

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		<u>224,240</u>	<u>133</u>	<u>224,373</u>	<u>181,061</u>	<u>12,932</u>	<u>193,993</u>
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		<u>(305,377)</u>	<u>(3,270)</u>	<u>(308,647)</u>	<u>(283,147)</u>	<u>-</u>	<u>(283,147)</u>
NET INCOME/ (EXPENDITURE)		<u>(81,137)</u>	<u>(3,137)</u>	<u>(84,274)</u>	<u>(102,086)</u>	<u>12,932</u>	<u>(89,154)</u>
NET MOVEMENT IN FUNDS		<u>(81,137)</u>	<u>(3,137)</u>	<u>(84,274)</u>	<u>(102,086)</u>	<u>12,932</u>	<u>(89,154)</u>
RECONCILIATION OF FUNDS							
Total funds brought forward		<u>2,430,821</u>	<u>48,360</u>	<u>2,479,181</u>	<u>2,532,907</u>	<u>35,428</u>	<u>2,568,335</u>
TOTAL FUNDS CARRIED FORWARD	19/20	<u><u>2,349,684</u></u>	<u><u>45,223</u></u>	<u><u>2,394,907</u></u>	<u><u>2,430,821</u></u>	<u><u>48,360</u></u>	<u><u>2,479,181</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 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.