



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

31st December 2018

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

Annual General Meeting

Sunday 8th September 2019 at 4:15pm

**1st Whitton Scout Group Headquarters
Kerswell Hall, Wills Crescent, Hounslow, TW3 2JF**

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 31st.December 2018
6. Election of District Officers
 - Approval of District Commissioner's nomination for District Chairman
 - Election of District Secretary
 - Election of District Treasurer
 - Election of seven members to represent sections
 - Election of Auditor
7. County Commissioner
8. AOB
- 9.Close of meeting



County of Greater London South West
**RICHMOND UPON THAMES DISTRICT
SCOUT COUNCIL**

Registered Charity No 289912

**Minutes of the
ANNUAL GENERAL MEETING
held on Wednesday 16th May 2018 at 8.00pm
at 1st Whitton Scout Headquarters,
Kerswell Hall, Wills Crescent, Hounslow.**

1. WELCOME

District Chairman, Jill Fielder, welcomed everyone to the meeting. Welcome to Gillian Norton, Deputy Lieutenant of Richmond upon Thames, Lesley Bixby, County Secretary, our President and Vice Presidents, all our leaders and visitors.

2. APOLOGIES

Theresa Jeffrey, County Commissioner, Tony Arbour, David Clay, Natalie Nesbitt, Carol Fretten, Nadir Abdulla, Richard Moody, Karin Noble.

3. MINUTES OF 2017 ANNUAL GENERAL MEETING

These were agreed and adopted. Proposed by Keith Wincott and seconded by Brian Wood.

**4. APPROVAL OF ANNUAL REPORTS FOR YEAR ENDING
31st DECEMBER 2017**

Copies of the District Reports had been distributed at the start of the Meeting for to everyone to read.

The District Chairman explained that Mike Pain had stepped aside as District Commissioner. It had been agreed at the last District Executive meeting that the District Secretary would write to Mike on behalf of the District Executive to thank him for the time he had put into Scouting. We are pleased that he is continuing at 7th Hampton. Sarah Pain has also stepped aside from her County and District appointments and the District Secretary will write to thank her for all her time volunteering for Scouting. Sarah will continue with her role as Beaver Leader at 7th Hampton.

5. APPROVAL OF FINANCIAL STATEMENTS FOR YEAR ENDING 31ST DECEMBER 2017.

The Annual Report included the Financial Statements for 2017. The accounts had been signed off by our Auditor without any concerns. The Treasurer asked if there were any questions.

The Scout Shop income has grown again this year and you can see how much money this generates for the District. This would be even better if all Groups used the District Scout Shop.

The District Financial Statements were approved. Proposed by Pam Dixon and seconded by Nick Williams.

6. ELECTION OF DISTRICT OFFICERS

Nomination for Chairman. The Acting DC, Phil Hunt, had pleasure in nominating Jill Fielder as Chairman. This was approved.

Carol Corti was nominated for the post of District Secretary. Carol was elected nem. con.

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

The Meeting approved the Acting DC nominations for co-opted members to the District Executive: Gill Brewer, Ossie Stanley, Lou Flynn, Martyn Day, Tim Grebot and Nigel Waine.

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

Sarah Kershaw	-	Beavers
David Gilbert	-	Cubs
Mike Clements	-	Scouts
Martin Wood	-	Explorers
David Isaac	-	GSLs
Alan Brewer	-	SAS

There will not be any co-opted members this year.

Election of Auditor:

Chandrasih Sisodia, a professional accountant, had examined and approved the accounts for 2017 and is prepared to examine our accounts again next year. His election as Independent Examiner was agreed at the meeting. Proposed by Penny Bell-Wright and seconded by Ian Hardy.

7. COUNTY COMMISSIONER

Unfortunately, Theresa Jeffrey, was unable to attend at the last moment because of illness in her family.

8. AWARDS

Our President, Robin Corti, presented Ian Hardy with his 25 year Long Service Award.

He also presented a Bar to the Silver Acorn to Robert Attridge and Carol Corti.

