

# Scouts

## Richmond upon Thames

**Patron** HM King Charles III  
**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**

**31<sup>st</sup> December 2023**

**to**

**Richmond upon Thames District Scout Council**

## **Annual General Meeting**

**Sunday 15th September 2024 at 2:00pm**  
**1<sup>st</sup> 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  
    31<sup>st</sup>.December 2023
6. Report on the constitutional changes
7. Election of District Trustees & Officers
  - Election of District Chairman
  - Election of District Secretary
  - Election of District Treasurer
  - Election other Trustees
  - Election of Auditor
8. County Lead Volunteer, Greater London South West, Owen Purcell
9. AOB
- 10.Close of meeting



## **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

### **Annual General Meeting**

**Sunday 10th September 2023 at 2:00pm**  
**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, President Robin Corti, Vice Presidents, Penny Bell-Wright and Linda Grantham.

#### **2. APOLOGIES**

Gillian Norton, Mayor and Deputy Mayor of Richmond, Margaret Donaldson, Steve Miles, Dot Hasler, Andrew Hixon, Caron Fretton-Shelley, John Roscoe, Georgina Magowan, Rochelle Westropp, David Clay, Charlie Grantham, Alex Petty, Mike Clements, Geoff and Margaret Bengel, Donna Wilson, Donna Bevan, Gill Brewer, Tony Kynes, Jason Kaiser, Tony Arbour, David O'Connor, Ken Bailey.

#### **3. MINUTES OF 2022 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 2022**

Copies of the District Reports had been distributed at the start of the Meeting for everyone to read. There were no questions and they were approved.

#### **5. APPROVAL OF FINANCIAL STATEMENTS FOR YEAR ENDING 31st DECEMBER 2022.**

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., and the District Financial Statements were approved.

#### **6. Revised POR Ch. 5: Replacement of Executive Committees by Boards of Trustees**

Patrick Ducker raised an issue regarding POR Chapter 5.

HQ have re-issued POR Ch. 5 in April 2023

The main impact is to replace Executive Committee, made up of Trustees, with a non-executive Board of Trustees who then appoint the executive committees.

Each Scout Unit, Group, District or county, is an autonomous Charitable Trust, run by a Trustee Board

The District Commissioner is appointed to the Trustee Board by County.

The Scout Council – that is all adult members of the Scout District, all adults with the specific appointments in the Scout Groups, Explorers and their parents or carers plus a number of other post holders – in other words all of you – must meet once a year at the Annual General Meeting to approve the nomination of a Chair to the Trustee Board. It must also specifically elect a Secretary and Treasurer together with other Trustees to the Board, and approve the DC's proposals for Nominated Members.

The AGM must also note the dates of the financial year, agree the numbers elected to the Trustee Board and agree the quorum for meetings of the Scout Council, Trustee board and Committees.

Under Charity Law, Trustees are responsible for setting the main “direction” of a Charity, overseeing its operational and financial health and setting rules.

POR states that “The Trustee Board work together to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.”

The Board of Trustees then appoint Executives who execute the plans and rules, usually as an Executive Committee, or Board.

The Chair, Secretary and Treasurer are members also of the Executive Committees.

The Board of Trustees may reserve key decisions for itself, especially where major or ongoing expenditure is involved (i.e. motor vehicles; property)

As a result there may be Trustees without executive authority, and Executives without Trustee responsibility.

This structure is more usually used when a sponsoring organisation is setting up an independent body such as the BBC or the British Museum.

He understood that, being part of the Scouting federation, we are subject to POR without "adopting" specific sections.

He proposed that the AGM considers a statement to that effect, noting the changes in Ch. 5. It then appoints/elects the Board of Trustees in a similar way to the previous election of the Executive Council.

Directly after the AGM he suggested new Trustee Board meets, appoints itself as the Executive Committee and then adjourns until the next meeting.

There needs to be a stated quorum for meetings. The District AGM quorum is 50 plus 1. The Trustees and Exec quorum is 50%.

There being no questions the statement was agreed without dissent.

