



# Scouts

## Richmond upon Thames

### **Richmond upon Thames District Scout Council**

**Patron** HM The Queen  
**President** HRH The Duke of Kent  
**Founder** Robert Baden-Powell OM  
**Chief Scout** Bear Grylls

Scout Council District Registration Number: 14119; Registered Charity: 289912

### **Trustees' Annual Report**

**and**

### **Financial Statements**

**for the year ending**

**31<sup>st</sup> December 2020**

## **Annual General Meeting**

**Sunday 12th September 2021 at 3:00pm**  
**The Hub, Kerswell Hall, Wills Crescent, Hounslow**

### **Agenda**

- 1 .Welcome
2. Apologies for absence
3. Minutes of last year's AGM
4. Reports--District Chairman  
    --District Treasurer  
    --District Secretary
5. Approval of District Reports, Annual Report and Financial Statements for year ending 31<sup>st</sup>.December 2020
6. Election of District Officers
  - Approval of District Commissioner's nomination for District Chairman
  - Election of District Secretary
  - Election of District Treasurer
  - Election of members
  - Election of Auditor
7. County Commissioner, Greater London South West, Owen Purcell
8. Deputy Mayor, London Borough of Richmond upon Thames,  
    Cllr. Suzette Nicholson
9. AOB
- 10.Close of meeting



County of Greater London South West  
**RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL**  
Registered Charity No 289912

**Minutes of the Virtual  
ANNUAL GENERAL MEETING  
held on Thursday 10th September 2020**

**1. WELCOME:**

District Chairman, Jill Fielder, welcomed everyone to this meeting. Jill welcomed our County Commissioner, Neil Findlay, our President, Robin Corti and Vice Presidents.

**2. APOLOGIES:** David Clay.

**3. MINUTES OF 2019 ANNUAL GENERAL MEETING**

These had been included in the Trustees' Annual Report, which could be seen on the Richmond Upon Thames District web site. These were agreed and adopted.

**4. APPROVAL OF ANNUAL REPORTS FOR YEAR ENDING  
31<sup>st</sup> DECEMBER 2019**

Copies of the District Reports for everyone to read could be found on the District web site.

**5. APPROVAL OF FINANCIAL STATEMENTS FOR YEAR ENDING  
31<sup>st</sup> DECEMBER 2019.**

The Annual Report included the Financial Statements for 2019. The accounts had been signed off by our Auditor without any concerns. There were no questions for the Treasurer.

The District Financial Statements were approved.

**6. ELECTION OF DISTRICT OFFICERS**

Nomination for Chairman. The DC, Phil Hunt, nominated Jill Fielder as Chairman, who agreed to continue. This was approved.

Carol Corti has decided to step down as District Secretary, after 14 years. Jill thanked Carol and said that she has agreed to take on other roles in the District. Carol will stay on the Awards Committee and take on some of the administration. She will also join the Appointments Committee. We will be looking for a new District Secretary.

Patrick Ducker was nominated for the post of District Treasurer. Patrick agreed to continue. Patrick was elected nem. con. .

The Meeting approved the DC's nominations for co-opted members to the District Executive: Gill Brewer, Ossie Stanley, Lou Flynn, Tim Grebot and Nigel Waive, David Isaac, Ian Flynn.

The election of members to represent the Sections on the District Executive was noted:

Sarah Kershaw	-	Beavers
Mike Gray	-	Cubs
Mike Clements	-	Scouts
Martin Wood	-	Explorers
Donna Wilson	-	GSLs
Alan Brewer	-	SAS
Jonny O'Neil	-	Youth Commissioner
Sally Milner	-	Youth Commissioner

Election of Auditor:

Chandrasih Sisodia, a professional accountant, had examined and approve the accounts for 2019 and is prepared to examine our accounts again next year. His election as Independent Examiner was agreed at the meeting.

#### **7. COUNTY COMMISSIONER**

Neil Findlay thanked Phil for inviting him to our AGM. Pre-covid, we had good numbers and January figures show a high increase. All Districts have some great plans for 2020 and some have had to put things on hold. For the first time in history we have screen time and not green time. It is great to see how Richmond is changing to the changes. We should carry on as we were. Scotland has now moved to yellow. We are still in uncharted waters. We will probably see some loss of numbers, but we hope we can move forward.

#### **8. DISTRICT COMMISSIONER**

The DC said that because of the lock down situation we have a backlog of awards. A special award for the AGM this was awarded in February. We can do this virtually. A Bar to the Award of Merit to Pam Dixon. Congratulations. Pam has worked very hard and recently retired as ADC Cub Scouts. Pam has done a tremendous amount of work, so many thanks from Phil and the District. Phil wanted to say thank you to all the Team. He said he is very proud to be part of the Team. He said we are going through a difficult time and thanked everyone for keeping everything together. We will be going back perhaps a little weaker, but looking forward to some of the challenges. A good Team. Thank you.

Jill thanked all the leaders as it has been a challenging year. Jill also thanked Phil and asked him to thank his Wife, Claire.

#### **9. ANY OTHER BUSINESS**

None.

#### **10. CLOSE OF THE MEETING**

The meeting closed at 8.18pm.

# Annual Report, and Financial Statements

## REFERENCE AND ADMINISTRATIVE DETAILS

**Governing Document** Royal Charter 4th January 1912, as amended 19 July 1991

**Objectives** To promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

**President:** Mr Robin M Corti

**Vice Presidents:** Cllr Alan Juriansz  
Cllr Tony Arbour, JP MLA  
Mrs Penelope Bell-Wright

### **Trustees**

All served from 1st January 2020 to 31st December 2020 unless noted.

