

Scouts

Richmond upon Thames

Richmond upon Thames District Scout Council

Patron HM The late Queen Elizabeth II
Joint Presidents HRH The Duke of Kent; HRH Duchess of Cambridge
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 2022

Annual General Meeting

Sunday 10th September 2023 at 3:00pm
1st Whitton HQ., 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 2022
6. Report on the changes effected by the re-issue of POR Chapter 5
7. Election of District Board of Trustees & Officers
 - Approval of District Commissioner's nomination for District Chairman
 - Election of District Secretary
 - Election of District Treasurer
 - Election & appointment of members
 - Election of Auditor
8. County Commissioner, Greater London South West, Owen Purcell
9. AOB
- 10.Close of meeting

NB: The AGM will be immediately followed by a meeting of the new Board of Trustees



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Annual General Meeting

Sunday 18th September 2022 at 3:00pm

1st Whitton HQ, Kerswell Hall, Wills Crescent, Hounslow

1. WELCOME:

District Chair, Jill Fielder, welcomed everyone to the meeting. Jill welcomed our Deputy County Commissioner, Claire, Vice Presidents, Penny Bell-Wright and Tony Arbour, Mayor of Richmond upon Thames, Councillor Julia Cambridge. This was followed by a minutes silence in remembrance of Queen Elizabeth II.

2. APOLOGIES

Gillian Norton, Robin and Carol Corti, Owen Purcell, Margaret Donaldson, Peter Dolan, Steve Miles, Alex Dyer, Alex Reynolds, Tom Billington, Sarah Parsons, Hannah Dean, Rebecca Williamson, Stephen Pettyfer, Piet Van de Wiel, Roger Stanley, Rochelle Westropp, Evelyn Whitehorn, Graham King and Alfie Whitehorn.

3. MINUTES OF 2021 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 2021

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 2021.

The Annual Report included the Financial Statements for 2021. 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.

District Executive

Phil Hunt	DC
Tim Grebot	DDC
Jill Fielder	District Chairman
Pam Dixon	Secretary
Patrick Ducker	Treasurer
Ian Hardy	Head of People
Nigel Waine	Training Manager
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

Alan Brewer

7. ELECTION OF AUDITOR

Chandrasih Sisodia, a professional accountant, had examined and approved the accounts for 2021 and is prepared to examine our accounts again next year.

His election as Independent Examiner was agreed at the meeting.

8. MAYOR OF RICHMOND UPON THAMES

Councillor Julia Cambridge said it was an honour to attend, meeting under reflection and sad news. She thanked all volunteers; they are jewels in the crown of London. She had been proud meeting the scouts who were assisting at the lying in State of Her Majesty.

11. ANY OTHER BUSINESS

Jill thanked 1st Whitton, especially George, 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. She also thanked Tim and his team who were outside providing our refreshments.

There being no further business the meeting closed at 15.35

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 18th Sept. 2022 Ms. Linda Grantham

Trustees

All served from 1st January 2022 to 31st December 2022 unless noted.

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

	Philippe Hunt	District Commissioner
	Barbara Jill Fielder	District Chairman
	Timothy Anthony Grebot	Deputy District Commissioner
	Patrick Leopold Ducker	District Treasurer
	Pamela Dixon	District Secretary
	Alan Paul Brewer	Chair, F & G P Committee & Rep. on GLSW Exec.
	Nigel Jeremy Waine	Training Manager
to 18 th Sept. 2022	Ian Robert Hardy	Adult Awards
from 18 th Sept 2022	Ian Robert Hardy	Appts Secretary
	Keith Meredith Wincott	Growth & Development
to 18 th Sept. 2022	Jonathon Joseph O'Neil	District Youth Commissioner
	Gillian Margaret Brewer	Nominated by District Commissioner
	Roger Albert "Ossie" Stanley	Special Missions
	Donna Wilson	Risk Assessment Officer
	Helen Claire Latchford	Network
	Derryn Antony Lovett	Network
	Sarah Louise Kershaw	Co-Opted
	Ian Robert Flynn	District Explorer Scout Commissioner
from 15 th Dec. 2022	Gillian Annette	Deputy Treasurer