9. ACTING DISTRICT COMMISSIONER

Phil Hunt explained that he had taken on the role a couple of months ago and would be happy to mind the shop. He said he learnt very quickly that the shop is open all hours and it had been an honour to work with everyone to see the amount of work that goes on within the District. He feels proud to be able to do this.

Phil said we will learn that he is not one for long speeches and wished everyone a good evening.

The Chairman said we had enjoyed working with him over the last few months.

10. ANY OTHER BUSINESS

Jill thanked the SAS for doing the refreshments and 1st Whitton and Steve for the use of their HQ. She thanked George for helping prepare the room.

Jill also thanked Phil's Wife for supporting Phil.

11. CLOSE OF MEETING

Jill invited everyone to enjoy the refreshments which were being served in the Training Centre.

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 Liz Jaeger
Cllr Tony Arbour, JP MLA
Mrs Penelope Bell-Wright

Trustees

All served from 1st January 2018 to 31st December 2018 unless noted.

Details regarding recruitment/appointment and training of Trustees are shown under Governance & Management			
to 26 th April 2018	Mr Michael Pain	Ex Officio	District Commissioner
from 5 th June 2018	Mr Philippe Hunt	Ex Officio	District Commissioner
	Mrs Barbara Jill Fielder	Elected	District Chairman
from 9 th July 2018	Mr Timothy Anthony Grebot	Nominated	Deputy District Commissioner
	Mr Patrick L Ducker	Elected	District Treasurer
	Mrs Carol Ann Corti	Elected	District Secretary
	Mr Alan Paul Brewer	Elected	Scout Active Support
to 16 th May 2018	Mr Joshua Grebot	Elected	Scout Network Representative
	Mr Martin Brian Wood	Elected	District Explorers Scout Leaders
	Mr David Michael Isaac	Elected	Group Scout Leaders
	Mr Michael David John Clements	Elected	Scouts Section Representative
	Mr David Alan Gilbert	Elected	Cub Scouts Section Representative
to 16 th May 2018	Mrs Sarah Pain	Elected	Beaver Scouts Section Representative
from 16 th May 2018	Mrs Sarah Louise Kershaw	Elected	Beaver Scouts Section Representative
to 16 th May 2018	Mrs Penelope Bell-Wright	Co-Opted	by District Commissioner
to 5 th June 2018	Mr Philippe Hunt	Co-Opted	by District Commissioner
	Mr Martyn John Day	Nominated	by District Commissioner
	Mr Roger Albert "Ossie" Stanley	Nominated	by District Commissioner
from 16 th May 2018	Mr Nigel Jeremy Waine	Nominated	by District Commissioner
	Ms Louise Flynn	Nominated	by District Commissioner
	Mrs Gillian Margaret Brewer	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

Principal Address:

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

Telephone: 020 8755 0373

Email: jill.fielder@hotmail.com

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 2nd 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.

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 District Council in July 2019.. 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"> • Damage to reputation of Richmond upon Thames Scout Council • Loss of charitable status 	<ul style="list-style-type: none"> • Provide training for trustees specific to that role. 	<ul style="list-style-type: none"> • Training Manager regularly reviewing and ensuring all Exec Members have completed mandatory training. • Whistleblowing Policy and County contact published.
Breach of Child Protection Legislation	<ul style="list-style-type: none"> • Reputational Damage • Legal penalties • Action for negligence. 	<ul style="list-style-type: none"> • Training • Clearance of Volunteers • Monitoring of adherence to POR 	<ul style="list-style-type: none"> • Training Manager regularly reports on current position to District Exec. • Clearance through Disclosure and Barring Service (DBS) organized by Appointments Secretary, Lou Flynn.. • Compass (HQ) maintains register of leaders and their DBS dates/numbers. • GSLs to ensure Leaders complete mandatory Safeguarding Training. • Adherence 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 http://members.scouts.org.uk/supportresources

Damaging Potential Risks (Moderate Likelihood & Moderate Impact)