Details regarding recruitment/appointment and training of Trustees are shown under Governance & Management

to 10 <sup>th</sup> Sept. 2020 from 10 <sup>th</sup> Sept. 2020	Mr Philippe Hunt	Ex Officio	District Commissioner
	Mrs Barbara Jill Fielder	Elected	District Chairman
	Mr Timothy Anthony Grebot	Nominated	Deputy District Commissioner
	Mr Patrick Leopold Ducker	Elected	District Treasurer
	Mrs Carol Ann Corti	Elected	District Secretary
	Mrs Pamela Dixon	Nominated	District Secretary
	Ms Sally Milner	Nominated	District Youth Commissioner
	Mr Jonny O'Neil	Nominated	District Youth Commissioner
	Mr Alan Paul Brewer	Elected	Scout Active Support
	Mr Martin Brian Wood	Elected	District Explorers Scout Leaders
to 10 <sup>th</sup> Sept. 2020	Mrs Donna Wilson	Elected	Group Scout Leaders
	Mr Michael David John Clements	Elected	Scouts Section Representative
	Mrs Michael Gray	Elected	Cub Scouts Section Representative
	Mrs Sarah Louise Kershaw	Elected	Beaver Scouts Section Representative
	Mr Martyn John Day	Nominated	by District Commissioner
	Mr Roger Albert "Ossie" Stanley	Nominated	by District Commissioner
	Mr Nigel Jeremy Waine	Nominated	by District Commissioner
	Ms Louise Flynn	Nominated	by District Commissioner
	Mrs Gillian Margaret Brewer	Nominated	by District Commissioner
	Mr Ian Flynn	Nominated	by District Commissioner
	Mr David Michael Issac	Nominated	by District Commissioner

**District Registration Number** with the Scout Council: 14119

**Charity Registration Number:** 289912

**Bankers:** National Westminster Bank, Twickenham  
CAF Bank Ltd. West Malling, Kent  
Scout Association Trust Corporation

**Custodian Trustee**

**Custodian Adviser** None

**Website:** [www.richmondscouts.org.uk](http://www.richmondscouts.org.uk)

**Principal Address:**

Mrs B.J. Fielder, Chairman, Richmond upon Thames District Scout Council,  
79 Wills Crescent, Hounslow, TW3 2JE

**Telephone:** 020 8755 0373 Email: [chair@richmondscouts.org.uk](mailto:chair@richmondscouts.org.uk)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Richmond upon Thames District Scout Council is an autonomous charity affiliated to the **County of Greater London South West Scout Council** (GLSW), and to the Scout Association. The rules under which the District Council operate are authorised by the Bye-Laws of the Scout Association, known as Policy, Organisation and Rules (POR), which, in turn, are authorised by the Royal Charter.

The District Council acts as an umbrella organisation to the individual Scout Groups operating within its geographical area, who are autonomous charities, and subject to the same rules.

The District Council directly administers the Explorer Scout Units within its area, as well as other District organisations.

All those joining any of the Scout Groups, Units or other organisations which operate within the remit of the District Council become members of the Scout Association.

The District Scout Council is the electoral body of adults which supports Scouting in the district and it is from that body that the District Executive Committee is nominated/elected/co-opted and to which the District Executive Committee is accountable. All members of the District Executive Committee become Trustees as a result of their respective offices

### **Governance and Management**

The District Commissioner (DC) is appointed by the County Commissioner, a member of GLSW.

The Chairman is nominated by the District Commissioner, and his/her appointment approved at the Annual General Meeting.

The District Secretary and Treasurer are elected at the Annual General Meeting.

Representatives of the leaders of each stage of Scouting are elected by their colleagues to act as their representatives, and as members of the District Executive Committee.

Under the Scout Association Policy, Organisation and Rules (POR), the DC can nominate further members of the District Executive Committee, for approval at the Annual General Meeting. The number of nominated members cannot exceed that of elected members.

All members of the District Executive Committee are subject to Enhanced Clearance by the Disclosure and Barring Service (DBS) (previously the CRB) and are given training appropriate for their post by the District Training Officer or his/her nominee.

The Trustees making up the Richmond upon Thames District Executive Committee meet at least six times a year, and are responsible for:

1. The maintenance of District Property
2. The raising of funds and administration of District finance
3. The insurance of persons, property and equipment
4. District public occasions
5. Assisting in the recruitment of leaders and other adult support
6. Appointing any sub-committees that may be appropriate
7. Appointing any District Administrators and Advisers other than those who are elected.

At their meeting on 2<sup>nd</sup> October 2018 the District Executive Committee agreed to the establishment of a Finance and General Purposes Sub-Committee to consider financial and general administrative matters in detail and make recommendations. In addition to the

Chairman, Secretary, Treasurer, District Commissioner and Deputy District Commissioner, members of the sub-committee may be nominated for their experience or specialist knowledge.

In 2020 the Committee was chaired by Alan Brewer, Gill Brewer acted as Secretary

Day to day decisions affecting the operation of the affiliated Scout Groups are made by the District Commissioner, after appropriate consultation.

Day to day administration decisions are made by the Chairman, after appropriate consultation.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the preparation of the Annual Report and Financial Statements in accordance with the Bye-Laws of the Scout Association and the Charity Commissioners.