## **7. ELECTION OF DISTRICT OFFICERS**

### **Nomination for District 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 Elected as District Trustees

Phil Hunt	DC
Tim Grebot	DDC
Jill Fielder	District Chair
Pam Dixon	Secretary
Patrick Ducker	Treasurer
Gill Annette	Deputy 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
Aaron Gibbons-Mirat	District Network Commissioner
Ellis Madle	Youth Commissioner
Felix Stapleton	Youth Commissioner

### The Meeting approved the DC's nominations:

#### As co-opted members to the District Trustees:

Roger Albert "Ossie" Stanley, Gill Brewer, Sarah Kershaw.

#### To the F&GP Committee

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

#### To the Adult Awards Panel

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

#### As 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. COUNTY COMMISSIONER**

Owen Purcell started by recognising the achievement of Phil of his 5 years as District Commissioner and paid tribute to all the exec in particular the Chair. Richmond is the top District in the County. He praised the success of Leaders organising the World Jamboree in Korea and the "Korean Camp" held at Paccar.

He highlighted the Leaders achievements with Units and the impact they had on Young Peoples' lives. Owen then mentioned transition due to occur this year. He stated that titles do not matter as we still do the same for young people. He finished by thanking all members for all they do..

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

Jill thanked 1<sup>st</sup> 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:** Robin Corti

**Vice Presidents:** Cllr Alan Juriansz  
Cllr Tony Arbour, JP MLA  
Mrs Penelope Bell-Wright  
from 18<sup>th</sup> Sept. 2023 Ms. Linda Grantham

### **Trustees**

All served from 1st January 2023 to 31st December 2023 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 Waive	Training Manager
Ian Robert Hardy	Appointments Secretary
Keith Meredith Wincott	Growth & Development
Ellis Madle	District Youth Commissioner
Felix Stapleton	District Youth Commissioner
Gillian Margaret Brewer	Nominated by District Commissioner
Roger Albert "Ossie" Stanley	Special Missions
Donna Wilson	Risk Assessment Officer
Aaron Gibbons-Mirat	District Network Commissioner
Sarah Louise Kershaw	Co-Opted
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](http://www.richmondscouts.org.uk)

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

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Richmond upon Thames District Scout Council is 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 Board of Trustees is nominated/elected/co-opted and to which the District Board of Trustees is accountable.

### Governance and Management

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

The District Chairman, 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 Board of Trustees, 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 Board of Trustees 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 Board of Trustees 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 2023 the Committee was chaired by Alan Brewer, Gill Brewer acted as Secretary.

Members in 2023 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 Board of Trustees 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.

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 June 2023 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"> <li>Damage to reputation of Richmond upon Thames Scout Council</li> <li>Loss of charitable status</li> </ul>	<ul style="list-style-type: none"> <li>Provide and maintain training for trustees specific to that role.</li> </ul>	<ul style="list-style-type: none"> <li>Training Manager to maintain training for all members</li> <li>Whistleblowing Policy and County contact published.</li> </ul>
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### Very Damaging Potential Risks (Moderate Likelihood & High Impact)

Breach of Child Protection Legislation	<ul style="list-style-type: none"> <li>Reputational Damage</li> <li>Legal penalties</li> <li>Action for negligence.</li> </ul>	<ul style="list-style-type: none"> <li>Training</li> <li>Clearance of Volunteers</li> <li>Monitoring of adherence to POR</li> </ul>	<ul style="list-style-type: none"> <li>Status tracked and reviewed regularly as part of District meetings</li> <li>Clearance through Disclosure and Barring Service (DBS) organized by Appointments Secretary</li> <li>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.</li> <li>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 <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a>.</li> </ul>
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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"> <li>Experience or skills lost.</li> </ul>	<ul style="list-style-type: none"> <li>Succession planning.</li> </ul>	<ul style="list-style-type: none"> <li>Chairman &amp; DC identify key post holders and risk to District of such loss. Register is held by District Secretary. To be reviewed annually after the AGM</li> <li>Updates voted on at AGM</li> </ul>
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Failure to recruit sufficient numbers of adult volunteers to run scouting across the District	<ul style="list-style-type: none"> <li>• Inability to meet demand for scouting.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing recruitment campaigns.</li> </ul>	<ul style="list-style-type: none"> <li>• Appointment of ADC for Adult Support.</li> </ul>
Delays or failures in Project or service development	<ul style="list-style-type: none"> <li>• Compatibility with objects, plans and priorities.</li> <li>• Funding and financial viability.</li> <li>• Project viability.</li> <li>• Skills availability.</li> </ul>	<ul style="list-style-type: none"> <li>• Project appraisal and costing procedures.</li> <li>• Authorisation procedures.</li> <li>• Monitoring and reporting procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• District Projects to be defined and identified, with named officer responsible.</li> <li>• Authorisation, including financial exposure, thru' District Exec.</li> <li>• Project officer to report to District Exec.</li> </ul>
Budgetary control and financial reporting	<ul style="list-style-type: none"> <li>• Budget does not match key objectives and priorities.</li> <li>• Decisions made on inaccurate financial projections or reporting.</li> <li>• Decisions made based on unreliable costing data.</li> <li>• Inability to meet commitments or key objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• Budgets linked to business planning and objectives.</li> <li>• Timely and accurate monitoring and reporting.</li> <li>• Proper costing procedures for product or service delivery.</li> <li>• Adequate skills base to produce and interpret budgetary and financial reporting.</li> <li>• Financial Committee put in place</li> <li>• Treasurer's reports reviewed at every District Executive Meeting</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of routine annual expenditure makes budgeting inappropriate except for specific projects. (see below)</li> <li>• Detailed financial report circulated at each meeting of District Exec.</li> <li>• Requests for payment to fall under "expected expenditure" or to be specifically authorised by Exec.</li> <li>• All expenditure, including claim for expenses, to be properly documented and authorised by two officers of Exec.</li> <li>• Appointment of financial officers capable of responsibility.</li> </ul>

