



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 2021

Annual General Meeting

Sunday 18th September 2022 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 31st.December 2021
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



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Annual General Meeting

Sunday 12th September 2021 at 3:00pm

The Hub, Kerswell Hall, Wills Crescent, Hounslow

1. WELCOME:

District Chair, Jill Fielder, welcomed everyone to the meeting.

Jill welcomed our County Commissioner, Owen Purcell, our President, Robin Corti, Vice Presidents, Penny Bell-Wright and Tony Arbour. Gillian Norton OBE, Deputy Lord Lieutenant Richmond upon Thames, Councillor Suzette Nicholson, Deputy Mayor of Richmond upon Thames.

2. APOLOGIES

Bruce McLaren, Clare Smithies, Leanne Riley, Annabel Hobley, Jeremy Porter, Shannon Feely, Martin Riddell, Harriet Richardson, Thomas Cross, Nicola Jeffrey, Caron Fretten-Shelley, Steve Miles, Mike Dixon, Piet van de Wiel, Jenny Coles, Donna Wilson, Alan and Jill Brewer.

3. MINUTES OF 2020 ANNUAL GENERAL MEETING

These were included in the Trustees' Annual Report and were agreed and adopted.

4. APPROVAL OF ANNUAL REPORTS FOR YEAR ENDING 31st DECEMBER 2020

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

5. APPROVAL OF FINANCIAL STATEMENTS FOR YEAR ENDING 31st DECEMBER 2020.

The Annual Report included the Financial Statements for 2020. 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 Chair, who agreed to continue. This was approved.

Pam Dixon was nominated for the post of District Secretary. Pam was elected without dissent. Patrick Ducker was nominated for the post of District Treasurer. Patrick was elected without dissent.

Pam and Patrick agreed to continue.

The meeting approved the DC's nomination of Linda Grantham as a new Vice President.

District Executive

Phil Hunt - DC

Tim Grebot - DDC

Jill Fielder - District Chair

Pam Dixon - Secretary

Patrick Ducker - Treasurer

Lou Flynn - Head of People

Nigel Waine – Training Manager

Ian Hardy – Adults Awards

Alan Brewer – Chair of Finance and General Purposes Committee

Donna Wilson – Risk Assessment

Keith Wincott – Growth and Development

Jonny O'Neil – Youth Commissioner

The Meeting approved the DC's nominations for co-opted members to the District Executive:

Ossie Stanley, Gill Brewer, Sarah Kershaw.

F&GP Committee

Alan Brewer- Chair, Gill Brewer – Secretary, Pam Dixon, Nigel Waine, Patrick Ducker, Phil Hunt, Tim Grebot, Jill Fielder.

Adult Awards Panel

Ian Hardy, Carol Corti, Phil Hunt, Jill Fielder.

Representative for County Executive

David Isaac

7. ELECTION OF AUDITOR

Chandrasih Sisodia, a professional accountant, had examined and approved the accounts for 2020 and is prepared to examine our accounts again next year.

His election as Independent Examiner was agreed at the meeting.

8. COUNTY COMMISSIONER

Owen thanked Phil and Jill for their support in his new role as C.C. He commented on the success of Richmond Scout District through the Covid pandemic.

9. DEPUTY LORD LIEUTENANT RICHMOND UPON THAMES

Gillian Norton thanked everyone for the invitation . She commented on how proud she was to be part of Richmond upon Thames and wished us well for the coming year.

10. DEPUTY MAYOR OF RICHMOND UPON THAMES

Councillor Suzette Nicholson thanked everyone for her invitation today. She said that she had met several people present yesterday at the opening of the new building at P&H. She felt Richmond Scouts were amazing examples of volunteering.

11. ANY OTHER BUSINESS

Jill thanked 1st Whitton for the use of their hall. She also thanked Claire and Robert for allowing Phil to give so much of his time to the District.

There being no further business the meeting closed at 3.20pm.

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

from 12th Sept. 2021 Ms. Linda Grantham

Trustees

All served from 1st January 2021 to 31st December 2021 unless noted.