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

Fund raising	<ul style="list-style-type: none"> • Insufficient to meet outgoings. • Damage to reputation for inappropriate methods. • Breach of law and regulations. 	<ul style="list-style-type: none"> • Budget for income and expenditure requirements and monitor. • Follow Scout Association guidance. 	<ul style="list-style-type: none"> • 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.
Failure to follow POR of the Scout Association	<ul style="list-style-type: none"> • Invalidation of insurance cover. • Reputational Damage. 	<ul style="list-style-type: none"> • Monitor compliance • Breaches to be reported to DC for urgent action. 	<ul style="list-style-type: none"> • 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 http://members.scouts.org.uk/supportresources • NB. District specific variations and additions to be agreed by District Executive.
Delays or failures in Project or service development	<ul style="list-style-type: none"> • Compatibility with objects, plans and priorities. • Funding and financial viability. • Project viability. • Skills availability. 	<ul style="list-style-type: none"> • Project appraisal and costing procedures. • Authorisation procedures. • Monitoring and reporting procedures. 	<ul style="list-style-type: none"> • District Projects to be defined and identified, with named officer responsible. • Authorisation, including financial exposure, through District Exec. • Project officer to report to District Exec.

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 “start up” 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 included a review of a number of District services and activities and introduced a digital strategy which included the launch of a new District website, *richmondscouts.org.uk* as a platform for better communication and collaboration.

A progress update will be presented to the District Scout Council at the District Conference on 8th September 2019.

Membership

Membership increased, achieving 4.8% growth overall

As at January	2019	2018	2017	2017	2015	2014
Youth members	2,197	2,081	2,056	2,110	2,018	1,996

These were supported by Scout Leadership and Organisational Support

As at January	2019	2018	2017	2017	2015	2014
Leadership	406	349	368	304	272	308
Support	160	161	174	93	81	87

Programme

In 2018 for the first time, the District measured the quality of the Programme delivered to young people by requesting the Leaders of all Sections in all Scout Groups and Explorer Units to complete a self-assessment. All 102 Sections answered up to ten questions based the Programme best practice set by the Scout Association.

The results have been analysed in detail to identify which Groups and which Programme areas are in need of more support.

Encouragingly, the first year results showed that 96.9% of Cub Packs met best practice by offering a minimum of 2 nights away per year and 90.9% of Explorer Units offered 5 or more nights away. 59.3% of all Sections held activities outside of their normal meeting place more than 6 times.

Areas requiring attention are Youth Involvement where 37.6% of the District as a whole achieved best practice and only 19.7% of Young people gained a Top Award for their Section. Action plans are in place to improve these results.

The Programme Checker exercise will be repeated annually in the winter term to assess general trends and to monitor progress.

Adult Support

All key operational roles in the District have been filled. New Appointments to the team this year include two District Youth Commissioners (to encourage an increase youth involvement), an Assistant District Commissioner for Growth, an Assistant District Commissioner for Planning & Projects and an Assistant District Commissioner for Programme. Also new to the team are an Adviser for the Duke of Edinburgh Award Scheme and a Special Needs Adviser.

Adult Training

The following training events have taken place in the District:-

Event title	No of events	No. of participants
Getting Started	9	42
Wood badge courses	8	40
Safeguarding	3	28
First Aid	13	119

11 Commissioners, Managers and Group Scout Leaders attended a two day management course provided by GLSW County.

This year, 41 Leaders have been awarded a Wood Badge.

FINANCIAL REVIEW

Under POR, revised in March 2017, 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 15th 2012 the Trustees and Executive Committee of the Richmond District Scout Council, agreed to merge the Charity "*6th Richmond (Lady Archers Own) Scout Group*" with the Charity "*Richmond upon Thames District Scout Council*". with effect from 1st April 2012. This merger was subsequently approved by the Charity Commission. The accounts have been consolidated with those of the District Council.

