

KENT COUNTY SCOUT COUNCIL

England & Wales · Charity number 303471

Details

Other names	KENT SCOUTS
Status	Registered
Legal form	Other
Registered	1963-05-23
Register	View on the Charity Commission register

Contact

Address	Kent Scouts Activity Centre Lower Grange Farm Grange Lane Sandling Maidstone ME14 3DA
Phone	01622397070
Email	info@kentscouts.org.uk
Website	www.kentscouts.org.uk

Activities

Objects: PURPOSES OF THE KENT COUNTY SCOUT COUNCIL.

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

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** KENT
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,064,046	£1,142,343	£2,329,680	18
2024-03-31	£1,987,472	£1,606,369	£2,407,977	17
2023-03-31	£1,537,684	£1,606,749	£2,026,874	14
2022-03-31	£720,404	£624,655	£2,095,939	13
2021-03-31	£438,823	£407,269	-	-

Trustees

Name	Role	Appointed
Desmond Peter Harris	Chair	2016-12-01
Anthony Roy Hogben JP		2012-09-19
Catherine Jane Kirkpatrick		2019-11-02
Daniel James Everest		2020-11-24
Jamie Paul Lucas		2023-01-01
Janice Grant		2020-11-24
KENNETH RIDGWAY		2012-10-26
Neil Gearing		
Nirav Bipin Patel		2019-11-02
Paul Betts		2025-10-04
Tom Llewellyn		2026-01-27

Accounts

Charity registration number 303471 (England and Wales)

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr DP Harris
Ms J Grant
Mr DJ Everest
Mr NB Patel
Ms CJ Kirkpatrick
Mr AM Bates
Mr J Martin
Mr AR Hogben
Mr K Ridgway
Mr N Gearing
Mr JP Lucas
Miss A Childs

(Appointed 14 June 2024)

Charity number (England and Wales)

303471

Principal address

Kent Scouts Activity Centre
Lower Grange Farm
Sandling
Maidstone
Kent
ME14 3DA

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

KENT COUNTY SCOUT COUNCIL

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KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Objectives and activities

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

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their promise.

The close liaison between County Lead Volunteer and District Lead Volunteers typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Scouting in Kent continues to provide varied and exciting activities for the young people in Scouting to experience including but not limited to climbing, archery, and micro-lighting for all age groups. Over the year, a wide range of activities were delivered providing valuable experiences for members across all sections. These included the Explorer's Big Weekend, Christmas parties for Beavers, and Cubs, adventure days at Lower Grange Farm, winter walks for Beavers, and hill walking training sessions for the adult volunteers.

From a financial point of view, these activities were successfully managed, ensuring value for money while offering enriching experiences for young people and volunteers. A deposit payment was also made for a new microlight, reflecting ongoing investment in adventurous activities and the County's commitment to providing a unique experience for the young people of Kent.

Lower Grange Farm saw significant investment in the site with a number of major projects being undertaken and completed throughout the year. The courtyard was re-done and completed in October 2024 which has completely elevated the barn and stable area. The team also created and finished the tented village area, providing excellent camping accommodation for our residential bookings and we also saw the pond area being utilised for water activities. As such, the site underwent quite a transformation, and this is reflected in the total income for 2024/25 which was the biggest since Lower Grange Farm opened – a true testament to the hard work of the staff and volunteers.

Financial review

The accounts for the year ended 31 March 2025 show total income of £1.06m in 2024/25 compared to £1.99m in 2023/24.

Income from donations and legacies decreased to £11k in 2024/25 from £46k in 2023/24.

Income from charitable activities has decreased to £0.73m in 2024/25 from £1.15m in 2023/24. Kent Scouts' primary source of funding is the annual membership subscriptions received, in addition to other events such as the Kent International Jamboree which occurs every four years. Preparation for Kent International Jamboree 2025 began in this financial year, and accounts for an increase in income received as a result.

Other trading activities income increased to £284k in 2024/25 from £275k in 2023/24 as Lower Grange Farm continued, as in previous years, to go from strength to strength reflecting the hard work that goes in to running the site, attracting new customers and maintaining existing customer loyalty.

Total expenditure decreased in-line with the drop in income, to £1.14m in 2024/25 from £1.61m in 2023/24. The Charity held total fund balances at 31 March 2025 of £2.33m. Of these fund balances £0.02m are represented by restricted funds, £1.76m by designated funds, and £0.55m in general unrestricted reserves. Designated funds include a fixed asset fund of £1.56m which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course.

Reserves policy

During the previous year Trustees reviewed the Charity's reserves policy, and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances, and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised, and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Growing and supporting Scouting remains, as ever, our main priority. Having had previous success with the Grow 50 campaign as well as working with Scout Headquarters to bolster growth, the County will continue to explore new ways to grow and support those groups already established to enable more young people within Kent to access Scouting.

The team at Lower Grange Farm will continue to develop the site, and the activities offered to ensure that the success story that has been Lower Grange Farm over the last few years continues.

Focus will also heavily be on the Kent International Jamboree 2025 occurring in the first week of August 2025. Work is well underway to ensure that the event is a success, and continues to be a highlight of the scouting offer from Kent County Scout Council.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its own rules, which are common to all Scouts.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr DP Harris	
Mr JE Elliott	(Resigned 31 May 2024)
Ms L Thornton	(Resigned 28 September 2024)
Ms MES Glyn-Jones	(Resigned 28 September 2024)
Ms J Grant	
Mr DJ Everest	
Mr NB Patel	
Ms CJ Kirkpatrick	
Mr AM Bates	
Mr A Trill	(Resigned 28 September 2024)
Mr J Martin	
Mr AR Hogben	
Mr K Ridgway	
Mr N Gearing	
Mr JP Lucas	
Miss A Childs	(Appointed 14 June 2024)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups or Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote Scouting. The officers have the necessary authority for day-to-day management but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed, and systems are in place to mitigate them.

The Trustees thank all leaders who provide so much time and effort for the benefit of young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

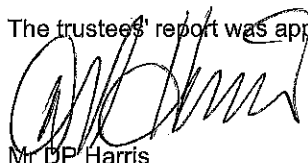
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Kent Scouts and of the incoming resources and application of resources of the Kent Scouts for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Kent Scouts and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Kent Scouts and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Mr DP Harris
Trustee



Mr NB Patel
Trustee

16 September 2025

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of Kent County Scout Council (the 'Kent Scouts') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Kent Scouts in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Kent Scouts's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Kent Scouts's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. . These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. Manual journal entries are scrutinised by data analytics software used as part of the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Michael T Moran BA FCA (Senior Statutory Auditor)

For and on behalf of Robson Laidler Accountants Limited, Statutory Auditor

Chartered Accountants

Fernwood House

Fernwood Road

Jesmond

Newcastle upon Tyne

NE2 1TJ

16 September 2025

Robson Laidler Accountants Limited is eligible for appointment as auditor of the Kent Scouts by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	756	9,916	10,672	46,118
Charitable activities	4	725,224	-	725,224	1,147,200
Other trading activities	5	284,266	-	284,266	275,442
Investments	6	43,884	-	43,884	26,976
Other income	7	-	-	-	491,736
Total income		<u>1,054,130</u>	<u>9,916</u>	<u>1,064,046</u>	<u>1,987,472</u>
Expenditure on:					
Charitable activities	8	<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>	<u>1,606,369</u>
Total expenditure		<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>	<u>1,606,369</u>
Net income/(expenditure) and movement in funds		<u>(86,585)</u>	<u>8,288</u>	<u>(78,297)</u>	<u>381,103</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>	<u>2,026,874</u>
Fund balances at 31 March 2025		<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>	<u>2,407,977</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	35,888	10,230	46,118
Charitable activities	4	1,147,200	-	1,147,200
Other trading activities	5	275,442	-	275,442
Investments	6	26,976	-	26,976
Other income	7	491,736	-	491,736
Total income		1,977,242	10,230	1,987,472
Expenditure on:				
Charitable activities	8	1,595,879	10,490	1,606,369
Total expenditure		1,595,879	10,490	1,606,369
Net income/(expenditure) and movement in funds		381,363	(260)	381,103
Reconciliation of funds:				
Fund balances at 1 April 2023		2,015,264	11,610	2,026,874
Fund balances at 31 March 2024		2,396,627	11,350	2,407,977

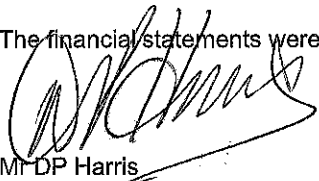
KENT COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		1,556,052		1,557,288
Current assets					
Debtors	16	1,436,776		553,330	
Cash at bank and in hand		2,303,744		1,561,720	
		3,740,520		2,115,050	
Creditors: amounts falling due within one year	17	(2,966,892)		(1,264,361)	
Net current assets			773,628		850,689
Total assets less current liabilities			2,329,680		2,407,977
The funds of the Kent Scouts					
Restricted income funds	20		19,638		11,350
Unrestricted funds	21		2,310,042		2,396,627
			2,329,680		2,407,977

The financial statements were approved by the trustees on 16 September 2025


Mr DP Harris
Trustee


Mr NB Patel
Trustee

KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		729,615		(51,154)
Investing activities					
Purchase of tangible fixed assets		(31,475)		-	
Proceeds from disposal of tangible fixed assets		-		494,000	
Investment income received		43,884		26,976	
Net cash generated from investing activities			12,409		520,976
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			742,024		469,822
Cash and cash equivalents at beginning of year			1,561,720		1,091,898
Cash and cash equivalents at end of year			2,303,744		1,561,720

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association(POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA..

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kent Scouts's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Kent Scouts is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kent Scouts. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Kent Scouts has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Kent Scouts.

1.4 Income

Income is recognised when the Kent Scouts is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kent Scouts has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Kent Scouts has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Scout equipment	25% Straight line
Other equipment	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kent Scouts reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Kent Scouts has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Kent Scouts's balance sheet when the Kent Scouts becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kent Scouts's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kent Scouts is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kent Scouts's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	(4,591)	9,916	5,325	6,263	-	6,263
Legacies	-	-	-	-	10,230	10,230
Grants	5,347	-	5,347	29,625	-	29,625
	<u>756</u>	<u>9,916</u>	<u>10,672</u>	<u>35,888</u>	<u>10,230</u>	<u>46,118</u>
Grants						
Cobtree Trust	4,825	-	4,825	3,600	-	3,600
Reconnect - County Fun Day	522	-	522	-	-	-
UK Youth Fund	-	-	-	24,525	-	24,525
Love Where You Live Fund	-	-	-	1,500	-	1,500
	<u>5,347</u>	<u>-</u>	<u>5,347</u>	<u>29,625</u>	<u>-</u>	<u>29,625</u>

A donation made last year to the Dean Harding Fund and classed as an unrestricted donation has this year been moved into the correct fund.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lower Grange Farm		
Lower Grange Farm activities	469,790	409,515
Scouting		
Sectional Groups	22,887	101,280
Global	152,430	583,307
Duke of Edinburgh	15,297	15,240
Badges	516	857
Other adventurous activities	64,304	37,001
	<u>725,224</u>	<u>1,147,200</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lower Grange Farm rental income and venue hire	103,487	84,599
Membership subscriptions	180,779	190,843
Other trading activities	<u>284,266</u>	<u>275,442</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>43,884</u>	<u>26,976</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>-</u>	<u>491,736</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Lower Grange Farm 2025 £	Scouting 2025 £	Total 2025 £	Lower Grange Farm 2024 £	Scouting 2024 £	Total 2024 £
Direct costs						
Staff costs	261,362	102,484	363,846	213,130	93,491	306,621
Depreciation and impairment	29,712	3,000	32,712	37,997	3,000	40,997
Lower Grange Farm activities	336,730	-	336,730	334,956	-	334,956
Sectional groups	-	32,291	32,291	-	112,304	112,304
Global events	-	156,017	156,017	-	604,710	604,710
Duke of Edinburgh	-	15,119	15,119	-	16,262	16,262
Badges	-	339	339	-	153	153
Other adventurous activities	-	85,306	85,306	-	72,549	72,549
District leadership, advice and support	-	102,105	102,105	-	81,248	81,248
Bad debts	-	-	-	457	-	457
	<u>627,804</u>	<u>496,661</u>	<u>1,124,465</u>	<u>586,540</u>	<u>983,717</u>	<u>1,570,257</u>
Grant funding of activities (see note 9)	-	-	-	-	1,600	1,600
Share of support and governance costs (see note 10)						
Support	-	9,091	9,091	-	4,773	4,773
Governance	-	8,787	8,787	-	29,739	29,739
	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>
Analysis by fund						
Unrestricted funds	626,176	514,539	1,140,715	586,540	1,009,339	1,595,879
Restricted funds	1,628	-	1,628	-	10,490	10,490
	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>

9 Grants payable

	Scouting 2024 £
Grants to institutions:	
Scout Groups	<u>1,600</u>

No grants have been paid to any institutions in the current year.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	2025 £	2024 £
Trustee expenditure	9,091	4,773
Governance costs	8,787	29,739
	<u>17,878</u>	<u>34,512</u>
Analysed between:		
Scouting	<u>17,878</u>	<u>34,512</u>

Governance costs comprise:	2025 £	2024 £
Audit fees	7,616	9,105
Legal and professional	1,171	20,634
	<u>8,787</u>	<u>29,739</u>

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,616	9,105
Depreciation of owned tangible fixed assets	32,712	40,997
Loss/(profit) on disposal of tangible fixed assets	-	(491,736)
	<u></u>	<u></u>

12 Trustees

During the year ended 31 March 2025 none of the Trustees (or any persons connected with them) received any or other benefits (2024 : £Nil).