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

	to 12 th September 2021	from 12 th September 2021
Philippe Hunt	District Commissioner	
Barbara Jill Fielder	District Chairman	
Timothy Anthony Grebot	Deputy District Commissioner	
Patrick Leopold Ducker	District Treasurer	
Pamela Dixon	District Secretary	
Jonathon "Jonny" Joseph O'Neil	District Youth Commissioner	
Gillian Margaret Brewer	Nominated by District Commissioner	
Roger Albert "Ossie" Stanley	Nominated by District Commissioner	
Alan Paul Brewer	SAS Representative.	Chair, F & G P Committee
Donna Wilson	GSL Representative.	Risk Assessment Officer
Nigel Jeremy Waive	Nominated by District Commissioner	Training Manager
Sarah Louise Kershaw	Beavers Scouts Representative	Co-Opted
Louise Anne Sandra Flynn	Nominated by District Commissioner	Head of People
David Michael Issac	Nominated by District Commissioner	Representative on GLSW Exec.
Ian Robert Hardy		Adult Awards
Keith Meredith Wincott		Growth & Development
Helen Claire Louise Latchford		Network
Derryn Antony Lovett		Network
Martin Brian Wood	Explorer Scouts Representative.	
Michael David John Clements	Scouts Section Representative	
Michael Gray	Cub Scouts Section Representative	
Sally Milner	District Youth Commissioner	
Ian Robert Flynn	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: 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.

Following discussions and agreement at the 2021 Annual Conference, further members of the District Executive Committee were nominated for their specific role, skills, knowledge or experience and elected at the Annual General Meeting.

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.

Representatives of the leaders of each stage of Scouting are elected by their colleagues, as members of the District Operations Committee.

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.

In 2021 the Committee was chaired by Alan Brewer, Gill Brewer acted as Secretary.

Members in 2021 were, Pam Dixon, Nigel Waine, Patrick Ducker, Phil Hunt, Tim Grebot, Jill Fielder.

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)

<p>Trustees' fail to understand and correctly conduct their responsibilities</p>	<ul style="list-style-type: none"> • Damage to reputation of Richmond upon Thames District Scout Council • Loss of charitable status 	<ul style="list-style-type: none"> • Provide training for trustees specific to their 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.
<p>Breach of Child Protection Legislation</p>	<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 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

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 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
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.

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.

Announced at the Annual District Conference in September 2021, the new priorities and focus for this District in 2022 were identified as:

- **Youth involvement** (investing in our future)
 - Young Leader training programme
 - Young people at District meetings
 - Youth Commissioners
- **Governance** (Keeping young people safe - Protecting our volunteers - Safeguarding our Organisation)
 - Mandatory training for adults
 - First Aid, Safety, Safeguarding training for adults
 - Role appropriate minimum training
 - Managing Risk
 - Risk Assessments, Activity Permits
 - Managing Records
 - OSM, Compass
- **Financial Governance**
- **Recruiting and developing Adults**
 - Induction and Meet the Team
 - Appointment Committee interview re-imagined
 - Training Advisers / Coaches
 - Practical Skills & Knowledge ('Scoutcraft')

In order to focus on these specific areas, the terms of reference for the District Executive was redefined to be:

The purpose of The Executive Committee

Responsible for finances, governance & compliance, adult volunteers and growth. Also supports the DC and his team to fulfil their responsibilities and objectives.

To ensure year on year improvement:

- Objectives / Goals / Targets
- Measure performance

In order to ensure year on year improvement in priority areas, the District Executive sets objectives, goals and targets and measures performance.

Consequently, a member of the District Executive is responsible for monitoring and reporting on certain aspects of governance and compliance as follows:

- **Finance** (Treasurer supported by Finance Committee)
- **Legal** (District Officers)
- **Adult Training:** (District Training Manager)
- **People** ('Head of People' aka Appointments Committee Chairman/Secretary)
- **Growth & Development** ADC Growth & Development
- **Risk Management** 'Head of Risk'
- **Data Analysis**
- **County Executive Liaison:**
- **Adult Awards**

One year in to the revised organisation, the level of success will be reported on at the District Annual Conference in September 2022.