Fund raising 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"> <li>• Insufficient to meet outgoings.</li> <li>• Damage to reputation for inappropriate methods.</li> <li>• Breach of law and regulations.</li> </ul>	<ul style="list-style-type: none"> <li>• Budget for income and expenditure requirements and monitor.</li> <li>• Follow Scout Association guidance.</li> </ul>	<ul style="list-style-type: none"> <li>• Fund raising should be linked to District Projects, be “low key”, and be monitored by Project Officer, appointed by District Executive, to ensure adherence to guidelines etc.</li> </ul>
Failure to follow POR of the Scout Association	<ul style="list-style-type: none"> <li>• Invalidation of insurance cover.</li> <li>• Reputational Damage.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor compliance</li> <li>• Breaches to be reported to DC for urgent action.</li> <li>• Risk and Governance Trustee appointed in 2021</li> <li>• Status reported at Council meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Adherence to POR is the responsibility of individuals. Use of POR should be included in training.</li> <li>• NB. Full generic Job Descriptions, guidance and e-learning modules are available for all posts from <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a></li> <li>• NB. District specific variations and additions to be agreed by District Executive.</li> </ul>
Delays or failures in Project or service development	<ul style="list-style-type: none"> <li>• Compatibility with objects, plans and priorities.</li> <li>• Funding and financial viability.</li> <li>• Project viability.</li> <li>• Skills availability.</li> </ul>	<ul style="list-style-type: none"> <li>• Project appraisal and costing procedures.</li> <li>• Authorisation procedures.</li> <li>• Monitoring and reporting procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• District Projects to be defined and identified, with named officer responsible.</li> <li>• Authorisation, including financial exposure, through District Exec.</li> <li>• Project officer to report to District Exec.</li> </ul>
Impact of Covid on District	<ul style="list-style-type: none"> <li>• Inability to maintain scouting in District due to Covid outbreaks amongst leaders or young people</li> </ul>	<ul style="list-style-type: none"> <li>• All Government guidelines adhered to and communicated through UK Scouts association</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to train GSL's and leaders on Risk assessments</li> </ul>

District Scout Shop (Operation)	<ul style="list-style-type: none"> <li>• Purchases not paid for</li> <li>• Loss of cash or cheques at Shop due to fraud, theft or mistakes</li> <li>• Inability to account for imbalance in Petty Cash/ cash held</li> <li>• Loss of stock (fire, water damage, theft)</li> <li>• Stock loss in excess of that insurance</li> <li>• Out of date specialty stock resulting in unsaleable stock</li> <li>• Normal stock redundant due to design changes resulting in unsaleable stock</li> <li>• Inability to operate shop due to staff shortages or sickness</li> </ul>	<ul style="list-style-type: none"> <li>• Payment processed prior to delivery</li> <li>• Electronic payment accepted as priority</li> <li>• Minimise cash held by using Card for small payments</li> <li>• Maintain insurance cover</li> <li>• Monitor stock level &amp; cover</li> <li>• Monitor demand and likely end date for special items</li> <li>• Monitor design dates, stock levels and possible changes</li> <li>• Maintain list of possible volunteers and ensure they are trained.</li> </ul>	
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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 banks which are authorised by the Prudential Regulation Authority and in which eligible balances are protected up to a total of £85,000 by the Financial Services Compensation Scheme. Cash is held for the shortest possible time before being paid into a bank.