Major maintenance had been undertaken on the floor and on the heating system of the 6th Richmond building and recently a new gas boiler was installed. Appropriate Certificates have been obtained regarding the Gas and Electrical installations.

The availability of the premises, as a Nursery School during the day, having been advertised, a new tenant started on 1st September 2016. The arrangement continues satisfactorily. The rent is due for review on September 2019

The District Executive agreed to support the 23 members of the District travelling to the USA to participate in the 2019 World Scout Jamboree by £1,000 each from the International Fund. This was subsequently extended to the two District Young Leaders accompanying the members, and to the two members of the District selected as "Service Crew" for the camp.

In the course of 2018 monies raised towards a General Fund and to the cost of individual participants in the World Scout Jamboree has been collected, and instalments paid to GLSW. This will continue into 2019 when the net cost to the District will be the sum initially committed.

The District Executive agreed to transfer £100k out the bank account of 6th Richmond Scouting Centre and invest £50k in COIF Income Bonds. The remaining £50k was to be placed in the COIF Deposit Fund but this was deferred as two Scout Groups signaled that they might need short term help with their premises in the near future.

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 2018, similar to that in 2017, 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 31st December 2018, which are set out on pages 17 to 24.

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



Chandrasih Sisodia FCCA
Isleworth

Richmond Upon Thames District Scout Council

Balance Sheet as at

	As at 31/12/18		As at 31/12/17		As at 31/12/16	
	£	£	£	£	£	£
Fixed Assets						
Tangible Assets						
District HQ @ Kerswell Hall b/f		38,102		44,452		50,803
Depreciation (straight line) over 10 Years		(6,351)		(6,351)		(6,351)
Total Tangible Assets			31,751	38,102		44,452
Investments (COIF Charities Investment Fund)						
Richmond District Scout Council	No of Units	89,193	42,088		38,730	
6th Richmond Scouting Centre	6,210.86	22,941	23,593		21,710	
	1,597.46					
Total Fixed Assets		112,134		65,681		60,440
Current Assets						
Badge Stock		2,983	3,100		3,477	
Uniform Stock in Hand		2,845	2,963		2,415	
Scout Association Short term Investment		6,541	6,508		6,476	
6th Richmond Scouting Centre - Deposit Fund		26,379	26,379		26,379	
Cash at bank and in hand						
District Council - Natwest Current Account	51,971		46,103		44,821	
District Council - Natwest Reserve Account	10,191		10,182		10,180	
District Council - CAF Current Account	99,682		49,986		37,172	
6th Richmond Scouting Centre - Current Account	80,403		156,847		134,688	
Explorers & Explorer Units	37,364		31,869		32,502	
Other Scout Units	19,437		15,714		19,296	
Total for Cash at bank & in hand		299,048	310,700		278,659	
Accrued Income					-	
Current Debtors						
Total Current Assets		337,796	349,649		317,406	
less						
Total Current Liabilities		(2,349)	(829)		(308)	
Net Current Assets		335,447	348,821		317,097	
Net Assets		479,333	452,604		421,990	
Represented by						
General Fund						
Total B/f		341,089	311,058		300,582	
6th Richmond Scouting Centre - Unrestricted Funds		89,645	89,645		89,645	
Surplus/(Deficit) on Year		27,672	30,031	430,734	10,475	400,702
Restricted Funds						
Twickeree		5,500	5,500		5,500	
International Fund		18,219	13,888		13,536	
Jamboree: General Fund		(19,373)	130			
Jamboree: Specific Participants		14,630				
Vic Dominy Fund		1,100	1,500		1,400	
Fund Raising		428	428		428	
Gift Aid Reclaimed		214	214		214	
Suspense Account		210	210		210	
		20,927	21,870		21,288	
		479,333	452,604		421,990	