These require the District Executive Committee to select and apply suitable accounting policies and then apply them consistently, to make reasonable and prudent judgements, and to prepare financial statements on the "going concern" basis for each financial year in accordance with the Statement of Recommended Practice – *Accounting and Reporting by Charities* (Charities SORP 2005).

Each Scout Group is an educational charity in its own right and must produce Group accounts in line with the reporting procedures. Some Groups are also registered charities, in which case they must produce Group accounts in line with the reporting procedures and provide an annual report to the Charity Commission. All members of Group Executives are Charity Trustees..

The financial statements are subject to Independent Examination by a suitably qualified person.

## **RISK AND CORPORATE MATTERS**

The Trustees take a cautious approach to risk. To that end they have taken steps to identify the major risks to which the District and Groups are exposed and taken necessary steps to mitigate them.

Individual members of the Scout Association are automatically covered by insurance through payment, by the District Council on their behalf, of capitation.

### **Risk Management Register.**

Following the adoption of the Risk Management Register prior to the AGM in 2015, further meetings have been held to determine the appropriate steps that needed to be taken to mitigate the risks concerned. The Register will continue to be reviewed annually. It was last reviewed by the Finance & General Purposes Committee in July 2019 and the updated version agreed by the District Council at their subsequent meeting that month. A summary of the actions that have or are to be taken are shown below:

## Risk Management Register as at July 2019.

Potential risk	Potential impact	Steps to mitigate risk	Actions
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### Highly Damaging Potential Risks (High Likelihood & High Impact)

None

### Very Damaging Potential Risks (Moderate Likelihood & High Impact)

Trustees' fail to understand and correctly conduct their responsibilities	<ul style="list-style-type: none"> <li>• Damage to reputation of Richmond upon Thames District Scout Council</li> <li>• Loss of charitable status</li> </ul>	<ul style="list-style-type: none"> <li>• Provide training for trustees specific to their role.</li> </ul>	<ul style="list-style-type: none"> <li>• Training Manager regularly reviewing and ensuring all Exec Members have completed mandatory training.</li> <li>• Whistleblowing Policy and County contact published.</li> </ul>
Breach of Child Protection Legislation	<ul style="list-style-type: none"> <li>• Reputational Damage</li> <li>• Legal penalties</li> <li>• Action for negligence.</li> </ul>	<ul style="list-style-type: none"> <li>• Training</li> <li>• Clearance of Volunteers</li> <li>• Monitoring of adherence to POR</li> </ul>	<ul style="list-style-type: none"> <li>• Training Manager regularly reports on current position to District Exec.</li> <li>• Clearance through Disclosure and Barring Service (DBS) organized by Appointments Secretary, Lou Flynn..</li> <li>• Compass (HQ) maintains register of leaders and their DBS dates/numbers.</li> <li>• GSLs to ensure Leaders complete mandatory Safeguarding Training.</li> <li>• Adherence to POR is the responsibility of individuals. Use of POR should be included in training. NB Full generic Job Descriptions, guidance and e-learning modules are available for all posts from <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a></li> </ul>



### Damaging Potential Risks (Moderate Likelihood & Moderate Impact)

Loss of key staff	<ul style="list-style-type: none"> <li>• Experience or skills lost.</li> </ul>	<ul style="list-style-type: none"> <li>• Succession planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman &amp; DC to identify key post holders and risk to District of such loss. Register is held by District Secretary. To be reviewed annually after the AGM</li> </ul>
Failure to recruit sufficient numbers of adult volunteers	<ul style="list-style-type: none"> <li>• Inability to meet demand for scouting.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing recruitment campaigns.</li> </ul>	<ul style="list-style-type: none"> <li>• Appointment of ADC for Adult Support.</li> </ul>
Delays or failures in Project or service development	<ul style="list-style-type: none"> <li>• Compatibility with objects, plans and priorities.</li> <li>• Funding and financial viability.</li> <li>• Project viability.</li> <li>• Skills availability.</li> </ul>	<ul style="list-style-type: none"> <li>• Project appraisal and costing procedures.</li> <li>• Authorisation procedures.</li> <li>• Monitoring and reporting procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• District Projects to be defined and identified, with named officer responsible.</li> <li>• Authorisation, including financial exposure, thru' District Exec.</li> <li>• Project officer to report to District Exec.</li> </ul>
Budgetary control and financial reporting	<ul style="list-style-type: none"> <li>• Budget does not match key objectives and priorities.</li> <li>• Decisions made on inaccurate financial projections or reporting.</li> <li>• Decisions made based on unreliable costing data.</li> <li>• Inability to meet commitments or key objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• Budgets linked to business planning and objectives.</li> <li>• Timely and accurate monitoring and reporting.</li> <li>• Proper costing procedures for product or service delivery.</li> <li>• Adequate skills base to produce and interpret budgetary and financial reporting.</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of routine annual expenditure makes budgeting inappropriate except for specific projects. (see below)</li> <li>• Detailed financial report circulated at each meeting of District Exec.</li> <li>• Requests for payment to fall under "expected expenditure" or to be specifically authorised by Exec.</li> <li>• All expenditure, including claim for expenses, to be properly documented and authorised by two officers of Exec.</li> <li>• Appointment of financial officers capable of responsibility.</li> </ul>