Surplus funds are deposited in interest bearing accounts with authorised Building Societies.

By investing funds through 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 (shortened to Our Plan) launched in 2018 ended in September 2023. Its objective was to support amazing leaders and prepare more young people with Skills for Life.

We used three main strategies to achieve our goals:

- The national *#SkillsForLife* strategy for Growth, Inclusivity, Youth Shaped and Impact
- Actively develop a culture to give a feeling that all Groups and Units truly belong to a wider District community
- Improving effectiveness and efficiency of District support

Our Plan was under constant review to ensure that it met changing requirements.

A presentation at the District Conference 2023 demonstrated that Our Plan had been a resounding success and yielded some amazing results. Some of these highlights include:

- Total membership **+7.54%** since 2018
- Young People membership **+9.08%** since 2018
- A full digital transformation inc. an award winning website
- All new IT and communications capabilities
- Greatly improved support for individual leaders (inc. new Adult Awards Panel)
- Much enhanced services for Groups (inc. a new shop for badges and uniform)
- Huge focus on Young People skills: Top Awards, Young Leaders. Extra Mile
- Four new Squirrel Scout sections
- A hugely successful and popular all District week long Summer Camp
- Widescale interest in World Scout Jamboree and other International events

The District Conference 2023 also addressed the forthcoming priorities for 2024 and beyond; the three most significant of which for this District are :

- the Transformation of the Scouts and restructuring leadership at all levels
- introducing zero-tolerance for non-compliance with mandatory requirements
- restructure/relaunch of an effective District Network Scout provision

As a consequence of the significant amount of effort which will be required to restructure and deliver Scout Association Transformation – which includes a whole new membership IT system – it was decided to focus on this and not a separate District Plan at this time.

## The purpose of The Board of Trustees

The Board is responsible for finances, governance & compliance and to uphold our charity's objectives. The Board also supports the District Lead Volunteer (formally the District Commissioner) and his team to fulfill their responsibilities and objectives.

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

Consequently, all members of the District Team are appointed to monitor and report on certain aspects of governance and compliance directly to the Board as follows:

- **Finance** (Treasurer\* supported by Finance Committee)
- **Legal** (District Team)
- **Adult Training:** (District Training Manager)
- **People** ('Head of People' aka Appointments Committee Secretary)
- **Growth & Development** (Lead Volunteer for Growth & Development)
- **Risk Management** (Head of Risk)
- **Data Analysis**
- **County Executive Liaison**
- **Adult Awards**

**\*District Treasurer and Deputy are also Board Trustees**

Mandatory training has achieved 100% compliance on numerous 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 2024.

## Census returns:

The continued effort by all of our volunteers across the District has meant that youth membership is still increasing year on year and maintains an all-time record high.

As at January	2024	2023	2023	2021	2020	2019	2018	2017
Youth members	2,305	2,270	2,218	1,937	2,209	2,197	2,081	2,056

The numbers of volunteers, split here by the Programme Delivery teams (e.g. uniformed Leaders) and Support team personnel maintains a good pattern of growth

As at January	2024	2023	2023	2021	2020	2019	2018	2017
Programme delivery	465	442	404	365	366	335	349	368
Support personnel	261	215	236	221	243	227	161	174

## TRANSFORMING OUR VOLUNTEERING EXPERIENCE

The Scouts are transforming to make volunteering easier, more enjoyable and rewarding.

The changes are designed to help us:

- Give a warmer welcome for everyone
- Deliver better learning
- Simplify how we volunteer together

### A teams-based approach

Teams thrive when they share a purpose, share tasks, and support each other to make the most of their different skills, experiences, and available time.

We want to make it normal for responsibilities to be shared across teams. To do this we are removing our current role descriptions, (where one volunteer takes on a specific list of responsibilities) and replacing them with new team descriptions. This approach means we can share the load among the team and provide an attractive volunteering offering that people will want to be part of.

