

KIBBLESTONE DISTRICT SCOUT COUNCIL

England & Wales · Charity number 524533

Details

Other names	STOKE ON TRENT AND NEWCASTLE DIVISIONAL SCOUT COUNCIL, STOKE-ON-TRENT AND NEWCASTLE BOY SCOUT LOCAL ASSOCIATION
Status	Registered
Legal form	Other
Registered	1962-03-12
Register	View on the Charity Commission register

Contact

Address	Kibblestone International Scout Cam Kibblestone Road Oulton Stone ST15 8UJ
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Website	www.kibblestone.org
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Activities

Objects: PURPOSES OF THE STOKE-ON-TRENT AND NEWCASTLE DISTRICT BOY SCOUTS LOCAL ASSOCIATION.

Activities: To support young people to promote their development, empowering them to make a positive contribution to society by operating Kibblestone International Scout Camp, based on the values of Scouting and complying with the strict safeguarding and safety policies of the Scout Association. The principle activity is to operate and develop Kibblestone and manage its property portfolio.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** STOKE-ON-TRENT
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£475,903	£463,527	-	-
2023-12-31	£302,989	£430,918	-	-
2022-12-31	£644,664	£716,667	£2,322,904	16
2021-12-31	£224,373	£308,647	-	-
2020-12-31	£193,993	£283,147	-	-

Trustees

Name	Role	Appointed
James Michael Lewis	Chair	2022-10-18
Adrian Bloor		2025-06-11
CLIVE LEADER		2017-02-13
David Michael Smith		2022-06-08
Jacqueline Margaret Brocklehurst		2022-11-22
Jonathan Bailey		2025-07-17
Naomi Wood		2020-06-23
Roger John Bannard		2025-11-24
Shay George Norman		2023-06-07
Simon Christopher Gough		2022-06-08

Accounts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st December 2024

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024

The Trustees have pleasure in presenting the Annual Report and financial statements for the year ended 31st December 2024. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Charity Number 524533

President The Lord Mayor of Stoke-on-Trent

Vice Presidents The Mayor of Newcastle-under-Lyme, Gretta Bloor, Steve Broadhurst, John Capper, Mike Deakin, Albert Hart, Susan Meacham, Phil Shemilt, Rosemary Thys, Victor Thys, Mike Willis

Trustee Board

Under Charity Legislation the Trustees of the District Scout Council are the Trustee Board and the names of those who served since the last Annual General Meeting on 8th June 2023 are detailed below.

Ex-Officio	District Chair	James Lewis
	District Lead Volunteer	Clive Leader
	District Treasurer	Simon Gough

Members Jackie Brocklehurst, Stevan Fern, Patrick Hinchcliffe, Shay Norman (nominated by Potteries North District), David Smith (nominated by Three Towns District), Pat Viggars (nominated by Newcastle District), Naomi Wood

The number of Trustee Board meetings attended by each Trustee during the year were:

Jackie Brocklehurst	4
Simon Gough	5
Pat Hinchcliffe	1
Clive Leader	6
James Lewis	6
Shay Norman	5
David Smith	6
Pat Viggars	4
Naomi Wood	4

Right of Attendance County Lead Volunteer
County Chair
Lead Volunteers of the Districts

Site Kibblestone Campsite and Adventure Centre, Oulton, Stone, ST15 8UJ
Tel: 01785 813407

Independent Examiners Bradshaws, Chartered Accountants.

Bankers Unity Trust Bank

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024 (continued)

Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("POR"). This is supplemented by the District Constitution adopted at the AGM on 4th June 2024.

The Trustee Board detailed above, which meets at least four times per year, administers the Charity. There is a Management and Finance sub-committee which meets monthly to deal with routine issues. This sub-committee meets alternately as a Commercial Meeting focusing on sales and marketing strategy and an Operations Meeting dealing with staffing, site management, properties and health and safety.

Trustees' responsibilities statement

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 and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources of the Charity 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 2019 (FRS 102)
- 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 operation

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 Charities (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.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024 (continued)

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis. The key risks are the safety of the users of the campsite and the health and safety of the employees. Financial risk is managed by maintaining free reserves at levels that will provide sufficient resources in the event of adverse operating conditions. The Trustees have also examined other operational risks which they face and confirm that they have established systems to mitigate the significant risks.

Volunteers and gifts in kind

Much of the adult leadership and support within the District is received on a voluntary basis and many of these adults do not claim any expenses. The Charity is grateful for this contribution without which it could not function. Thanks also to the Kibblestone Site Adventure Support team for their assistance in fundraising and supporting the Site operations.

Objectives, public benefit and activities

The aim of Kibblestone District Scout Council is to support young people to promote their development and empower them to make a positive contribution to society by operating Kibblestone Adventure Centre, based on the values of Scouting and complying with the strict safeguarding and safety policies of the Scout Association. This is achieved by young people, in partnership with adults, working together based on the values of Scouting, enjoying what they are doing and having fun taking part in indoor and outdoor activities, residential experiences, learning by doing and sharing in spiritual reflection. Young people are encouraged to make choices, take responsibility and undertake new and challenging activities.

The Trustees have assessed the aims, activities and charitable objectives which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The Trustees comply with the key principles of public benefit set by the Commission:

Identifiable benefit – Scouts purpose is to help young people achieve their full potential as individuals, as responsible citizens and as members of their local, national and international communities.

Public benefit – Fulfilling this purpose benefits the public by:

- Equipping young people with essential skills like teamwork, communication and leadership
- Fostering personal growth and social responsibility
- Contributing to a more positive and engaged citizenry

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone Campsite and Adventure Centre at Oulton, near Stone, in Staffordshire and manage the investment property portfolio in Hanley all for the benefit of members of the Scout Movement and other organisations with similar objectives for the benefit of young people.

It makes available the facilities of Kibblestone to members of the Scout Movement and to other organisations that have similar activities to Scouting and which have comparable controls with the strict safeguarding and safety policies of The Scout Association. It also, from time to time, makes certain facilities available to corporate organisations to generate funds to support the charitable aims and objectives where this does not detract from the principal activity and all safeguarding and safety policies are followed.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024 (continued)

Achievements and performance

The Charity continued to deliver programmes for young people from Scouting and Guiding organisations, schools and other youth and sports groups. Activity was at a much higher level than the previous year due to the return of National Citizen Service programmes to Kibblestone through an approved intermediary provider. There was also encouraging growth in core campsite occupancy and activities.

Alongside the delivery of activity programmes, essential maintenance of the facilities and site environment has continued.

The charity continued to manage and market its investment properties in Hanley. The tenants of the two larger properties operate in the leisure sector which is suffering weakened trading because of the cost-of-living crisis. Both continue to trade successfully and the trustees work to support them to protect the Charity's assets and income. One of the two smaller properties remained vacant.

Financial Review

The full financial position is disclosed in the attached accounts. The general fund (known as an unrestricted fund) shows an excess of incoming resources over resources expended of £13,319 (2023: deficit of £126,882).

The total incoming resources value in 2024 was up by £172,914 at £475,903 (2023: £302,989), an increase of 57%.

Unrestricted fund resources expended in the year increased by £32,713 to £462,584 (2023 £429,871), an increase of 8%.

Total Net Assets at 31st December 2024 were £2,207,351 (2023: £2,194,975) and comprised of the following main items:

- Tangible fixed assets of £1,359,252 (2023: £1,405,848) decreased by £46,596 which relates to the depreciation charge of £61,666 being only partially set off by the addition of £15,070 capital expenditure.
- Investments were not revalued in the year and have remained at £710,000.
- Debtors have increased slightly from £25,350 in 2023 to £25,537 in 2024.
- The balance of cash at bank and in hand increased £117,279 to £205,902 (2023: £88,623) as a result of the operating surplus, excess of depreciation over capital expenditure and increase in creditors.
- Creditors at the year-end were £98,595 (2023: £414,921). The increase of was driven by higher levels of deposits for future bookings and provisions for certain repair liabilities required.

At the year-end the restricted income funds value has decreased from £43,012 in 2023 to £42,069 through a depreciation charge. As a result of excess of income over expenditure unrestricted income funds increased to £2,165,282 (2023: £2,151,963). The increase in total Net Assets of £12,376 represents a movement of less than 1% year on year.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024 (continued)

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in the light of the key risks to the organisation.

Given the Charity's exposure to the uncertainties of weather and unexpected maintenance costs, the principal risk in this regard is a situation where income falls and/or costs rise requiring a deficit to be financed until such time as new business can be secured and/or costs reduced.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations held by the Charity should at least exceed the maximum deficit the Trustees believe it is likely could be incurred.

These reserves would be needed to meet working capital requirements should there be a significant reduction in income or increase in costs. The Trustees are confident that at such a level they would be able to continue the activities of the Charity in the event of a significant short-term reduction in funding.

As at the Balance Sheet date the level of free reserves was £107,303 (2023: £46,702). At the end of 2023 this was considered barely sufficient to comply with the above policy so the Trustees decided to sell the two small investment properties to generate additional free reserves. These properties did not contribute significantly to total revenues. The disposal process was slow and the transactions eventually completed in January 2025 generating proceeds of £126,000. Whilst free reserves at the end of 2024 were in a stronger position, the disposals were still necessary to support activities over the quieter winter period and in the expectation on a challenging year in 2025.

Investment policy

The Scout Association's PO&R sets out the way the funds of the Charity may be invested. The Charity has some investment property which is now under professional management and produces rental income used in the furtherance of charitable objectives. Any remaining non-operating funds are kept as short-term deposits in accordance with PO&R.

Extent of dependence on donors

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities.

Plans for future periods

At the time of writing this report bookings from Scouts and other youth groups are strong but and the management team have continued to focus on growing occupancy during historically underutilised periods in the winter months and on weekdays generally. The decision by the government, late in 2024, to cancel the National Citizenship Scheme (NCS) at short notice has, however, brought a significant challenge. The strength of performance in 2024 was dependent on the developing relationship with intermediary operator Entrust, to deliver NCS funded activity at Kibblestone on weekdays outside school holidays. The loss of this income brings a short-term challenge. The management team are working hard to secure other business with Entrust and to develop offers for schools to rebuild income in the medium term.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024 (continued)

Plans for future periods (continued)

Increases in costs in all areas remain a significant challenge. The operation will be particularly impacted in 2025 by the increases in the National Living Wage and Employers' National Insurance contributions and the expiry of the fixed rate electricity contract and renegotiation at higher market rates. With current levels of activity, a modest deficit is expected for the current year. The Trustees believe, however, that focussed marketing activity leading to increased site utilisation will move performance back to financial surplus in the medium term. The disposal of the two small investment properties has generated the cash reserves required to support the operation in the event of any financial crisis and comply with the established reserves whilst performance recovers.

The safety and wellbeing of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised. The investment in electrical, fire and tree safety in 2023 put the site assets in good condition but any further safety issues identified will be similarly promptly addressed.

The Trustees and management team will continue to develop the succession plan and ensure that the Charity has the support it needs to continue to operate successfully.

Reporting Accountants

A resolution will be passed for the re-appointment of Bradshaws Limited, Chartered Accountants as the Independent Examiners.

The Trustees' report was approved by the Trustees on 21st May 2025 and is signed on their behalf by:-

James Lewis
Chairman

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KIBBLESTONE DISTRICT SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

A Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
21st May 2025

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	1,635	-	1,635	335	-	335
Other trading activities	4	21,287	-	21,287	21,597	-	21,597
Investment Income	5	59,589	-	59,589	48,949	-	48,949
Charitable activities	6	393,392	-	393,392	232,108	-	232,108
TOTAL		475,903	-	475,903	302,989	-	302,989
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	(24,749)	-	(24,749)	(12,542)	-	(12,542)
Charitable activities	8	(392,179)	(943)	(393,122)	(397,557)	(1,047)	(398,604)
Investments	10	(45,656)	-	(45,656)	(19,772)	-	(19,772)
TOTAL		(462,584)	(943)	(463,527)	(429,871)	(1,047)	(430,918)
NET INCOME/ (EXPENDITURE)		13,319	(943)	12,376	(126,882)	(1,047)	(127,929)
NET MOVEMENT IN FUNDS		13,319	(943)	12,376	(126,882)	(1,047)	(127,929)
RECONCILIATION OF FUNDS							
Total funds brought forward		2,151,963	43,012	2,194,975	2,278,845	44,059	2,322,904
TOTAL FUNDS CARRIED FORWARD	19/20	2,165,282	42,069	2,207,351	2,151,963	43,012	2,194,975

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31st December 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible assets	13	1,359,252	1,405,848
Investments	14	710,000	710,000
		<u>2,069,252</u>	<u>2,115,848</u>
CURRENT ASSETS			
Stocks	15	5,255	7,075
Debtors	16	25,537	25,350
Cash at bank and in hand		205,902	88,623
		<u>236,694</u>	<u>121,048</u>
LIABILITIES			
Creditors falling due within one year	17	(98,595)	(41,921)
		<u></u>	<u></u>
NET CURRENT ASSETS		138,099	79,127
		<u></u>	<u></u>
NET ASSETS		<u>2,207,351</u>	<u>2,194,975</u>
THE FUNDS OF THE CHARITY			
Restricted income funds	18	42,069	43,012
Unrestricted income funds - includes revaluation reserve of £710,000 (2023: £710,000)	19	2,165,282	2,151,963
		<u></u>	<u></u>
TOTAL CHARITY FUNDS		<u>2,207,351</u>	<u>2,194,975</u>

These financial statements were approved by the Trustee Board on the 21st May 2025 and are signed on their behalf by:

James Lewis
Chairman

Simon Gough
Treasurer

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern over the next twelve months.