During the year ended 31 March 2025, expenses totalling £7,779 (2024 : £1,404) were reimbursed or paid directly to 8 Trustees (2024 : 7 Trustees), in respect of travel and subsistence.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	<u>18</u>	<u>17</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	338,209	285,613
Social security costs	19,403	15,603
Other pension costs	6,234	5,405
	<u>363,846</u>	<u>306,621</u>

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2024 : £Nil).

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2024	1,737,536	255,359	188,332	2,181,227
Additions	25,786	3,890	1,799	31,475
	<u>1,763,322</u>	<u>259,249</u>	<u>190,131</u>	<u>2,212,702</u>
At 31 March 2025				
Depreciation and impairment				
At 1 April 2024	213,046	249,359	161,533	623,938
Depreciation charged in the year	17,272	3,000	12,440	32,712
	<u>230,318</u>	<u>252,359</u>	<u>173,973</u>	<u>656,650</u>
At 31 March 2025				
Carrying amount				
At 31 March 2025	<u>1,533,004</u>	<u>6,890</u>	<u>16,158</u>	<u>1,556,052</u>
At 31 March 2024	<u>1,524,489</u>	<u>6,000</u>	<u>26,799</u>	<u>1,557,288</u>

Included within freehold property is freehold land at cost of £897,555 (2024: £897,555), which has not been depreciated.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,160,325	460,647
Other debtors	197	197
Prepayments and accrued income	276,254	92,486
	<u>1,436,776</u>	<u>553,330</u>

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	18	2,930,615	1,202,360
Trade creditors		16,801	41,893
Other creditors		11,016	11,758
Accruals		8,460	8,350
		<u>2,966,892</u>	<u>1,264,361</u>

18 Deferred income

	2025	2024
	£	£
Other deferred income	<u>2,930,615</u>	<u>1,202,360</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	<u>2,930,615</u>	<u>1,202,360</u>
Movements in the year:		
Deferred income at 1 April 2024	1,202,360	1,539,371
Released from previous periods	(1,202,360)	(1,539,371)
Resources deferred in the year	<u>2,930,615</u>	<u>1,202,360</u>
Deferred income at 31 March 2025	<u>2,930,615</u>	<u>1,202,360</u>

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>6,234</u>	<u>5,405</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

(Continued)

The Kent Scouts operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kent Scouts in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Barry Thomas	946	-	-	946
IT Development	174	-	-	174
Dean Harding	10,230	9,916	(1,628)	18,518
	<u>11,350</u>	<u>9,916</u>	<u>(1,628)</u>	<u>19,638</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Barry Thomas	946	-	-	946
IT Development	174	-	-	174
Early Years - Squirrels	6,490	-	(6,490)	-
Reconnect County Fun Day - Scouts	2,000	-	(2,000)	-
Reconnect County Fun Day - Public	2,000	-	(2,000)	-
Dean Harding	-	10,230	-	10,230
	<u>11,610</u>	<u>10,230</u>	<u>(10,490)</u>	<u>11,350</u>

Restricted funds are held for the following purposes:

Barry Thomas - Fund represents donations received to help disadvantaged Scouts to attend major events and Jamborees.

IT development - Fund represents a grant received to improve information technology systems at Lower Grange Farm.

Early Years - Squirrels - Fund represents a grant received to aid promotion of inclusive high quality early year learning, and development in partnership with Kent Scouts.

Reconnect County Fun Day - Scouts - Fund represents a grant received to enable a County fun day to be held in July 2023 to help our scouting membership reconnect with their pre-pandemic lives.

Reconnect County Fun Day - Public - Fund represents a grant received to enable a County fun day to be held in August 2023 to help our scouting local communities reconnect with their pre-pandemic lives.

Dean Harding - Fund represents a grant received to enable disadvantaged young people to visit Disneyland in Florida.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Fixed asset fund	1,557,288	31,475	(32,711)	1,556,052
Kent International Jamboree, & World Scout Jamboree leaders fund	104,650	-	-	104,650
Growth, & development initiatives fund	109	-	-	109
Lower Grange Farm - Development, activities, & facilities fund	73,738	-	(73,738)	-
Emergency designated fund	100,000	-	-	100,000
Freemasons bursary fund	-	500	(400)	100
Love Where You Live fund	913	-	(913)	-
General funds	559,929	1,022,155	(1,032,953)	549,131
	<u>2,396,627</u>	<u>1,054,130</u>	<u>(1,140,715)</u>	<u>2,310,042</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Fixed asset fund	1,600,549	-	(43,261)	1,557,288
Kent International Jamboree, & Worl Scout Jamboree leasders fund	34,623	-	70,027	104,650
Growth, & development initiatives fund	40,000	-	(39,891)	109
Lower Grange Farm - Development, activities, & facilities fund	112,657	11,262	(50,181)	73,738
Emergency designated fund	100,000	-	-	100,000
Cobtree Trust fund	-	3,600	(3,600)	-
UK Youth fund	-	24,525	(24,525)	-
Love Where You Live fund	-	1,500	(587)	913
General funds	127,435	1,936,355	(1,503,861)	559,929
	<u>2,015,264</u>	<u>1,977,242</u>	<u>(1,595,879)</u>	<u>2,396,627</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

(Continued)

Designated funds are held for the following purposes:

Fixed asset fund - This represents the net book value of the tangible fixed assets paid for from unrestricted general funds.

Kent International Jamboree fund - This represents funds held for the Kent International Jamboree occurring once every four years. The next Jamboree will be held in August 2025, and the next sometime in 2029.

World Scout Jamboree leaders fund - This represents funds held to support the leaders on the World Scout Jamboree. The next Jamboree will be held in August 2027 in Poland.

Growth, & development initiatives fund - This represents funds held to support part time development officers working to grow scouting in local areas.

Lower Grange Farm - Development, activities, & facilities fund - This represents Gift Aid funds held to further the development of Lower Grange Farm.

Emergency designated fund - This represents funds held to cover emergencies and is the equivalent to the value of the reserves policy.

Freemasons Bursary fund – This represents funds held to benefit disadvantaged young people.

Love Where you Live fund – This represents funds to improve the local environment.

General funds – This represents free reserves readily available to the trustees to spend as they see fit in accordance with the charity's objectives.

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,556,052	-	1,556,052
Current assets/(liabilities)	753,990	19,638	773,628
	<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,557,288	-	1,557,288
Current assets/(liabilities)	839,339	11,350	850,689
	<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from/(absorbed by) operations

	2025 £	2024 £
(Deficit)/surplus for the year	(78,298)	381,102
Adjustments for:		
Investment income recognised in statement of financial activities	(43,884)	(26,976)
Gain on disposal of tangible fixed assets	-	(491,736)
Depreciation and impairment of tangible fixed assets	32,712	40,997
Movements in working capital:		
(Increase)/decrease in debtors	(883,446)	373,046
(Decrease)/increase in creditors	(25,724)	9,424
Increase/(decrease) in deferred income	1,728,255	(337,011)
Cash generated from/(absorbed by) operations	729,615	(51,154)

25 Analysis of changes in net funds

The Kent Scouts had no material debt during the year.

Accounts

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr DP Harris
Ms L Thornton
Ms ME S Glyn-Jones
Ms J Grant
Mr DJ Everest
Mr N Patel
Ms CJ Kirkpatrick
Mr AM Bates
Mr A Trill
Mr J Martin
Mr AR Hogben
Mr K Ridgway
Mr N Gearing
Mr JP Lucas

Charity number

303471

Principal address

Kent Scouts Activity Centre
Lower Grange Farm
Sandling
Maidstone
Kent
ME14 3DA

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

KENT COUNTY SCOUT COUNCIL

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KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Objectives and activities

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity- We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care- We support others and take care of the world in which we live.

Belief- We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The close liaison between Assistant County Commissioners and Assistant District Commissioners typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Scouting in Kent continues to provide varied and exciting activities for the young people in Scouting to experience including but not limited to climbing, archery and micro-lighting for all age groups. The Squirrel section, which was introduced to the Scouting family last year, has continued to grow throughout this financial year and is now an integral part of the scouting family. Additionally, for adult members, training has been a focus in aiding our volunteers to secure their skills in various different areas and support them to support the young people within the County.

There were a number of events that took place during the year including, but not limited to, the Beavers section visit to Legoland, the Explorers Big Weekend and the Squirrel and Beavers Christmas Trail. From 1st to 12th August 2023 the 25th World Scout Jamboree took place in South Korea with a sizeable contingent from Kent Scouts attending. The event suffered a number of serious issues due to flooding, heatwave and poor preparation leading to health issues amongst attendees. Furthermore, due to Typhoon Khanun, the participants were evacuated from the site and a program of visits to cultural and historical sites, as well as other activities, was improvised for them.

Lower Grange Farm continued to grow from strength to strength. Income for Lower Grange Farm continued to solidify its diversification of income generation with non-climbing activities constituting to account for the biggest share of income for Lower Grange Farm. As has been the case in previous financial years, residential school bookings continued to be a significant and important aspect of income generation for the site. The LGF team have also continued throughout the year to look at new areas for growth and new activities to promote with water activities planned to soon be available as the lake is completed.

Financial review

The accounts for the year ended 31 March 2024 show total income of £1.98m compared to £1.53m in 2023.

Income from donations and legacies increased from £44k in 2023 to £46k in 2024.

Income from charitable activities has decreased from £1.24m to £1.14m. Charitable activity income is variable from year to year. Kent Scouts' primary source of funding is the membership subscriptions receivable from the various Districts, in addition to other events such as the Kent Internal Jamboree which occurs every four years, (last occurring in July/August 2022) whereas, in 2023/24 there was a large increase in the global events attended such as World Scout Jamboree in South Korea.

Other trading activities income increased from £249k to £275k as there was a concerted effort at LGF to promote the site to new clients which has proved fruitful.

Total expenditure remained comparable to the prior year at £1.6m.

The Charity held total fund balances at 31 March 2024 of £2.4m. Of these fund balances £11k are represented by restricted funds and £1.83m by designated funds and £559k general unrestricted reserves. Designated funds include a fixed asset fund of £1.5m which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course.

Reserves policy

During the previous year Trustees reviewed the Charity's reserves policy and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

Plans for future periods

Growing and supporting scouting remains, as ever, our main priority. The Grow 50 campaign, for example supported this with agreement from the Trustees that new members would not need to pay a membership fee and this meant that the County grow by 1000 new members. This was championed by Dean Harding, as County Lead Volunteer, who sadly passed away in February 2024 and whose legacy and passion for scouting in Kent will impact the County and Lower Grange Farm for many years to come.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its own rules, which are common to all Scouts.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr DP Harris	
Mr JE Elliott	(Resigned 31 May 2024)
Ms L Thornton	
Ms ME S Glyn-Jones	
Ms J Grant	
Mr AJ Ray	(Resigned 13 April 2023)
Mr DJ Everest	
Mr N Patel	
Ms CJ Kirkpatrick	
Mr AM Bates	
Ms E Cass	(Resigned 7 December 2023)
Mr A Trill	
Mr J Martin	
Mr PA Betts	(Resigned 7 October 2023)
Mr DM Harding	(Deceased 28 February 2024)
Mr AR Hogben	
Mr K Ridgway	
Mr N Gearing	
Mr JP Lucas	
Mr DW O Mabb	(Resigned 7 December 2023)

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups or Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote scouting. The officers have the necessary authority for day-to-day management but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed and systems are in place to mitigate them.

The Trustees thank all leaders who provide so much time and effort for the benefit of young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Kent Scouts and of the incoming resources and application of resources of the Kent Scouts for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Kent Scouts and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Kent Scouts and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



.....
Mr DP Harris
Trustee

Date: 19/09/2024
.....



.....
Mr N Gearing
Trustee

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of Kent County Scout Council (the 'Kent Scouts') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Kent Scouts in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Kent Scouts's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Kent Scouts's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. . These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. Manual journal entries are scrutinised by data analytics software used as part of the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

Michael Thomas Moran 23-9-24

.....

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the Kent Scouts by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	35,888	10,230	46,118	44,309
Charitable activities	4	1,147,200	-	1,147,200	1,240,320
Other trading activities	5	275,442	-	275,442	249,273
Investments	6	26,976	-	26,976	3,782
Other income	7	491,736	-	491,736	-
Total income		<u>1,977,242</u>	<u>10,230</u>	<u>1,987,472</u>	<u>1,537,684</u>
Expenditure on:					
Charitable activities	8	<u>1,595,879</u>	<u>10,490</u>	<u>1,606,369</u>	<u>1,606,749</u>
Total expenditure		<u>1,595,879</u>	<u>10,490</u>	<u>1,606,369</u>	<u>1,606,749</u>
Net income/(expenditure) and movement in funds		<u>381,363</u>	<u>(260)</u>	<u>381,103</u>	<u>(69,065)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>	<u>2,095,939</u>
Fund balances at 31 March 2024		<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>	<u>2,026,874</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	6,029	38,280	44,309
Charitable activities	4	1,240,320	-	1,240,320
Other trading activities	5	249,273	-	249,273
Investments	6	3,782	-	3,782
Total income		1,499,404	38,280	1,537,684
Expenditure on:				
Charitable activities	8	1,498,959	107,790	1,606,749
Total expenditure		1,498,959	107,790	1,606,749
Net income/(expenditure) and movement in funds		445	(69,510)	(69,065)
Reconciliation of funds:				
Fund balances at 1 April 2022		2,014,819	81,120	2,095,939
Fund balances at 31 March 2023		2,015,264	11,610	2,026,874

KENT COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		1,557,288		1,600,548
Current assets					
Debtors	16	553,330		926,376	
Cash at bank and in hand		1,561,720		1,091,898	
		<u>2,115,050</u>		<u>2,018,274</u>	
Creditors: amounts falling due within one year	17	<u>(1,264,361)</u>		<u>(1,591,948)</u>	
Net current assets			850,689		426,326
Total assets less current liabilities			<u>2,407,977</u>		<u>2,026,874</u>
Net assets excluding pension liability			<u>2,407,977</u>		<u>2,026,874</u>
The funds of the Kent Scouts					
Restricted income funds	20		11,350		11,610
Unrestricted funds			2,396,627		2,015,264
			<u>2,407,977</u>		<u>2,026,874</u>

The financial statements were approved by the trustees on 19 September 2024



Mr DP Harris
Trustee



Mr N Gearing
Trustee

KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(51,154)		(122,002)
Investing activities					
Purchase of tangible fixed assets		-		(49,160)	
Proceeds from disposal of tangible fixed assets		494,000		-	
Investment income received		26,976		3,782	
Net cash generated from/(used in) investing activities			520,976		(45,378)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			469,822		(167,380)
Cash and cash equivalents at beginning of year			1,091,898		1,259,278
Cash and cash equivalents at end of year			1,561,720		1,091,898

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association(POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA..