So, going forwards, the way we volunteer will be structured around these key principles:

- Everyone will volunteer as part of a **flexible team** structure
- Each team will have a **clear purpose**, team description and set of team tasks
- We will describe our teams and roles in **plain English** to ensure they are easily understood by everyone

Being flexible about how we ask people to volunteer, makes it easier for new people to join in.

This means changing from a complex system with over 400 individual roles to a team-based system where role titles are simplified to Lead Volunteer, Team Leaders, Team Members and just a handful of others.

### Learning

All our volunteers must have the skills and knowledge they need to feel confident to help keep young people safe and help them gain skills for life.

The current training programme is being completely redesigned so that learning is accessible, relevant and meets the needs of our volunteers, our regulators and our members (and their parents).

### Other changes

We are also introducing a new better ways of welcoming new volunteers and we have revised our volunteering culture to make the Scouts an even more friendly place to be in the way we describe ourselves, in what we do, in what we say and how we say it.

### Timetable

Richmond upon Thames Scouts will be adopting the new teams structure and new role descriptions at the District Conference on 15th September 2024.



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

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. Subsequently a Corporate Bond was purchased from the Saffron Building Society for £85k

The District Executive agreed to support the construction of a new Scout Hut (Phoenix II) at Petersham and Ham by a grant of £25k and a loan of £50k, repayable over 10 years at nominal interest. The loan was transferred on 27<sup>th</sup> August 2020. Petersham & Ham SG completed repayment on 18<sup>th</sup> May 2023.

A request for help with major roof repairs to their Hut was received from 3<sup>rd</sup> Whitton, and an grant of £3k. and an interest-free loan of £7k over 10 years was agreed. The funds were transferred on 12<sup>th</sup> September 2019. A further loan of £480 was agreed to enable the creation of a new website.

At their meeting on 30th June 2020, the District Executive Council accepted the proposal, put forward by the District Commissioner, to establish a Uniform Shop with its own Bank Account based at the District Headquarters. During 2023 the Badge Shop was combined with the Uniform Shop. 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 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 1<sup>st</sup> to 12<sup>th</sup> 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 paid 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 th Summer of 2023, the District Executive organized and backed, financially, a major camp at PACCAR Chalfont St Peter, open to all members of the District, the duration of their visits dependent on the age of the attendees. The theme was "Korea". Around 600 Scouts from Richmond attended the Camp.

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 2023, 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 31<sup>st</sup> December 2023, which are set out on pages 19 to 26.

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

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

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

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

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

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

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



Chandrasih Sisodia FCCA


**RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL**


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

	<b>31st December 2023</b>			<b>31st December 2022</b>			<b>31st December 2021</b>		
	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>
<b>Movements in Cash &amp; Bank</b>									
Total Incoming Resources	306,786	165,917	140,869	243,461	159,038	84,423	133,354	119,169	14,185
Total Outgoing Resources expended in furtherance of charitable activities	293,196	155,358	137,837	160,422	123,733	36,689	80,931	80,416	515
	<hr/>			<hr/>			<hr/>		
Net Incoming (Outgoing) Resources	13,590	10,559	3,031	83,039	35,305	47,734	52,423	38,753	13,670
<b>Non Cash Activities</b>									
Gains (losses) on Investment Assets	13,041	13,041		(20,405)	(20,405)		21,960	21,960	
Increase/(Decrease) in Long Term Debtors	480		480	(48,750)		(48,750)	(1,250)		(1,250)
Addition to Investment Assets (at cost)									
Addition to Fixed Assets	-			-			-	-	
Depreciation of Fixed Assets	(6,349)	(6,349)		(6,351)	(6,351)		(6,351)	(6,351)	
Change in value of Stock in Hand (Badges)	(1,502)	(1,502)		(4,227)	(4,227)		2,899	2,899	
Change in value of Stock in Hand (Uniforms)	6,962	6,962		2,399	2,399		5,100	5,100	
	<hr/>			<hr/>			<hr/>		
Net Movement in Funds	26,222	22,711	3,511	5,706	6,722	(1,016)	74,781	62,361	12,420
<b>Funds Brought Forward</b>	<b>604,146</b>	<b>581,772</b>	<b>22,374</b>	<b>598,440</b>	<b>575,050</b>	<b>23,390</b>	<b>523,659</b>	<b>512,689</b>	<b>10,970</b>
	<hr/>			<hr/>			<hr/>		
<b>Funds Carried Forward</b>	<b>630,369</b>	<b>604,484</b>	<b>25,885</b>	<b>604,146</b>	<b>581,772</b>	<b>22,374</b>	<b>598,440</b>	<b>575,050</b>	<b>23,390</b>

**RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL  
BALANCE SHEET**

Fixed Assets	As at 31/12/23		As at 31/12/22		As at 31/12/21	
	£	£	£	£	£	£
Tangible Assets						
District HQ @ Kerswell Hall b/f		6,349		12,699		19,050
District HQ @ Kerswell Hall; additional costs 2014						
Depreciation (straight line) over 10 Years		( 6,349 )		( 6,351 )		( 6,351 )
Total Tangible Assets		0		6,349		12,699
Investments (COIF Charities Investment Fund)	No of Units					
Richmond District Scout Council	6,210.86	123,255	10,372.76	112,882	129,112	
6th Richmond Scouting Centre	1,597.46	31,702	2,667.92	29,034	33,208	
<b>Total Fixed Assets</b>		154,957	13,041.02	141,916		162,320
<b>Current Assets</b>						
Badge Stock			1,502		5,729	
Uniform Stock in Hand		18,408	11,446		9,047	
Scout Association Short term Investment			6,630		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	62,435		67,211		53,997	
District Council - Natwest Reserve Account	10,398		10,243		10,221	
District Council - CAF Current Account	43,136		76,405		35,774	
District Council - Nationwide Business Instant Savers	86,639		85,236		85,013	
District Council - Saffron Building Society Corporate Bond	85,000					
District Council - Shop CAF & Paypal Account	5,099		1,529		861	
6th Richmond Scouting Centre - Current Account	68,313		94,966		66,946	
Explorers & Explorer Units	48,897		47,641		46,251	
Other Scout Units	17,252		21,786		27,803	
Total for Cash at bank & in hand		427,170	405,017		326,867	
Long Term Debtors (Scout Groups)		7,480	7,000		103,474	
<b>Total Current Assets</b>		479,437	457,974		430,341	
less						
<b>Total Current Liabilities</b>		( 4,025 )	2,093		7,371	
<b>Net Current Assets</b>		475,412	455,881		422,970	
<b>Net Assets</b>		<u>630,369</u>	<u>604,146</u>		<u>597,989</u>	
<b>Represented by</b>						
<b>General Fund</b>						
Total B/f		492,127	485,405		423,044	
6th Richmond Scouting Centre - Unrestricted Funds		89,645	89,645		89,645	
Surplus/(Deficit) on Year		22,712	6,722	581,772	61,910	574,599
<b>Specific &amp; Delegated Activities Funds</b>						
Major District Events: Korea Camp		5,000	( 2,052 )		5,500	
International Fund		7,156	4,839		4,129	
Jamboree: General Fund			( 14,352 )			
Jamboree: Specific Participants		( 0 )	18,531			
Jamboree Fund (2027)		1,305	1,250		1,250	
Vic Dominy Fund		3,500	3,500		1,500	
Gift Aid Reclaimed						
Fund Raising		428	428		428	
Borough Camp 2024		( 2,500 )				
Air Rifle Association		5,326				
Network		( 38 )				
Uniform Shop Set Up Costs					-	
RuT Uniform Shop					353	
Suspense Account/ Capitation Reserve		5,708	10,230		10,230	
		<u>25,885</u>	<u>22,374</u>		<u>23,390</u>	
		<u>630,369</u>	<u>604,146</u>		<u>597,989</u>	

Signed :   
Chairman. 11<sup>th</sup> July 2024

  
Treasurer: 11<sup>th</sup> July 2024

**Income and Expenditure**

Year ending 31st December 2023

**UNRESTRICTED FUNDS**

Gross Subscription Received  
**less** Capitation  
 Refunds to Units/Groups

**Net Subscriptions****Voluntary Income**

Funds raising for general activities  
 Donations  
 Jack Petchey Awards  
 Gift Aid

**Total Voluntary Income****Non Voluntary Income**

Training Fees  
 Badge/Uniform Shop Income  
 less Badge/Uniform Expenditure  
 Scout Premises - Rental Income  
 6th Richmond Scouting Centre  
 Interest  
 Investment Income  
 Misc Income