Tangible Fixed Assets

All the fixed assets are used for the direct furtherance of the Charity's activities. Assets with a value below £500 are not capitalised.

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful economic lives using the following periods:-

Campsite buildings and infrastructure - 50 years

Plant and machinery - 3 to 10 years

Camp buildings and infrastructure are held at their insured values. No value has been placed on the 84 acres of freehold campsite land because the deeds that gifted the land and buildings to the Scout Council contain restrictive covenants as to their use.

Properties owned by the Scout Council are held in the name of the Scout Association Trust Corporation as nominee for the Charity.

Investment properties

The investment income from these properties is used for the direct furtherance of the Charity's activities.

The properties have been included at open market values and are reconsidered each year. Any difference is taken to the SOFA and dealt with on the balance sheet in the general funds.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier date of the Charity being notified of an impending distribution or the legacy being received.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

1. ACCOUNTING POLICIES - continued

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 cost 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.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. CASH FLOW STATEMENT

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£		£	£
Donations	1,635	-	1,635	335	-	335
	<u>1,635</u>	<u>-</u>	<u>1,635</u>	<u>335</u>	<u>-</u>	<u>335</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£	£	£	£
Campsite Shop Sales	21,287	-	21,287	21,597	-	21,597
	<u>21,287</u>	<u>-</u>	<u>21,287</u>	<u>21,597</u>	<u>-</u>	<u>21,597</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds	Restricted Funds £	Total Funds 2023 £
Investment Property Rents	54,621	-	54,621	46,797	-	46,797
Bank Interest Receivable	893	-	893	498	-	498
Building Society Interest Receivable	415	-	415	154	-	154
Income Office Rent	3,660	-	3,660	1,500	-	1,500
	<u>59,589</u>	<u>-</u>	<u>59,589</u>	<u>48,949</u>	<u>-</u>	<u>48,949</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds	Restricted Funds £	Total Funds 2023 £
Grants and government support	5,500	-	5,500	-	-	-
Campsite Rents, Fees and Hire	349,313	-	349,313	218,847	-	218,847
Corporate Bookings	36,935	-	36,935	10,649	-	10,649
Other Income	175	-	175	111	-	111
Public Event Income	1,469	-	1,469	2,501	-	2,501
	<u>393,392</u>	<u>-</u>	<u>393,392</u>	<u>232,108</u>	<u>-</u>	<u>232,108</u>

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Shop Costs	13,665	-	13,665	12,542	-	12,542
Catering	11,084	-	11,084	-	-	-
	<u>24,749</u>	<u>-</u>	<u>24,749</u>	<u>12,542</u>	<u>-</u>	<u>12,542</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£		£	£
Staff (Note 12)	180,900	-	180,900	153,399	-	153,399
Water, Rent and Rates	8,278	-	8,278	6,157	-	6,157
Power	38,393	-	38,393	38,186	-	38,186
Repairs and Renewals	31,797	-	31,797	74,591	-	74,591
Insurance	11,424	-	11,424	12,755	-	12,755
Motor	9,287	-	9,287	6,441	-	6,441
Communications and Computer Costs	3,413	-	3,413	563	-	563
Print, Stationery and Advertising	2,053	-	2,053	5,244	-	5,244
Depreciation	60,723	943	61,666	63,970	1,047	65,017
Activity Cost	3,858	-	3,858	4,348	-	4,348
Membership Fees	850	-	850	823	-	823
Support Costs (Note 9)	11,278	-	11,278	11,976	-	11,976
Bookkeeping	10,298	-	10,298	9,628	-	9,628
Independent examination Fees	2,607	-	2,607	2,558	-	2,558
Bank Charges	1,503	-	1,503	1,435	-	1,435
Professional Fees	5,768	-	5,768	5,483	-	5,483
Event Costs	463	-	463	-	-	-
Provision for bad debts	9,286	-	9,286	-	-	-
	<u>392,179</u>	<u>943</u>	<u>393,122</u>	<u>397,557</u>	<u>1,047</u>	<u>398,604</u>

9. COSTS TO THE CHARITY OF SUPPORT

	Activity Costs 2024 £	Activity Costs 2023 £
Staff	-	1,984
Cleaning, Sundries and Waste Disposal	11,278	9,992
	<u>11,278</u>	<u>11,976</u>

10. INVESTMENT EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£		£	£
Rates	710	-	710	2,190	-	2,190
Insurance	7,821	-	7,821	4,655	-	4,655
Repairs & Renewals	20,307	-	20,307	80	-	80
Power	3,014	-	3,014	707	-	707
Professional Fee	13,804	-	13,804	12,140	-	12,140
	<u>45,656</u>	<u>-</u>	<u>45,656</u>	<u>19,772</u>	<u>-</u>	<u>19,772</u>

11. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2023: Nil)

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2024 £	2023 £
Wages and Salaries	169,275	145,267
Social Security Costs	13,221	10,430
Social Security – Employers Allowance	(5,000)	(5,000)
Employers pension costs	3,404	2,702
	<u>180,900</u>	<u>153,399</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2024	2023
13	11

No employee received emoluments of more than £60,000 during the year (2023 – nil). The key management personnel of the charity comprised of the Operations Manager, Estate Manager and Trustee members of the Trustee Board. The total employee benefits of the key management personnel of the Trust were £58,246 (2023: £53,518).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1 st January 2024	1,901,498	398,267	2,299,765
Additions	-	15,070	15,070
At 31st December 2024	<u>1,901,498</u>	<u>413,337</u>	<u>2,314,835</u>
DEPRECIATION			
At 1 st January 2024	583,327	310,590	893,917
Charge for the year	38,030	23,636	61,666
At 31st December 2024	<u>621,357</u>	<u>334,226</u>	<u>955,583</u>
NET BOOK VALUE			
At 31st December 2024	<u>1,280,141</u>	<u>79,111</u>	<u>1,359,252</u>
At 31 st December 2023	<u>1,318,171</u>	<u>87,677</u>	<u>1,405,848</u>

In considering the need to prepare these financial statements under the FRS102 SORP, the Trustees are of the view that the book value of the assets as at the 1st January 2014 represented their fair value.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

14. INVESTMENTS

Movement in market value

	2024 £
Market value at 1 st January 2024	710,000
Movement in the year	-
Market value at 31st December 2024	<u>710,000</u>

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2016 by Butters John Bee, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

The investments constitute several properties held primarily for an investment return.

15. STOCKS

	2024 £	2023 £
Stock	<u>5,255</u>	<u>7,075</u>

16. DEBTORS

	2024 £	2023 £
Activity Debtors	14,926	13,172
Other Debtors and Prepayments	10,611	12,178
	<u>25,537</u>	<u>25,350</u>

17. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Activity Creditors	27,277	11,912
Accruals and deferred income	64,853	23,870
Other Taxes and Social Security	6,466	6,139
	<u>98,596</u>	<u>41,921</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 st Jan 2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31 st Dec 2024 £
Mosty Lea Mill Fund	24,840	-	-	24,840
Ralph Waley International Fund	8,745	-	-	8,745
Capital Building Fund	9,427	-	(943)	8,484
Restricted Funds	<u>43,012</u>	<u>-</u>	<u>(943)</u>	<u>42,069</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2024 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31st Dec 2024 £
Designated Fund	710,000	-	-	-	-	710,000
General Funds	1,441,963	475,903	(462,584)	-	-	1,455,282
Unrestricted Funds	<u>2,151,963</u>	<u>475,903</u>	<u>(462,584)</u>	<u>-</u>	<u>-</u>	<u>2,165,282</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2024

	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,348,678	710,000	10,574	2,069,252
Current Assets	205,199	-	31,495	236,694
Current Liabilities	(98,595)	-	-	(98,595)
	<u>1,455,282</u>	<u>710,000</u>	<u>42,069</u>	<u>2,207,351</u>

The Trustees have designated funds the income of which will provide for maintenance of the Campsite.

21. MOSTY LEA MILL

This freehold site including the Mill pool and a considerable acreage of long leasehold new and ancient woodland adjoining it was transferred to the Charity in 1999.

In view of the obligations associated with the Mill the arrangements included receipt of a grant of £120,000 from Stafford Borough Council of which part was to be spent on capital items and the balance was invested so that the income from the investment provides an annual offset against the revenue costs of the property. In the meantime, the balance of the restricted fund is earning interest and the fund is charged with applicable costs.

22. TAXATION AND CONTROL

The Charity is exempt from taxation on any income or capital gains. The Charity is controlled by the Trustees.

23. CAPITAL COMMITMENTS

There are no formal Capital Commitments at the end of the financial year.

24. FINANCIAL INSTRUMENT

The Charity has financed their working capital requirement through its own historic revenue reserves

Accounts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st December 2023

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023

The Trustees present their annual report and the unaudited financial statements for the year ended 31st December 2023.

The trustees have pleasure in presenting the Annual Report and financial statements for the year ended 31st December 2023. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Charity Number 524533

President The Lord Mayor of Stoke-on-Trent

Vice Presidents The Mayor of Newcastle-under-Lyme, Ken Adams, Gretta Bloor, Steve Broadhurst, John Capper, Mike Deakin, Kay Ellis, Albert Hart, Trevor Mardling, Susan Meacham, Phil Shemilt, Rosemary Thys, Victor Thys

Trustee Board

Under Charity Legislation the Trustees of the District Scout Council are the Trustee Board and the names of those who served since the last Annual General Meeting on 8th June 2023 are detailed below.

Ex-Officio	District Chair	James Lewis
	District Lead Volunteer	Clive Leader
	District Secretary	Position Vacant
	District Treasurer	Simon Gough
	District SAS Manager	Stevan Fern

Members Jackie Brocklehurst, Patrick Hinchliffe, Tom Mason, Naomi Wood

Lead Volunteers of the Districts Nominations

Newcastle District	Pat Viggars
Potteries North District	Shay Norman
Three Towns District	David Smith

Lead Volunteers of the Districts Young Person Nomination

Position vacant

Right of Attendance County Lead Volunteer
County Chair
Lead Volunteers of the Districts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023 (continued)

Campsite	Kibblestone International Scout Camp, Oulton, Stone, ST15 8UJ Tel: 01785 813407
Independent Examiners	Bradshaws, Chartered Accountants.
Bankers	Unity Trust Bank

Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("PO&R"). This has been supplemented by a specially adapted Constitution since 2nd June 2015 to recognise that this is a special District under "PO&R".

The Trustee Board detailed above, which meets at least six times per year, administers the Charity. There is a Management and Finance sub-committee which meets monthly to deal routine issues. This sub-committee meets alternatively as a Commercial Meeting focussing on sales and marketing strategy and an Operations Meeting dealing with staffing, site management, properties and health and safety.

Trustees' responsibilities statement

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 and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources of the Charity 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 2019 (FRS 102);
- 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 operation.

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 Charities (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.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023 (continued)

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis. The key risks are the safety of the users of our campsite and the health and safety of our employees. Financial risk is managed by maintaining free reserves at levels that will provide sufficient resources in the event of adverse operating conditions. The Trustees have also examined other operational risks which they face and confirm that they have established systems to mitigate the significant risks.

Volunteers and gifts in kind

Much of the adult leadership and support within the District is received on a voluntary basis and many of these adults do not claim their expenses. The Charity is grateful for this contribution without which it could not function. Thanks also to the Kibblestone Scout Active Support unit for their assistance in fundraising and supporting the Campsite operations.

Objectives, public benefit and activities

The aim of Kibblestone District Scout Council is to support young people to promote their development and empower them to make a positive contribution to society by operating Kibblestone International Scout Camp, based on the values of Scouting and complying with the strict safeguarding and safety policies of the Scout Association. This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities and residential experiences, learning by doing and sharing in spiritual reflection. We encourage young people to make choices, take responsibility and undertake new and challenging activities.

The Trustees have assessed the aims, activities and charitable objectives which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The Trustees comply with the key principles of public benefit set by the Commission:

1. Identifiable benefit - The way in which young people are helped in their personal development and empowered to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.
2. Public benefit – Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. People in areas of deprivation can benefit from our programme; whilst a subscription is charged to members, access to benefits is not constrained by a member's ability to pay.

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone International Scout Campsite at Oulton, near Stone, in Staffordshire and manage the investment property portfolio in Hanley all for the benefit of members of the Scout Movement and other organisations with similar objectives for the benefit of young people.

It makes available the facilities of Kibblestone to members of the Scout Movement and to other organisations that have similar activities to Scouting and which have comparable controls with the strict safeguarding and safety policies of The Scout Association. It also, from time to time makes certain facilities available to corporate organisations in order to generate funds to support the charitable aims and objectives where this does not detract from the principal activity and all safeguarding and safety policies are followed.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023 (continued)

Achievements and performance

The charity continued to deliver programmes for young people from Scouting and Guiding organisations, schools, other youth and sports groups and was particularly proud to host the International Muslim Scout Jamboree. Activity was however at a much lower level than the previous year as changes to the funding criteria for National Citizen Service programmes meant that Kibblestone was no longer able to provide these directly. Towards the end of the year some National Citizen Service activity returned to the site through Entrust, a new intermediary provider.