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kent Scouts's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Kent Scouts is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kent Scouts. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Kent Scouts has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Kent Scouts.

1.4 Income

Income is recognised when the Kent Scouts is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kent Scouts has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Kent Scouts has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Scout equipment	25% Straight line
Other equipment	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kent Scouts reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Kent Scouts has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Kent Scouts's balance sheet when the Kent Scouts becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kent Scouts's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kent Scouts is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kent Scouts's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	6,263	-	6,263	6,029	-	6,029
Legacies receivable	-	10,230	10,230	-	-	-
Grant income	29,625	-	29,625	-	38,280	38,280
	<u>35,888</u>	<u>10,230</u>	<u>46,118</u>	<u>6,029</u>	<u>38,280</u>	<u>44,309</u>
Grants receivable for core activities						
Cobtree Trust	3,600	-	3,600	-	-	-
Reconnect - KIJ	-	-	-	-	10,000	10,000
Reconnect - Early years	-	-	-	-	24,280	24,280
Reconnect - County fun day	-	-	-	-	4,000	4,000
UK Youth Fund	24,525	-	24,525	-	-	-
Love Where You Live	1,500	-	1,500	-	-	-
	<u>29,625</u>	<u>-</u>	<u>29,625</u>	<u>-</u>	<u>38,280</u>	<u>38,280</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lower Grange Farm		
Lower Grange Farm activities	409,515	262,465
Scouting		
Sectional Groups	101,280	70,934
Global	583,307	72,508
Duke of Edinburgh	15,240	14,024
Badges	857	466
Other adventurous activities	37,001	22,723
Kent International Jamboree	-	797,200
	<u>1,147,200</u>	<u>1,240,320</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lower Grange Farm rental income and venue hire	84,599	78,797
Membership subscriptions	190,843	170,476
	<u> </u>	<u> </u>
Other trading activities	275,442	249,273
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	26,976	3,782
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	491,736	-
	<u> </u>	<u> </u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Lower Grange Farm 2024 £	Scouting 2024 £	Total 2024 £	Lower Grange Farm 2023 £	Scouting 2023 £	Total 2023 £
Direct costs						
Staff costs	213,130	93,491	306,621	155,401	85,916	241,317
Depreciation and impairment	37,997	3,000	40,997	39,505	3,375	42,880
Lower Grange Farm activities	334,956	-	334,956	159,142	-	159,142
Sectional Groups	-	112,304	112,304	-	73,002	73,002
Global	-	604,710	604,710	-	69,646	69,646
Duke of Edinburgh	-	16,262	16,262	-	9,960	9,960
Badges	-	153	153	-	4,197	4,197
Other adventurous activities	-	72,549	72,549	-	134,664	134,664
District leadership, advice & support	-	81,248	81,248	-	71,601	71,601
Kent International Jamboree	-	-	-	-	774,245	774,245
Bad debts	457	-	457	-	-	-
	<u>586,540</u>	<u>983,717</u>	<u>1,570,257</u>	<u>354,048</u>	<u>1,226,606</u>	<u>1,580,654</u>
Grant funding of activities (see note 9)	-	1,600	1,600	-	8,900	8,900
Share of support and governance costs (see note 10)						
Support	-	4,773	4,773	-	5,155	5,155
Governance	-	29,739	29,739	-	12,040	12,040
	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>
Analysis by fund						
Unrestricted funds	586,540	1,009,339	1,595,879	354,048	1,144,911	1,498,959
Restricted funds	-	10,490	10,490	-	107,790	107,790
	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>

9 Grants payable

	Scouting 2024 £	Scouting 2023 £
Grants to institutions:		
Scout Groups	<u>1,600</u>	<u>8,900</u>
-		

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024 £	2023 £
Trustee expenditure	4,773	5,155
Governance costs	29,739	12,040
	<u>34,512</u>	<u>17,195</u>
Analysed between:		
Scouting	<u>34,512</u>	<u>17,195</u>

	2024 £	2023 £
Governance costs comprise:		
Audit fees	9,105	8,120
Legal and professional	20,634	3,920
	<u>29,739</u>	<u>12,040</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,105	8,120
Depreciation of owned tangible fixed assets	40,997	42,881
Profit on disposal of tangible fixed assets	(491,736)	-
	<u></u>	<u></u>

12 Trustees

During the year ended 31 March 2024 none of the Trustees (or any persons connected with them) received any or other benefits (2023 : £Nil).

During the year ended 31 March 2024, expenses totalling £1,124 (2023 : £5,155) were reimbursed or paid directly to 6 Trustees (2023 : 4 Trustees), in respect of travel and subsistence.

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>17</u>	<u>14</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	285,613	224,723
Social security costs	15,603	12,343
Other pension costs	5,405	4,251
	<u>306,621</u>	<u>241,317</u>

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2023 : £Nil).

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2023	1,739,800	255,359	188,332	2,183,491
Disposals	(2,264)	-	-	(2,264)
At 31 March 2024	<u>1,737,536</u>	<u>255,359</u>	<u>188,332</u>	<u>2,181,227</u>
Depreciation and impairment				
At 1 April 2023	196,247	246,359	140,336	582,942
Depreciation charged in the year	16,800	3,000	21,197	40,997
At 31 March 2024	<u>213,047</u>	<u>249,359</u>	<u>161,533</u>	<u>623,939</u>
Carrying amount				
At 31 March 2024	<u>1,524,489</u>	<u>6,000</u>	<u>26,799</u>	<u>1,557,288</u>
At 31 March 2023	<u>1,543,553</u>	<u>9,000</u>	<u>47,995</u>	<u>1,600,548</u>

Included within Freehold Property is Freehold land at cost of £897,555 (2023 : £899,819), which has not been depreciated.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	460,647	429,814
Other debtors	197	197
Prepayments and accrued income	92,486	496,365
	<u>553,330</u>	<u>926,376</u>

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	18	1,202,360	1,539,371
Trade creditors		41,893	25,049
Other creditors		11,758	18,563
Accruals and deferred income		8,350	8,965
		<u>1,264,361</u>	<u>1,591,948</u>

18 Deferred income

	2024 £	2023 £
Other deferred income	<u>1,202,360</u>	<u>1,539,371</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>1,202,360</u>	<u>1,539,371</u>
Movements in the year:		
Deferred income at 1 April 2023	1,539,371	1,684,570
Released from previous periods	(1,539,371)	(696,424)
Resources deferred in the year	<u>1,202,360</u>	<u>551,225</u>
Deferred income at 31 March 2024	<u>1,202,360</u>	<u>1,539,371</u>

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,405</u>	<u>4,251</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Retirement benefit schemes

(Continued)

The Kent Scouts operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kent Scouts in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Barry Thomas	946	-	-	946
IT Development	174	-	-	174
Early Years - Squirrels	6,490	-	(6,490)	-
Reconnect County Fun Day - Scouts	2,000	-	(2,000)	-
Reconnect County Fun Day - Public	2,000	-	(2,000)	-
Dean Harding Fund	-	10,230	-	10,230
	<u>11,610</u>	<u>10,230</u>	<u>(10,490)</u>	<u>11,350</u>

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Barry Thomas	946	-	-	946
KIJ Reconnect Grant	40,000	10,000	(50,000)	-
KIJ Headstart Grant	40,000	-	(40,000)	-
IT Development	174	-	-	174
Early Years - Squirrels	-	24,280	(17,790)	6,490
Reconnect County Fun Day - Scouts	-	2,000	-	2,000
Reconnect County Fun Day - Public	-	2,000	-	2,000
	<u>81,120</u>	<u>38,280</u>	<u>(107,790)</u>	<u>11,610</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

Restricted funds are held for the following purposes:

- 1) Barry Thomas - funds represent donations received to help disadvantaged Scouts to attend major events and Jamborees.
- 2) and 3) KIJ reconnect and Headstart - funds represent a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2026.
- 4) IT development - represents a grant received to improve IT at Lower Grange Farm.
- 5) Early Years - Squirrel Groups - funds to aid promoting inclusive high quality early years learning and development in partnership with Kent Scouts.
- 6) Reconnect - County Fun Day Scouts - To enable a County fun day to be held in July 2023 to help our scouting membership reconnect with their pre-pandemic lives.
- 7) Reconnect - County Fun Day Public- To enable a County fun day to be held in August 2023 to help our scouting local communities reconnect with their pre-pandemic lives.
- 8) Dean Harding Fund - To enable disadvantaged young people to visit Disneyland Florida.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Fixed asset fund	1,600,549	-	(43,261)	-	1,557,288
KIJ & Jamboree leaders	34,623	-	70,027	-	104,650
Growth & Development initiatives	40,000	-	(39,891)	-	109
Pond LGF	38,919	11,262	(50,181)	-	-
Activities/Development/Facilitie	73,738	-	-	-	73,738
Emergency Designated Funds	100,000	-	-	-	100,000
Cobtree Trust	-	3,600	(3,600)	-	-
UK Youth Fund	-	24,525	(24,525)	-	-
Love Where You Live Fund	-	1,500	(587)	-	913
General funds	127,435	1,936,355	(1,503,861)	-	559,929
	<u>2,015,264</u>	<u>1,977,242</u>	<u>(1,595,879)</u>	<u>-</u>	<u>2,396,627</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Fixed asset fund	1,594,270	-	(42,881)	49,160	1,600,549
KIJ & Jamboree leaders	11,668	797,200	(774,245)	-	34,623
Growth & Development initiatives	40,000	-	-	-	40,000
Pond	1,419	-	-	37,500	38,919
LGF					
Activities/Development/Facilitie	80,134	-	(6,396)	-	73,738
Emergency Designated Funds	100,000	-	-	-	100,000
Refectory/Residential	3,620	-	(8,184)	4,564	-
Other	39,658	-	-	(39,658)	-
General funds	144,050	702,204	(667,253)	(51,566)	127,435
	<u>2,014,819</u>	<u>1,499,404</u>	<u>(1,498,959)</u>	<u>-</u>	<u>2,015,264</u>

Designated funds are held for the following purposes:

1) Fixed Asset Fund - represents the net book value of the tangible assets funded from general unrestricted funds.

2) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.

3) Lower Grange Farm Activities/Facilities/Development is made up as follows:

LGF activities - a donation received to further develop Lower Grange Farm

LGF Facilities - to upgrade the facilities at Lower Grange Farm

LGF development - gift aid on a previous donation received to further the development of Lower Grange Farm

4) Emergency designated funds - funds held are the equivalent to the value of the reserves policy.

5) Pond - funds held to develop the pond on the land at Lower Grange Farm.

6) KIJ /Jamboree Leaders is made up of the following :

KIJ - funds held for the Kent International Jamboree occurring once every four years. The next Jamboree is due to take place in 2026. Jamboree Leaders - funds held to support the leaders on the World Jamboree.

7) Cobtree Trust Fund - funding received to improve facilities for the benefit of the young people.

8) UK Youth Fund - funding received to provide youth activities and residentials for disadvantaged young people.

9) Love Where you Live fund - funding received to improve the local environment.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

(Continued)

The donors of the income reflected in the designated funds Air Rifles, 3D Printer, LGF Activities and LGF Development expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purpose which the donor had in mind.

General funds represent free reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,557,288	-	1,557,288
Current assets/(liabilities)	839,339	11,350	850,689
	<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,600,548	-	1,600,548
Current assets/(liabilities)	414,716	11,610	426,326
	<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

24	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	381,102	(69,065)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(26,976)	(3,782)
	Gain on disposal of tangible fixed assets	(491,736)	-
	Depreciation and impairment of tangible fixed assets	40,997	42,880
	Movements in working capital:		
	Decrease in debtors	373,046	28,286
	Increase in creditors	9,424	24,878
	(Decrease) in deferred income	(337,011)	(145,199)
	Cash absorbed by operations	<u>(51,154)</u>	<u>(122,002)</u>

25 Analysis of changes in net funds

The Kent Scouts had no material debt during the year.