Fund raising	<ul style="list-style-type: none"> <li>• Insufficient to meet outgoings.</li> <li>• Damage to reputation for inappropriate methods.</li> <li>• Breach of law and regulations.</li> </ul>	<ul style="list-style-type: none"> <li>• Budget for income and expenditure requirements and monitor.</li> <li>• Follow Scout Association guidance.</li> </ul>	<ul style="list-style-type: none"> <li>• Fund raising should be linked to District Projects, be “low key”, and be monitored by Project Officer, appointed by District Executive, to ensure adherence to guidelines etc.</li> </ul>
Failure to follow POR of the Scout Association	<ul style="list-style-type: none"> <li>• Invalidation of insurance cover.</li> <li>• Reputational Damage.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor compliance</li> <li>• Breaches to be reported to DC for urgent action.</li> </ul>	<ul style="list-style-type: none"> <li>• Adherence to POR is the responsibility of individuals. Use of POR should be included in training.</li> <li>• NB. Full generic Job Descriptions, guidance and e-learning modules are available for all posts from <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a></li> <li>• NB. District specific variations and additions to be agreed by District Executive.</li> </ul>

## **INVESTMENT POLICY**

The Trustees cautious approach to risk extends to its investments, and its reserves are only placed with highly secure, low risk funds. Day-to-day funds are kept with a “high street” bank, and cash is held for the shortest possible time before being paid into a bank.

By investing through the Scout Association and The COIF Charities Deposit Fund, the Trustees seek to benefit from their published social, ethical and environmental investment policies.

## **RESERVES POLICY**

It is the intention of the District Council to hold sufficient reserves in cash and short-term investments to:

- Meet possible short term liabilities.
- Cover any adverse phasing of income and expenditure for approved major events.
- Provide six months operating costs of the District Council and its officers.
- Ensure that the Council Training Objectives are met.
- Be able to provide “start up” or support funding for any new Scout Group or Section which meets key objectives.
- Ensure buildings, which are the responsibility of the District Council, are maintained.
- Enable short term finance is available to Scout Groups who experience a critical problem with accommodation due to the age of their building or with the tenancy of the property.
- Be able to provide initial or support funding for any specific activity which meets the District Council’s Objectives, and which may not be able to achieve short term self-financing.

## OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

### District Development and Growth Plans

The District Development 5 year Plan (2018-2023) was launched in September 2018. Shortened to 'Our Plan', its main objective is described as:

*"We will support amazing leaders to deliver an inspiring programme and prepare more young people with skills for life."*

We will achieve this by:

- Using the national *#SkillsForLife* strategy for Growth, Inclusivity, Youth Shaped and Impact
- All Groups feeling that they truly belong to a wider District community
- Improving effectiveness and efficiency of District support

Our Plan is under constant review to ensure that it meets current requirements.

The Covid-19 pandemic and the reorganisation of the GLSW County Team have contributed to a revised Plan to include some new priorities. These will be announced at the District Conference in September 2021.

### Covid-19

Despite two national lockdowns over a period of almost 17 months where face-to-face Scouting was not possible, thanks to the phenomenal dedication of our Leaders and other volunteers as well as support from Greater London South West County, Scout HQ and elsewhere, thousands of young people in all Scout Groups across the District were able to enjoy a new form of Scouting – namely, home Scouting on online Zoom.

Our young people, supported by their families were able to enjoy practicing their Scout skills such as cooking, arts and crafts, building and even camping – albeit in the confines of their own homes behind a computer screen. Spending nights camping underneath the kitchen table was a whole new experience for everyone.

The District website [www.richmondscouts.org.uk](http://www.richmondscouts.org.uk) thanks to Peter Tomlin ADC Planning, was a source of some fantastic ideas for activities during this time. So much so, that at its peak our website attained hundreds of 'hits' for online Scouting activities – second only to the national Scout UK website itself.

Thanks to our team of brilliant Leaders, almost all Scout Groups were able to provide a high quality online Programme. Consequently many young people in this District continued with their Scouting. Whilst a decline in numbers was expected at census time in January 2021, at 12% it was nowhere near the predicted national figure of 25%-30%

The pandemic also presented a financial risk to many Groups whose income would have been impacted by the reduction in membership fees and loss of income from other sources such as hall hire or fundraising events. The District was able to help Groups in securing Government grants or provide direct financial support if required. Consequently, no Group in the District has suffered financial hardship as a result of Covid-19.

In summary, Richmond upon Thames District dealt with the challenges head on and, as result has made the District ever stronger.

A progress update will be presented to the District Scout Council at the District Conference in September 2021.

## **Membership**

Total youth Membership decreased, but the drop was not as much as feared. The 12% fall was mainly in the Beaver Section, in line with the national trend. However, it is expected that the mini-census in October 2021 will show that numbers will have recovered.

<b>As at January</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Youth members	1,937	2,209	2,197	2,081	2,056	2,110	2,018	1,996

The numbers of adult volunteers, spilt here by the Programme Delivery teams (e.g. uniformed Leaders) and Support personnel (e.g. Group Trustees) remains strong

<b>As at January</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Programme delivery	365	366	335	349	368	304	272	308
Support personnel	221	243	227	161	174	93	81	87

## FINANCIAL REVIEW

Under Scouting's Policy Organisation and Rules (POR), revised in May 2021, the District Council is directly responsible for the activities of any District Activities that it authorises, including the District Scout Shop, together with all Explorer Units, District Network and District SAS Unit. The financial records for all these have therefore been consolidated with those of the District Council in the preparation of this report.