Alongside the delivery of activity programs, essential maintenance of the facilities has continued. This included significantly increased expenditure to comply with fire and electrical safety regulations and to ensure the continued safety of the large number of mature trees on the site.

The charity continue to manage and market its investment properties in Hanley. The tenants of the two larger properties operate in the leisure sector which is suffering weakened trading as a result of the cost of living crisis. Both continue to trade successfully and the trustees work to support them to protect the Charity's assets and income. One of the two smaller properties was let during the year but the other remained vacant.

Financial Review

The full financial position is disclosed in the attached accounts. The general fund (known as an unrestricted fund) shows an excess of resources expended over incoming resources of £126,882 (2022: £70,839).

The total incoming resources value in 2023 was down by £341,682 at £302,982 (2022: £644,664), a decrease of 53%. No grants were received during the year (2022: £15,100).

Total resources expended in the year decreased by £285,749 compared to 2022. Charitable activity expenditure decreased by £250,921 and fundraising activities decreased by £2,455. The total resources expended in 2023 was £429,871 (2022: £716,667), representing a year on year decrease of 35%.

The Net Asset position at 31st December 2023 was represented by the following main items:

- Tangible assets of £1,405,848 (2022: £1,448,329) which relates to the purchase of £22,536 of new assets and with an offsetting depreciation charge of £65,017.
- Investments were not revalued last year and have remained at £710,000 (2022: £710,000).
- Debtors have increased by £1,857 from £23,493 in 2022 to £25,230 in 2023.
- The balance of cash at bank and in hand has decreased in 2023, to £88,623 (2022: £175,059).
- Creditors at the year-end increased £1,544 to £41,921 (2022: £40,377).

At the year-end the restricted income funds value has decreased from £44,059 in 2022 to £43,021 in 2023 through a depreciation charge. As a result of excess of expenditure over income unrestricted income funds decreased to £2,151,963. The movement in Net Assets of £127,929 represents a 5.5% decrease year on year.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023 (continued)

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in the light of the key risks to the organisation.

Given the Charity's exposure to the uncertainties of weather and unexpected maintenance costs, the principal risk in this regard is a situation where income falls and/or costs rise requiring a deficit to be financed until such time as new business can be secured and/or costs reduced.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations held by the Charity should at least exceed the maximum deficit the Trustees believe it is likely could be incurred.

These reserves would be needed to meet working capital requirements should there be a significant reduction in income or increase in costs. The Trustees are confident that at such a level they would be able to continue the activities of the Charity in the event of a significant short-term reduction in funding.

As at the Balance Sheet date the level of free reserves is £46,702 (2022: £133,081). This is considered barely sufficient to comply with the above policy. With short term cash outflows expected over the quiet winter period the Trustees have decided to sell the two small investment properties to generate additional free reserves. These properties do not contribute significantly to total revenues. Plans are in place to return operations to a at least a cash neutral position in order that these reserves will not be used to fund normal ongoing operations.

Investment policy

The Scout Association's PO&R sets out the way the funds of the Charity may be invested. The Charity has some investment property which is professionally managed and produces rental income used in the furtherance of charitable objectives. Any remaining non-operating funds are kept as short-term deposits in accordance with PO&R.

Extent of dependence on donors

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities.

Plans for future periods

At the time of writing this report bookings from Scouts and other youth groups are strong. The management team have focussed particularly on growing occupancy during historically underutilised periods in the winter months and on weekdays generally. The developing relationship with Entrust will deliver activity on weekdays outside school holidays and go some way to replacing the direct National Citizenship Scheme income lost in 2023.

Increases in costs in all areas remain a significant challenge. With current levels of activity, a modest deficit is again expected for the current year. The Trustees believe, however, that focussed marketing activity leading to increased site utilisation will move performance back to financial surplus in the medium term. In order to ensure sufficient cash reserves are maintained whilst performance recovers, the decision has been made to sell the two small investment properties. This will have minimal impact on ongoing income but will generate the cash reserves required to support the operation in the event of any financial crisis and comply with the established reserves policy.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2023 (continued)

Plans for future periods (continued)

The safety and wellbeing of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised. The investment in electrical fire and tree safety in 2023 put the site assets in good condition but any further safety issues identified will be similarly promptly addressed.

The Trustees and management team will continue to develop the succession plan and ensure that the Charity has the support it needs to continue to operate successfully.

Reporting Accountants

A resolution will be passed for the re-appointment of Bradshaws Limited, Chartered Accountants as the Independent Examiners.

The Trustees report was approved by the Trustees on 28th May 2024 signed on their behalf by:-



James Lewis
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

KIBBLESTONE DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

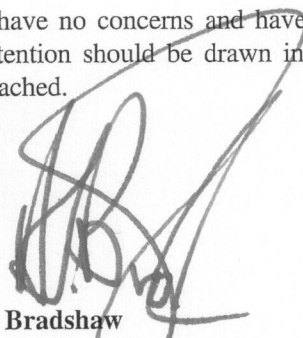
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

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

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

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



A Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
28th May 2024

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	335	-	335	1,147	-	1,147
Other trading activities	4	21,597	-	21,597	28,750	-	28,750
Investment Income	5	48,949	-	48,949	49,008	-	49,008
Charitable activities	6	232,108	-	232,108	565,759	-	565,759
TOTAL		302,989	-	302,989	644,664	-	644,664
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	(12,542)	-	(12,542)	(14,997)	-	(14,997)
Charitable activities	8	(397,557)	(1,047)	(398,604)	(648,361)	(1,164)	(649,525)
Investments	10	(19,772)	-	(19,772)	(52,145)	-	(52,145)
TOTAL		(429,871)	(1,047)	(430,918)	(715,503)	(1,164)	(716,667)
NET INCOME/ (EXPENDITURE)		(126,882)	(1,047)	(127,929)	(70,839)	(1,164)	(72,003)
NET MOVEMENT IN FUNDS		(126,882)	(1,047)	(127,929)	(70,839)	(1,164)	(72,003)
RECONCILIATION OF FUNDS							
Total funds brought forward		2,278,845	44,059	2,322,904	2,349,684	45,223	2,394,907
TOTAL FUNDS CARRIED FORWARD	21/22	2,151,963	43,012	2,194,975	2,278,845	44,059	2,322,904

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

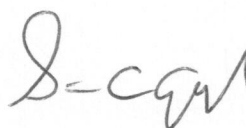
AS AT 31st December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	1,405,848	1,448,328
Investments	14	710,000	710,000
		<u>2,115,848</u>	<u>2,158,328</u>
CURRENT ASSETS			
Stocks	15	7,075	6,401
Debtors	16	25,350	23,493
Cash at bank and in hand		88,623	175,059
		<u>121,048</u>	<u>204,953</u>
LIABILITIES			
Creditors falling due within one year	17	(41,921)	(40,377)
		<u></u>	<u></u>
NET CURRENT ASSETS		79,127	164,576
NET ASSETS		<u>2,194,975</u>	<u>2,322,904</u>
THE FUNDS OF THE CHARITY			
Restricted income funds	18	43,012	44,059
Unrestricted income funds - includes revaluation reserve of £710,000 (2022: £710,000)	19	2,151,963	2,278,845
TOTAL CHARITY FUNDS		<u>2,194,975</u>	<u>2,322,904</u>

These financial statements were approved by the Trustee Board on the 28th May 2024 and are signed on their behalf by:



James Lewis
Chairman



Simon Gough
Treasurer

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern over the next twelve months.

Tangible Fixed Assets

All the fixed assets are used for the direct furtherance of the Charity's activities. Assets with a value below £500 are not capitalised.

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful economic lives using the following periods:-

Campsite buildings and infrastructure - 50 years
Plant and machinery - 3 to 10 years

Camp buildings and infrastructure are held at their insured values. No value has been placed on the 84 acres of freehold campsite land because the deeds that gifted the land and buildings to the Scout Council contain restrictive covenants as to their use.

Properties owned by the Scout Council are held in the name of the Scout Association Trust Corporation as nominee for the Charity.

Investment properties

The investment income from these properties is used for the direct furtherance of the Charity's activities.

The properties have been included at open market values and are reconsidered each year. Any difference is taken to the SOFA and dealt with on the balance sheet in the general funds.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier date of the Charity being notified of an impending distribution or the legacy being received.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

1. ACCOUNTING POLICIES - continued

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 cost 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.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. CASH FLOW STATEMENT

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Donations	335	-	335	1,147	-	1,147
Insurance claim received to date	-	-	-	-	-	-
	<u>335</u>	<u>-</u>	<u>335</u>	<u>1,147</u>	<u>-</u>	<u>1,147</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Campsite Shop Sales	21,597	-	21,597	28,750	-	28,750
	<u>21,597</u>	<u>-</u>	<u>21,597</u>	<u>28,750</u>	<u>-</u>	<u>28,750</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds	Restricted Funds £	Total Funds 2022 £
Investment Property Rents	46,797	-	46,797	48,228	-	48,228
Bank Interest Receivable	498	-	498	772	-	772
Building Society Interest Receivable	154	-	154	8	-	8
Income Office Rent	1,500	-	1,500	-	-	-
	<u>48,949</u>	<u>-</u>	<u>48,949</u>	<u>49,008</u>	<u>-</u>	<u>49,008</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds	Restricted Funds £	Total Funds 2022 £
Grants and government support	-	-	-	15,100	-	15,100
Campsite Rents, Fees and Hire	218,847	-	218,847	549,643	-	549,643
Corporate Bookings	10,649	-	10,649	-	-	-
Other Income	111	-	111	1,016	-	1,016
Public Event Income	2,501	-	2,501	-	-	-
	<u>232,108</u>	<u>-</u>	<u>232,108</u>	<u>565,759</u>	<u>-</u>	<u>565,759</u>

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Shop Costs	12,542	-	12,542	14,997	-	14,997
	<u>12,542</u>	<u>-</u>	<u>12,542</u>	<u>14,997</u>	<u>-</u>	<u>14,997</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£		£	£
Staff (Note 12)	153,399	-	153,399	216,418	-	216,418
Rates	6,157	-	6,157	6,458	-	6,458
Power	38,186	-	38,186	34,773	-	34,773
Repairs and Renewals	74,591	-	74,591	76,894	-	76,894
Insurance	12,755	-	12,755	13,491	-	13,491
Motor	6,441	-	6,441	12,111	-	12,111
Communications and Computer Costs	563	-	563	682	-	682
Print, Stationery and Advertising	5,244	-	5,244	8,243	-	8,243
Depreciation	63,970	1,047	65,017	66,017	1,164	67,181
Activity Cost	4,348	-	4,348	155,764	-	155,764
Membership Fees	823	-	823	785	-	785
Support Costs (Note 9)	11,976	-	11,976	39,045	-	39,045
Bookkeeping	9,628	-	9,628	9,797	-	9,797
Independent examination Fees	2,558	-	2,558	1,625	-	1,625
Bank Charges	1,435	-	1,435	1,318	-	1,318
Professional Fees	5,483	-	5,483	4,940	-	4,940
	<u>397,557</u>	<u>1,047</u>	<u>398,604</u>	<u>648,361</u>	<u>1,164</u>	<u>649,525</u>

9. COSTS TO THE CHARITY OF SUPPORT

	Activity Costs 2023 £	Activity Costs 2022 £
Staff	1,984	15,930
Cleaning, Sundries and Waste Disposal	9,992	23,115
	<u>11,976</u>	<u>39,045</u>

10. INVESTMENT EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£		£	£
Rates	2,190	-	2,190	9,076	-	9,076
Insurance	4,655	-	4,655	4,263	-	4,263
Repairs & Renewals	80	-	80	-	-	-
Power	707	-	707	688	-	688
Professional Fee	12,140	-	12,140	-	-	-
Provision for rent arrears	-	-	-	38,118	-	38,118
	<u>19,772</u>	<u>-</u>	<u>19,772</u>	<u>52,145</u>	<u>-</u>	<u>52,145</u>

11. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2022: Nil)

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2023	2022
	£	£
Wages and Salaries	145,267	205,206
Social Security Costs	10,430	13,405
Social Security – Employers Allowance	(5,000)	(5,000)
Employers pension costs	2,702	2,807
	<u>153,399</u>	<u>216,418</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2023	2022
11	16

No employee received emoluments of more than £60,000 during the year (2022 – nil). The key management personnel of the charity comprised of the Operations Manager, Estate Manager and Trustee members of the Trustee Board. The total employee benefits of the key management personnel of the Trust were £53,518 (2022: £61,999).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1 st January 2023	1,895,439	381,790	2,277,229
Additions	6,059	16,477	22,536
At 31st December 2023	<u>1,901,498</u>	<u>398,267</u>	<u>2,299,765</u>
DEPRECIATION			
At 1 st January 2023	545,297	283,603	828,900
Charge for the year	38,030	26,987	65,017
At 31st December 2023	<u>583,327</u>	<u>310,590</u>	<u>893,917</u>
NET BOOK VALUE			
At 31st December 2023	<u>1,318,171</u>	<u>87,677</u>	<u>1,405,848</u>
At 31 st December 2022	<u>1,350,142</u>	<u>98,187</u>	<u>1,448,329</u>

In considering the need to prepare these financial statements under the FRS102 SORP, the Trustees are of the view that the book value of the assets as at the 1st January 2014 represented their fair value.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

14. INVESTMENTS

Movement in market value

	2023 £
Market value at 1 st January 2023	710,000
Movement in the year	-
Market value at 31st December 2023	<u>710,000</u>

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2016 by Butters John Bee, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

The investments constitute several properties held primarily for an investment return.