Accounts

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr DP Harris
Mr JE Elliott
Ms L Thornton
Ms ME S Glyn-Jones
Ms J Grant
Mr DJ Everest
Mr N Patel
Ms CJ Kirkpatrick
Mr AM Bates
Ms E Cass
Mr A Trill
Mr J Martin
Mr PA Betts
Mr DM Harding
Mr AR Hogben
Mr K Ridgway
Mr N Gearing
Mr JP Lucas (Appointed 1 January 2023)
Mr DW O Mabb (Appointed 8 October 2022)

Charity number

303471

Principal address

Kent Scouts Activity Centre
Lower Grange Farm
Sandling
Maidstone
Kent
ME14 3DA

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

KENT COUNTY SCOUT COUNCIL

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KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Objectives and activities

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity- We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care- We support others and take care of the world in which we live.

Belief- We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The close liaison between Assistant County Commissioners and Assistant District Commissioners typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Scouting in Kent continues to provide varied and exciting activities for the young people in Scouting to experience including but not limited to climbing, archery and micro-lighting for all age groups. The introduction of the Squirrel section to the Scouting family has meant that a new, younger age group have been able to be included in what Scouting has to offer and start to develop skills for life. Additionally, for adult members, training has been a focus in aiding our volunteers to secure their skills in various different areas and support them to support the young people within the County.

With the pandemic now behind us all, Scouting kickstarted the year with the Reactiv8 event held at Chatham Dockyard and followed by a number of events that took place throughout the year. In particular, KIJ, postponed from 2021 due to Covid-19, took place in August and was a great success with numerous young people from across the county, country and internationally able to get together and take part in many different and exciting opportunities.

Lower Grange Farm continued from the previous financial year to remain as busy as ever especially during the peak season months. Income for Lower Grange Farm continued to diversify with non-climbing activities now constituting the biggest share of income for Lower Grange Farm. A particular focus has been on growing school residential bookings and early years activities (for both scouting and non-scouting clients) which has been successful and produced very healthy results for the site. The LGF team have also continued throughout the year to look at new areas for growth and new activities to promote with work on providing water activities going full steam ahead.

Financial review

The accounts for the year ended 31 March 2023 show total income of £1.53m compared to £720k in 2022.

Income from donations and legacies decreased from £172k in 2022 to £44k in 2023.

Income from charitable activities has increased from £429k to £1.24m as face to face scouting was able to resume during the year under review. Kent Scouts' primary source of funding is the membership subscriptions receivable from the various Districts, in addition to other events such as the Kent Internal Jamboree which occurs every four years. This year in July/August 2022 the Kent International Jamboree took place which accounts for the significant increase in income.

Other trading activities income increased from £120k to £249k as Lower Grange Farm was able to fully reopen for a full year, following Covid-19 restrictions, on 19 July 2021. This was also aided by a concerted effort at LGF to promote the site to new clients which has proved fruitful.

Total expenditure increased in-line with the increase in income, from £625k to £1.6m.

The Charity held total fund balances at 31 March 2023 of £2.02m. Of these fund balances £11k are represented by restricted funds and £1.86m by designated funds and £156k general unrestricted reserves. Designated funds include a fixed asset fund of £1.6m which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course once activities are able to resume.

Reserves policy

During the previous year Trustees reviewed the Charity's reserves policy and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Growing and supporting scouting remains our main priority. Despite the effects of the pandemic in decreasing the membership there has been a bounce back and membership has grown in the latest census conducted in January 2023 compared the previous one. This growth has also been supported by the roll out of the new section, Squirrels, across the County which will provide an exciting opportunity to reach a new age group and deliver scouting to them.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its own rules, which are common to all Scouts.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr DP Harris

Mr JE Elliott

Ms L Thornton

Ms ME S Glyn-Jones

Ms J Grant

Mr AJ Ray

(Resigned 13 April 2023)

Mr DJ Everest

Mr N Patel

Ms CJ Kirkpatrick

Mr AM Bates

Mr S Moore

(Resigned 8 October 2022)

Ms E Cass

Mr A Trill

Ms T Swift

(Resigned 31 December 2022)

Mr J Martin

Mr PA Betts

Mr DM Harding

Mr AR Hogben

Mr K Ridgway

Mr N Gearing

Mr JP Lucas

(Appointed 1 January 2023)

Mr DW O Mabb

(Appointed 8 October 2022)

Ms EV Larnder

(Appointed 8 October 2022 and resigned 29 March 2023)

Miss I Myers

(Resigned 20 December 2022)

Mr M Vinton

(Resigned 8 October 2022)

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups or Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote scouting. The officers have the necessary authority for day-to-day management but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed and systems are in place to mitigate them.

The Trustees thank all leaders who provide so much time and effort for the benefit of young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Kent Scouts and of the incoming resources and application of resources of the Kent Scouts for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Kent Scouts and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Kent Scouts and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Mr DP Harris
Trustee

Mr DM Harding
Trustee

5 September 2023

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of Kent County Scout Council (the 'Kent Scouts') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Kent Scouts in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Kent Scouts's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Kent Scouts's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud is deemed to be low within the entity as the charity operate strong internal controls to mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. Manual journal entries are scrutinised by data analytics software used as part of the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

19 September 2023

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the Kent Scouts by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	6,029	38,280	44,309	171,555
Charitable activities	4	1,240,320	-	1,240,320	428,705
Other trading activities	5	249,273	-	249,273	120,049
Investments	6	3,782	-	3,782	95
Total income		1,499,404	38,280	1,537,684	720,404
<u>Expenditure on:</u>					
Raising funds	7	-	-	-	2,895
Charitable activities	8	1,498,959	107,790	1,606,749	621,760
Total expenditure		1,498,959	107,790	1,606,749	624,655
Net income/(expenditure) for the year/ Net movement in funds		445	(69,510)	(69,065)	95,749
Fund balances at 1 April 2022		2,014,819	81,120	2,095,939	2,000,190
Fund balances at 31 March 2023		2,015,264	11,610	2,026,874	2,095,939

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	71,915	99,640	171,555
Charitable activities	4	428,705	-	428,705
Other trading activities	5	120,049	-	120,049
Investments	6	95	-	95
Total income		620,764	99,640	720,404
<u>Expenditure on:</u>				
Raising funds	7	2,895	-	2,895
Charitable activities	8	601,130	20,630	621,760
Total expenditure		604,025	20,630	624,655
Gross transfers between funds		(1,064)	1,064	-
Net income/(expenditure) for the year/				
Net movement in funds		15,675	80,074	95,749
Fund balances at 1 April 2021		1,999,144	1,046	2,000,190
Fund balances at 31 March 2022		2,014,819	81,120	2,095,939

KENT COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		1,600,548		1,594,270
Current assets					
Debtors	15	926,376		954,660	
Cash at bank and in hand		1,091,898		1,259,278	
		<u>2,018,274</u>		<u>2,213,938</u>	
Creditors: amounts falling due within one year	16	<u>(1,591,948)</u>		<u>(1,712,269)</u>	
Net current assets			426,326		501,669
Total assets less current liabilities			<u>2,026,874</u>		<u>2,095,939</u>
Income funds					
Restricted funds	18		11,610		81,120
<u>Unrestricted funds</u>					
Designated funds	19	1,887,829		1,870,769	
General unrestricted funds		<u>127,435</u>		<u>144,050</u>	
			<u>2,015,264</u>		<u>2,014,819</u>
			<u>2,026,874</u>		<u>2,095,939</u>

The financial statements were approved by the Trustees on 5 September 2023

Mr DP Harris
Trustee

Mr DM Harding
Trustee

KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(122,002)		433,451
Investing activities					
Purchase of tangible fixed assets		(49,160)		(12,000)	
Investment income received		3,782		95	
Net cash used in investing activities			(45,378)		(11,905)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(167,380)		421,546
Cash and cash equivalents at beginning of year			1,259,278		837,732
Cash and cash equivalents at end of year			1,091,898		1,259,278

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association(POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA..

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kent Scouts's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Kent Scouts is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kent Scouts. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Kent Scouts has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Kent Scouts.

1.4 Income

Income is recognised when the Kent Scouts is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kent Scouts has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Kent Scouts has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Scout equipment	25% Straight line
Other equipment	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kent Scouts reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Kent Scouts has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Kent Scouts's balance sheet when the Kent Scouts becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kent Scouts's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kent Scouts is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kent Scouts's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	6,029	-	6,029	51,535	-	51,535
Grant income	-	38,280	38,280	20,380	99,640	120,020
	<u>6,029</u>	<u>38,280</u>	<u>44,309</u>	<u>71,915</u>	<u>99,640</u>	<u>171,555</u>
Grants receivable for core activities						
Government grants	-	-	-	20,380	-	20,380
Cobtree Trust	-	-	-	-	9,764	9,764
Reconnect - KIJ	-	10,000	10,000	-	80,000	80,000
Reconnect - Early years	-	24,280	24,280	-	-	-
Reconnect - County fun day	-	4,000	4,000	-	-	-
Nominet	-	-	-	-	9,876	9,876
	<u>-</u>	<u>38,280</u>	<u>38,280</u>	<u>20,380</u>	<u>99,640</u>	<u>120,020</u>

4 Charitable activities

	Activity Centre	Scouting Activities	Total 2023	Activity Centre	Scouting Activities	Total 2022
	2023 £	2023 £	£	2022 £	2022 £	£
Lower Grange Farm activities	262,465	-	262,465	246,695	-	246,695
Sectional Groups	-	70,934	70,934	-	3,330	3,330
Global	-	72,508	72,508	-	152,539	152,539
Duke of Edinburgh	-	14,024	14,024	-	9,661	9,661
Badges	-	466	466	-	754	754
Other adventurous activities	-	22,723	22,723	-	15,726	15,726
Kent International Jamboree	-	797,200	797,200	-	-	-
	<u>262,465</u>	<u>977,855</u>	<u>1,240,320</u>	<u>246,695</u>	<u>182,010</u>	<u>428,705</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Lower Grange Farm rental income and venue hire	78,797	41,113
Membership subscriptions	170,476	78,936
Other trading activities	249,273	120,049

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,782	95

7 Raising funds

	Total Unrestricted funds	
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	2,895
	-	2,895

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Lower Grange Farm	Scouting	Total	Lower Grange Farm	Scouting	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Staff costs	155,401	85,916	241,317	89,095	71,564	160,659
Depreciation and impairment	39,505	3,375	42,880	37,927	29,901	67,828
Lower Grange Farm activities	159,142	-	159,142	136,849	-	136,849
Sectional Groups	-	73,002	73,002	-	12,905	12,905
Global	-	69,646	69,646	-	146,270	146,270
Duke of Edinburgh	-	9,960	9,960	-	9,954	9,954
Badges	-	4,197	4,197	-	417	417
Other adventurous activities	-	134,664	134,664	-	29,313	29,313
District leadership, advice & support	-	71,601	71,601	-	47,747	47,747
Kent International Jamboree	-	774,245	774,245	-	200	200
	354,048	1,226,606	1,580,654	263,871	348,271	612,142
Grant funding of activities (see note 9)	-	8,900	8,900	-	-	-
Share of support costs (see note 10)	-	5,155	5,155	-	3,315	3,315
Share of governance costs (see note 10)	-	12,040	12,040	-	6,303	6,303
	354,048	1,252,701	1,606,749	263,871	357,889	621,760
Analysis by fund						
Unrestricted funds	354,048	1,144,911	1,498,959	257,577	343,553	601,130
Restricted funds	-	107,790	107,790	6,294	14,336	20,630
	354,048	1,252,701	1,606,749	263,871	357,889	621,760

9 Grants payable

	Scouting 2023 £	2022 £
Scout Groups	8,900	-
-	-	-

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Trustee expenditure	5,155	-	5,155	3,315	-	3,315
Audit fees	-	8,120	8,120	-	5,982	5,982
Legal and professional	-	3,920	3,920	-	321	321
	<u>5,155</u>	<u>12,040</u>	<u>17,195</u>	<u>3,315</u>	<u>6,303</u>	<u>9,618</u>
Analysed between Charitable activities	<u>5,155</u>	<u>12,040</u>	<u>17,195</u>	<u>3,315</u>	<u>6,303</u>	<u>9,618</u>

Governance costs includes payments to the auditors of £8,120 (2022- £5,982) for audit fees.

11 Trustees

During the year ended 31 March 2023 none of the Trustees trustees (or any persons connected with them) received any or other benefits (2022 : £Nil).

During the year ended 31 March 2023, expenses totalling £5,155 (2022 : £9,878) were reimbursed or paid directly to 4 Trustees (2022 : 10 Trustees), in respect of travel and subsistence.

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	<u>14</u>	<u>13</u>
Employment costs	2023 £	2022 £
Wages and salaries	224,723	148,714
Social security costs	12,343	9,449
Other pension costs	4,251	2,496
	<u>241,317</u>	<u>160,659</u>

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2022 : £Nil).

There were no employees whose annual remuneration was more than £60,000.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2022	1,739,800	255,359	139,172	2,134,331
Additions	-	-	49,160	49,160
At 31 March 2023	1,739,800	255,359	188,332	2,183,491
Depreciation and impairment				
At 1 April 2022	179,447	242,984	117,631	540,062
Depreciation charged in the year	16,800	3,375	22,706	42,881
At 31 March 2023	196,247	246,359	140,337	582,943
Carrying amount				
At 31 March 2023	1,543,553	9,000	47,995	1,600,548
At 31 March 2022	1,560,352	12,375	21,543	1,594,270

Included within Freehold Property is Freehold land at cost of £899,819 (2022 : £899,819), which has not been depreciated.