District Registration Number with the Scout Council: 14119

Charity Registration Number: 289912

Bankers: National Westminster Bank,
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 separate educational charity within the Scouts' federated structure and 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 separate educational 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. Ensuring that the charity is carrying out its purposes for the public benefit
2. The maintenance of District Property
3. The raising of funds and administration of District finance
4. The insurance of persons, property and equipment
5. Supporting the development of Scouting on District public occasions
6. Assisting in the recruitment of leaders and other adult support
7. Appointing any sub-committees that may be appropriate
8. 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 2022 the Committee was chaired by Alan Brewer, Gill Brewer acted as Secretary.

Members in 2022 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 June 2023

Potential risk	Potential impact	Steps to mitigate risk	Actions
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Highly Damaging Potential Risks (High 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 and maintain training for trustees specific to that role. 	<ul style="list-style-type: none"> Training Manager to maintain training for all members Whistleblowing Policy and County contact published.
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Very Damaging Potential Risks (Moderate Likelihood & High Impact)

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"> Status tracked and reviewed regularly as part of District meetings Clearance through Disclosure and Barring Service (DBS) organized by Appointments Secretary DC to instruct GSLs to regularly run a Group Disclosure report on the Compass membership system and to act on the results to ensure that no adult volunteer is without a current DBS clearance. 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.
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Damaging Potential Risks (Moderate Likelihood & Moderate Impact)

Loss of key staff resulting in inability to run scouting across the District	<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 Updates voted on at AGM
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Failure to recruit sufficient numbers of adult volunteers to run scouting across the District	<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. • Financial Committee put in place • Treasurer's reports reviewed at every District Executive Meeting 	<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 activities are insufficient to meet needs of the District and have an impact on the ability to run scouting across the District	<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. • Risk and Governance Trustee appointed in 2021 • Status reported at Council meetings 	<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.
Impact of Covid on District	<ul style="list-style-type: none"> • Inability to maintain scouting in District due to Covid outbreaks amongst leaders or young people 	<ul style="list-style-type: none"> • All Government guidelines adhered to and communicated through UK Scouts association 	<ul style="list-style-type: none"> • Continue to train GSL's and leaders on Risk assessments

District Scout Shop (Operation)	<ul style="list-style-type: none"> • Purchases not paid for • Loss of cash or cheques at Shop due to fraud, theft or mistakes • Inability to account for imbalance in Petty Cash/ cash held • Loss of stock (fire, water damage, theft) • Stock loss in excess of that insurance • Out of date specialty stock resulting in unsaleable stock • Normal stock redundant due to design changes resulting in unsaleable stock • Inability to operate shop due to staff shortages or sickness 	<ul style="list-style-type: none"> • Payment processed prior to delivery • Electronic payment accepted as priority • Minimise cash held by using Card for small payments • Maintain insurance cover • Monitor stock level & cover • Monitor demand and likely end date for special items • Monitor design dates, stock levels and possible changes • Maintain list of possible volunteers and ensure they are trained. 	
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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 2022, the new priorities and focus for this District in 2023 were identified as:

- **Youth involvement** (investing in our future)
 - Young people at District meetings
 - Youth Commissioners
- **Governance** (Keeping young people safe - Protecting our volunteers - Safeguarding our organisation)
- **Financial Governance**
- **Recruiting and developing Adults**

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 Secretary)
- **Growth & Development** ADC Growth & Development
- **Risk Management** 'Head of Risk'
- **Data Analysis**
- **County Executive Liaison:**
- **Adult Awards**

Now that this structure has been in place for two years, it is clear that this revised organisation has proved highly successful.

Mandatory training has achieved 100% compliance on several occasions, issues arising from incomplete or late DBS disclosures are now minimal, there is good evidence that our risks are being well managed and the continued focus on Development ensures sustained growth. These and other performance indicators will be presented at the annual Conference in September 2023.

Census returns:

The continued effort by all of our volunteers across the District has meant that youth membership is now at an all-time record high.