15. STOCKS

	2023 £	2022 £
Stock	<u>7,075</u>	<u>6,401</u>

16. DEBTORS

	2023 £	2022 £
Activity Debtors	13,172	779
Other Debtors and Prepayments	12,178	22,714
	<u>25,350</u>	<u>23,493</u>

17. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Activity Creditors	11,912	13,640
Accruals and deferred income	23,870	18,069
Other Taxes and Social Security	6,139	8,668
	<u>41,921</u>	<u>40,377</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 st Jan 2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31 st Dec 2023 £
Mosty Lea Mill Fund	24,840	-	-	24,840
Ralph Waley International Fund	8,745	-	-	8,745
Capital Building Fund	10,474	-	(1,047)	9,427
Restricted Funds	<u>44,059</u>	<u>-</u>	<u>(1,047)</u>	<u>43,012</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2023 (continued)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2023 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31 st Dec 2023 £
Designated Fund	710,000	-	-	-	-	710,000
General Funds	1,568,845	302,989	(429,871)	-	-	1,441,963
Unrestricted Funds	<u>2,278,845</u>	<u>302,989</u>	<u>(429,871)</u>	<u>-</u>	<u>-</u>	<u>2,151,963</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2023

	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,394,331	710,000	11,517	2,115,848
Current Assets	89,552	-	31,495	121,048
Current Liabilities	(41,921)	-	-	(41,921)
	<u>1,441,963</u>	<u>710,000</u>	<u>43,012</u>	<u>2,194,975</u>

The Trustees have designated funds the income of which will provide for maintenance of the Campsite.

21. MOSTY LEA MILL

This freehold site including the Mill pool and a considerable acreage of long leasehold new and ancient woodland adjoining it was transferred to the Charity in 1999.

In view of the obligations associated with the Mill the arrangements included receipt of a grant of £120,000 from Stafford Borough Council of which part was to be spent on capital items and the balance was invested so that the income from the investment provides an annual offset against the revenue costs of the property. In the meantime, the balance of the restricted fund is earning interest and the fund is charged with applicable costs.

22. TAXATION AND CONTROL

The Charity is exempt from taxation on any income or capital gains. The Charity is controlled by the Trustees.

23. CAPITAL COMMITMENTS

There are no formal Capital Commitments at the end of the financial year.

24. FINANCIAL INSTRUMENT

The Charity has financed their working capital requirement through its own historic revenue reserves

Accounts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st December 2022

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022

The Trustees present their annual report and the unaudited financial statements for the year ended 31st December 2022.

The trustees have pleasure in presenting the Annual Report and financial statements for the year ended 31st December 2022. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Charity Number 524533

President The Lord Mayor of Stoke-on-Trent

Vice Presidents The Mayor of Newcastle-under-Lyme, Ken Adams, Greta Bloor, Steve Broadhurst, John Capper, Mike Deakin, Albert Hart, Trevor Mardling, Susan Meacham, Phil Shemilt, Rosemary Thys, Victor Thys

Executive Committee

Under Charity Legislation the Trustees of the District Scout Council are the Executive Committee and the names of those who served since the last Annual General Meeting in June 2020 are detailed below.

Ex-Officio	District Chair	Mike Willis
	District Commissioner	Clive Leader
	District Secretary	Karen Stevens
	District Treasurer	Simon Gough
	District SAS Manager	Stevan Fern

Elected Members Tom Mason, Naomi Wood

District Commissioner's Nominations Andrew Wilding
James Lewis (appointed 18th October 2022)
Jackie Brocklehurst (appointed 22nd November 2022)

District Commissioners of the Districts Nominations

Newcastle District	Pat Viggars
Potteries North District	Colin Greatbach Jnr
Three Towns District	David Smith

District Commissioners of the Districts Young Person Nomination

Position vacant

Invited Members Accountant Karen Stevens

Right of Attendance County Commissioner
County Chair
District Commissioners of the Districts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022 (continued)

Campsite	Kibblestone International Scout Camp, Oulton, Stone, ST15 8UJ Tel: 01785 813407
Independent Examiners	Bradshaws, Chartered Accountants.
Bankers	Unity Trust Bank

Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("PO&R"). This has been supplemented by a specially adapted Constitution since 2nd June 2015 to recognise that this is a special District under "PO&R".

The Executive Committee detailed above, which meets at least six times per year, administers the Charity. There are sub-committees including a Management and Finance Team, Health and Safety Team and a Campsite Operations Team which meet more regularly and deal with the day-to-day issues.

Trustees' responsibilities statement

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 and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources of the Charity 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 2019 (FRS 102);
- 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 operation.

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 Charities (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.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022 (continued)

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis. The key risks are the safety of the users of our campsite and the health and safety of our employees. Financial risk is managed by maintaining free reserves at levels that will provide sufficient resources in the event of adverse operating conditions. The Trustees have also examined other operational risks which they face and confirm that they have established systems to mitigate the significant risks.

Volunteers and gifts in kind

Much of the adult leadership and support within the District is received on a voluntary basis and many of these adults do not claim their expenses. The Charity is grateful for this contribution without which it could not function. Thanks also to the Kibblestone Scout Active Support unit for their assistance in fundraising and supporting the Campsite operations.

Objectives, public benefit and activities

The aim of Kibblestone District Scout Council is to support young people to promote their development and empower them to make a positive contribution to society by operating Kibblestone International Scout Camp, based on the values of Scouting and complying with the strict safeguarding and safety policies of the Scout Association. This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, taking responsibility. Making choices and undertaking new and challenging activities.

The Trustees have assessed the aims, activities and charitable objectives which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

We comply with the key principles of public benefit set by the Commission:

1. Identifiable benefit - The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.
2. Public benefit – Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while we charge a subscription to our members, access to our benefits aren't constrained by a member's ability to pay.

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone International Scout Campsite at Oulton, near Stone, in Staffordshire and manage the investment property portfolio in Hanley all for the benefit of members of the Scout Movement and other organisations with similar objectives for the benefit of young people.

It may also make available the facilities of Kibblestone to other members of the Scout Movement and to any organisation that has similar activities to Scouting which complies with the strict Safeguarding and Safety Policies of The Scout Association.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022 (continued)

Achievements and performance

The year saw the return to a normal operating model following two difficult years impacted by the Covid pandemic. Scouting activities returned close to historic levels alongside bookings from schools and sports groups. Most significantly the Charity successfully delivered a large programme for the National Citizen Service. The combination of these activities resulted in the delivery of successful outcomes to record numbers of young people with occupancy close to double the pre covid norm. Supporting this level of activity required exceptional efforts from the staff and volunteers but resulted in a very pleasing delivery of the Charity's objective on a much-increased scale.

Alongside the delivery of activity programs, essential maintenance of the facilities has continued. We continue to manage and market our investment properties in Hanley. The two tenants of the two larger properties operate in the leisure sector. Both survived the pandemic and have returned to normal trading. We continue to work to support them to protect the Charity's assets and income. The two smaller properties remained vacant during the year but we are currently finalising the letting of one of them.

Financial Review

The full financial position is disclosed in the attached accounts. Our general fund (known as an unrestricted fund) shows an excess of resources expended over incoming resources of £70,839 (2021: £81,137).

The total incoming resources value in 2022 was up by £420,291 at £644,664 (2021: £224,373), an increase of 187%. Grants received during the year were down by £44,676 to £15,100 mainly because last year the Charity was in receipt of the Coronavirus Job Retention Scheme grants. Total grants received in 2022 amounted to £15,100.

Total resources expended in the year increased by £408,020 compared to 2021. Charitable activity expenditure increased by £363,050 and fundraising activities increased by £12,263. The total resources expended in 2022 was £716,667 (2021: £308,647), representing a year on year increase of 132%.

The Net Asset position at 31st December 2022 was represented by the following main items:

- Tangible assets of £1,448,328 (2021: £1,481,988) relates to the purchase of £33,521 of new assets and with an offsetting depreciation charge of £67,181.
- Investments were not revalued last year and have remained at £710,000 (2021: £710,000).
- Debtors have decreased by £16,166 from £39,659 in 2021 to £23,493 in 2022.
- The balance of cash at bank and in hand has decreased in 2022, to £175,059 (2021: £186,684).
- Creditors at the year-end of £40,377 (2021: £33,410).

At the year-end the restricted income funds value has decreased from £45,223 in 2021 to £44,059 in 2022 through a depreciation charge. As a result of our excess of expenditure over income our unrestricted income funds decreased to £2,278,845. The movement in Net Assets of £72,003 represents a 3% decrease year on year.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022 (continued)

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in the light of the key risks to the organisation.

Given the Charity's exposure to the uncertainties of weather and unexpected maintenance costs, the principal risk in this regard is a situation where income falls and/or costs rise requiring a deficit to be financed until such time as new business can be secured and/or costs reduced.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations held by the Charity should at least exceed the maximum deficit the Trustees believe it is likely could be incurred.

These reserves would be needed to meet working capital requirements should there be a significant reduction in income or increase in costs. The Trustees are confident that at such a level they would be able to continue the activities of the Charity in the event of a significant short-term reduction in funding.

As at the Balance Sheet date the level of free reserves is £133,081 (2021: £171,424). This is considered sufficient to comply with the above policy.

Investment policy

The Scout Association's PO&R sets out the way the funds of the Division may be invested. The Division has some investment property which is professionally managed and produces rental income used in the furtherance of charitable objectives. The remaining funds are kept as short-term deposits in accordance with PO&R.

Extent of dependence on donors

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities.

Plans for future periods

At the time of writing this report bookings from Scouts and other youth groups are looking strong despite the cost-of-living crisis and we are particularly looking forward to hosting the International Muslim Scout Jamboree.

Changes in the way that the National Citizenship Scheme is operated and commissioned in the current year mean that we are unable to deliver our own programme in the way we did in the year ended December 2022 although we hope to be able to win smaller scale contracts from the new delivery agencies. The net impact is that total levels of activity will be much reduced on the prior year and costs are being managed appropriately.

The safety and wellbeing of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised. We have commissioned reviews of tree, electrical and fire safety to ensure this is the case. As a result a higher-than-normal level of expenditure on repairs and maintenance has been incurred. The Trustees and management team however, remain confident that adequate reserves remain in place to support continued successful operations into the future.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022 (continued)

Plans for future periods (continued)

We aim to continue to increase midweek business by attracting other youth groups as well as schools through the Learning Outside the Classroom accreditation. We will continue to develop volunteer opportunities through corporate volunteer schemes and to increase fundraising activities and opportunities.

Projects due for completion at Kibblestone during the coming year include the relocation of the archery range and redevelopment of the cave maze.

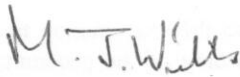
We continue to maintain and improve the buildings in the Charity's portfolio. Projects have been completed to ensure that all buildings comply with current fire and electrical safety regulations. The Charity recognises that the site must be able to react to the changing needs of its customers, and the existing buildings will be adapted to allow us to do that.

The Trustees and management team will continue to develop the succession plan and ensure that the Charity has the support it needs to continue to grow.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants as the Independent Examiners.

The Trustees report was approved by the Trustees on 7th June 2023 signed on their behalf by:-



Mr M Willis
Chairman



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KIBBLESTONE DISTRICT SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

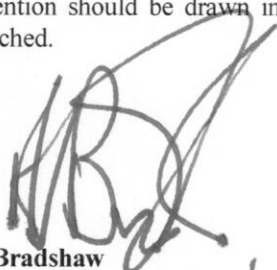
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



A Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
7th June 2023

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	1,147	-	1,147	1,410	-	1,410
Other trading activities	4	28,750	-	28,750	5,128	-	5,128
Investment Income	5	49,008	-	49,008	50,519	133	50,652
Charitable activities	6	565,759	-	565,759	167,183	-	167,183
TOTAL		644,664	-	644,664	224,240	133	224,373
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	(14,997)	-	(14,997)	(2,734)	-	(2,734)
Charitable activities	8	(648,361)	(1,164)	(649,525)	(285,182)	(1,293)	(286,475)
Investments	10	(52,145)	-	(52,145)	(17,461)	(1,977)	(19,438)
TOTAL		(715,503)	(1,164)	(716,667)	(305,377)	(3,270)	(308,647)
NET INCOME/ (EXPENDITURE)		(70,839)	(1,164)	(72,003)	(81,137)	(3,137)	(84,274)
NET MOVEMENT IN FUNDS		(70,839)	(1,164)	(72,003)	(81,137)	(3,137)	(84,274)
RECONCILIATION OF FUNDS							
Total funds brought forward		2,349,684	45,223	2,394,907	2,430,821	48,360	2,479,181
TOTAL FUNDS CARRIED FORWARD	19/20	2,278,845	44,059	2,322,904	2,349,684	45,223	2,394,907

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31st December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	1,448,328	1,481,988
Investments	14	710,000	710,000
		<u>2,158,328</u>	<u>2,191,988</u>
CURRENT ASSETS			
Stocks	15	6,401	9,986
Debtors	16	23,493	39,659
Cash at bank and in hand		175,059	186,684
		<u>204,953</u>	<u>236,329</u>
LIABILITIES			
Creditors falling due within one year	17	(40,377)	(33,410)
NET CURRENT ASSETS		164,576	202,919
NET ASSETS		<u>2,322,904</u>	<u>2,394,907</u>
THE FUNDS OF THE CHARITY			
Restricted income funds	18	44,059	45,223
Unrestricted income funds - includes revaluation reserve of £710,000 (2020: £710,000)	19	2,278,845	2,349,684
TOTAL CHARITY FUNDS		<u>2,322,904</u>	<u>2,394,907</u>

These financial statements were approved by the members of the committee on the 7th June 2023 and are signed on their behalf by:

M.T. Willis

Mike Willis
Chairman

S. Gough

Simon Gough
Treasurer

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern over the next twelve months.