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	429,814	780,200
Other debtors	197	-
Prepayments and accrued income	496,365	174,460
	926,376	954,660

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	17	1,539,371	1,684,570
Trade creditors		25,049	16,649
Other creditors		18,563	6,450
Accruals and deferred income		8,965	4,600
		1,591,948	1,712,269

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Deferred income

	2023 £	2022 £
Other deferred income	1,539,371	1,684,570

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	1,539,371	1,684,570
Movements in the year:		
Deferred income at 1 April 2022	1,684,570	646,666
Released from previous periods	551,225	1,662,851
Resources deferred in the year	(696,424)	(624,947)
Deferred income at 31 March 2023	1,539,371	1,684,570

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	
Barry Thomas	946	-	-	946
KIJ Reconnect Grant	40,000	10,000	(50,000)	-
KIJ Headstart Grant	40,000	-	(40,000)	-
IT Development	174	-	-	174
Early Years - Squirrels	-	24,280	(17,790)	6,490
Reconnect County Fun Day - Scouts	-	2,000	-	2,000
Reconnect County Fun Day - Public	-	2,000	-	2,000
	81,120	38,280	(107,790)	11,610

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Restricted funds are held for the following purposes:

1 and 2) Wilson Trust and Barry Thomas funds represent donations received to help disadvantaged Scouts to attend major events and Jamborees.

3 and 4) KIJ reconnect and Headstart funds represent a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2022.

5) IT development represents a grant received to improve IT at Lower Grange Farm.

6) Bike Project represents a grant received to purchase bikes and storage cabins.

7) Development of Activity centre represents a grant received to develop the activity centre to accommodate residential bookings.

8) Early Years - Squirrel Groups - funds to aid promoting inclusive high quality early years learning and development in partnership with Kent Scouts.

9) Reconnect - County Fun Day Scouts - To enable a County fun day to be held in July 2023 to help our scouting membership reconnect with their pre-pandemic lives.

9) Reconnect - County Fun Day Public- To enable a County fun day to be held in August 2023 to help our scouting local communities reconnect with their pre-pandemic lives.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Fixed asset fund	1,594,270	-	(42,881)	49,160	1,600,549
KIJ & Jamboree leaders	11,668	797,200	(774,245)	-	34,623
Growth & Development initiatives	40,000	-	-	-	40,000
Pond	1,419	-	-	37,500	38,919
LGF Activities/Development/Facilities	80,134	-	(6,396)	-	73,738
Emergency Designated Funds	100,000	-	-	-	100,000
Refectory/Residential	3,620	-	(8,184)	4,564	-
Other	39,658	-	-	(39,658)	-
	<u>1,870,769</u>	<u>797,200</u>	<u>(831,706)</u>	<u>51,566</u>	<u>1,887,829</u>

Designated funds are held for the following purposes:

1) Fixed Asset Fund - represents the net book value of the tangible assets funded from general unrestricted funds.

2) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.

3) Lower Grange Farm Activities/Facilities/Development is made up as follows:

LGF activities - a donation received to further develop Lower Grange Farm

LGF Facilities - to upgrade the facilities at Lower Grange Farm

LGF development - gift aid on a previous donation received to further the development of Lower Grange Farm

4) Emergency designated funds - funds held are the equivalent to the value of the reserves policy.

5) Pond - funds held to develop the pond on the land at Lower Grange Farm.

6) Refectory/ residential - funds held to develop the residential part of Lower Grange Farm with facilities such as bedrooms, training rooms, offices and catering.

7) KIJ /Jamboree Leaders is made up of the following :

KIJ - funds held for the Kent International Jamboree occurring once every four years. The next Jamboree is due to take place between 30 July - 6 August 2022. Jamboree Leaders - funds held to support the leaders on the World Jamboree.

8) Other funds is made up as follows:

Air rifles - a donation received to develop the shooting range and buy new air rifles

Sittingbourne and Milton district - funds held on the behalf of the Sittingbourne district

Kites - funds held in order to purchase powered kites

3D printer - funds held to purchase and maintain a 3D printer

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Designated funds

(Continued)

The donors of the income reflected in the designated funds Air Rifles, 3D Printer, LGF Activities and LGF Development expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purpose which the donor had in mind.

General funds represent free reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,600,548	-	1,600,548	1,594,270	-	1,594,270
Current assets/(liabilities)	414,716	11,610	426,326	420,549	81,120	501,669
	<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>	<u>2,014,819</u>	<u>81,120</u>	<u>2,095,939</u>

21 Events after the reporting date

Shortly after the year end the County sold some land it owned at Chalk for £494,000. After costs a profit of £474,416 was recognised on sale.

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

23 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(69,065)	95,749
Adjustments for:		
Investment income recognised in statement of financial activities	(3,782)	(95)
Depreciation and impairment of tangible fixed assets	42,880	67,828
Movements in working capital:		
Decrease/(increase) in debtors	28,286	(954,660)
Increase in creditors	24,878	27,699
(Decrease)/increase in deferred income	(145,199)	1,684,570
Cash (absorbed by)/generated from operations	<u>(122,002)</u>	<u>921,091</u>

24 Analysis of changes in net funds

The Kent Scouts had no debt during the year.

Accounts

Kent County Scout Council

Trustees' report and financial statements

for the year ended 31 March 2022

Kent County Scout Council

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**Reference and administrative details of the charity, its trustees and advisers
for the year ended 31 March 2022**

Trustees	Mr D.P. Harris	(County Chairman)
	Mr D. Harding	(County Commissioner)
	Mr M. Vinton	(Treasurer)
		(appointed 3 November 2021)
	Mr A.R. Hogben	(Secretary)
	Mr A. Bates	
	Mr P. Betts	
	Miss L. Cass	
	Mr D. Everest	
	Mr N. Gearing	
	Mrs J. Grant	
	Mrs C. Kirkpatrick	
	Mr J. Martin	
	Mr S. Moore	
	Mr S. Rainsbury	
	Mr K. Ridgway	
	Mrs T Swift	
	Miss L. Thornton	(appointed 3 November 2021)
	Mr A. Trill	
	Mrs J. Wilson	
	Mr A. Ray	(Youth Commissioner)
	Mr N. Patel	(Youth Commissioner)
	Mr J. Elliott	(Deputy Youth Commissioner)
		(appointed 1 March 2022)
	Miss M. Glyn-Jones	(Deputy Youth Commissioner)
		(appointed 3 November 2021)
	Miss I. Myers	(Deputy Youth Commissioner)
Charity registered number	303471	
Registration number with The Scout Association	127	
Company name	Kent County Scout Council	
Other names the charity is known by	Kent Scouts	
Principal address	County Office, Kent Scouts Activity Centre Lower Grange Farm Grange Lane Sandling, Maidstone Kent. ME14 3DA	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent. ME19 4JQ	
Auditors	UHY Kent LLP trading as UHY Hacker Young Thames House Roman Square Sittingbourne Kent. ME10 4BJ	

Kent County Scout Council

Trustees' report For the year ended 31 March 2022

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Structure, governance and management

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its rules, which are common to all Scouts.

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups and Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, for all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote scouting. The officers have the necessary authority for day-to-day management, but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees.

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed, and systems have been established to mitigate them.

The Trustees thank all the leaders who provide so much time and effort for the benefit of the young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

Objectives and activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity – We act with integrity; we are honest, trustworthy and loyal.

Respect – We have self-respect and respect for others.

Care – We support others and take care of the world in which we live.

Belief – We explore our faiths, beliefs and attitudes.

Co-operation – We make a positive difference; we co-operate with others and make friends.

Kent County Scout Council

Trustees' report For the year ended 31 March 2022

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The close liaison between Assistant County Commissioners and Assistant District Commissioners typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

Achievements and performance

Scouting in Kent continues to offer a wide range of activities for each of the sections. We continue to provide water, land and air activities, so that young people can develop a taste for sailing, canoeing, mountaineering, rock-climbing, archery, shooting, micro-lighting or kiting. Additionally, we continue to provide opportunities for leaders to acquire skills and certification so that they can instruct their members and can monitor their activities.

The charity's financial year finished on 31 March 2022, so for this reporting year the impact of COVID-19 still had a great effect.

Lower Grange Farm was able to, in line with government guidance, able to operate from 1 April 2021 and was able to fully reopen without social distancing restrictions on 19 July 2021. Despite the existence of some restrictions during the 'peak season' the resilience and hard work of the staff meant that LGF was as busy as ever and this theme continued throughout the rest of the financial year producing very healthy results for LGF.

Face to face scouting returned in Easter 2021 and many were able to quickly get back to doing what they had done pre-pandemic such as outdoor activities, international trips and county wide events. Despite potential problems with the emergence of the omicron variant in November/December 2021 ReQuest 2021 was able to take place with young people and leaders visiting Antarctica to commemorate the centenary of the original expedition.

Financial review and position

The accounts for the year ended 31 March 2022 show total income of £720k compared to £438m in 2021. Income from donations and legacies increased from £156k in 2021 to £172k in 2022. In the previous year the majority of this income was represented by funding claimed from the UK government support schemes in response to the COVID-19 global pandemic as the charity had to furlough the majority of its employees under the government's Coronavirus Job Retention Scheme in response to it having to shut its center at Lower Grange Farm and face-to-face scouting ceasing.

Income from charitable activities has increased from £256k to £508k as face to face scouting was able to resume during the year under review. Kent Scouts' primary source of funding is the membership subscriptions receivable from the various Districts, in addition to other events such as the Kent Internal Jamboree which occurs every four years.

Other trading activities income increased from £8k to £41k as Lower Grange Farm was able to fully reopen, following Covid-19 restrictions, on 19 July 2021.

Trustees' report
For the year ended 31 March 2022

In the prior year the Charity received £19k of other income. This was in respect of compensation paid by Kent Scouts' insurers for costs incurred in relation to events such as the EuroJam that have had to be cancelled due to the COVID-19 pandemic.

Total expenditure increased in-line with the increase in income, from £407k to £625k.

The Charity held total fund balances at 31 March 2022 of £2.1m. Of these fund balances £81k are represented by restricted funds and £1.9m by designated funds. Designated funds include a fixed asset fund of £1.6k which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course once activities are able to resume.

Reserves policy

During the previous year Trustees reviewed the Charity's reserves policy and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

The suitability of this reserves policy will continue to be monitored on a regular basis to ensure it remains appropriate.

Plans for future periods

Growing and supporting scouting remains our main priority. Despite the effects of the pandemic in decreasing the membership there has been a bounce back and membership has grown in the latest census conducted in January 2022 compared the previous one. This growth has also been supported by the roll out of the new section, Squirrels, across the County which will provide an exciting opportunity to reach a new age group and deliver scouting to them.

COVID-19 had a major impact on the Kent International Jamboree delaying it from happening until 2022 but, despite this, the event is in full steam ahead mode and will be a great success for all.

Statement of trustees' responsibilities.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Kent County Scout Council

Trustees' report For the year ended 31 March 2022

Auditors

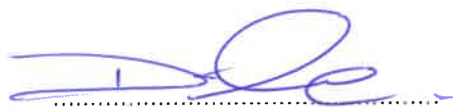
UHY Hacker Young have indicated their willingness to continue in office as auditors, and a resolution for their re-appointment will be proposed at the Annual General Meeting.

The Trustees who held office at the date of the Report of the Trustee Board confirm that there is no relevant audit evidence of which the Charity's Auditors are unaware. Each Trustee has taken the necessary steps to ensure that they are aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

The Trustees declare that they have approved the Trustees' Annual Report above on 20 July 2022 and signed on their behalf by:



Mr Des Harris
County Chairman



Mr Dean Harding
County Commissioner

Independent auditors' report to the Members of Kent County Scout Council

Opinion

We have audited the financial statements of Kent County Scout Council (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditors' report to the Members of Kent County Scout Council (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Kent County Scout Council

Independent auditors' report to the Members of Kent County Scout Council (continued)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

UHY Kent LLP

UHY Kent LLP
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 7 September 2022

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Kent County Scout Council

Statement of financial activities for the year ended 31 March 2022

		Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	Note	£	£	£	£
Income from:					
Donations and legacies	3	71,915	99,640	171,555	156,160
Charitable activities	4	507,641	-	507,641	255,613
Other trading activities	5	41,113	-	41,113	7,834
Investments	6	95	-	95	307
Other income		-	-	-	18,909
Total income		620,764	99,640	720,404	438,823
Expenditure on:					
Raising funds		2,895	-	2,895	198
Charitable activities		601,130	20,630	621,760	407,071
Total expenditure		604,025	20,630	624,655	407,269
Net income		16,739	79,010	95,749	31,554
Transfers between funds	14	(1,064)	1,064	-	-
Net movement in funds		15,675	80,074	95,749	31,554
Reconciliation of funds:					
Total funds brought forward		1,999,144	1,046	2,000,190	1,968,636
Net movement in funds		15,675	80,074	95,749	31,554
Total funds carried forward	14	2,014,819	81,120	2,095,939	2,000,190

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

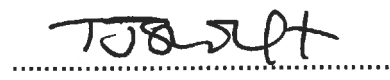
Kent County Scout Council

Balance sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,594,270	1,633,298
Current assets			
Debtors	12	954,660	241,473
Cash at bank and in hand		1,259,278	837,732
		<u>2,213,938</u>	<u>1,079,205</u>
Creditors: amounts falling due within one year	13	(1,712,269)	(712,313)
Net current assets		<u>501,669</u>	<u>366,892</u>
Total net assets		<u><u>2,095,939</u></u>	<u><u>2,000,190</u></u>
Charity funds			
Restricted funds	14	81,120	1,046
Unrestricted funds	14	2,014,819	1,999,144
Total funds		<u><u>2,095,939</u></u>	<u><u>2,000,190</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr Des Harris
County Chairman


.....
Mrs Tracey Swift
Treasurer

Date: 20 July 2022

The notes on pages 12 to 28 form part of these financial statements.

