

**KIBBLESTONE DISTRICT SCOUT COUNCIL**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31st December 2024**

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2024

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

**Charity Number** 524533

**President** The Lord Mayor of Stoke-on-Trent

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

### Trustee Board

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

<b>Ex-Officio</b>	District Chair	James Lewis
	District Lead Volunteer	Clive Leader
	District Treasurer	Simon Gough

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

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

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

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

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

**Independent Examiners** Bradshaws, Chartered Accountants.

**Bankers** Unity Trust Bank

## **KIBBLESTONE DISTRICT SCOUT COUNCIL**

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

#### **Structure, governance and management**

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

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

#### **Trustees' responsibilities statement**

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources of the Charity for that year. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

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

## **KIBBLESTONE DISTRICT SCOUT COUNCIL**

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

#### **Risk management**

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

#### **Volunteers and gifts in kind**

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

#### **Objectives, public benefit and activities**

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

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

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

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

Public benefit – Fulfilling this purpose benefits the public by:

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

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

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

## **KIBBLESTONE DISTRICT SCOUT COUNCIL**

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

#### **Achievements and performance**

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

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

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

#### **Financial Review**

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

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

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

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

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

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

## **KIBBLESTONE DISTRICT SCOUT COUNCIL**

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

#### **Reserves Policy**

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

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

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

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

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

#### **Investment policy**

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

#### **Extent of dependence on donors**

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

#### **Plans for future periods**

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

## **KIBBLESTONE DISTRICT SCOUT COUNCIL**

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

#### **Plans for future periods (continued)**

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

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

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

#### **Reporting Accountants**

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

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

**James Lewis**  
**Chairman**

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

**A Bradshaw**  
**For and on behalf of Bradshaws Limited**  
Chartered Accountants  
21<sup>st</sup> May 2025

2 Well House Barns  
Chester Road  
Bretton  
Chester CH4 0DH



# KIBBLESTONE DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st December 2024

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

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

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

James Lewis  
Chairman

Simon Gough  
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 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

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

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

##### **Tangible Fixed Assets**

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

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

Campsite buildings and infrastructure - 50 years

Plant and machinery - 3 to 10 years

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

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

##### **Investment properties**

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

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

##### **Stocks**

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

##### **Incoming resources**

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

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

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

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

#### Resources expended

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

### 2. CASH FLOW STATEMENT

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

### 3. VOLUNTARY INCOME

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

### 4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 5. INVESTMENT INCOME

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

### 6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

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

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 8. COSTS OF CHARITABLE ACTIVITIES

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

### 9. COSTS TO THE CHARITY OF SUPPORT

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

### 10. INVESTMENT EXPENDITURE

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

### 11. TRUSTEES REMUNERATION AND EXPENSES

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 12. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

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

Particulars of employees:

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

2024	2023
13	11

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

### 13. TANGIBLE FIXED ASSETS

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

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 14. INVESTMENTS

#### Movement in market value

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

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

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

### 15. STOCKS

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

### 16. DEBTORS

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

### 17. CREDITORS: Amounts falling due within one year

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

### 18. RESTRICTED INCOME FUNDS

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



# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2024 (continued)

### 19. UNRESTRICTED INCOME FUNDS

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

### 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2024	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,348,678	710,000	10,574	2,069,252
Current Assets	205,199	-	31,495	236,694
Current Liabilities	(98,595)	-	-	(98,595)
	<u>1,455,282</u>	<u>710,000</u>	<u>42,069</u>	<u>2,207,351</u>

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

### 21. MOSTY LEA MILL

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

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

### 22. TAXATION AND CONTROL

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

### 23. CAPITAL COMMITMENTS

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

### 24. FINANCIAL INSTRUMENT

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