

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, Gretta 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.

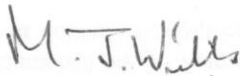
We continue to maintain and improve the buildings in the Charity's portfolio. Projects have been completed to ensure that all buildings comply with current fire and electrical safety regulations. The Charity recognises that the site must be able to react to the changing needs of its customers, and the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

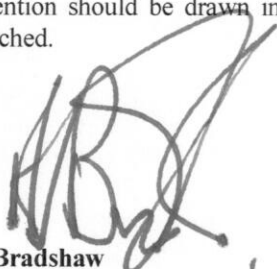
Independent examiner's statement

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>2,77,230</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.