Kent County Scout Council

**Statement of cash flows
for the year ended 31 March 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	433,451	51,574
Cash flows from investing activities		
Dividends, interests and rents from investments	95	307
Purchase of tangible fixed assets	(12,000)	(33,129)
Net cash used in investing activities	(11,905)	(32,822)
Change in cash and cash equivalents in the year	421,546	18,752
Cash and cash equivalents at the beginning of the year	837,732	818,980
Cash and cash equivalents at the end of the year	1,259,278	837,732

**Notes to the financial statements
for the year ended 31 March 2022**

1. General information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal Charter 1912 (as amended);
- 2) The Policy, Organisation and Rules of The Scout Association (POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The principal accounting policies adopted, judgements and key estimations of uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition) -Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 March 2018) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kent County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. The trustees have concluded there are no material uncertainties about the charity's ability to continue as a going concern and that it remains appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

**Notes to the financial statements
for the year ended 31 March 2022**

2. Accounting policies (continued)**2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions collected on behalf of other parts of the Scout movement are reported on SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income. Where income has related expenditure (i.e. charitable activities), the income and related expenditure are reported gross in SoFA.

Investment income is included in the financial statements when receivable. Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the year end.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Income received in respect of members subscriptions and activities income was reclassified from the category of 'donations and legacies' to 'income from charitable activities' and the comparatives restated accordingly.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Volunteers

The charity benefits greatly from the involvement and enthusiastic support of its volunteers. In addition to the Trustees, our volunteers include a number of roles which are instrumental to running a Scout Active Support Group, including: our County Commissioner; Scouts Active Support Managers and Co-ordinators as well as general support members.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution has not been recognised in these financial statements.

2.6 Government grants

Government grants relating to the Coronavirus Job Retention Scheme and Rates Relief Grant are recognised in the statement of financial activities as the related expenditure is incurred.

**Notes to the financial statements
for the year ended 31 March 2022**

2. Accounting policies (continued)**2.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

2.8 Taxation

Kent County Scout Council is a registered charity and is therefore potentially exempt from taxation on its income and gains as the charity falls within the definition of a charitable trust as defined in Part 1, Schedule 6 of the Finance Act 2010. No tax charge has arisen during the year.

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £3,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Office equipment	-	25%
Other fixed assets	-	25%

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**Notes to the financial statements
for the year ended 31 March 2022**

2. Accounting policies (continued)**2.13 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.16 Agency arrangements

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf of Scout HQ.

Membership subscription income received from local districts is reported net of any amounts paid over to Scout HQ on the statement of financial activities as the trust does not have control over the charitable application of the funds. Further details of amounts paid over to Scout HQ are referred to in note 22.

3. Income from donations and legacies

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	<i>Total funds 2021</i>
	£	£	£	£
Donations	51,535	-	51,535	7,079
Grants	-	99,640	99,640	5,000
Government grants	20,380	-	20,380	144,081
	<u>71,915</u>	<u>99,640</u>	<u>171,555</u>	<u>156,160</u>
	<u>156,160</u>	<u>-</u>	<u>156,160</u>	
<i>Analysis of 2021 by fund</i>				

**Notes to the financial statements
for the year ended 31 March 2022**

3. Income from donations and legacies (continued)

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak.

The charity furloughed a number of employees between April and June 2021 the majority of its employees under the government's CJRS. The funding received of £8,379 relates to staff costs of £8,379 which are included within note 9 as appropriate.

The charity also received £20,000 as a coronavirus restart grant. Expenditure on this grant has been included within note 7.

4. Income from charitable activities

	Unrestricted funds 2022	Total funds 2022	<i>Total funds 2021</i>
	£	£	£
Lower Grange Farm Activities	246,695	246,695	19,962
Membership subscriptions	78,936	78,936	191,647
Beavers	1,226	1,226	-
Cubs	2,044	2,044	2,818
Scouts	-	-	2,418
Explorer/Young Leaders	-	-	31
Global	152,539	152,539	8,776
Duke of Edinburgh	9,661	9,661	2,958
Scout Active Support	60	60	250
Badges	754	754	360
Other adventurous activities	15,726	15,726	26,393
Total 2022	507,641	507,641	255,613
<i>Analysis of 2021 by fund</i>	<i>255,613</i>	<i>255,613</i>	

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

5. Trading activities

Income from non charitable trading activities

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Lower Grange Farm rental income and venue hire	41,113	41,113	7,834
	<u>41,113</u>	<u>41,113</u>	
<i>Analysis of 2021 by fund</i>	<u>7,834</u>	<u>7,834</u>	

6. Investment income

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Dividends	95	95	307
	<u>95</u>	<u>95</u>	
<i>Analysis of 2021 by fund</i>	<u>307</u>	<u>307</u>	

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

7. Analysis of expenditure by activities

	Activities undertaken directly 2022	Support costs 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Lower Grange Farm activities	263,871	-	263,871	152,180
Kent International Jamboree	200	-	200	1,221
Beavers	1,528	-	1,528	335
Cubs	5,134	-	5,134	10,886
Scouts	5,798	-	5,798	13,647
Explorer/Young Leaders	221	-	221	156
Global	146,270	-	146,270	3,150
Duke of Edinburgh	9,954	-	9,954	5,364
Scout Active Support	224	-	224	563
Badges	417	-	417	5,903
District leadership, advice and support	136,111	9,618	145,729	112,386
Other adventurous activities	42,414	-	42,414	101,280
	<u>612,142</u>	<u>9,618</u>	<u>621,760</u>	<u>407,071</u>
<i>Total 2021</i>	<u>398,786</u>	<u>8,285</u>	<u>407,071</u>	

Of the total, £596,530 (2021: £407,071) has been allocated to unrestricted funds and £20,630 (2021: £nil) to restricted funds.

Analysis of support costs

	District leadership, advice and support 2022	Total funds 2022	Total funds 2021
	£	£	£
Trustee expenditure	3,315	3,315	2,329
Governance	6,303	6,303	5,956
	<u>9,618</u>	<u>9,618</u>	<u>8,285</u>
<i>Total 2021</i>	<u>8,285</u>	<u>8,285</u>	

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	4,600	4,100
Fees payable to the charity's auditor in respect of:		
All non-audit services not included above	-	240
	<u>4,600</u>	<u>4,340</u>

9. Staff costs

	2022 £	2021 £
Wages and salaries	148,714	141,297
Social security costs	9,449	8,198
Contribution to defined contribution pension schemes	2,496	2,206
	<u>160,659</u>	<u>151,701</u>

Included within the total above is £nil (2021: £1,938) worth of payment in lieu of notice given to two employees.

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	13	11
	<u>13</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2021: £Nil).

**Notes to the financial statements
for the year ended 31 March 2022**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £9,878 were reimbursed or paid directly to 10 Trustees (2021 - £2,328 to 4 Trustees), in respect of travel and subsistence.

11. Tangible fixed assets

	Land and buildings	Scout equipment	Other equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	1,739,800	243,359	139,172	2,122,331
Additions	-	12,000	-	12,000
At 31 March 2022	1,739,800	255,359	139,172	2,134,331
Depreciation				
At 1 April 2021	162,648	229,883	96,502	489,033
Charge for the year	16,800	13,101	21,127	51,028
At 31 March 2022	179,448	242,984	117,629	540,061
Net book value				
At 31 March 2022	1,560,352	12,375	21,543	1,594,270
At 31 March 2021	1,577,152	13,476	42,670	1,633,298

Included within freehold property is freehold land at cost of £899,819 (2021 - £899,819), which is not depreciated.

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

12. Debtors

	2022 £	2021 £
Trade debtors	780,200	196,655
Other debtors	-	190
Prepayments and accrued income	174,460	44,628
	<u>954,660</u>	<u>241,473</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	16,649	13,160
Other taxation and social security	-	1,408
Other creditors	6,450	45,787
Accruals and deferred income	1,689,170	651,958
	<u>1,712,269</u>	<u>712,313</u>

	2022 £	2021 £
Deferred income at 1 April 2021	646,666	1,023,976
Resources deferred during the year	1,662,851	612,648
Amounts released from previous periods	(624,947)	(989,958)
	<u>1,684,570</u>	<u>646,666</u>

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Fixed asset fund	1,633,298	-	(51,028)	12,000	1,594,270
ReQuest 2021 fund	1,890	-	-	(1,890)	-
KIJ designated fund	4,409	3	(205)	461	4,668
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	879	-	-	-	879
LGF activities	29,909	-	(68)	14,895	44,736
Emergency designated funds	100,000	-	-	-	100,000
Sittingbourne and Milton District fund	332	-	-	-	332
Kites	620	-	-	-	620
Pond	1,419	-	-	-	1,419
Jamboree leaders	7,000	-	-	-	7,000
Refectory/residential	3,620	-	-	-	3,620
3D printer donation	327	37,500	-	-	37,827
LGF Facilities fund	-	-	-	22,729	22,729
LGF development	-	12,669	-	-	12,669
	<u>1,823,703</u>	<u>50,172</u>	<u>(51,301)</u>	<u>48,195</u>	<u>1,870,769</u>
General funds					
Kent Scouts general fund	146,535	262,819	(276,853)	(11,635)	120,866
LGF general	28,906	307,773	(275,871)	(37,624)	23,184
	<u>175,441</u>	<u>570,592</u>	<u>(552,724)</u>	<u>(49,259)</u>	<u>144,050</u>
Total Unrestricted funds	<u>1,999,144</u>	<u>620,764</u>	<u>(604,025)</u>	<u>(1,064)</u>	<u>2,014,819</u>

Kent County Scout Council

**Notes to the financial statements
for the year ended 31 March 2022**

14. Statement of funds (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted funds					
Wilson Trust	100	-	(100)	-	-
Barry Thomas	946	-	-	-	946
KIJ Reconnect grant	-	40,000	-	-	40,000
KIJ Headstart grant	-	40,000	-	-	40,000
IT Development	-	9,876	(9,702)	-	174
Bike Project	-	4,720	(5,784)	1,064	-
Development of Activity Centre	-	5,044	(5,044)	-	-
	<u>1,046</u>	<u>99,640</u>	<u>(20,630)</u>	<u>1,064</u>	<u>81,120</u>
Total of funds	<u>2,000,190</u>	<u>720,404</u>	<u>(624,655)</u>	<u>-</u>	<u>2,095,939</u>

Notes to the financial statements
for the year ended 31 March 2022

14. Statement of funds (continued)

Designated funds are held for the following purposes:

- 1) The designated fixed asset fund represents the net book value of tangible fixed assets funded from unrestricted general funds.
- 2) ReQuest 2021 - funds held to support a scouting trip to Antarctica in 2021. After the trip took place, the funds were transferred to Kent Scouts General fund.
- 3) KIJ designated fund - funds held for the Kent International Jamboree occurring once every four years. The next Jamboree is due to take place between 30 July - 6 August 2022.
- 4) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.
- 5) Air rifles - a donation received to develop the shooting range and buy new air rifles.
- 6) LGF activities - a donation received to further develop Lower Grange Farm.
- 7) Emergency designated funds - funds held are equivalent to the value of the reserves policy.
- 8) Sittingbourne and Milton district - funds held on behalf of the Sittingbourne District.
- 9) Kites - funds held in order to purchase powered kites.
- 10) Pond - funds held to develop the pond on the land at Lower Grange Farm.
- 11) Jamboree Leaders - funds held to support the leaders on the World Jamboree.
- 12) Refectory/residential - funds held to develop the residential part of Lower Grange Farm with facilities such as bedrooms, training rooms, offices and catering.
- 13) 3D printer - funds held to purchase and maintain a 3D printer.
- 14) LGF Facilities -
- 15) LGF development - gift aid on a previous donation received to further the development of Lower Grange Farm.

The donors of the income reflected in the designated funds (5), (6), (13) and (15) expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purposes which the donor had in mind.

General funds represent the 'free' reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

Restricted funds are held for the following purposes:

- 1 and 2) Wilson Trust and Barry Thomad funds represent donations received to help disadvantaged scouts to attend major events and jamborees.
- 3 and 4) KIJ reconnect and Headstart funds represents a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2022.
- 5) IT development represents a grant received to improve IT at Lower Grange Farm
- 6) Bike Project represents a grant received to purchase bikes and storage cabins
- 7) Development of Activity centre represents a grant received to develop the activity centre to accommodate residential bookings.