Tangible Fixed Assets

All the fixed assets are used for the direct furtherance of the Charity's activities. Assets with a value below £500 are not capitalised.

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful economic lives using the following periods:-

Campsite buildings and infrastructure - 50 years
Plant and machinery - 3 to 10 years

Camp buildings and infrastructure are held at their insured values. No value has been placed on the 84 acres of freehold campsite land because the deeds that gifted the land and buildings to the Scout Council contain restrictive covenants as to their use.

Properties owned by the Scout Council are held in the name of the Scout Association Trust Corporation as nominee for the Charity.

Investment properties

The investment income from these properties is used for the direct furtherance of the Charity's activities.

The properties have been included at open market values and are reconsidered each year. Any difference is taken to the SOFA and dealt with on the balance sheet in the general funds.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier date of the Charity being notified of an impending distribution or the legacy being received.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

1. ACCOUNTING POLICIES - continued

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 cost 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.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. CASH FLOW STATEMENT

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds	Restricted Funds £	Total Funds 2021 £
Donations	1,147	-	1,147	1,410	-	1,410
Insurance claim received to date	-	-	-	-	-	-
	<u>1,147</u>	<u>-</u>	<u>1,147</u>	<u>1,410</u>	<u>-</u>	<u>1,410</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Campsite Shop Sales	28,750	-	28,750	5,128	-	5,128
	<u>28,750</u>	<u>-</u>	<u>28,750</u>	<u>5,128</u>	<u>-</u>	<u>5,128</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds	Restricted Funds £	Total Funds 2021 £
Investment Property Rents	48,228	-	48,228	50,375	-	50,375
Bank Interest Receivable	772	-	772	3	-	3
Building Society Interest Receivable	8	-	8	140	133	274
	<u>49,008</u>	<u>-</u>	<u>49,008</u>	<u>50,519</u>	<u>133</u>	<u>50,652</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds	Restricted Funds £	Total Funds 2021 £
Grants and government support	15,100	-	15,100	59,776	-	59,776
Campsite Rents, Fees and Hire	549,643	-	549,643	98,517	-	98,517
Other Income	1,016	-	1,016	8,890	-	8,890
	<u>565,759</u>	<u>-</u>	<u>565,759</u>	<u>167,183</u>	<u>-</u>	<u>167,183</u>

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Shop Costs	14,997	-	14,997	2,734	-	2,734
	<u>14,997</u>	<u>-</u>	<u>14,997</u>	<u>2,734</u>	<u>-</u>	<u>2,734</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£		£	£
Staff (Note 12)	216,418	-	216,418	120,757	-	120,757
Rates	6,458	-	6,458	3,561	-	3,561
Power	34,773	-	34,773	21,159	-	21,159
Repairs and Renewals	62,134	-	62,134	18,186	-	18,186
Insurance	13,491	-	13,491	13,174	-	13,174
Motor	12,111	-	12,111	10,034	-	10,034
Communications and Computer Costs	682	-	682	539	-	539
Print, Stationery and Advertising	8,243	-	8,243	5,019	-	5,019
Depreciation	66,017	1,164	67,181	59,395	1,293	60,688
Activity Cost	155,764	-	155,764	16,038	-	16,038
Membership Fees	785	-	785	880	-	880
Support Costs (Note 9)	39,045	-	39,045	7,820	-	7,820
Bookkeeping	9,797	-	9,797	6,541	-	6,541
Independent examination Fees	1,625	-	1,625	1,550	-	1,550
Bank Charges	1,318	-	1,318	435	-	435
Professional Fees	4,940	-	4,940	94	-	94
	<u>648,361</u>	<u>1,164</u>	<u>649,525</u>	<u>285,182</u>	<u>1,293</u>	<u>286,475</u>

9. COSTS TO THE CHARITY OF SUPPORT

	Activity Costs 2022	Activity Costs 2021
	£	£
Staff	15,930	5,291
Cleaning, Sundries and Waste Disposal	23,115	2,529
	<u>39,045</u>	<u>7,820</u>

10. INVESTMENT EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£		£	£
Rates	9,076	-	9,076	9,286	-	9,286
Insurance	4,263	-	4,263	4,067	-	4,067
Repairs & Renewals	-	-	-	3,625	1,977	5,602
Power	688	-	688	483	-	483
Provision for rent arrears	38,118	-	38,118	-	-	-
	<u>52,145</u>	<u>-</u>	<u>52,145</u>	<u>17,461</u>	<u>1,977</u>	<u>19,438</u>

11. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2021: Nil)

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2022	2021
	£	£
Wages and Salaries	205,206	116,026
Social Security Costs	13,405	7,196
Social Security – Employers Allowance	(5,000)	(4,197)
Employers pension costs	2,807	1,732
	<u>216,418</u>	<u>120,757</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2022	2021
16	8

No employee received emoluments of more than £60,000 during the year (2021 – nil). The key management personnel of the charity comprised of the Operations Manager, Estate Manager and Trustee members of the management committee. The total employee benefits of the key management personnel of the Trust were £61,999 (2021: £42,320).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1 st January 2022	1,895,439	348,270	2,243,709
Additions	-	33,521	33,521
At 31st December 2022	<u>1,895,439</u>	<u>381,791</u>	<u>2,277,230</u>
DEPRECIATION			
At 1 st January 2022	507,389	254,332	761,721
Charge for the year	37,909	29,272	67,181
At 31st December 2022	<u>545,298</u>	<u>283,604</u>	<u>828,902</u>
NET BOOK VALUE			
At 31st December 2022	<u>1,350,141</u>	<u>98,187</u>	<u>1,448,328</u>
At 31 st December 2021	<u>1,388,050</u>	<u>93,938</u>	<u>1,481,988</u>

In considering the need to prepare these financial statements under the FRS102 SORP, the Trustees are of the view that the book value of the assets as at the 1st January 2014 represented their fair value.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

14. INVESTMENTS

Movement in market value

	2022 £
Market value at 1 st January 2022	710,000
Movement in the year	-
Market value at 31st December 2022	<u>710,000</u>

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2016 by Butters John Bee, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

The investments constitute several properties held primarily for an investment return.

15. STOCKS

	2022 £	2021 £
Stock	<u>6,401</u>	<u>9,986</u>

16. DEBTORS

	2022 £	2021 £
Activity Debtors	779	6,265
Other Debtors and Prepayments	<u>22,714</u>	<u>33,394</u>
	<u>23,493</u>	<u>39,659</u>

17. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Activity Creditors	13,640	3,952
Accruals and deferred income	18,069	18,824
Other Taxes and Social Security	<u>8,668</u>	<u>10,634</u>
	<u>40,377</u>	<u>33,410</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 st Jan 2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31 st Dec 2022 £
Mosty Lea Mill Fund	24,840	-	-	24,840
Ralph Waley International Fund	8,744	-	-	8,744
Capital Building Fund	11,639	-	(1,164)	10,475
Restricted Funds	<u>45,223</u>	<u>-</u>	<u>(1,164)</u>	<u>44,059</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2022 (continued)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2022 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31st Dec 2022 £
Designated Fund	710,000	-	-	-	-	710,000
General Funds	1,639,684	644,664	(715,503)	-	-	1,568,845
Unrestricted Funds	<u>2,349,684</u>	<u>644,664</u>	<u>(715,503)</u>	<u>-</u>	<u>-</u>	<u>2,278,845</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2022

	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,435,764	710,000	12,564	2,158,328
Current Assets	173,458	-	31,495	204,953
Current Liabilities	(40,377)	-	-	(40,377)
	<u>1,568,845</u>	<u>710,000</u>	<u>44,059</u>	<u>2,322,904</u>

The Trustees have designated funds the income of which will provide for maintenance of the Campsite.

21. MOSTY LEA MILL

This freehold site including the Mill pool and a considerable acreage of long leasehold new and ancient woodland adjoining it was transferred to the Charity in 1999.

In view of the obligations associated with the Mill the arrangements included receipt of a grant of £120,000 from Stafford Borough Council of which part was to be spent on capital items and the balance was invested so that the income from the investment provides an annual offset against the revenue costs of the property. In the meantime, the balance of the restricted fund is earning interest and the fund is charged with applicable costs.

22. TAXATION AND CONTROL

The Charity is exempt from taxation on any income or capital gains. The Charity is controlled by the Trustees.

23. CAPITAL COMMITMENTS

There are no formal Capital Commitments at the end of the financial year.

24. FINANCIAL INSTRUMENT

The Charity has financed their working capital requirement through its own historic revenue reserves. During the year the Charity generated a cash surplus when items not involving the movement of funds are taken into account. Under Section 11 of FRS 102 this will be the present value of the cash holding.

Accounts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2021

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees present their annual report and the unaudited financial statements for the year ended 31st December 2021.

The trustees have pleasure in presenting the Annual Report and financial statements for the year ended 31st December 2021. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Charity Number 524533

President The Lord Mayor of Stoke-on-Trent

Vice Presidents The Mayor of Newcastle-under-Lyme, Mr K Adams, Mrs G Bloor, Mr S Broadhurst, Mr K B Ellis, Mr A Hart, Mr T R Mardling, Mrs S Meachem, Mr P W Shemilt, Mrs R F Thys, Dr V B Thys and Mr G Wiggins

Executive Committee

Under Charity Legislation the Trustees of the District Scout Council are the Executive Committee and the names of those who served since the last Annual General Meeting in June 2020 are detailed below.

Ex-Officio	District Chair (acting)	Mr M Willis
	District Commissioner	Mr C Leader
	District Secretary	Miss K L Stevens
	District Treasurer	Mr J A Capper
	District SAS Manager	Mr S F Fern

Elected Members Mr C Greatbatch

District Commissioner's Nominations

Mr T Mason
Mrs N Wood

District Commissioners of the Districts Nominations

Newcastle District	Mr G Baddeley
Potteries North District	Mrs M Lawrence
Three Towns District	Mr N Moss

District Commissioners of the Districts Young Person Nomination

Position vacant

Invited Members	Manager of Operations	Mr A R Dudley
	Bookkeeper/Accountant	Miss K Stevens

Right of Attendance County Commissioner
County Chairman

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

Campsite	Kibblestone International Scout Camp, Oulton, Stone, ST15 8UJ Tel: 01785 813407
Independent Examiners	Bradshaws, Chartered Accountants.
Bankers	Unity Trust Bank

Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("PO&R"). This has been supplemented by a specially adapted Constitution since 2nd June 2015 to recognise that this is a special District under "PO&R".

The Executive Committee detailed above, which meets quarterly, administers the Charity. There are sub-committees including a Management and Finance Team, Health and Safety Team and a Campsite Operations Team which meet more regularly and deal with the day to day issues. In addition, throughout the course of the coronavirus pandemic, the trustees and the Management and Finance Team have met more frequently, as required, to discuss the matters arising from the pandemic.

Trustees' responsibilities statement

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 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 Charity and of the incoming resources and application of resources of the Charity 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 2019 (FRS 102);
- 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 operation.

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 Charities (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.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining our free reserves at the levels stated will provide sufficient resources in the event of adverse conditions. The key risks are the safety of the users of our campsite and the health and safety of our employees. The Trustees have also examined other operational risks which we face and confirm that they have established systems to mitigate the significant risks.

Volunteers and gifts in kind

All of the adult leadership and support within the District is received on a voluntary basis and many of these adults do not claim their expenses. The Charity is grateful for this contribution without which it could not function. Thanks also to the Kibblestone Scout Active Support unit for their assistance in fundraising and supporting the Campsite operations.

Objectives, public benefit and activities

The aim of Kibblestone District Scout Council is to support young people in the District, help to give them skills for life and promote their development, empowering them to make a positive contribution to society. The facilities of the District enable us to actively pursue this aim through operating Kibblestone International Scout Camp. This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, taking responsibility and making choices, undertaking new and challenging activities and making and living their Scout Promise.

We have assessed our aims, activities and charitable objectives which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

We comply with two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit - The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society. This benefit is directly linked to the Purpose of Scouting.
2. Public benefit - Scouting is a national Movement open to young people aged 6-25, and adults. Full membership is restricted to young people and adults who are willing to make the Scout Promise. Any private benefits of Scouting are incidental.