As at January	2023	2022	2021	2020	2019	2018	2017	2016
Youth members	2,270	2,218	1,937	2,209	2,197	2,081	2,056	2,110

The numbers of adult volunteers, split here by the Programme Delivery teams (e.g. uniformed Leaders) and Support personnel (e.g. Group Trustees) remains strong. The number of volunteers providing Programme Delivery is also at all-time high.

As at January	2023	2022	2021	2020	2019	2018	2017	2016
Programme delivery	442	404	365	366	335	349	368	304
Support personnel	215	236	221	243	227	161	174	93

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 (Uniform) Shop, the District Scout (Badge) Shop, together with all Explorer Units, the 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.

Although, under POR, Explorer Units are responsible for deciding their own financial activities, many have an arrangement, formal or informal, with a Scout Group to have use of the latter's premises at a cost and for the Scout Group to handle the banking and record keeping.

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 completed repayment on 18th May 2022.

A request for help with major roof repairs to their Hut was received from 3rd Whitton, and an grant of £3k. and an interest-free loan of £7k over 10 years was agreed. The funds were 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., remained unchanged.

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

Fifteen Scouts from Richmond Scouts were selected to attend the 2023 World Scout Jamboree to be held in South Korea from 1st to 12th August. Richmond District Scout Council, and Greater London South West Scout Council agreed to contribute £500 each towards the costs of each Scout. The Scouts, parents and supporters have been paying installments to cover the remainder, with the District handling the arrangements, and "smoothing" the flow of funds.

In addition three Leaders have been selected to accompany the attendees, and two selected to join the Jamboree as "Service Crew". Financial support has been agreed as appropriate.

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 2022, similar to that in earlier years, 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 2022, 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



24 June 2023

Chandrasih Sisodia FCCA

RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL

BALANCE SHEET

Subject to Independent Examination

Fixed Assets	As at 31/12/22		As at 31/12/21		As at 31/12/20	
	£	£	£	£	£	£
Tangible Assets						
District HQ @ Kerswell Hall b/f		12,699		19,050		25,401
District HQ @ Kerswell Hall; additional costs 2014						
Depreciation (straight line) over 10 Years		(6,351)		(6,351)		(6,351)
Total Tangible Assets		6,349		12,699		19,050
Investments (COIF Charities Investment Fund)	No of Units					
Richmond District Scout Council	6,210.86	112,882		129,112		111,645
6th Richmond Scouting Centre	1,597.46	29,034		33,208		28,715
Total Fixed Assets		141,915		162,320		140,360
Current Assets						
Badge Stock		1,502		5,729		2,830
Uniform Stock in Hand		11,446		9,047		3,947
Scout Association Short term Investment		6,630		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	67,211		53,997		47,499	
District Council - Natwest Reserve Account	10,243		10,221		10,220	
District Council - CAF Current Account	76,405		35,774		25,544	
District Council Nationwide Business Instant Savers	85,236		85,013			
District Council - Shop CAF Account	1,529		861		353	
6th Richmond Scouting Centre - Current Account	94,966		66,946		127,101	
Explorers & Explorer Units	47,641		46,251		37,778	
Other Scout Units	21,786		28,254		20,219	
Total for Cash at bank & in hand		405,017		327,318		268,714
Accrued Income						
Current Debtors (Scout Groups)		7,000		55,750		57,000
Total Current Assets		457,974		430,792		365,440
less						
Total Current Liabilities		2,093		7,371		1,191
Net Current Assets		455,881		423,421		364,249
Net Assets		604,146		598,440		523,659
Represented by						
General Fund						
Total B/f		485,405		423,044		403,811
6th Richmond Scouting Centre - Unrestricted Funds		89,645		89,645		89,645
Surplus/(Deficit) on Year		6,722	581,772	62,361	575,050	19,233
Restricted Funds						
Major District Events/Camps		(2,052)		5,500		5,500
International Fund		4,839		4,129		2,209
Jamboree: General Fund		(14,352)				
Jamboree: Specific Participants		18,531				
Jamboree 2023: District Fundraising		1,250		1,250		1,250
Vic Dominy Fund		3,500		1,500		1,500
Gift Aid Reclaimed						
Fund Raising		428		428		428
Uniform Shop Set Up Costs				-		(270)
RuT Uniform Shop				353		353
Suspense Account		10,230		10,230		-
		22,374		23,390		10,970
		604,146		598,440		523,659