Signed

Barbara Jill Fielder

Barbara Jill Fielder
Chairman
24th July 2019

Patrick L Ducker

Patrick L Ducker
Treasurer
24th July 2019

Richmond upon Thames District Scout Council

Statement of Financial Activities for the year ended

	31st December 2018			31st December 2017			31st December 2016		
	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds
Movements in Cash & Bank									
Total Incoming Resources	151,429	124,183	27,247	120,296	114,147	6,150	129,444	126,141	3,303
Total Outgoing Resources expended in furtherance of charitable activities	164,568	136,379	28,189	88,743	83,176	5,568	116,582	115,268	1,314
Net Incoming (Outgoing) Resources	(13,139)	(12,197)	(942)	31,553	30,971	582	12,862	10,873	1,989
Non Cash Activities									
Gains (losses) on Investment Assets	(3,547)	(3,547)		5,240	5,240		5,694	5,694	
Addition to Investment Assets	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)	(116)	(116)		(377)	(377)		399	399	
Change in value of Stock in Hand (Uniforms)	(118)	(118)		548	548		(140)	(140)	
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Net Movement in Funds	26,730	27,672	(942)	30,613	30,031	582	12,464	10,475	1,989
Funds Brought Forward	452,604	430,735	21,869	421,991	400,704	21,287	409,526	390,228	19,298
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Funds Carried Forward	479,333	458,406	20,927	452,604	430,735	21,869	421,991	400,704	21,287

Income and Expenditure

Year ending 31st December 2018

UNRESTRICTED FUNDS

Gross Subscription Received
less Capitation
 Refunds to Units/Groups

Net Subscriptions

Voluntary Income

Funds raising for general activities
 Donations
 Jack Petchey Awards
 Non specific grants
 Other income

Total Voluntary Income

Non Voluntary Income

Training Fees
 Badge/Uniform Income
 less Badge/Uniform Expenditure (Shop)
 Scout Premises - Rental Income
 Scout Premises - Reimbursement of Services Cost
 Scout Premises - Occasional Use
 6th Richmond Souting Centre
 Interest
 Investment Income
 Misc Income

Total Non Voluntary Income

Total Income

Expenditure for General Scouting Activities

General Activities
 St Georges Day Parade
 Purchase of Equipment
 Repair of Equipment
 Accomodation Costs
 Transfer to Vic Dominy Fund
 Transfer to International/Twickeree Fund
 Pulse
 6th Richmond Souting Centre

Total General Expenditure

Overhead Costs

Indirect Costs
 Admin Costs
 District Officers Expenses
 District HQ (Kerswell Hall) Running Costs
 Insurance
 Training
 AGM & Presentation Evening
 Scout Premises - Services Cost for Reimbursement
 Scout Premises - Repairs to Premises
 Minibus/Trailers
 Badges, Uniforms
 Donations
 Uniform & Badge Shop Costs
 Misc.

Total Overhead Costs

Total Expenditure

SURPLUS on UNRESTRICTED FUNDS

RESTRICTED FUNDS

(including Designated Funds)

Income for Specific Activities

Twickeree
 Fund raising & transfers to International Fund
 Jamboree: General Fund
 Jamboree: Specific Participants
 Vic Dominy Fund
 Gift Aid Reclaimed
 Fund raising
 Suspense Account (1st Twick)

Toal Income for Specific Activities

Expenditure for Specific Activities

Twickeree
 International Fund
 Jamboree: General Fund
 Jamboree: Specific Participants
 Specific Grants - Vic Dominy Fund
 Gift Aid Repaid
 Donations & Gifts from Fund Raising
 Suspense Account (1st Twick)