At their meeting on November 15<sup>th</sup> 2012 the Trustees and Executive Committee of the Richmond District Scout Council, agreed to merge the Charity "6<sup>th</sup> Richmond (Lady Archers Own) Scout Group" with the Charity "Richmond upon Thames District Scout Council" .with effect from 1<sup>st</sup> April 2012. This merger was subsequently approved by the Charity Commission. The accounts have been consolidated with those of the District Council.

Following extensive discussions and a detailed review of their proposals, the District Executive agreed to support the construction of a new Scout Hut (Phoenix II) at Petersham and Ham by a grant of £25k and a loan of £50k, repayable over 10 years at nominal interest. The loan was transferred on 27<sup>th</sup> August 2020.

A request for help with major roof repairs to their Hut was received from 3<sup>rd</sup> Whitton, and interest-free loan of £7k over 10 years was agreed. The funds transferred on 12<sup>th</sup> September 2019

At their meeting on 30th June 2020, the District Executive Council accepted the proposal, put forward by the District Commissioner, to establish a separate Uniform Shop with its own Bank Account based at the District Headquarters. When circumstances allow, a physical shop would allow purchasers to view, buy and collect items. It was intended to operate these arrangements on two occasions a week.

The previous arrangements for the supply of Badges etc., would remain unchanged.

The surplus from both Shops would be transferred to General Funds.

As a result of the restrictions imposed to combat the Covid-19 virus, most Scout activities were curtailed from March 2020. After a limited relaxation in the Autumn Term, when London entered Tier 2, restrictions were imposed again from December 2020. This has resulted in a corresponding reduction on financial activities.

Under Accounting Policy 2.2 a liability for the sum due to the Credit Card Company for the purchase of supplies for the Scout Uniform Shop in December has been raised.

In common with other parts of the Scout Association, the District Council depends on a significant number of adults giving freely of their time and expertise. The total amount of time given in 2020, similar to that in 2018, is estimated as

Management & Leadership of District Council	Support of the operation of District Council	Management & Leadership of Explorer Units	Regular Activities of Explorer Units	Overnight Camps & Activities of Explorer Units
4,200 Hours	5,300 Hours	450 Hours	1,400 Hours	260 Days

## **Independent examiner's Report to the Trustees of Richmond upon Thames District Scout Council**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2020, which are set out on pages 16 to 23.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

  
28 June 2021  
Chandrasih Sisodia FCCA

Isleworth

# RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL

## BALANCE SHEET

Fixed Assets		As at 31/12/20		As at 31/12/19		As at 31/12/18	
		£	£	£	£	£	£
Tangible Assets							
	District HQ @ Kerswell Hall b/f		25,401		31,751		38,102
	District HQ @ Kerswell Hall; additional costs 2014						
	Depreciation (straight line) over 10 Years		( 6,351 )		( 6,351 )		( 6,351 )
Total Tangible Assets			19,050		25,401		31,751
Investments (COIF Charities Investment Fund)		No of Units					
	Richmond District Scout Council	6,210.86	111,645		104,905		89,193
	6th Richmond Scouting Centre	1,597.46	28,715		26,982		22,941
Total Fixed Assets			140,360		131,887		112,134
Current Assets							
	Badge Stock		2,830		2,333		2,983
	Uniform Stock in Hand		3,947		3,286		2,845
	Scout Association Short term Investment		6,569		6,569		6,541
	6th Richmond Scouting Centre - Deposit Fund		26,379		26,379		26,379
	Cash at bank and in hand						
	District Council - Natwest Current Account	47,499		70,933		51,971	
	District Council - Natwest Reserve Account	10,220		10,211		10,191	
	District Council - CAF Current Account	25,544		69,262		99,682	
	District Council - Shop CAF Account	353					
	6th Richmond Scouting Centre - Current Account	127,101		98,511		80,403	
	Explorers & Explorer Units	37,778		35,608		37,364	
	Other Scout Units	20,219		16,111		19,437	
	Total for Cash at bank & in hand		268,714		300,635		299,048
	Accrued Income						
	Current Debtors (Scout Groups)		57,000		7,000		
Total Current Assets			365,440		346,202		337,796
	less						
Total Current Liabilities			1,191		1,243		( 2,349 )
Net Current Assets			364,249		344,960		335,447
Net Assets			523,659		502,248		479,333
Represented by							
General Fund							
	Total B/f		403,811		368,760		341,089
	6th Richmond Scouting Centre - Unrestricted Funds		89,645		89,645		89,645
	Surplus/(Deficit) on Year		19,233	512,689	35,052	493,457	27,672
							458,405
Restricted Funds							
	Twickeree		5,500		5,500		5,500
	International Fund		2,209				18,219
	Jamboree: General Fund						( 19,373 )
	Jamboree: Specific Participants						14,630
	Jamboree Fund (2023)		1,250		879		
	Vic Dominy Fund		1,500		1,400		1,100
	Gift Aid Reclaimed				214		214
	Fund Raising		428		428		428
	Uniform Shop Set Up Costs		( 270 )				
	RuT Uniform Shop		353				
	Suspense Account		-		371		210
			10,970		8,791		20,927
			523,659		502,248		479,333
Signed							
Barbara Jill Fielder							
Chairman							
Date			15th July 2021				
Patrick Leopold Ducker							
Treasurer							
Date			15th July 2021				



**RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL**

**Statement of Financial Activities for the year ended**

	31st December 2020			31st December 2019			31st December 2018		
	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds
<b>Movements in Cash &amp; Bank</b>									
Total Incoming Resources	102,011	95,192	6,819	235,401	136,831	98,570	151,429	124,183	27,247
Total Outgoing Resources expended in furtherance of charitable activities	133,880	79,240	54,639	232,679	114,973	117,706	164,568	136,379	28,189
Net Incoming (Outgoing) Resources	(31,868)	15,952	(47,820)	2,722	21,858	(19,136)	(13,139)	(12,197)	(942)
<b>Non Cash Activities</b>									
Gains (losses) on Investment Assets	8,473	8,473		19,753	19,753		(3,547)	(3,547)	
Addition to Long Term Debtors	50,000		50,000			7,000			
Addition to Investment Assets (at cost)							50,000	50,000	
Addition to Fixed Assets	-	-		-	-		-		
Depreciation of Fixed Assets	(6,351)	(6,351)		(6,351)	(6,351)		(6,351)	(6,351)	
Change in value of Stock in Hand (Badges)	498	498		(651)	(651)		(116)	(116)	
Change in value of Stock in Hand (Uniforms)	661	661		442	442		(118)	(118)	
Net Movement in Funds	21,413	19,233	2,180	22,916	35,052	(12,136)	26,730	27,672	(942)
<b>Funds Brought Forward</b>	<b>502,246</b>	<b>493,456</b>	<b>8,790</b>	<b>479,333</b>	<b>458,406</b>	<b>20,927</b>	<b>452,604</b>	<b>430,735</b>	<b>21,869</b>
<b>Funds Carried Forward</b>	<b>523,659</b>	<b>512,689</b>	<b>10,970</b>	<b>502,249</b>	<b>493,459</b>	<b>8,791</b>	<b>479,333</b>	<b>458,406</b>	<b>20,927</b>

Income and Expenditure			Richmond upon Thames		Richmond upon Thames District	
Year ending 31st December 2020			District Scout Council		Consolidated Total	
<b>UNRESTRICTED FUNDS</b>						
	Gross Subscription Received		95,229.00		116,182.21	
<b>less</b>	Capitation		( 74,001.50 )		( 88,173.50 )	
	Refunds to Units/Groups					
<b>Net Subscriptions</b>				21,227.50		28,008.71
<b>Voluntary Income</b>						
	Funds raising for general activities				11,890.65	
	Donations		500.00		765.00	
	Jack Petchey Awards				1,116.67	
	Legacies etc					
	14th Richmond Water Activities					
	District Beaver & Cub Events					
	Non specific grants				10,621.25	
	Loans					
	Other income		213.00		213.00	
<b>Total Voluntary Income</b>				713.00		24,606.57
<b>Non Voluntary Income</b>						
	Training Fees		215.00		215.00	
	Badge/Uniform Income				12,848.35	
	less Badge/Uniform Expenditure		( 2,000.00 )		( 13,228.47 )	
	Scout Premises - Rental Income				21,375.00	
	Scout Premises - Reimbursement of Services Cost				1,716.65	
	Scout Premises - Occasional Use					
	6th Richmond Souting Centre		2,062.00		2,062.00	
	Interest		17.23		86.53	
	Investment Income		3,220.33		4,048.60	
	Misc Income				225.00	
<b>Total Non Voluntary Income</b>				3,514.56		29,348.66
<b>Total Income</b>				25,455.06		81,963.94
<b>Expenditure for General Scouting Activities</b>						
	General Activities		1,535.33		15,069.86	
	St Georges Day Parade					
	Purchase of Equipment		35.98		856.69	
	Repair of Equipment					
	Accommodation Costs				2,293.44	
	Grants to Scout Groups		25,500.00		25,500.00	
	Transfer to Vic Dominy Fund		100.00		100.00	
	Transfer to International/Twickeree Fund		2,209.00		2,209.00	
	Pulse					
	6th Richmond Souting Centre		2,062.00		2,062.00	
	Misc Expenditure				36.83	
<b>Total General Expenditure</b>				31,442.31		48,127.82
<b>Overhead Costs</b>						
	Indirect Costs		270.16		270.16	
	Admin Costs		111.55		209.57	
	District Officers Expenses		73.35		73.35	
	District HQ (Kerwell Hall) Running Costs		3,239.68		3,239.68	
	Insurance		1,167.88		2,650.21	
	Training		2,860.02		2,860.02	
	AGM & Presentation Evening		117.74		117.74	
	Scout Premises - Services Cost for Reimbursement				1,110.90	
	Scout Premises - Repairs to Premises				2,062.00	
	Minibus/Trailers					
	Badges, Uniforms		20.25		169.18	
	Donations					
	Badge Shop Costs		498.45		498.45	
	I. T. Support inc OSM		4,622.80		4,622.80	
<b>Total Overhead Costs</b>				12,981.88		17,884.06
<b>Total Expenditure</b>				44,424.19		66,011.88
<b>SURPLUS on UNRESTRICTED FUNDS</b>				( 18,969.13 )		15,952.06
<b>RESTRICTED FUNDS</b>						
(including Designated Funds)		Opening Balance				
<b>Income for Specific Activities</b>		1st January 2020				
	Twickeree	5,500				
	Fund raising & transfers for International Fund	-	2,209.00		2,209.00	
	Jamboree: General Fund (22/7/19-2/8/19)	-				
	Jamboree:Specific Participants	-				
	Jamboree 2023	879	370.84		370.84	
	Scout Network (Nexus)	-				
	Jack Petchy Fund	-				
	Loans to Scout Groups, repaid	( 7,000 )				
	Vic Dominy Fund	1,400	100.00		100.00	
	Gift Aid Reclaimed	213	1,762.75		1,762.75	
	Fund raising	428				
	RuT Uniform Shop		2,375.97		2,375.97	
	Suspense Account	371				
<b>Toal Income for Specific Activities</b>		1,790		6,818.56		6,818.56
<b>Expenditure for Specific Activities</b>		Current Balance				
		31 December 2020				
	Twickeree	5,500				
	International Fund	2,209				
	Jamboree: General Fund	-				
	Jamboree:Specific Participants	-				
	Jamboree 2023	1,250				
	Jack Petchy Fund	-				
	Loans to Scout Groups	( 57,000 )	50,000.00		50,000.00	
	Specific Grants - Vic Dominy Fund	1,500				
	Gift Aid Repaid	-	1,975.75		1,975.75	
	Donations & Gifts from Fund Raising	428				
	Uniform Shop Set Up Costs	( 270 )	270.00		270.00	
	RuT Uniform Shop	353	2,022.83		2,022.83	
	Suspense Account	-	370.84		370.84	
<b>Toal Expenditure for Specific Activities</b>		( 46,030 )		54,639.42		54,639.42
<b>SURPLUS/(DEFICIT) on RESTRICTED FUNDS</b>				( 47,820.86 )		( 47,820.86 )
<b>SURPLUS/(DEFICIT) on ALL FUNDS</b>				( 66,789.99 )		( 31,868.80 )