**Total Non Voluntary Income****Total Income****Expenditure for General Scouting Activities**

General Activities  
 Purchase of Equipment  
 Repair of Equipment  
 Accomodation Costs  
 Transfer to International/Jamboree Fund/Major District Event  
 6th Richmond Souting Centre  
 Misc Expenditure

**Total General Expenditure****Overhead Costs**

Indirect Costs  
 Admin Costs  
 District Officers Expenses  
 District Hub:Operating Costs  
 Insurance  
 Training  
 AGM & Presentation Evening  
 Scout Premises - Services Costs  
 Badges, Uniforms  
 Donations  
 Badge Shop - Transfers & Payments  
 Uniform Shop - Transfers & Payments  
 I. T. Support inc OSM

**Total Overhead Costs****Total Expenditure****SURPLUS/(DEFICIT) on UNRESTRICTED FUNDS****RESTRICTED FUNDS**

(including Designated Funds)

**Income for Specific Activities**

Major District Events: Korea Camp  
 Fund raising & transfers for International Fund  
 Jamboree 2023: General Fund  
 Jamboree 2023:Specific Participants  
 Jamborees: District Fundraising  
 Borough Camp 7-9th July 2023  
 Air Rifle Association  
 Network  
 Loans to Scout Groups, repaid  
 Vic Dorniny Fund  
 Gift Aid Reclaimed  
 Fund raising  
 Suspense Account/ Capitation Reserve

**Toal Income for Specific Activities****Expenditure for Specific Activities**

Major District Events: Korea Camp  
 International Fund  
 Jamboree 2023: General Fund  
 Jamboree 2023:Specific Participants  
 Jamborees: District Fundraising  
 Borough Camp 2024  
 Air Rifle Association  
 Network  
 Loans to Scout Groups  
 Specific Grants - Vic Dorniny Fund  
 Gift Aid Repaid  
 Donations & Gifts from Fund Raising  
 Suspense Account/ Capitation Reserve

**Toal Expenditure for Specific Activities****SURPLUS/(DEFICIT) on RESTRICTED FUNDS****SURPLUS/(DEFICIT) on ALL FUNDS**

Opening Balance 1st January 2023	
( 2,052 )	69,278.24
4,839	2,317.13
( 14,352 )	38,971.93
18,531	11,815.69
1,250	55.07
	6,288.22
	7,627.61
	112.50
( 7,000 )	
3,500	1,238.00
-	3,164.12
428	
10,230	
15,374	
Current Balance 31 December 2023	
5,000	62,226.24
7,156	
-	24,620.00
-	30,347.00
1,305	
( 2,500 )	8,788.22
5,326	2,301.98
( 38 )	150.00
( 7,480 )	480.00
3,500	1,238.00
-	3,164.00
428	
5,708	4,522.00
18,405	

Richmond upon Thames District Scout Council	
112,146.00 ( 96,092.50 )	
	16,053.50
3,372.39 150.00	
	3,522.39
841.00 2,230.41	
4,970.51 1,837.30 3,383.68 4,522.00	
	17,784.90
	37,360.79
6,472.87 580.13 47.52 7,877.53 9,761.00 4,970.51	
	29,709.56
59.57 263.25 382.71 3,037.32 1,675.84 5,705.70 1,041.65	
2,463.98 1,395.26 835.15 180.00	
	17,040.43
	46,749.99
	( 9,389.20 )
	140,868.51
	137,837.44
	3,031.07
	( 6,358.13 )

Richmond upon Thames District Consolidated Total	
146,109.17 ( 116,507.50 )	
	31,045.17
38,485.00 3,622.39 300.00 2,815.25	
	45,222.64
841.00 44,811.33 ( 35,833.42 ) 25,850.00 4,970.51 2,974.18 4,253.98 5,948.18	
	53,815.76
	130,083.57
52,651.10 1,682.88 47.52 9,737.53 9,761.00 4,970.51 10,703.42	
	89,553.96
91.89 407.53 382.71 3,037.32 1,675.84 5,705.70 1,041.65 9,507.19 3,246.72 2,463.98 1,395.26 835.15 180.00	
	29,970.94
	119,524.90
	10,558.67
	140,868.51
	137,837.44
	3,031.07
	13,589.74