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone International Scout Campsite at Oulton, near Stone, in Staffordshire and manage the property portfolio in Hanley all for the benefit of members of the Scout Movement.

In addition, Kibblestone District Scout Council may, with the prior consent of other Districts, provide support to the Districts and the Groups. It may also make available the facilities of Kibblestone to other members of the Scout Movement and to any organisation that has similar activities to Scouting which complies with the strict Safeguarding and Safety Policies of The Scout Association.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

Achievements and performance

The year began much as the previous one ended, with the country under lockdown and Scouting activities restricted. Face-to-face Scouting did restart during 2020, but overnight stays were suspended until the summer of 2021. The summer season was disappointing as many groups felt there was insufficient time to prepare for camps, and the hard-won contract for summer 2021 with the National Citizenship Service was cancelled in April. The autumn saw a return of Scouting bookings, and the staff and volunteers worked hard to make the events a success. The first Hallowe'en camp for Scouts and Guides, and the first Christmas party for Beavers and Rainbows were both well attended.

Where possible the Charity availed itself of available Government support such as the Retail, Leisure & Hospitality Grants and the Coronavirus Job Retention Scheme. Employees were furloughed where possible, whilst still ensuring enough people were on site to keep it safe, secure and maintained. Unfortunately, many grants available to charities were aimed at those charities working to support people through during the pandemic and therefore Kibblestone was not eligible. The team continued to submit applications to funders where appropriate, with limited success.

The goal of the Trustees and Estate Management has been to ensure that the Charity survived the pandemic, conserving reserves where possible, but ensuring essential maintenance and projects were completed. The team took advantage of the closure to carry out significant tree surveys and work, completed the fit out of the new shower and toilet facility and installed additional accommodation near the Cub Lair.

We continue to market our investment properties in Hanley. Two of the properties are currently vacant, and the two tenanted properties were unable to trade fully during 2020 and 2021. Both tenants have strong plans for their business recovery, and we will continue to work to support them to protect the Charity's assets and income.

Financial Review

The full financial position is disclosed in the attached accounts. Our general fund (known as an unrestricted fund) shows an excess of resources expended over incoming resources of £81,137 (2020: deficit (£102,086)).

The total incoming resources value in 2021 was up by £30,380 at £224,373 (2020: £193,993), an increase of 16%. Grants received during the year included £50,632 Local Restrictions and Recovery grants and £9,143 Coronavirus Job Retention Scheme grants. Total grants received in 2020 amounted to £71,033.

Total resources expended in the year increased by £25,500 compared to 2020. Charitable activity expenditure increased by £43,184 and fundraising activities increased by £215. The total resources expended in 2021 was £308,647 (2020: £283,147), representing a year on year increase of 9%.

The Net Asset position at 31st December 2021 was represented by the following main items:

- Tangible assets of £1,481,988 (2021: £1,514,164) relates to the purchase of £28,512 of new assets and with an offsetting depreciation charge of £60,688.
- Investments were not revalued last year and have remained at £710,000 (2020: £710,000).
- Debtors have increased by £2,645 from £37,014 in 2020 to £39,659 in 2021.
- The balance of cash at bank and in hand has decreased in 2021, to £186,684 (2020: £232,333).
- Creditors at the year-end of £33,410 (2020: £24,851).

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

Financial Review (continued)

At the year-end the restricted income funds value has decreased from £48,360 in 2020 to £45,223 in 2021. As a result of our excess of expenditure over income our unrestricted income funds decreased to £2,349,684 (2020: £2,430,821). The movement in Net Assets of £84,274 represents a 3.4% decrease year on year.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in the light of the key risks to the organisation.

Given the Charity's exposure to the uncertainties of weather and unexpected maintenance costs, the principal risk in this regard is a situation where income falls, costs rise and a deficit needs to be financed until such time as new business can be secured and/or costs reduced.

The Trustees have therefore established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations held by the Charity should at least exceed the maximum deficit the Trustees believe it is likely could be incurred.

As indicated these reserves would be needed to meet working capital requirements should there be a significant reduction in income or increase in costs. The Trustees are confident that at such a level they would be able to continue the activities of the Charity in the event of a significant short term reduction in funding.

Although the charity, along with many other businesses and charities, never imagined that a global virus could have such a serious effect on so many healthy organisations, we are relieved that we were carrying sufficient reserves to get us through the global and local lockdowns.

As at the Balance Sheet date the level of free reserves is £171,424 (2020: £206,657). This is considered sufficient in accordance with the above policy though with little scope for large, unexpected maintenance costs. A priority for the future will be to rebuild our reserves to their pre-pandemic level as soon as possible to cater for the risks we face.

Investment policy

The Scout Association's PO&R sets out the manner in which the funds of the Division may be invested. The Division has some investment property which is professionally managed and which produces annual rental income that is used in the furtherance of charitable objectives. The remaining funds are kept as short term deposits in accordance with PO&R.

Extent of dependence on particular donors

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities. Special thanks are given to the supporters who continue to give during such uncertain times.

Plans for future periods

At the time of writing this report, the world is still dealing with the COVID-19 pandemic although the site is now open to visitors. Face-to-face Scouting and Guiding has recommenced, along with overnight stays. We are optimistic about the coming year, with several significant bookings confirmed, including a new contract to deliver a significant NCS programme. This is much larger than the contract originally won, and subsequently cancelled, in 2021, and will be a challenging but welcome source of income. Bookings for 2022 are strong and the Trustees and management team are confident of a good recovery.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

Plans for future periods (continued)

The safety and wellbeing of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised.

When it is possible, we aim to continue to increase midweek business by attracting other youth groups as well as schools through the Learning Outside the Classroom accreditation. We will continue to develop volunteer opportunities through corporate volunteer schemes and to increase fundraising activities and opportunities.

Projects due for completion at Kibblestone during the coming year are the relocation of the archery range and installation of several new activities, including a Nerf, catapult and axe throwing ranges. We will also introduce a new pedal boat activity and a nature trail for the newest Scout section, Squirrels. The refurbishment of the Dale Centre will continue with the addition of a kitchen and improved washing and toilet facilities.

The carpark, roads and pathways around the site will continue to be improved and extended to enhance accessibility.

We will continue to maintain and improve the buildings in the Charity's portfolio. A key focus during the next few years will be the surveying of the existing buildings. The Charity recognises that the site must be able to react to the changing needs of its customers, and the existing buildings will be adapted to allow us to do that.

The Trustees and management team will continue to develop the succession plan and ensure that the Charity has the support it needs to continue to grow.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants as the Independent Examiners.

The Trustees report was approved by the Trustees on 8th June 2022 signed on their behalf by:-

Mr M Willis
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIBBLESTONE DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
8th June 2022

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	1,410	-	1,410	35,061	-	35,061
Other trading activities	4	5,128	-	5,128	1,662	-	1,662
Investment Income	5	50,519	133	50,652	52,811	-	52,811
Charitable activities	6	167,183	-	167,183	91,527	12,932	104,459
TOTAL		224,240	133	224,373	181,061	12,932	193,993
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	(2,734)	-	(2,734)	(2,519)	-	(2,519)
Charitable activities	8	(285,182)	(1,293)	(286,475)	(243,291)	-	(243,291)
Investments	10	(17,461)	(1,977)	(19,438)	(37,337)	-	(37,337)
TOTAL		(305,377)	(3,270)	(308,647)	(283,147)	-	(283,147)
NET INCOME/ (EXPENDITURE)		(81,137)	(3,137)	(84,274)	(102,086)	12,932	(89,154)
NET MOVEMENT IN FUNDS		(81,137)	(3,137)	(84,274)	(102,086)	12,932	(89,154)
RECONCILIATION OF FUNDS							
Total funds brought forward		2,430,821	48,360	2,479,181	2,532,907	35,428	2,568,335
TOTAL FUNDS CARRIED FORWARD	19/20	2,349,684	45,223	2,394,907	2,430,821	48,360	2,479,181

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31st DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	13	1,481,988	1,514,164
Investments	14	710,000	710,000
		<u>2,191,988</u>	<u>2,224,164</u>
CURRENT ASSETS			
Stocks	15	9,986	10,521
Debtors	16	39,659	37,014
Cash at bank and in hand		186,684	232,333
		<u>236,329</u>	<u>279,868</u>
LIABILITIES			
Creditors falling due within one year	17	(33,410)	(24,851)
		<u></u>	<u></u>
NET CURRENT ASSETS		202,919	255,017
		<u></u>	<u></u>
NET ASSETS		<u>2,394,907</u>	<u>2,479,181</u>
THE FUNDS OF THE CHARITY			
Restricted income funds	18	45,223	48,360
Unrestricted income funds - includes revaluation reserve of £710,000 (2020: £710,000)	19	2,349,684	2,430,821
		<u>2,394,907</u>	<u>2,479,181</u>
TOTAL CHARITY FUNDS		<u>2,394,907</u>	<u>2,479,181</u>

These financial statements were approved by the members of the committee on the 8th June 2022 and are signed on their behalf by:

M Willis
Chairman

J Capper
Treasurer

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern over the next twelve months.

Tangible Fixed Assets

All the fixed assets are used for the direct furtherance of the Charity's activities. Assets with a value below £500 are not capitalised.

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful economic lives using the following periods:-

Campsite buildings and infrastructure - 50 years

Plant and machinery - 3 to 10 years

Although an estimated value is included for the freehold of Kibblestone Scout Camp buildings and infrastructure based on insurance values these assets are on land that was gifted to the Scout Council with express covenants not to be sold or used other than for Scouting activities. Similarly the property at Mosty Lea Mill has to be used for Scouting activities. No value has been put on the 84 acres of Campsite land.

Properties owned by the Scout Council are held in the name of the Scout Association Trust Corporation as nominee for the Charity.

Investment properties

The investment income from these properties is used for the direct furtherance of the Charity's activities.

The properties have been included at open market values and are reconsidered each year. Any difference is taken to the SOFA and dealt with on the balance sheet in the general funds.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier date of the Charity being notified of an impending distribution or the legacy being received.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

1. ACCOUNTING POLICIES - continued

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 cost 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.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. CASH FLOW STATEMENT

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	1,410	-	1,410	21,424	-	21,424
Insurance claim received to date	-	-	-	13,637	-	13,637
	<u>1,410</u>	<u>-</u>	<u>1,410</u>	<u>35,061</u>	<u>-</u>	<u>35,061</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Campsite Shop Sales	5,128	-	5,128	1,662	-	1,662
	<u>5,128</u>	<u>-</u>	<u>5,128</u>	<u>1,662</u>	<u>-</u>	<u>1,662</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds	Restricted Funds £	Total Funds 2020 £
Investment Property Rents	50,375	-	50,375	51,583	-	51,583
Bank Interest Receivable	3	-	3	507	-	507
Building Society Interest Receivable	141	133	274	721	-	721
	<u>50,519</u>	<u>133</u>	<u>50,652</u>	<u>52,811</u>	<u>-</u>	<u>52,811</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds	Restricted Funds £	Total Funds 2020 £
Grants and government support	59,776	-	59,776	71,033	-	71,033
Campsite Rents, Fees and Hire	98,517	-	98,517	20,277	-	20,277
Other Income	8,890	-	8,890	217	12,932	13,149
	<u>167,183</u>	<u>-</u>	<u>167,183</u>	<u>91,527</u>	<u>12,932</u>	<u>104,459</u>

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Shop Costs	2,734	-	2,734	2,519	-	2,519
Badge Purchases	-	-	-	-	-	-
	<u>2,734</u>	<u>-</u>	<u>2,734</u>	<u>2,519</u>	<u>-</u>	<u>2,519</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£		£	£
Staff	120,757	-	120,757	96,557	-	96,557
Rates	3,561	-	3,561	6,449	-	6,449
Power	21,159	-	21,159	20,092	-	20,092
Repairs and Renewals	18,186	-	18,186	15,579	-	15,579
Insurance	13,174	-	13,174	13,698	-	13,698
Motor	10,034	-	10,034	6,366	-	6,366
Communications and Computer Costs	539	-	539	631	-	631
Print, Stationery and Advertising	5,019	-	5,019	6,155	-	6,155
Depreciation	59,395	1,293	60,688	60,109	-	60,109
Activity Cost	16,038	-	16,038	3,952	-	3,952
Membership Fees	880	-	880	708	-	708
Support Costs (Note 9)	7,820	-	7,820	3,714	-	3,714
Bookkeeping	6,541	-	6,541	5,936	-	5,936
Independent examination Fees	1,550	-	1,550	1,550	-	1,550
Bank Charges	435	-	435	316	-	316
Professional Fees	94	-	94	1,479	-	1,479
	<u>285,182</u>	<u>1,293</u>	<u>286,475</u>	<u>243,291</u>	<u>-</u>	<u>243,291</u>

9. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activity Costs 2021 £	Activity Costs 2020 £
Staff	5,291	957
Cleaning, Sundries and Waste Disposal	2,529	2,757
	<u>7,820</u>	<u>3,714</u>

10. INVESTMENT EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£		£	£
Rates	9,286	-	9,286	9,421	-	9,421
Insurance	4,067	-	4,067	3,471	-	3,471
Repairs & Renewals	3,625	1,977	5,602	1,920	-	1,920
Power	483	-	483	(519)	-	(519)
Provision for rent arrears	-	-	-	23,044	-	23,044
	<u>17,461</u>	<u>1,977</u>	<u>19,438</u>	<u>37,337</u>	<u>-</u>	<u>37,337</u>

11. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2020: Nil)

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and Salaries	116,026	93,220
Social Security Costs	7,196	5,652
Social Security – Employers Allowance	(4,197)	(3,803)
Employers pension costs	1,732	1,488
	<u>120,757</u>	<u>96,557</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2021	2020
8	6

No employee received emoluments of more than £60,000 during the year (2020 – nil). The key management personnel of the charity comprise of the Operations Manager, Estate Manager and Trustee members of the management committee. The total employee benefits of the key management personnel of the Trust were £42,320 (2020: £41,600).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1 st January 2021	1,895,439	319,758	2,215,197
Additions	-	28,512	28,512
At 31st December 2021	<u>1,895,439</u>	<u>348,270</u>	<u>2,243,709</u>
DEPRECIATION			
At 1 st January 2021	469,480	231,553	701,033
Charge for the year	37,909	22,779	60,688
At 31st December 2021	<u>507,389</u>	<u>254,332</u>	<u>761,721</u>
NET BOOK VALUE			
At 31st December 2021	<u>1,388,050</u>	<u>93,938</u>	<u>1,481,988</u>
At 31 st December 2020	<u>1,425,959</u>	<u>88,205</u>	<u>1,514,164</u>

In considering the need to prepare these financial statements under the FRS102 SORP, the Trustees are of the view that the book value of the assets as at the 1st January 2014 represented their fair value.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

14. INVESTMENTS

Movement in market value

	2021 £
Market value at 1 st January 2021	710,000
Movement in the year	-
Market value at 31 st December 2021	<u>710,000</u>

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2016 by Butters John Bee, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

The investments constitute several properties held primarily for an investment return.