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Designated funds					
Fixed asset fund	1,666,280	-	(66,111)	33,129	1,633,298
ReQuest 2021 fund	1,890	-	-	-	1,890
KIJ designated fund	4,409	-	-	-	4,409
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	879	-	-	-	879
LGF activities	40,068	-	961	(11,120)	29,909
Emergency designated funds	50,000	-	-	50,000	100,000
Sittingbourne and Milton District fund	332	-	-	-	332
Kites	620	-	-	-	620
Pond	1,927	-	(508)	-	1,419
Jamboree leaders	7,000	-	-	-	7,000
Refectory/residential	3,620	-	-	-	3,620
3D printer donation	-	5,000	(4,673)	-	327
	<u>1,817,025</u>	<u>5,000</u>	<u>(70,331)</u>	<u>72,009</u>	<u>1,823,703</u>
General funds					
Kent Scouts general fund	119,320	309,712	(210,488)	(72,009)	146,535
LGF general	31,245	124,111	(126,450)	-	28,906
	<u>150,565</u>	<u>433,823</u>	<u>(336,938)</u>	<u>(72,009)</u>	<u>175,441</u>
Total Unrestricted funds	<u>1,967,590</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>1,999,144</u>

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

14. Statement of funds (continued)

	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 March 2021</i> £
Restricted funds					
Wilson Trust	100	-	-	-	100
Barry Thomas	946	-	-	-	946
	<u>1,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,046</u>
Total of funds	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	1,823,703	50,172	(51,301)	48,195	1,870,769
General funds	175,441	570,592	(552,724)	(49,259)	144,050
Restricted funds	1,046	99,640	(20,630)	1,064	81,120
	<u>2,000,190</u>	<u>720,404</u>	<u>(624,655)</u>	<u>-</u>	<u>2,095,939</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 March 2021</i> £
Designated funds	1,817,025	5,000	(70,331)	72,009	1,823,703
General funds	150,565	433,823	(336,938)	(72,009)	175,441
Restricted funds	1,046	-	-	-	1,046
	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	1,594,270	-	1,594,270
Current assets	2,132,818	81,120	2,213,938
Creditors due within one year	(1,712,269)	-	(1,712,269)
Total	2,014,819	81,120	2,095,939

Analysis of net assets between funds - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	1,633,298	-	1,633,298
Current assets	1,078,159	1,046	1,079,205
Creditors due within one year	(712,313)	-	(712,313)
Total	1,999,144	1,046	2,000,190

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	95,749	31,554
Adjustments for:		
Depreciation charges	51,028	66,111
Dividends, interests and rents from investments	(95)	(307)
Decrease/(increase) in debtors	(713,187)	301,830
Increase/(decrease) in creditors	999,956	(347,614)
Net cash provided by operating activities	433,451	51,574

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2022

18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,259,278	837,732

19. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	837,732	421,546	1,259,278
	837,732	421,546	1,259,278

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions totalling £4,683 included within trade creditors (2021: £5,148 included within other creditors) were payable to fund at the balance sheet date.

21. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	959	2,593
Later than 1 year and not later than 5 years	619	257
	1,578	2,850

22. Agency arrangements

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf on Scout HQ.

Membership subscription income received from local districts is reported net of any amounts due to Scout HQ on the statement of financial activities as the charity does not have control over the charitable application of the funds. During the year ended 31 March 2022 the charity received subscription income of £518,568 (2021: £676,323) and paid over £439,632 (2021: £484,676) to Scout HQ.

23. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

Accounts

Kent County Scout Council

Trustees' report and financial statements

for the year ended 31 March 2021

Kent County Scout Council

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**Reference and administrative details of the charity, its trustees and advisers
for the year ended 31 March 2021**

Trustees	Mr D.P. Harris (County Chairman)	
	Mr D. Harding (County Commissioner)	
	Mrs T. Swift (Treasurer)	
	Mr A.R. Hogben (Secretary)	
	Mr A. Bates	
	Mr P. Betts	
	Miss L. Cass	
	Mr N. Gearing	
	Mrs J. Grant	(appointed 24 November 2020)
	Mrs C. Kirkpatrick	
	Mr J. Martin	
	Mr S. Moore	
	Mr S. Rainsbury	
	Mr K. Ridgway	
	Mr A. Trill	
	Mrs J. Wilson	
	Mr L. Starling (Youth Commissioner)	
	Mr N. Patel (Youth Commissioner)	
	Miss I. Myers (Deputy Youth Commissioner)	(appointed 18 May 2020)
	Mr D. Everest (Young Person Representative)	(appointed 24 November 2020)
	Mr A. Ray (Young Person Representative)	(appointed 24 November 2020)
Charity registered number	303471	
Registration number with The Scout Association	127	
Company name	Kent County Scout Council	
Other names the charity is known by	Kent Scouts	
Principal address	County Office, Kent Scouts Activity Centre Lower Grange Farm Grange Lane Sandling, Maidstone Kent. ME14 3DA	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent. ME19 4JQ	
Auditors	UHY Kent LLP trading as UHY Hacker Young Thames House Roman Square Sittingbourne Kent. ME10 4BJ	

Kent County Scout Council

Trustees' report For the year ended 31 March 2021

The Trustees have pleasure in presenting their report and the audited financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Structure, governance and management

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its rules, which are common to all Scouts.

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups and Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, for all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote scouting. The officers have the necessary authority for day-to-day management, but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees.

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed, and systems have been established to mitigate them.

The Trustees thank all the leaders who provide so much time and effort for the benefit of the young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

Objectives and activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity – We act with integrity; we are honest, trustworthy and loyal.

Respect – We have self-respect and respect for others.

Care – We support others and take care of the world in which we live.

Belief – We explore our faiths, beliefs and attitudes.

Co-operation – We make a positive difference; we co-operate with others and make friends.

Kent County Scout Council

Trustees' report For the year ended 31 March 2021

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The close liaison between Assistant County Commissioners and Assistant District Commissioners typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

Achievements and performance

Scouting in Kent continues to offer a wide range of activities for each of the sections. We continue to provide water, land and air activities, so that young people can develop a taste for sailing, canoeing, mountaineering, rock-climbing, archery, shooting, micro-lighting or kiting. Additionally, we continue to provide opportunities for leaders to acquire skills and certification so that they can instruct their members and can monitor their activities.

The charity's financial year finishes on 31 March 2021, so for this reporting year the impact of COVID-19 had a huge effect. In March 2020, the Scout Association instructed all its members to cease face-to-face scouting. Scouting continued with the leaders creatively providing scouting over a virtual platform and a programme of activities for the Great Indoors.

Lower Grange Farm stopped all activities and bookings, and provided refunds for any cancelled events. The staff were furloughed in March 2020 and our County center, Lower Grange Farm, was closed during this period and reopened from 25 July 2020 for a short period, before closing once again in November 2020. Scouting did continue in various forms by online video conferencing, and slowly started to return during the late summer 2020 before shutting down again. Our volunteers were, as ever, instrumental in delivering our activities during this time. Face to face, scouting did not start up again, until Easter 2021 after the financial year, being reported on in these statutory accounts, had ended.

Advice, risk assessment guidance and the return to face to face scouting has been provided by the UK Scout Association, and clarification and review from the UK HQ is being provided for County and District risk assessments.

Financial review and position

The accounts for the year ended 31 March 2021 show total income of £439k compared to £1.26m in 2020. Income from donations and legacies increased by £140k primarily due to the charity being eligible to claim funding from the UK government support schemes in response to the COVID-19 global pandemic. The charity had to furlough the majority of its employees under the government's Coronavirus Job Retention Scheme in response to it having to shut its center at Lower Grange Farm and face to face scouting ceasing. In addition to the Coronavirus Job Retention Scheme, Kent Scouts has also been fortunate to receive a rates relief grant and a lockdown restriction grant from both Kent County Council and Maidstone Borough Council.

Income from charitable activities reduced significantly from £1.18m to £256k. With face to face scouting not being able to take place, the majority of the Charity's income relates to membership subscriptions receivable from the various Districts. This is Kent Scouts' primary source of funding.

Kent County Scout Council

Trustees' report For the year ended 31 March 2021

Other trading activities income reduced from £58k to £8k due to activities at Lower Grange Farm not being able to take place for the majority of the year.

The Charity received £19k of other income in the year to 31 March 2021. This was in respect of compensation paid by Kent Scouts' insurers for costs incurred in relation to events such as the EuroJam that have had to be cancelled due to the COVID-19 pandemic.

Total expenditure decreased in-line with the decrease in income, from £1.24m to £407k, mainly due to many of the planned events not being able to take place.

The Charity held total fund balances at 31 March 2021 of £2.0m. Of these fund balances £1k are represented by restricted funds and £1.8m by designated funds. Designated funds include a fixed asset fund of £1.6k which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course once activities are able to resume.

During the pandemic Kent Scouts reacted quickly to ensure that the charity remained a going concern. A COVID-19 budget was introduced, which showed a reduced expenditure and income from our centers and activities.

Reserves policy

During the year the Trustees reviewed the Charity's reserves policy and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

The suitability of this reserves policy will continue to be monitored on a regular basis to ensure it remains appropriate.

Plans for future periods

Growing and supporting scouting remains our main priority, especially through the global pandemic. Once the lockdown is over, we will re-start work to continue reducing waiting lists so that scouting can be available to as many young people as possible. Face to face scouting cautiously started to return over the latter part of the summer 2020 but had to shut down due to lockdown 3 in early November 2020.

COVID-19 has also had a major impact on our plans for a Kent International Jamboree (KIJ) in 2021, so the Management Committee of KIJ have decided to postpone this event which will now be held in 2022.

Lower Grange Farm reopened in 2021. Following the purchase of the land surrounding Lower Grant Farm in March 2019, and in consultation with all our stakeholders, work will continue to develop the land and the activities that can be offered.

Statement of trustees' responsibilities.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 charity will continue in business.

Kent County Scout Council

Trustees' report For the year ended 31 March 2021

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

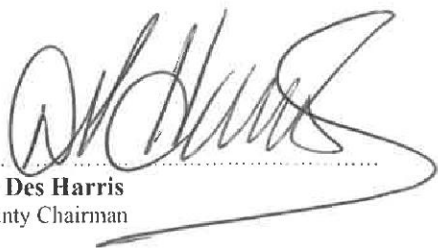
The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

UHY Hacker Young have indicated their willingness to continue in office as auditors, and a resolution for their re-appointment will be proposed at the Annual General Meeting.

The Trustees who held office at the date of the Report of the Trustee Board confirm that there is no relevant audit evidence of which the Charity's Auditors are unaware. Each Trustee has taken the necessary steps to ensure that they are aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

The Trustees declare that they have approved the Trustees' Annual Report above on 20 July 2021 and signed on their behalf by:



.....
Mr Des Harris
County Chairman



.....
Mr Dean Harding
County Commissioner

Independent auditors' report to the Members of Kent County Scout Council

Opinion

We have audited the financial statements of Kent County Scout Council (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditors' report to the Members of Kent County Scout Council (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Independent auditors' report to the Members of Kent County Scout Council (continued)

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



UHY Kent LLP
Chartered Accountants
Statutory Auditors
Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 1 September 2021

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Kent County Scout Council

Statement of financial activities
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	156,160	-	156,160	16,002
Charitable activities	4	255,613	-	255,613	1,181,774
Other trading activities	5	7,834	-	7,834	58,283
Investments	6	307	-	307	762
Other income		18,909	-	18,909	100
		<u>438,823</u>	<u>-</u>	<u>438,823</u>	<u>1,256,921</u>
Total income					
Expenditure on:					
Raising funds		198	-	198	4,390
Charitable activities		407,071	-	407,071	1,239,365
		<u>407,269</u>	<u>-</u>	<u>407,269</u>	<u>1,243,755</u>
Total expenditure					
		<u>31,554</u>	<u>-</u>	<u>31,554</u>	<u>13,166</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		1,967,590	1,046	1,968,636	1,955,470
Net movement in funds		31,554	-	31,554	13,166
		<u>1,999,144</u>	<u>1,046</u>	<u>2,000,190</u>	<u>1,968,636</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 27 form part of these financial statements.

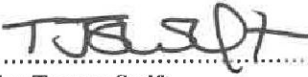
Kent County Scout Council

**Balance sheet
as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,633,298	1,666,280
Current assets			
Debtors	12	241,473	543,303
Cash at bank and in hand		837,732	818,980
		<u>1,079,205</u>	<u>1,362,283</u>
Creditors: amounts falling due within one year	13	(712,313)	(1,059,927)
Net current assets		<u>366,892</u>	<u>302,356</u>
Total net assets		<u><u>2,000,190</u></u>	<u><u>1,968,636</u></u>
Charity funds			
Restricted funds	14	1,046	1,046
Unrestricted funds	14	1,999,144	1,967,590
Total funds		<u><u>2,000,190</u></u>	<u><u>1,968,636</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr Des Harris
County Chairman
Date: 20 July 2021


.....
Mrs Tracey Swift
Treasurer

The notes on pages 12 to 27 form part of these financial statements.

Kent County Scout Council

**Statement of cash flows
for the year ended 31 March 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	51,574	86,901
Cash flows from investing activities		
Dividends, interests and rents from investments	307	762
Purchase of tangible fixed assets	(33,129)	(7,051)
Net cash used in investing activities	(32,822)	(6,289)
Change in cash and cash equivalents in the year	18,752	80,612
Cash and cash equivalents at the beginning of the year	818,980	738,368
Cash and cash equivalents at the end of the year	837,732	818,980

**Notes to the financial statements
for the year ended 31 March 2021**

1. General information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal Charter 1912 (as amended);
- 2) The Policy, Organisation and Rules of The Scout Association (POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The principal accounting policies adopted, judgements and key estimations of uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 March 2018) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kent County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

Following the easing of lockdown restrictions, Lower Grange Farm reopened in 2021. We will re-start work to continue reducing waiting lists so that scouting can be available to as many young people as possible. Whilst acknowledging the uncertainties that remain, the trustees are confident that the impact in the coming year will remain low.

Prudent revised forecasts have been prepared for the coming year, taking the reduction in income into account. On reflection of this the trustees have concluded there are no material uncertainties about the charity's ability to continue as a going concern and that it remains appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions collected on behalf of other parts of the Scout movement are reported on SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income. Where income has related expenditure (i.e. charitable activities), the income and related expenditure are reported gross in SoFA.