Census returns:

The continued effort by all of our volunteers across the District has meant that youth membership is now at a record high, exceeding pre-pandemic figures.

As at January	2022	2021	2020	2019	2018	2017	2016	2015
Youth members	2,218	1,937	2,209	2,197	2,081	2,056	2,110	2,018

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

As at January	2022	2021	2020	2019	2018	2017	2016	2015
Programme delivery	404	365	366	335	349	368	304	272
Support personnel	236	221	243	227	161	174	93	81

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 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.

As the balances at the Bank exceeded the £85k limit for protection under the Financial Services Compensation Scheme, the Executive Committee agreed to transfer £85k into a Business Instant Saver Account at the Nationwide Building Society

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 27th August 2020. Petersham & Ham initiated repayment from 1st September 2021

A request for help with major roof repairs to their Hut was received from 3rd Whitton, and interest-free loan of £7k over 10 years was agreed. The funds transferred on 12th 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. Sales were made by mail order, using the District Website. A physical shop was opened to allow purchasers to view, buy and collect items. It is 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 continued to be curtailed in 2021. This has resulted in a corresponding reduction on financial activities in that year.

Scout Association HQ announced a large increase in the Capitation payable in 2021, as a result of financial difficulties resulting from Covid restrictions. Late confirmation from GLSW County of the removal of their Subscription meant that Groups has already confirmed their preparedness to pay the calculated total. The Executive Committee agreed to place the resulting balance to act as possible buffer in case of another future significant increase.

Under Accounting Policy 2.2 a liability for the sum due for the purchase of supplies from the Scout Uniform Shop 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 31st December 2021, 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



CHANDRASINH SISODIA FCCA

12 June 2022

RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL

BALANCE SHEET

	As at 31/12/21		As at 31/12/20		As at 31/12/19	
	£	£	£	£	£	£
Fixed Assets						
Tangible Assets						
District HQ @ Kerswell Hall b/f		19,050		25,401		31,751
District HQ @ Kerswell Hall; additional costs 2014 Depreciation (straight line) over 10 Years		(6,351)		(6,351)		(6,351)
Total Tangible Assets			12,699	19,050		25,401
Investments (COIF Charities Investment Fund)	No of Units					
Richmond District Scout Council	6,210.86	129,112		111,645		104,905
6th Richmond Scouting Centre	1,597.46	33,208		28,715		26,982
Total Fixed Assets			162,320	140,360		131,887
Current Assets						
Badge Stock		5,729		2,830		2,333
Uniform Stock in Hand		9,047		3,947		3,286
Scout Association Short term Investment		6,569		6,569		6,569
6th Richmond Scouting Centre - Deposit Fund		26,379		26,379		26,379
Cash at bank and in hand						
District Council - Natwest Current Account	53,997			47,499		70,933
District Council - Natwest Reserve Account	10,221			10,220		10,211
District Council - CAF Current Account	35,774			25,544		69,262
District Council Nationwide Business Instant Savers	85,013					
District Council - Shop CAF Account	861			353		
6th Richmond Scouting Centre - Current Account	66,946			127,101		98,511
Explorers & Explorer Units	46,251			37,778		35,608
Other Scout Units	28,254			20,219		16,111
Total for Cash at bank & in hand		327,318		268,714		300,635
Accrued Income						
Current Debtors (Scout Groups)		55,750		57,000		7,000
Total Current Assets		430,792		365,440		346,202
less						
Total Current Liabilities		7,371		1,191		1,243
Net Current Assets			423,421	364,249		344,960
Net Assets			598,440	523,659		502,248
Represented by						
General Fund						
Total B/f		423,044		403,811		368,760
6th Richmond Scouting Centre - Unrestricted Funds		89,645		89,645		89,645
Surplus/(Deficit) on Year		62,361	575,050	19,233	512,689	35,052
Total						493,457
Restricted Funds						
Twickeree		5,500		5,500		5,500
International Fund		4,129		2,209		
Jamboree: General Fund						
Jamboree: Specific Participants						
Jamboree Fund (2023)		1,250		1,250		879
Vic Dominy Fund		1,500		1,500		1,400
Gift Aid Reclaimed						214
Fund Raising		428		428		428
Uniform Shop Set Up Costs		-		(270)		
RuT Uniform Shop		353		353		
Suspense Account		10,230		-		371
Total			23,390	10,970		8,791
Total Restricted Funds			598,440	523,659		502,248