# **RICHMOND upon THAMES DISTRICT SCOUT COUNCIL**

## **Notes to the accounts**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity Law and Scout Association Regulations require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the District Council and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout District will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **1. Basis of Preparation**

#### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with applicable Accounting Standards including the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', with the Charities Act 1993 and under the historical cost accounting rules (except that investments are shown at market value)

#### **1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

### **2. Accounting policies**

*These accounting policies have been applied by the charity*

#### **2.1 Income**

##### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA when they have been received from HMRC

##### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

##### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts if their value is in excess of £500 and only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

The value of the portacabins, donated by the Borough and used as a basis for the new HQ has not been included as their value, as received, is impossible to determine

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material (above £500). The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Investment income**

This is included in the accounts when received

#### **Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **2.2 Expenditure And Liabilities**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### **Depreciation**

Depreciation is calculated to write off the cost of all tangible fixed assets, in equal annual instalments over their useful lives, normally estimated at 3 years, from the time when the asset was first brought into use. Because the new HQ is likely to be used for a period longer than other, smaller, items, the cost will be depreciated over a period of ten years.

#### **Governance costs**

Include costs of the preparation and/or examination of statutory accounts and cost of any legal advice to trustees on governance or constitutional matters.

## **2.3 Assets**

#### **Tangible fixed assets for use by charity**

Tangible Fixed Assets refers to the new HQ at Kerswell Hall, tentage, cooking facilities for camping, IT equipment and associated items.

These are capitalised if they can be used for more than one year, and cost at least £500. Assets are capitalised where the cost of purchase exceeds £2,000. They are valued at cost or value to the charity on receipt.

#### **Investments Capital**

The charity presently holds investments only as Income Units in COIF Charity Funds, managed by CCLA. These are valued daily by CCLA, and their value at the date of the Balance Sheet taken from published sources

As at 31<sup>st</sup> December 2020 the amounts involved were  
In the name of Richmond District Scout Council

in the name of 6<sup>th</sup> Richmond (Lady Archers Own) Scout Group

<b>No. of Units Held</b>	<b>Value per Unit p</b>
<b>6,210.86</b>	<b>1797.57</b>
<b>1,597.46</b>	<b>1797.57</b>

#### **Funds**

##### **Unrestricted Funds**

The Net Assets of charity are represented by the following funds:

These may be used for any purpose in connection with the Charities' stated aims and objectives.

##### **Restricted Funds**

Funds raised, or donated for a specified purpose may only be used in furtherance of that objective unless the donors' permission or the approval of the Charity Commissioners has been obtained.

#### **Badges Stock and Uniform Stock**

These are valued at the lower of cost or market value.

### 3. Details of certain items of expenditure

#### 3.1 Trustee expenses

Details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees.

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

2020	2019
1	4
Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
£73	£664

The variation in the amount of expenses paid to Trustees stems from the irregularity and dates at which reimbursement is claimed.

#### 3.2 Fees for examination or audit of the accounts

As in previous years, the Independent Examiner makes no charge for the examination of the accounts.

Independent Examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

2020 £	2019 £
NONE	NONE
NONE	NONE

### 4. Debtors and Creditors

There were no material debtors or creditors as at the date of the Balance Sheet with the exception of two Scout Groups in the District to whom the Executive Committee agreed loans to enable them to secure their buildings.

### 5. Prepayments & Accruals

In accordance with the applicable Accounting Standards, the Accounts are prepared on an Accruals basis. Where they were material (more than £500) accrued expenditure or income as at the date of the Balance Sheet these have been included.