15. STOCKS

	2021 £	2020 £
Stock	<u>9,986</u>	<u>10,521</u>

16. DEBTORS

	2021 £	2020 £
Activity Debtors	6,265	1,771
Other Debtors and Prepayments	33,394	35,243
	<u>39,659</u>	<u>37,014</u>

17. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Activity Creditors	3,952	1,103
Accruals and deferred income	18,824	20,439
Other Taxes and Social Security	10,634	3,309
	<u>33,410</u>	<u>24,851</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 st Jan 2021 £	Incoming Resources £	Outgoing Resources £	Balance at 31 st Dec 2021 £
Mosty Lea Mill Fund	26,684	133	(1,977)	24,840
Ralph Waley International Fund	8,744	-	-	8,744
Capital Building Fund	12,932	-	(1,293)	11,639
	<u>48,360</u>	<u>133</u>	<u>(3,270)</u>	<u>45,223</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2021 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31 st Dec 2021 £
Designated Fund	710,000	-	-	-	-	710,000
General Funds	1,720,821	224,240	(305,377)	-	-	1,639,684
Unrestricted Funds	<u>2,430,821</u>	<u>224,240</u>	<u>(305,377)</u>	<u>-</u>	<u>-</u>	<u>2,349,684</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2021

	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,468,260	710,000	13,728	2,191,988
Current Assets	204,834	-	31,495	236,329
Current Liabilities	(33,410)	-	-	(33,410)
	<u>1,639,684</u>	<u>710,000</u>	<u>45,223</u>	<u>2,394,907</u>

The Trustees have designated funds the income of which will provide for maintenance of the Campsite.

21. MOSTY LEA MILL

This freehold site including the Mill pool and a considerable acreage of long leasehold new and ancient woodland adjoining it was transferred to the Charity in 1999.

In view of the obligations associated with the Mill the arrangements included receipt of a grant of £120,000 from Stafford Borough Council of which part was to be spent on capital items and the balance was invested so that the income from the investment provides an annual offset against the revenue costs of the property. In the meantime, the balance of the restricted fund is earning interest and the fund is charged with applicable costs.

22. TAXATION AND CONTROL

The Charity is exempt from taxation on any income or capital gains. The Charity is controlled by the Trustees.

23. CAPITAL COMMITMENTS

There are no formal Capital Commitments at the end of the financial year.

Accounts

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees present their annual report and the unaudited financial statements for the year ended 31st December 2020.

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

Charity Number 524533

President The Lord Mayor of Stoke-on-Trent

Vice Presidents The Mayor of Newcastle-under-Lyme, Mr K Adams, Mrs G Bloor, Mr S Broadhurst, Mr K B Ellis, Mr A Hart, Mr T R Mardling, Mrs S Meachem, Mr P W Shemilt, Mrs R F Thys, Dr V B Thys and Mr G Wiggins

Executive Committee

Under Charity Legislation the Trustees of the District Scout Council are the Executive Committee and the names of those who served since the last Annual General Meeting in June 2020 are detailed below.

Ex-Officio	District Chair (acting)	Mr M Willis (from 31 January 2020)
	District Commissioner	Mr C Leader
	District Secretary	Miss K L Stevens
	District Treasurer	Mr J A Capper
	District SAS Manager	Mr S F Fern

Elected Members Mr C Greatbatch
Mr M Willis

District Commissioner's Nominations

Mr T Mason

District Commissioners of the Districts Nominations

Newcastle District	Mr G Baddeley
Potteries North District	Mrs M Lawrence
Three Towns District	Mr N Moss

District Commissioners of the Districts Young Person Nomination

Imogen Boote (resigned 13 March 2021)

Invited Members	Manager of Operations	Mr A R Dudley
	Bookkeeper/Accountant	Miss K Stevens

Right of Attendance County Commissioner
County Chairman

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Campsite	Kibblestone International Scout Camp, Oulton, Stone, ST15 8UJ Tel: 01785 813407
Independent Examiners	Bradshaws, Chartered Accountants.
Bankers	Unity Trust Bank
Solicitors	Myers & Co. Solicitors of Stoke on Trent

Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("PO&R"). This has been supplemented by a specially adapted Constitution since 2nd June 2015 to recognise that this is a special District under "PO&R".

The Executive Committee detailed above, which meets quarterly, administers the Charity. There are sub-committees including a Management and Finance Team, Health and Safety Team and a Campsite Operations Team which meet more regularly and deal with the day to day issues. In addition, throughout the course of the coronavirus pandemic, the trustees and the Management and Finance Team have met more frequently, as required, to discuss the matters arising from the pandemic.

Trustees' responsibilities statement

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 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 Charity and of the incoming resources and application of resources of the Charity 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 2015 (FRS 102);
- 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 operation.

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 Charities (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.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Risk management

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining our free reserves at the levels stated will provide sufficient resources in the event of adverse conditions. The key risks are the safety of the users of our campsite and the health and safety of our employees. The Trustees have also examined other operational risks which we face and confirm that they have established systems to mitigate the significant risks.

Volunteers and gifts in kind

All of the adult leadership and support within the District is received on a voluntary basis and many of these adults do not claim their expenses. The Charity is grateful for this contribution without which it could not function. Thanks also to the Kibblestone Scout Active Support unit for their assistance in fundraising and supporting the Campsite operations.

Objectives, public benefit and activities

The aim of Kibblestone District Scout Council is to support young people in the District, help to give them skills for life and promote their development, empowering them to make a positive contribution to society. The facilities of the District enable us to actively pursue this aim through operating Kibblestone International Scout Camp. This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, taking responsibility and making choices, undertaking new and challenging activities and making and living their Scout Promise.

We have assessed our aims, activities and charitable objectives which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

We comply with two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit - The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society. This benefit is directly linked to the Purpose of Scouting.
2. Public benefit - Scouting is a national Movement open to young people aged 6-25, and adults. Full membership is restricted to young people and adults who are willing to make the Scout Promise. Any private benefits of Scouting are incidental.

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone International Scout Campsite at Oulton, near Stone, in Staffordshire and manage the property portfolio in Hanley all for the benefit of members of the Scout Movement.

In addition, Kibblestone District Scout Council may, with the prior consent of other Districts, provide support to the Districts and the Groups. It may also make available the facilities of Kibblestone to other members of the Scout Movement and to any organisation that has similar activities to Scouting which complies with the strict Safeguarding and Safety Policies of The Scout Association.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Achievements and performance

The year began full of promise, after an incredibly successful 2019 and with a large number of advance, and significant bookings for 2020. The first quarter met expectations, until the national lockdown on 24 March due to the COVID-19 pandemic. Face-to-face Scouting was suspended until the summer, with overnight stays suspended until at least mid-2021. The site was unable to re-open until July, and with youth groups conducting very little in person activities, bookings were minimal. Lockdowns through the autumn and winter meant that campsite income was negligible and the Charity has looked to other areas of support to protect its assets and reserves.

Where possible the Charity availed itself of available Government support such as the Retail, Leisure & Hospitality Grants and the Coronavirus Job Retention Scheme. Employees were furloughed where possible, whilst still ensuring enough people were on site to keep it safe, secure and maintained. Unfortunately, many grants available to charities were aimed at those charities working to support people through during the pandemic and therefore Kibblestone was not eligible. The team continued to submit applications to funders where appropriate, with limited success.

The goal of the Trustees and Estate Management has been to ensure that the Charity survived the pandemic, conserving reserves where possible, but ensuring essential maintenance and projects were completed. The team took advantage of the closure to carry out significant tree surveys and work, and also replaced over 300m of underground water pipes. Buildings that would normally be in constant use have been repainted, and the water reservoirs have been cleaned and repaired. The largest project of the year was the installation of a new shower and toilet facility. This was partially funded by our summer partner, High Adventure, and will be of great benefit during our busy summer seasons.

We continue to market our investment properties in Hanley. Two of the properties are currently vacant, and the two tenanted properties have been unable to trade fully during 2020. Both tenants have strong plans for their business recovery, and we will continue to work to support them to protect the Charity's assets and income.

Financial Review

The full financial position is disclosed in the attached accounts. Our general fund (known as an unrestricted fund) shows an excess of resources expended over incoming resources of £102,086 (2019: surplus of income (£8,709)).

The total incoming resources value in 2020 was down by £146,663 at £193,993 (2019: £340,656), a decrease of 43%. Grants received during the year included £50,000 Retail, Leisure & Hospitality grants, £8,500 Local Restrictions grants and £11,783 Coronavirus Job Retention Scheme grants.

Total resources expended in the year decreased by £53,052 compared to 2019. Charitable activity expenditure decreased by £44,886 and fundraising activities decreased by £12,075 due to COVID 19. The total resources expended in 2020 was £283,147 (2019: £336,199), representing a year on year decrease of 16%.

The Net Asset position at 31st December 2020 was represented by the following main items:

- Tangible assets of £1,514,164 (2019: £1,519,820) relates to the purchase of £54,454 of new assets and with an offsetting depreciation charge of £60,110.
- Investments were not revalued last year and have remained at £710,000 (2019: £710,000).
- Debtors have increased by £15,418 from £21,596 in 2019 to £37,014 in 2020.
- The balance of cash at bank and in hand has decreased in 2020, to £232,333 (2019: £342,876).
- Creditors at the year-end of £24,851 (2019: £38,997).

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Financial Review (continued)

During the financial year, we established a new restricted income fund which recognises specific contributions received from third parties which are ear-marked as their contributions to our capital assets expenditure. These are distinct from any unrestricted charitable donations towards such items. At the year-end the restricted income funds value has increased from £35,428 in 2019 to £48,360 in 2020, mainly as a result of a £12,932 contribution to our new toilet and shower block, off-set by ongoing expenditure in our Mosty Lea Mill Fund. As a result of our excess of expenditure over income our unrestricted income funds decreased to £2,430,821 (2019: £2,532,907). The movement in Net Assets of £102,086 represents a 3% decrease year on year

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in the light of the key risks to the organisation.

Given the Charity's exposure to the uncertainties of weather and unexpected maintenance costs, the principal risk in this regard is a situation where income falls, costs rise and a deficit needs to be financed until such time as new business can be secured and/or costs reduced.

The Trustees have therefore established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations held by the Charity should at least exceed the maximum deficit the Trustees believe it is likely could be incurred.

As indicated these reserves would be needed to meet working capital requirements should there be a significant reduction in income or increase in costs. The Trustees are confident that at such a level they would be able to continue the activities of the Charity in the event of a significant short term reduction in funding.

Although the charity, along with many other businesses and charities, never imagined that a global virus could have such a serious effect on so many healthy organisations, we are relieved that we were carrying sufficient reserves to get us through the global and local lockdowns.

As at the Balance Sheet date the level of free reserves is £206,657 (2019: £318,108). This is considered sufficient in accordance with the above policy. A priority for the future will be to rebuild our reserves to their pre-pandemic level as soon as possible.

Investment policy

The Scout Association's PO&R sets out the manner in which the funds of the Division may be invested. The Division has some investment property which is professionally managed and which produces annual rental income that is used in the furtherance of charitable objectives. The remaining funds are kept as short term deposits in accordance with PO&R.

Extent of dependence on particular donors

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities. Special thanks are given to the family of the late John Pollock who ensured that his legacy wishes were fulfilled. The Charity received £20,017 under the terms of Mr Pollock's will.