Barbara J. Fielder

16th June 2022

Signed: Barbara Jill Fielder, Chairman;

Patrick Leopold Ducker

16th June 2022

Signed: Patrick Leopold Ducker, BSc. ACG Treasurer

RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL

Statement of Financial Activities for the year ended

	31st December 2021			31st December 2020			31st December 2019		
	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	133,354	119,169	14,185	102,011	95,192	6,819	235,401	136,831	98,570
Total Outgoing Resources expended in furtherance of charitable activities	80,931	80,416	515	133,880	79,240	54,639	232,679	114,973	117,706
Net Incoming (Outgoing) Resources	52,423	38,753	13,670	(32,743)	15,952	(47,820)	2,722	21,858	(19,136)
Non Cash Activities									
Gains (losses) on Investment Assets	21,960	21,960		8,473	8,473		19,753	19,753	
Increase/(Decrease) in Long Term Debtors	(1,250)		(1,250)			50,000			7,000
Addition to Investment Assets (at cost)									
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)	2,899	2,899		498	498		(651)	(651)	
Change in value of Stock in Hand (Uniforms)	5,100	5,100		661	661		442	442	
Net Movement in Funds	74,781	62,361	12,420	21,413	19,233	2,180	22,916	35,052	(12,136)
Funds Brought Forward	523,659	512,689	10,970	502,246	493,456	8,790	479,333	458,406	20,927
Funds Carried Forward	598,440	575,050	23,390	523,659	512,689	10,970	502,249	493,459	8,791