Investment income is included in the financial statements when receivable. Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the year end.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Income received in respect of members subscriptions and activities income was reclassified from the category of 'donations and legacies' to 'income from charitable activities' and the comparatives restated accordingly.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.5 Volunteers

The charity benefits greatly from the involvement and enthusiastic support of its volunteers. In addition to the Trustees, our volunteers include a number of roles which are instrumental to running a Scout Active Support Group, including: our County Commissioner; Scouts Active Support Managers and Co-ordinators as well as general support members.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution has not been recognised in these financial statements.

2.6 Government grants

Government grants relating to the Coronavirus Job Retention Scheme and Rates Relief Grant are recognised in the statement of financial activities as the related expenditure is incurred.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

2.8 Taxation

Kent County Scout Council is a registered charity and is therefore potentially exempt from taxation on its income and gains as the charity falls within the definition of a charitable trust as defined in Part 1, Schedule 6 of the Finance Act 2010. No tax charge has arisen during the year.

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £3,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Office equipment	-	25%
Other fixed assets	-	25%

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**Notes to the financial statements
for the year ended 31 March 2021**

2. Accounting policies (continued)**2.13 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.16 Agency arrangements

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf of Scout HQ.

Membership subscription income received from local districts is reported net of any amounts paid over to Scout HQ on the statement of financial activities as the trust does not have control over the charitable application of the funds. Further details of amounts paid over to Scout HQ are referred to in note 22.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	7,079	7,079	16,002
Grants	5,000	5,000	-
Government grants	144,081	144,081	-
	156,160	156,160	16,002
<i>Analysis of 2020 by fund</i>	16,002	16,002	

**Notes to the financial statements
for the year ended 31 March 2021**

3. Income from donations and legacies (continued)

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak.

The charity furloughed the majority of its employees under the government's CJRS. The funding received of £93,795 relates to staff costs of £93,795 which are included within note 9 as appropriate.

The charity also received £25,000 as a rates relief grant, £15,286 as a lockdown restriction grant and £10,000 from Ashford Borough Council.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Lower Grange Farm Activities	20,058	20,058	177,104
Membership subscriptions	191,647	191,647	191,223
Beavers	-	-	3,198
Cubs	2,818	2,818	13,489
Scouts	2,418	2,418	7,794
Explorer/Young Leaders	31	31	901
Global	8,776	8,776	7,750
Duke of Edinburgh	2,958	2,958	20,202
Scout Active Support	250	250	282
Badges	360	360	94
County	-	-	856
Other adventurous activities	26,297	26,297	758,881
Total 2021	255,613	255,613	1,181,774
<i>Analysis of 2020 by fund</i>	<i>1,181,774</i>	<i>1,181,774</i>	

Included within "Other adventurous activities" above is income received in respect of the EuroJam of £22,077 (2020: £Nil). In 2020 this included income received in respect of the World Scouts Jamboree of £576,812 and Kandersteg of £169,928. These are special international events that are not undertaken year on year. Also included within this heading are other year on year activities totalling £4,220 (2020: £12,141).

Notes to the financial statements
for the year ended 31 March 2021

5. Trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Lower Grange Farm rental income and venue hire	7,834	7,834	58,283
<i>Total 2020</i>	58,283	58,283	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Dividends	307	307	762
<i>Analysis of 2020 by fund</i>	762	762	

Notes to the financial statements
for the year ended 31 March 2021

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Lower Grange Farm activities	126,450	-	126,450	195,301
Kent International Jamboree	1,221	-	1,221	7,000
Beavers	335	-	335	2,441
Cubs	11,056	-	11,056	12,496
Scouts	13,647	-	13,647	8,878
Explorer/Young Leaders	156	-	156	4,567
Global	3,150	-	3,150	7,868
Duke of Edinburgh	5,364	-	5,364	14,428
Scout Active Support	563	-	563	507
Badges	5,903	-	5,903	2,008
District leadership, advice and support	129,661	8,285	137,946	170,861
Other adventurous activities	101,280	-	101,280	813,010
	<u>398,786</u>	<u>8,285</u>	<u>407,071</u>	<u>1,239,365</u>
<i>Total 2020</i>	<u>1,220,979</u>	<u>18,386</u>	<u>1,239,365</u>	

Of the total, £407,071 (2020: £1,223,021) has been allocated to unrestricted funds and £nil (2020: £16,344) to restricted funds.

Included within "Other adventurous activities" are direct costs in connection with the EuroJam (2020: World Scouts Jamboree and Kandersteg events).

Analysis of support costs

	District leadership, advice and support 2021 £	Total funds 2021 £	Total funds 2020 £
Trustee expenditure	2,329	2,329	6,857
Governance	5,956	5,956	11,529
	<u>8,285</u>	<u>8,285</u>	<u>18,386</u>
<i>Total 2020</i>	<u>18,386</u>	<u>18,386</u>	

Notes to the financial statements
for the year ended 31 March 2021

8. Auditors' remuneration

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	4,100	4,692
Fees payable to the charity's auditor in respect of: All non-audit services not included above	240	1,920
	<u>4,340</u>	<u>6,612</u>

9. Staff costs

	2021 £	2020 £
Wages and salaries	141,297	171,714
Social security costs	8,198	6,426
Contribution to defined contribution pension schemes	2,206	2,507
	<u>151,701</u>	<u>180,647</u>

Included within the total above is £1,938 worth of payment in lieu of notice given to two employees.

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	11	14
	<u>11</u>	<u>14</u>

No employee received remuneration amounting to more than £60,000 in either year.

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2020: £Nil).

**Notes to the financial statements
for the year ended 31 March 2021**

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, expenses totalling £2,328 were reimbursed or paid directly to 4 Trustees (2020 - £6,857 to 19 Trustees), in respect of travel and subsistence.

11. Tangible fixed assets

	Land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2020	1,739,800	243,359	106,043	2,089,202
Additions	-	-	33,129	33,129
At 31 March 2021	1,739,800	243,359	139,172	2,122,331
Depreciation				
At 1 April 2020	145,848	206,278	70,796	422,922
Charge for the year	16,800	23,605	25,706	66,111
At 31 March 2021	162,648	229,883	96,502	489,033
Net book value				
At 31 March 2021	1,577,152	13,476	42,670	1,633,298
At 31 March 2020	1,593,952	37,081	35,247	1,666,280

Included within freehold property is freehold land at cost of £899,819 (2020 - £899,819), which is not depreciated.

Notes to the financial statements
for the year ended 31 March 2021

12. Debtors

	2021 £	2020 £
Trade debtors	196,655	403,605
Other debtors	190	4,409
Prepayments and accrued income	44,628	135,289
	<u>241,473</u>	<u>543,303</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	13,160	10,376
Other taxation and social security	1,408	2,241
Other creditors	45,787	18,042
Accruals and deferred income	651,958	1,029,268
	<u>712,313</u>	<u>1,059,927</u>

	2021 £	2020 £
Deferred income at 1 April 2020	1,023,976	881,293
Resources deferred during the year	612,648	1,014,220
Amounts released from previous periods	(989,958)	(871,537)
	<u>646,666</u>	<u>1,023,976</u>

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Fixed asset fund	1,666,280	-	(66,111)	33,129	1,633,298
ReQuest 2021 fund	1,890	-	-	-	1,890
KIJ designated fund	4,409	-	-	-	4,409
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	879	-	-	-	879
LGF activities	40,068	-	961	(11,120)	29,909
Emergency designated funds	50,000	-	-	50,000	100,000
Sittingbourne and Milton District fund	332	-	-	-	332
Kites	620	-	-	-	620
Pond	1,927	-	(508)	-	1,419
Jamboree leaders	7,000	-	-	-	7,000
Refectory/residential	3,620	-	-	-	3,620
3D printer donation	-	5,000	(4,673)	-	327
	<u>1,817,025</u>	<u>5,000</u>	<u>(70,331)</u>	<u>72,009</u>	<u>1,823,703</u>
General funds					
Kent Scouts general fund	119,320	309,712	(210,488)	(72,009)	146,535
LGF general	31,245	124,111	(126,450)	-	28,906
	<u>150,565</u>	<u>433,823</u>	<u>(336,938)</u>	<u>(72,009)</u>	<u>175,441</u>
Total Unrestricted funds	<u>1,967,590</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>1,999,144</u>
Restricted funds					
Wilson Trust	100	-	-	-	100
Barry Thomas	946	-	-	-	946
	<u>1,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,046</u>
Total of funds	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds (continued)

Designated funds are held for the following purposes:

- 1) The designated fixed asset fund represents the net book value of tangible fixed assets funded from unrestricted general funds.
- 2) ReQuest 2021 - funds held to support a scouting trip to Antarctica in 2021.
- 3) KIJ designated fund - funds held for the Kent International Jamboree occurring once every four years. The next event was due to take place in 2021 but to ensure the safety and wellbeing of participants it has been postponed. The next Jamboree is due to take place between 30 July - 6 August 2022.
- 4) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.
- 5) Air rifles - a donation received to develop the shooting range and buy new air rifles.
- 6) LGF activities - a donation received to further develop Lower Grange Farm.
- 7) Conference tables - a donation received to purchase new conference tables.
- 8) Emergency designated funds - funds held are equivalent to the value of the reserves policy. It was agreed by the trustees within the year that this fund would be increased to £100k
- 9) Sittingbourne and Milton district - funds held on behalf of the Sittingbourne District.
- 10) Kites - funds held in order to purchase powered kites.
- 11) Pond - funds held to develop the pond on the land at Lower Grange Farm.
- 12) Jamboree Leaders - funds held to support the leaders on the World Jamboree.
- 13) Refectory/residential - funds held to develop the residential part of Lower Grange Farm with facilities such as bedrooms, training rooms, offices and catering.
- 14) 3D printer - funds held to purchase and maintain a 3D printer.

The donors of the income reflected in the designated funds (5), (6), (7) and (14) expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purposes which the donor had in mind.

General funds represent the 'free' reserves readily available to trustees to spend as they see fit in accordance with the charity's objectives.

Restricted funds are held for the following purposes:

Wilson Trust and Barry Thomas Funds were donations received to help disadvantaged scouts to attend major events and jamborees.

Kent County Scout Council

Notes to the financial statements for the year ended 31 March 2021

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
Designated funds					
Fixed asset fund	1,383,477	-	(44,110)	326,913	1,666,280
ReQuest 2021 fund	1,890	-	-	-	1,890
KIJ designated fund	13,887	-	-	(9,478)	4,409
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	4,500	-	(3,621)	-	879
LGF activities	50,000	-	(3,363)	(6,569)	40,068
Conference tables	4,000	-	-	(4,000)	-
Emergency designated funds	-	-	-	50,000	50,000
Sittingbourne and Milton District fund	-	4,000	(8,000)	4,332	332
Kites	-	300	-	320	620
Pond	-	2,230	(303)	-	1,927
Jamboree leaders	-	7,000	-	-	7,000
Refectory/residential	-	-	(1,158)	4,778	3,620
	<u>1,497,754</u>	<u>13,530</u>	<u>(60,555)</u>	<u>366,296</u>	<u>1,817,025</u>
General funds					
Kent Scouts general fund	121,051	1,023,321	(946,023)	(79,029)	119,320
LGF general	-	220,070	(220,833)	32,008	31,245
	<u>121,051</u>	<u>1,243,391</u>	<u>(1,166,856)</u>	<u>(47,021)</u>	<u>150,565</u>
Total Unrestricted funds	<u>1,618,805</u>	<u>-</u>	<u>(1,227,411)</u>	<u>319,275</u>	<u>1,967,590</u>

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds (continued)

Restricted funds

Lower Grange Farm	112,845	-	-	(112,845)	-
Climbing wall	194,394	-	(4,272)	(190,122)	-
Microlight	18,000	-	(7,500)	(10,500)	-
Keenlaw equipment	10,968	-	(4,572)	(6,396)	-
Other funds	458	-	-	588	1,046
	<u>336,665</u>	<u>-</u>	<u>(16,344)</u>	<u>(319,275)</u>	<u>1,046</u>

Total of funds	<u>1,955,470</u>	<u>-</u>	<u>(1,243,755)</u>	<u>-</u>	<u>1,968,636</u>
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15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	1,817,025	5,000	(70,331)	72,009	1,823,703
General funds	150,565	433,823	(336,938)	(72,009)	175,441
Restricted funds	1,046	-	-	-	1,046
	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	1,497,754	13,530	(60,555)	366,296	1,817,025
General funds	121,051	1,243,391	(1,166,856)	(47,021)	150,565
Restricted funds	336,665	-	(16,344)	(319,275)	1,046
	<u>1,955,470</u>	<u>1,256,921</u>	<u>(1,243,755)</u>	<u>-</u>	<u>1,968,636</u>

Notes to the financial statements
for the year ended 31 March 2021

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,633,298	-	1,633,298
Current assets	1,078,159	1,046	1,079,205
Creditors due within one year	(712,313)	-	(712,313)
Total	1,999,144	1,046	2,000,190

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,666,280	-	1,666,280
Current assets	1,361,237	1,046	1,362,283
Creditors due within one year	(1,059,927)	-	(1,059,927)
Total	1,967,590	1,046	1,968,636

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions totalling £5.148 (2020: £1.138) were payable to fund at the balance sheet date and are included in other creditors.

18. Operating lease commitments

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	2,593	2,237
Later than 1 year and not later than 5 years	257	2,275
	2,850	4,512

19. Agency arrangements

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf of Scout HQ.

Membership subscription income received from local districts is reported net of any amounts due to Scout HQ on the statement of financial activities as the charity does not have control over the charitable application of the funds. During the year ended 31 March 2021 the charity received subscription income of £676,323 (2020: £657,917) and paid over £484,676 (2020: £466,694) to Scout HQ.