Signed :

Barbara J. Fielder

Chairman. 22nd June 2023

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Paul J. Smith

Treasurer: 22nd June 2023

RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL

Statement of Financial Activities for the year ended Subject to Independent Examination

	31st December 2022			31st December 2021			31st December 2020		
	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	243,461	159,038	84,423	133,354	119,169	14,185	102,011	95,192	6,819
Total Outgoing Resources expended in furtherance of charitable activities	160,422	123,733	36,689	80,931	80,416	515	133,880	79,240	54,639
Net Incoming (Outgoing) Resources	83,039	35,305	47,734	52,423	38,753	13,670	(32,743)	15,952	(47,820)
Non Cash Activities									
Gains (losses) on Investment Assets	(20,405)	(20,405)		21,960	21,960		8,473	8,473	
Increase/(Decrease) in Long Term Debtors	(48,750)		(48,750)	(1,250)		(1,250)			50,000
Addition to Investment Assets (at cost)									
Additions to Fixed Assets (at cost)	-			-	-		-	-	
Depreciation of Fixed Assets	(6,351)	(6,351)		(6,351)	(6,351)		(6,351)	(6,351)	
Change in value of Stock in Hand (Badges)	(4,227)	(4,227)		2,899	2,899		498	498	
Change in value of Stock in Hand (Uniforms)	2,399	2,399		5,100	5,100		661	661	
Net Movement in Funds	5,706	6,722	(1,016)	74,781	62,361	12,420	21,413	19,233	2,180
Funds Brought Forward	598,440	575,050	23,390	523,659	512,689	10,970	502,246	493,456	8,790
Funds Carried Forward	604,146	581,772	22,374	598,440	575,050	23,390	523,659	512,689	10,970

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 2022 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	1817.49
1,597.46	1817.49

Funds

Unrestricted Funds

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

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

Restricted Funds

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

Badges Stock and Uniform Stock

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

3. Details of certain items of expenditure

3.1 Trustee expenses

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

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

2022	2021
2	1
Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
£73	£35

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

3.2 Fees for examination or audit of the accounts

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

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

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

2022 £	2021 £
NONE	NONE
NONE	NONE

4. Debtors and Creditors

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

5. Prepayments & Accruals

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

6. Employers Remuneration and Consequent Liabilities

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

7. Transaction with Related Parties

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

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

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

There were no material transactions with other related parties during 2022

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:

2022-3	2021	2019	2018	2017	2016	2015	2014
£9,000	£5,000	£5,500	£5,500	£5,500	£ 5,000	£ 5,000	£ 5,000

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

10. Fixed Assets

Tangible assets

Cost (New HQ)

As at 1st January 2013

Additions 2014

As at 31st December 2014

Depreciation

As at 1st January 2022

Charge for year

As at 31st December 2022

Net book value

1st January 2022

31st December 2022

Buildings	Equipment	Total
£	£	£
37,997		37,997
25,508		25,508
63,505		63,505
50,806		50,806
6,350		6,350
57,156		57,156
12,699		12,699
6,349		6,349

11. Investments

COIF Charity Funds

in the name of

Opening Value at 1 January 2022

Change in value (reduction)

Valuation Balance at 31st December 2022

Richmond District Scout Council	6 th Richmond (Lady Archers Own) Scout Group	Total
£	£	£
129,112	33,208	162,320
16,230	4,174	20,405
112,882	29,084	141,915

12. Funds Held

Fund Name	Restricted/ Unrestricted	Purpose and Restrictions
Major District Event (Twickeree; Korea Camp)	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		7,552	(2,052)
International Fund	4,129	2,210	1,500	4,839
Jamboree: 2023	1,250	29,679	25,500	5,429
Vic Dominy Fund	1,500	2,555	555	3,500
Gift Aid Reclaimed		1,229	1,229	-
Fund Raising	428			428
RuT Uniform Shop	353		353	-
Uniform Shop Set Up Costs				-
Suspense Account	10,230			10,230
Total	23,390	35,673	36,689	22,374

Loans to Scout Groups	55,750	48,750		7,000
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