

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Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.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		181,061	12,932	193,993	340,291	365	340,656
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		(283,147)	-	(283,147)	(331,582)	(4,617)	(336,199)
NET INCOME/ (EXPENDITURE)		(102,086)	12,932	(89,154)	8,709	(4,252)	4,457
NET MOVEMENT IN FUNDS		-	-	-	8,709	(4,252)	4,457
RECONCILIATION OF FUNDS							
Total funds brought forward		2,532,907	35,428	2,568,335	2,524,198	39,680	2,563,878
TOTAL FUNDS CARRIED FORWARD	19/20	2,430,821	48,360	2,479,181	2,532,907	35,428	2,568,335

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 31 st 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.