Plans for future periods

At the time of writing this report, the world is still dealing with the COVID-19 pandemic although the site is now open to visitors. Face-to-face Scouting and Guiding has recommenced, although overnight stays will not be permitted until early summer. We are optimistic about the coming year, with several significant bookings confirmed, including a new contract to deliver a small NCS programme. This is a first for the team at Kibblestone, and would be a challenging but welcome source of income. We have now heard that this will not go ahead as originally planned but the contract allows us to keep the deposit against costs to date. Bookings for 2022 are strong and the Trustees and management team are confident of a good recovery.

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020 (continued)

Plans for future periods (continued)

The safety and wellbeing of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised.

When it is possible, we aim to continue to increase midweek business by attracting other youth groups as well as schools through the Learning Outside the Classroom accreditation. We will continue to develop volunteer opportunities through corporate volunteer schemes and to increase fundraising activities and opportunities.

Projects due for completion at Kibblestone during the coming year are the fitting out of the extension to the Cub Lair to provide night toilets and separate Leader bathroom facilities and the installation of additional sleeping accommodation associated with the Cub Lair and RCTC to meet the requirements of the NCS contract. These facilities will also widen our offering to other customers. The refurbishment of the Dale Centre will continue with the addition of a kitchen and improved washing and toilet facilities.

The carpark, roads and pathways around the site will continue to be improved and extended to enhance accessibility.

We will continue to maintain and improve the buildings in the Charity's portfolio. A key focus during the next few years will be the surveying of the existing buildings. The Charity recognises that the site must be able to react to the changing needs of its customers, and the existing buildings will be adapted to allow us to do that.

The Trustees and management team will continue to develop the succession plan and ensure that the Charity has the support it needs to continue to grow.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants as the Independent Examiners.

The Trustees report was approved by the Trustees on 1st June 2021 signed on their behalf by:-

Mr M Willis
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIBBLESTONE DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

A J Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
1st June 2021

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	35,061	-	35,061	6,617	196	6,813
Other trading activities	4	1,662	-	1,662	24,484	-	24,484
Investment Income	5	52,811	-	52,811	58,663	169	58,832
Charitable activities	6	91,527	12,932	104,459	250,527	-	250,527
TOTAL		<u>181,061</u>	<u>12,932</u>	<u>193,993</u>	<u>340,291</u>	<u>365</u>	<u>340,656</u>
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	(2,519)	-	(2,519)	(14,594)	-	(14,594)
Charitable activities	8	(243,291)	-	(243,291)	(306,604)	(4,617)	(311,221)
Investments	10	(37,337)	-	(37,337)	10,384		(10,384)
TOTAL		<u>(283,147)</u>	<u>-</u>	<u>(283,147)</u>	<u>(331,582)</u>	<u>(4,617)</u>	<u>(336,199)</u>
NET INCOME/ (EXPENDITURE)		<u>(102,086)</u>	<u>12,932</u>	<u>(89,154)</u>	<u>8,709</u>	<u>(4,252)</u>	<u>4,457</u>
NET MOVEMENT IN FUNDS		-	-	-	8,709	(4,252)	4,457
RECONCILIATION OF FUNDS							
Total funds brought forward		<u>2,532,907</u>	<u>35,428</u>	<u>2,568,335</u>	<u>2,524,198</u>	<u>39,680</u>	<u>2,563,878</u>
TOTAL FUNDS CARRIED FORWARD	19/20	<u><u>2,430,821</u></u>	<u><u>48,360</u></u>	<u><u>2,479,181</u></u>	<u><u>2,532,907</u></u>	<u><u>35,428</u></u>	<u><u>2,568,335</u></u>

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31st DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	13	1,514,164	1,519,820
Investments	14	710,000	710,000
		<u>2,224,164</u>	<u>2,229,820</u>
CURRENT ASSETS			
Stocks	15	10,521	13,040
Debtors	16	37,014	21,596
Cash at bank and in hand		232,333	342,876
		<u>279,868</u>	<u>377,512</u>
LIABILITIES			
Creditors falling due within one year	17	(24,851)	(38,997)
NET CURRENT ASSETS		255,017	338,515
NET ASSETS		<u>2,479,181</u>	<u>2,568,335</u>
THE FUNDS OF THE CHARITY			
Restricted income funds	18	48,360	35,428
Unrestricted income funds - includes revaluation reserve of £710,000 (2019: £710,000)	19	2,430,821	2,532,907
TOTAL CHARITY FUNDS		<u>2,479,181</u>	<u>2,568,335</u>

These financial statements were approved by the members of the committee on the 1st June 2021 and are signed on their behalf by:

M Willis
Chairman

J Capper
Treasurer

The notes on pages 10 to 16 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Charity's ability to continue as a going concern over the next twelve months.

Tangible Fixed Assets

All the fixed assets are used for the direct furtherance of the Charity's activities. Assets with a value below £500 are not capitalised.

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful economic lives using the following periods:-

Campsite buildings and infrastructure - 50 years

Plant and machinery - 3 to 10 years

Although an estimated value is included for the freehold of Kibblestone Scout Camp buildings and infrastructure based on insurance values these assets are on land that was gifted to the Scout Council with express covenants not to be sold or used other than for Scouting activities. Similarly the property at Mosty Lea Mill has to be used for Scouting activities. No value has been put on the 84 acres of Campsite land.

Properties owned by the Scout Council are held in the name of the Scout Association Trust Corporation as nominee for the Charity.

Investment properties

The investment income from these properties is used for the direct furtherance of the Charity's activities.

The properties have been included at open market values and are reconsidered each year. Any difference is taken to the SOFA and dealt with on the balance sheet in the general funds.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier date of the Charity being notified of an impending distribution or the legacy being received.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

1. ACCOUNTING POLICIES - continued

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 cost 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.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. CASH FLOW STATEMENT

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations	21,424	-	21,424	6,617	196	6,813
Insurance claim received to date	13,637	-	13,637	-	-	-
	<u>35,061</u>	<u>-</u>	<u>35,061</u>	<u>6,617</u>	<u>196</u>	<u>6,813</u>

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Campsite Shop Sales	1,662	-	1,662	24,484	-	24,484
	<u>1,662</u>	<u>-</u>	<u>1,662</u>	<u>24,484</u>	<u>-</u>	<u>24,484</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds	Restricted Funds £	Total Funds 2019 £
Investment Property Rents	51,583	-	51,583	57,109	-	57,109
Bank Interest Receivable	507	-	507	859	169	1,028
Building Society Interest Receivable	721	-	721	695	-	695
	<u>52,811</u>	<u>-</u>	<u>52,811</u>	<u>58,663</u>	<u>169</u>	<u>58,832</u>

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds	Restricted Funds £	Total Funds 2019 £
Grants and government support	71,033	-	71,033	10,000	-	10,000
Campsite Rents, Fees and Hire	20,277	-	20,277	188,168	-	188,168
Other Income	217	12,932	13,149	52,359	-	52,359
	<u>91,527</u>	<u>12,932</u>	<u>104,459</u>	<u>250,527</u>	<u>-</u>	<u>250,527</u>

7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Shop Costs	2,519	-	2,519	14,335	-	14,335
Badge Purchases	-	-	-	259	-	259
	<u>2,519</u>	<u>-</u>	<u>2,519</u>	<u>14,594</u>	<u>-</u>	<u>14,594</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds	Restricted Funds £	Total Funds 2019 £
Staff	96,557	-	96,557	118,223	1,977	120,200
Rates	6,449	-	6,449	6,865	-	6,865
Power	20,092	-	20,092	29,568	-	29,568
Repairs and Renewals	15,579	-	15,579	20,518	1,135	21,653
Insurance	13,698	-	13,698	16,025	-	16,025
Motor	6,366	-	6,366	7,305	-	7,305
Communications and Computer Costs	631	-	631	2,867	-	2,867
Print, Stationery and Advertising	6,155	-	6,155	8,116	-	8,116
Depreciation	60,109	-	60,109	58,008	1,505	59,513
Activity Cost	3,952	-	3,952	13,353	1,977	13,353
Membership Fees	708	-	708	324	-	324
Support Costs (Note 9)	3,714	-	3,714	15,647	-	15,647
Bookkeeping	5,936	-	5,936	6,404	-	6,404
Independent examination Fees	1,550	-	1,550	2,322	-	2,322
Bank Charges	316	-	316	999	-	999
Professional Fees	1,479	-	1,479	60	-	60
	<u>243,291</u>	<u>-</u>	<u>243,291</u>	<u>306,604</u>	<u>4,617</u>	<u>311,221</u>

9. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activity Costs 2020 £	Activity Costs 2019 £
Staff	957	5,208
Cleaning, Sundries and Waste Disposal	2,757	10,439
	<u>3,714</u>	<u>15,647</u>

10. INVESTMENT EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds	Restricted Funds £	Total Funds 2019 £
Rates	9,421	-	9,421	5,792	-	5,792
Insurance	3,471	-	3,471	2,488	-	2,488
Repairs & Renewals	1,920	-	1,920	617	-	617
Power	(519)	-	(519)	1,487	-	1,487
Provision for rent arrears	23,044	-	23,044	-	-	-
	<u>37,337</u>	<u>-</u>	<u>37,337</u>	<u>10,384</u>	<u>-</u>	<u>10,384</u>

11. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2019: Nil)

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2020	2019
	£	£
Wages and Salaries	93,220	113,668
Social Security Costs	5,652	6,976
Social Security – Employers Allowance	(3,803)	(3,000)
Employers pension costs	1,488	-
	<u>96,557</u>	<u>117,644</u>

Particulars of employees:

The average number of employees during the year, was as follows:

2020	2019
6	8

No employee received emoluments of more than £60,000 during the year (2019 – nil). The key management personnel of the charity comprise of the Operations Manager, Estate Manager and Trustee members of the management committee. The total employee benefits of the key management personnel of the Trust were £41,600 (2019: £49,991).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1 st January 2020	1,891,839	268,904	2,160,743
Additions	3,600	50,854	54,454
At 31st December 2020	<u>1,895,439</u>	<u>319,758</u>	<u>2,215,197</u>
DEPRECIATION			
At 1 st January 2020	431,571	209,352	640,923
Charge for the year	37,909	22,201	60,110
At 31st December 2020	<u>469,480</u>	<u>231,553</u>	<u>701,033</u>
NET BOOK VALUE			
At 31st December 2020	<u>1,425,959</u>	<u>88,205</u>	<u>1,514,164</u>
At 31 st December 2019	<u>1,460,268</u>	<u>59,552</u>	<u>1,519,820</u>

In considering the need to prepare these financial statements under the FRS102 SORP, the Trustees are of the view that the book value of the assets as at the 1st January 2014 represented their fair value.

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

14. INVESTMENTS

Movement in market value

	2020 £
Market value at 1 st January 2020	710,000
Movement in the year	-
Market value at 31 st December 2020	<u>710,000</u>

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2016 by Butters John Bee, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

The investments constitute several properties held primarily for an investment return.

15. STOCKS

	2020 £	2019 £
Stock	<u>10,521</u>	<u>13,040</u>

16. DEBTORS

	2020 £	2019 £
Activity Debtors	1,771	1,139
Other Debtors and Prepayments	35,243	20,456
	<u>37,014</u>	<u>21,595</u>

17. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Activity Creditors	1,103	5,465
Accruals and deferred income	20,439	25,380
Other Taxes and Social Security	3,309	8,152
	<u>24,851</u>	<u>38,997</u>

18. RESTRICTED INCOME FUNDS

	Balance at 1 st Jan 2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31 st Dec 2020 £
Mosty Lea Mill Fund	26,684	-	-	26,684
Ralph Waley International Fund	8,744	-	-	8,744
Capital Building Fund	-	12,932	-	12,932
Restricted Funds	<u>35,428</u>	<u>12,932</u>	<u>-</u>	<u>48,360</u>

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2020 (continued)

19. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2020 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31 st Dec 2020 £
Designated Fund	710,000	-	-	-	-	710,000
General Funds	1,822,907	181,061	(283,147)	-	-	1,720,821
Unrestricted Funds	<u>2,532,907</u>	<u>181,061</u>	<u>(283,147)</u>	<u>-</u>	<u>-</u>	<u>2,430,821</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2020

	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,499,143	710,000	15,021	2,224,164
Current Assets	246,529	-	33,339	279,868
Current Liabilities	(24,851)	-	-	(24,851)
	<u>1,720,821</u>	<u>710,000</u>	<u>48,360</u>	<u>2,479,181</u>

The Trustees have designated funds the income of which will provide for maintenance of the Campsite.

21. MOSTY LEA MILL

This freehold site including the Mill pool and a considerable acreage of long leasehold new and ancient woodland adjoining it was transferred to the Charity in 1999.

In view of the obligations associated with the Mill the arrangements included receipt of a grant of £120,000 from Stafford Borough Council of which part was to be spent on capital items and the balance was invested so that the income from the investment provides an annual offset against the revenue costs of the property. In the meantime, the balance of the restricted fund is earning interest and the fund is charged with applicable costs.

22. TAXATION AND CONTROL

The Charity is exempt from taxation on any income or capital gains. The Charity is controlled by the Trustees.

23. CAPITAL COMMITMENTS

There are no formal Capital Commitments at the end of the financial year.