Income and Expenditure		Richmond upon Thames		Richmond upon Thames District	
Year ending 31st December 2021		District Scout Council		Consolidated Total	
UNRESTRICTED FUNDS					
	Gross Subscription Received	88,543.00		115,551.79	
less	Capitation	(69,120.00)		(86,121.50)	
	Refunds to Units/Groups			(126.00)	
	Net Subscriptions		19,423.00		29,304.29
Voluntary Income					
	Funds raising for general activities	100.00		15,729.83	
	Donations	125.00		525.00	
	Jack Petchey Awards			1,675.00	
	Non specific grants			200.00	
	Other income inc Gift Aid	3.00		944.36	
	Total Voluntary Income		228.00		19,074.19
Non Voluntary Income					
	Training Fees	1,800.00		1,800.00	
	Badge/Uniform Shop Income			34,175.85	
	less Badge/Uniform Expenditure			(34,663.51)	
	Scout Premises - Rental Income			27,000.00	
	Scout Premises - Reimbursement of Services Cost			1,439.86	
	Scout Premises - Occassional Use				
	6th Richmond Souting Centre	2,127.17		2,127.17	
	Interest	90.19		93.33	
	Investment Income	3,284.30		4,129.03	
	Misc Income			25.00	
	Total Non Voluntary Income		7,301.66		36,126.73
	Total Income		26,952.66		84,505.21
Expenditure for General Scouting Activities					
	General Activities	1,133.56		17,556.23	
	St Georges Day Parade				
	Purchase of Equipment	677.60		2,752.50	
	Repair of Equipment				
	Accomodation Costs			216.00	
	Grants to Scout Groups				
	Transfer to Vic Dominy Fund				
	Transfer to International/Twickeree Fund	1,920.00		1,920.00	
	6th Richmond Souting Centre	2,127.17		2,127.17	
	Misc Expenditure			402.04	
	Total General Expenditure		5,858.33		24,973.94
Overhead Costs					
	Indirect Costs	102.00		102.00	
	Admin Costs	602.65		602.65	
	District Officers Expenses	35.35		35.35	
	District HQ (Kerwell Hall) Running Costs	1,277.53		1,277.53	
	Insurance	1,210.93		1,210.93	
	Training	3,994.51		4,062.91	
	AGM & Presentation Evening	586.59		586.59	
	Scout Premises - Services Cost for Reimbursement			1,984.58	
	Scout Premises - Services Costs			2,483.18	
	Badges, Uniforms			1,553.36	
	Shop Costs	791.50		2,255.93	
	I. T. Support inc OSM	4,623.30		4,623.30	
	Total Overhead Costs		13,224.36		20,778.31
	Total Expenditure		19,082.69		45,752.25
	SURPLUS on UNRESTRICTED FUNDS		7,869.97		38,752.96
RESTRICTED FUNDS					
(including Designated Funds)					
Income for Specific Activities		Opening Balance			
		1st January 2021			
	Twickeree	5,500			
	Fund raising & transfers for International Fund	2,209	1,920.00	1,920.00	
	Jamboree 2023	1,250			
	Jack Petchy Fund	-			
	Loans to Scout Groups, repaid	(57,000)	1,250.00	1,250.00	
	Vic Dominy Fund	1,500			
	Gift Aid Reclaimed		785.00	785.00	
	Fund raising	428			
	Uniform Shop Set Up Costs	(270)			
	Suspense Account	-	10,230.00	10,230.00	
	Total Income for Specific Activities	(46,383)			14,185.00
Expenditure for Specific Activities		Current Balance			
		14 June 2022			
	Twickeree	5,500			
	International Fund	4,129			
	Jamboree 2023	1,250			
	Loans to Scout Groups	(55,750)			
	Specific Grants - Vic Dominy Fund	1,500			
	Gift Aid Repaid	-	785.00	785.00	
	Donations & Gifts from Fund Raising	428			
	Uniform Shop Set Up Costs	-	(270.00)	(270.00)	
	Suspense Account	10,230.00			
	Total Expenditure for Specific Activities	(32,713)			515.00
	SURPLUS/(DEFICIT) on RESTRICTED FUNDS		13,670.00		13,670.00
	SURPLUS/(DEFICIT) on ALL FUNDS		21,539.97		52,422.96

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 2020 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	2078.81
1,597.46	2078.81

Funds

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

Unrestricted 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.

	2021	2020
Number of trustees who were paid expenses	1	1
Nature of the expenses	Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
Total amount paid	£35	£73

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.

	2021	2020
	£	£
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 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 2021

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:

2021	2019	2018	2017	2016	2015	2014	2013
£5,000	£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

	Buildings	Equipment	Total
	£	£	£
Tangible assets			
Cost (New HQ)			
As at 1st January 2013	37,997		37,997
Additions 2014	25,508		25,508
As at 31st December 2014	63,505		63,505
Depreciation			
As at 1st January 2021	44,454		44,454
Charge for year	6,352		6,352
As at 31st December 2021	50,806		50,806
Net book value			
1 st January 2021	19,050		19,050
31 st December 2021	12,699		12,699

11. Investments

COIF Charity Funds

in the name of

Opening Value at 1 January 2021
Change in value
Valuation Balance at 31st December 2021

Richmond District Scout Council	6 th Richmond (Lady Archers Own) Scout Group	Total
£	£	£
111,645	28,715	140,360
17,467	4,493	21,960
129,112	33,208	162,320

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.
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: Korea 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

Fund Name	Balance brought forward	Incoming funds during year	Outgoing resources during year	Fund balances carried forward
	£	£	£	£
Major District Event (Twickeree)	5,500			5,500
International Fund	2,209	1,920		4,129
Jamboree: 2023	1,250			1,250
Vic Dominy Fund	1,500			1,500
Gift Aid Reclaimed		785	785	
Fund Raising	428			428
RuT Uniform Shop	353			353
Uniform Shop Set Up Costs	(270)		(270)	
Suspense Account		10,230		10,230
Total	10,970	12,935	515	23,390

Loans to Scout Groups	(57,000)	1,250		55,750
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