Total Expenditure for Specific Activities

SURPLUS/(DEFICIT) on RESTRICTED FUNDS

SURPLUS/(DEFICIT) on ALL FUNDS

	Richmond upon Thames District Scout Council	Richmond upon Thames District Consolidated Total
	86,369.00 (65,551.50)	102,415.13 (73,605.50)
	20,817.50	28,809.63
	420.81	36,903.89 980.81 250.00
	420.81	38,134.70
	380.00	1,140.00 27,133.96 (21,208.20) 24,999.96 640.56
	965.35 44.77 1,420.02	965.35 142.35 2,216.03
	2,810.14	36,030.01
	24,048.45	102,974.34
	3,007.20 2,192.61 584.72	37,458.91 2,192.61 3,081.02
	4,331.00	1,959.68 4,331.00
	965.35	965.35
	11,080.88	49,988.57
	143.60 4,339.00 664.31 1,399.96 1,053.30 2,708.04 294.00	218.55 4,602.90 664.31 1,399.96 2,460.88 3,595.20 294.00 1,010.10
	358.59 50.00 808.74	63.72 50.00 808.74 13.99
	11,819.54	15,182.35
	22,900.42	65,170.92
	1,148.03	37,803.42
	27,246.87	27,246.87
	27,182.00	27,182.00
	400.00 607.00	400.00 607.00
	28,189.00	28,189.00
	(942.13)	(942.13)
	205.90	36,861.29

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 31st December 2018 the amounts involved were
In the name of Richmond District Scout Council

in the name of 6th Richmond (Lady Archers Own) Scout Group

No. of Units Held	Value per Unit p
6,210.86	1,436.08
1,597.46	1,436.08

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.

	2018	2017
Number of trustees who were paid expenses	4	7
Nature of the expenses	Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
Total amount paid	£664	£1,621

The variation in the amount of expenses paid to Trustees stems from the irregularity and dates at which reimbursement is claimed. In 2017 these included the attendance of 5 Trustees at a GLSW County Conference held in a hotel

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.

	2018 £	2017 £
Independent Examiner's or auditors' fees for reporting on the accounts	NONE	NONE
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	NONE	NONE

4. Debtors and Creditors

There were no material debtors or creditors as at the date of the Balance Sheet.

5. Prepayments & Accruals

In accordance with the applicable Accounting Standards, the Accounts are prepared on an Accruals basis. Where there 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.

There were no material transactions with other related parties during 2018

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 sources and supplies 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 is transferred to the funds of the District Council, half to general funds and half to the International Fund. The total amounts transferred were:

2018	2017	2016	2015	2014	2013	2012
£5,500	£5,500	£ 5,000	£ 5,000	£ 5,000	£ 5,000	£ 5,000

10. Fixed Assets

Tangible assets

Cost (New HQ)

As at 1st January 2013

Additions 2014

As at 31st December 2014

Depreciation

As at 1st January 2018

Charge for year

As at 31st December 2018

Net book value

1st January 2018

31st December 2018

Buildings	Equipment	Total
£	£	£
37,997		37,997
25,508		25,508
63,505		63,505
25,402		25,402
6,351		6,351
31,751		31,751
38,102		38,102
31,751		31,751

11. Investments

COIF Charity Funds

in the name of

Opening Value at 1 January 2018

Addition to Investment Assets

Change in value

Valuation Balance at 31st December 2018

Richmond District Scout Council	6 th Richmond (Lady Archers Own) Scout Group	Total
£	£	£
42,088	23,593	65,681
50,000		50,000
(2,895)	(652)	(3,547)
89,193	22,941	112,134

12. Funds Held

Fund Name	Restricted/ Unrestricted	Purpose and Restrictions
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, and supplemented from the surplus of Uniform and Badge sales
Jamboree: USA 2019	Restricted	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 ..
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 with the District and passed onto them.
Fund Raising	Restricted	For donation to charity specified at the time.
Suspense Account	Restricted	Funds credited in error

13. Movement of Major Funds

Fund Name	Balance brought forward	Incoming funds during year	Outgoing resources during year	Fund balances carried forward
	£	£	£	£
Twickeree	5,500	-	-	5,500
International Fund	13,888	4,331	-	18,219
Jamboree: USA 2019 General Fund	130	7,679	27,182	(19,373)
Jamboree: Specific Participants	-	14,630	-	14,630
Vic Dominy Fund	1,500	-	400	1,100
Fund Raising	428	-	-	428
Gift Aid Reclaimed	214	607	607	214
Suspense Account	210	-	-	210
Total	21,870	27,247	28,189	20,927