### 6. Employers Remuneration and Consequent Liabilities

The District Council does not have any paid employees. Therefore it has no liability in respect of salaries, redundancy payments, Income Tax, National Insurance or Pension payments.

### 7. Transaction with Related Parties

The District Council receives funds from Scout Groups within the area that it administers in respect of Subscriptions, sale of Badges, Uniforms and similar items and the provision of facilities.

The District Council pays funds to the Scout Association, Greater London South West and other Scout Councils and Groups in respect of Capitation, purchase of badges and similar items and payment for facilities.

A loan and grant was made to a Scout Group within the District to assist in the cost of construction of a new HQ.

There were no material transactions with other related parties during 2020

## 8. Grants & Donations

The District Council does not make grants to organisations other than to Scout Groups within the district.

## 9. Richmond District Scout Shop

The District Scout Shop has sourced and supplied Scout Badges, bespoke badges and elements of Scout Uniforms to Scouts, Groups and Explorer Units within the Richmond District, and, occasionally, to those in other Districts. The surplus generated has been transferred to the funds of the District Council, half to General Funds and half to the International Fund. The total amounts previously transferred were:

2019	2018	2017	2016	2015	2014	2013
£5,500	£5,500	£5,500	£ 5,000	£ 5,000	£ 5,000	£ 5,000

A separate Uniform Shop, with its own financial procedures, was agreed and opened. The arrangements for the supply of Badges etc., will remain unchanged. The surplus from both will, in future, be transferred to General Funds.

## 10. Fixed Assets

### Tangible assets

#### Cost (New HQ)

As at 1st January 2013

Additions 2014

**As at 31<sup>st</sup> December 2014**

#### Depreciation

As at 1st January 2020

Charge for year

**As at 31<sup>st</sup> December 2020**

Net book value

1<sup>st</sup> January 2020

31<sup>st</sup> December 2020

Buildings	Equipment	Total
£	£	£
37,997		37,997
25,508		25,508
<b>63,505</b>		<b>63,505</b>
<b>25,401</b>		<b>25,401</b>
6,351		6,351
<b>44,454</b>		<b>44,454</b>
<b>25,401</b>		<b>25,401</b>
<b>19,050</b>		<b>19,050</b>

## 11. Investments

### COIF Charity Funds

in the name of

Opening Value at 1 January 2020

Change in value

Valuation Balance at 31<sup>st</sup> December 2020

Richmond District Scout Council	6 <sup>th</sup> Richmond (Lady Archers Own) Scout Group	Total
£	£	£
<b>104,905</b>	<b>26,982</b>	<b>131,887</b>
<b>6,739</b>	<b>1,733</b>	<b>8,473</b>
<b>111,645</b>	<b>28,715</b>	<b>140,360</b>

## 12. Funds Held

<b>Fund Name</b>	<b>Restricted/ Unrestricted</b>	<b>Purpose and Restrictions</b>
Twickeree	Restricted	To pay towards major events and/or District camps in future years
International Fund	Restricted	To support financially visits by Scouts from within the District to Jamborees and similar events connected with International Scouting held outside the UK. Additional funds are agreed by the District Council.
Jamboree: USA 2019	Closed	To collect funds to pay for the costs of members of the District visiting International Jamborees. Incoming funds are raised or donated by the participants ..
Jamboree: USA 2023	Restricted	
International Camp:	Restricted	As part of the Council's policy to support visits to International Scouting Events and Camps, to collect funds to pay for the costs of members of the District to visit camps in other countries.
Vic Dominy Fund	Restricted	Fund started by, and maintained in memory of Vic Dominy to enable District to financially support attendance at Camp of Scouts who might otherwise be unable to fund the costs. Expenditure is authorized by the Chairman, who reports, without details, to the District Council. The Fund is "topped up" with the agreement of the members at the AGM.
Gift Aid Reclaimed	Restricted	Gift Aid reclaimed on behalf of specific Scout Groups within the District and passed onto them.
Loans	Restricted	Loans made to Scout Groups in Richmond District
Fund Raising	Restricted	For donation to charity specified at the time.
Suspense Account	Restricted	Funds credited in error or awaiting disposition

## 13. Movement of Major Funds

<b>Fund Name</b>	<b>Balance brought forward</b>	<b>Incoming funds during year</b>	<b>Outgoing resources during year</b>	<b>Fund balances carried forward</b>
	£	£	£	£
<b>Twickeree</b>	<b>5,500</b>	<b>-</b>		<b>5,500</b>
<b>International Fund</b>	<b>-</b>	<b>2,209</b>		<b>2,209</b>
<b>Jamboree: 2023</b>	<b>879</b>	<b>371</b>		<b>1,250</b>
<b>Loans to Scout Groups</b>	<b>(7,000)</b>		<b>50,000</b>	<b>(57,000)</b>
<b>Vic Dominy Fund</b>	<b>1,400</b>	<b>100</b>		<b>1,500</b>
<b>Gift Aid Reclaimed</b>	<b>214</b>	<b>1,763</b>	<b>1,976</b>	
<b>RuT Uniform Shop</b>		<b>2,376</b>	<b>2,023</b>	<b>353</b>
<b>Uniform Shop Set Up Costs</b>			<b>270</b>	<b>(270)</b>
<b>Fund Raising</b>	<b>428</b>			<b>428</b>
<b>Suspense Account</b>	<b>371</b>			
<b>Total</b>	<b>1,791</b>	<b>6,819</b>	<b>54,639</b>	<b>(46,030)</b>