# **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 are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

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

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

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

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

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

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

#### **Volunteer help**

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

#### **Investment income**

This is included in the accounts when received

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

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

## **2.2 Expenditure And Liabilities**

#### **Liability recognition**

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

#### **Depreciation**

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

#### **Governance costs**

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

## **2.3 Assets**

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

Tangible Fixed Assets refers to the new HQ at Kerswell Hall, tentage, cooking facilities for camping, IT equipment and associated items. These are capitalised if they can be used for more than one year, and cost at least £500. Assets are capitalised where the cost of purchase exceeds £2,000. They are valued at cost or value to the charity on receipt.

#### **Investments Capital**

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

As at 31<sup>st</sup> December 2023 the amounts involved were  
In the name of Richmond District Scout Council  
  
in the name of 6<sup>th</sup> Richmond (Lady Archers Own) Scout Group

<b>No. of Units Held</b>	<b>Value per Unit p</b>
<b>6,210.86</b>	<b>1984.5</b>
<b>1,597.46</b>	<b>1984.5</b>

#### **Funds**

##### **Unrestricted Funds**

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

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

##### **Restricted Funds**

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

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

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

### 3. Details of certain items of expenditure

#### 3.1 Trustee expenses

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

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

2023	2022
2	1
Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
£383	£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.

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

2023 £	2022 £
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 2023



## 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

## 10. Fixed Assets

### Tangible assets

#### Cost (New HQ)

As at 1st January 2013

Additions 2014

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

#### Depreciation

As at 1st January 2023

Charge for year

**As at 31<sup>st</sup> December 2023**

Net book value

1<sup>st</sup> January 2023

31<sup>st</sup> December 2023

Buildings	Equipment	Total
£	£	£
37,997		37,997
25,508		25,508
<b>63,505</b>		<b>63,505</b>
57,156		57,156
6,349		6,349
<b>63,505</b>		<b>63,505</b>
6,349		6,349
<b>0</b>		<b>0</b>

## 11. Investments

### COIF Charity Funds

in the name of

Opening Value at 1 January 2023

Change in value (reduction)

Valuation Balance at 31<sup>st</sup> December 2023

Richmond District Scout Council	6 <sup>th</sup> Richmond (Lady Archers Own) Scout Group	Total
£	£	£
<b>112,882</b>	<b>29,034</b>	<b>141,916</b>
<b>10,373</b>	<b>2,668</b>	<b>13,041</b>
<b>123,255</b>	<b>31,702</b>	<b>154,957</b>

## 12. Funds Held

<b>Fund Name</b>	<b>Restricted/ Unrestricted</b>	<b>Purpose and Restrictions</b>
Major District Event (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 2023	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

<b>Fund Name</b>	<b>Balance brought forward</b>	<b>Incoming funds during year</b>	<b>Outgoing resources during year</b>	<b>Fund balances carried forward</b>
	£	£	£	£
<b>Major District Event (Korea Camp)</b>	<b>(2,052)</b>	<b>69,278</b>	<b>62,226</b>	<b>5,000</b>
<b>International Fund</b>	<b>4,839</b>	<b>2,317</b>		<b>7,156</b>
<b>Jamboree: General Fund</b>	<b>( 14,352 )</b>	<b>38,972</b>	<b>24,620</b>	<b>-</b>
<b>Jamboree: Specific Participants</b>	<b>18,531</b>	<b>11,816</b>	<b>30,347</b>	<b>-</b>
<b>Jamboree 2027</b>	<b>1,250</b>	<b>55</b>		<b>1,305</b>
<b>Vic Dominy Fund</b>	<b>3,500</b>	<b>1,238</b>	<b>1,238</b>	<b>3,500</b>
<b>Gift Aid Reclaimed</b>	<b>-</b>	<b>3,164</b>	<b>3,164</b>	<b>-</b>
<b>Fund Raising</b>	<b>428</b>			<b>428</b>
<b>Suspense Account</b>	<b>10,230</b>		<b>4,522</b>	<b>5,708</b>
<b>Total</b>	<b>22,374</b>	<b>126,840</b>	<b>126,117</b>	<b>23,096</b>

<b>Loans to Scout Groups</b>	<b>7,480</b>		<b>480</b>	<b>7,000</b>
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