

Charity registration number 303471 (England and Wales)

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr DP Harris	
	Ms J Grant	
	Mr DJ Everest	
	Mr NB Patel	
	Ms CJ Kirkpatrick	
	Mr AR Hogben	
	Mr K Ridgway	
	Mr N Gearing	
	Mr JP Lucas	
	Mr PA Betts	(Appointed 4 October 2025)
	Mr T Llewellyn	(Appointed 27 January 2026)
Charity registration	England and Wales	303471
Principal address	Kent Scouts Activity Centre Lower Grange Farm Sandling Maidstone Kent ME14 3DA	
Auditor	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	

KENT COUNTY SCOUT COUNCIL

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KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011, the Charities SORP (FRS 102) (second edition), "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (March 2018).

Objectives and activities

The purpose of Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their promise.

The close liaison between County Lead Volunteer and District Lead Volunteers typifies the support provided for leaders, as do the links between Local Training Managers and the Scout Districts. The County Team also provide activities and equipment which are not available at local level, and try to give as many young people as possible the opportunity to participate in such activities, and to develop new skills.

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We are convinced that Scouting provides relevant activities for young people, thereby benefitting the public at large. Although modest subscriptions and low charges for extra activities should encourage membership, places for new members may not always be available due to a shortage of leaders, or to the current leaders' existing heavy commitments; a shortage of suitable premises or locations for meetings and other activities can also be a problem.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

Scouting in Kent continues to provide varied and exciting activities for the young people in Scouting to experience including but not limited to climbing, archery, and micro-lighting for all age groups. During the year, Kent Scouts continued to provide a diverse programme for young people and adult volunteers across the County. These included Cubs Big Day Out at Leeds Castle, Explorers Big Weekend, Howlett's Takeover Weekend and Tremendous 2025, alongside a range of water and outdoor activities including Scouts Paddle and Plunge. The County also supported wider participation and development through Jamboree on the Air (JOTA) and the Squirrel Christmas Trail.

Alongside the youth programme, the County continued to support and develop its volunteers through initiatives such as Leaders Weekend and the Learning, Engagement, and Action Day (L.E.A.D.). The breadth of activity delivered throughout the year demonstrates the continued commitment of Kent Scouts to providing high-quality opportunities for young people, while supporting the volunteers who make these experiences possible. The Trustees would like to thank all those who gave their time, expertise, and support throughout the year.

Lower Grange Farm had an exceptional year in 2025/26, achieving its best ever year for income. This is a particularly positive result and demonstrates that the continued investment and development of the site is translating into increased usage and stronger income generation for Kent Scouts. The expansion of activities and facilities, together with a growing programme of residential stays, camping, adventurous activities and County events, has enabled LGF to welcome more young people and groups throughout the year.

The results achieved this year provide a strong foundation for further development, helping to ensure LGF remains a sustainable and attractive centre for Scouting across Kent.

A particular highlight of the year was the successful delivery of KIJ 2025, held from 2-9 August 2025. The event brought together thousands of young people from many different countries for a week of adventure and international friendship with a programme offering a multitude of different activities, alongside evening entertainment and cultural experiences. KIJ 2025 provided young people with opportunities to develop confidence, teamwork, leadership, and practical skills, while also giving our adult volunteers valuable opportunities to contribute to and support a major international Scouting event. The Trustees recognise the considerable planning, commitment, and hard work of the volunteers and staff involved in making KIJ 2025 such a significant success for Kent Scouts.

Financial review

The accounts for the year ended 31 March 2026 show total income of £2.98m in 2025/26 compared to £1.06m in 2024/25.

Income from donations and legacies increased from £10.7k in 2024/25 to £83.4k in 2025/26 thanks to some capital grant funding awards this year.

Income from charitable activities has increased from £0.7m in 2024/25 to £2.4m in 2025/26. Kent Scouts' primary source of funding is the annual membership subscriptions received, in addition to other events such as the Kent International Jamboree which occurs every four years and fell within this financial year providing much of the increase in income shown in the accounts for the period.

Other trading activities income increased from £284k in 2024/25 to £430k in 2025/26 as Lower Grange Farm continued, as in previous years, to go from strength to strength reflecting the hard work that goes in to running the site, attracting new customers and maintaining existing customer loyalty.

Total expenditure increased in-line with the rise in income, up from £1.1m in 2024/25 to £2.6m in 2025/26, again mainly driven by KIJ 2025. The Charity held total fund balances at 31 March 2026 of £2.74m. Of these fund balances £0.02m are represented by restricted funds, £2.04m by designated funds, and £0.68m in general unrestricted reserves. Designated funds include a fixed asset fund of £1m which represents the value of the Charity's tangible fixed assets. All other designated funds are either expected to be utilised in due course or represent costs to cover any unforeseeable events.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Reserves policy

During the previous year Trustees reviewed the Charity's reserves policy, and increased this to cover 6 months of no income which is estimated at £200,000 to cover unforeseen circumstances, and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised, and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

Plans for future periods

Looking ahead, Kent Scouts will continue to invest in opportunities that provide young people with memorable experiences both within the County and internationally.

A particular focus will be the 26th World Scout Jamboree in Poland in 2027, where Kent has secured three full units, ensuring strong representation from Kent Scouts at this major international event. International opportunities will continue to form an important part of the County's programme, alongside a growing programme of County events, activities, and development opportunities for young people and volunteers.

Lower Grange Farm will also continue to develop as a key activity and income-generating asset for Kent Scouts. Following its record income during 2025/26, further investment will focus on enhancing the range of activities available to make the site even more attractive to Scout groups and other users. The installation of a new Fun Wall is the next planned development, adding another exciting activity to the already extensive range available at the Farm. These continued improvements will help Lower Grange Farm attract more visitors, increase income, and ensure that the benefits of investment in the site continue to support Scouting across Kent.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Kent County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Kent County Scout Council is a trust established under its own rules, which are common to all Scouts.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr DP Harris

Ms J Grant

Mr DJ Everest

Mr NB Patel

Ms CJ Kirkpatrick

Mr AM Bates

(Resigned 31 March 2026)

Mr J Martin

(Resigned 31 March 2026)

Mr AR Hogben

Mr K Ridgway

Mr N Gearing

Mr JP Lucas

Miss A Childs

(Resigned 31 March 2026)

Mr PA Betts

(Appointed 4 October 2025)

Mr T Llewellyn

(Appointed 27 January 2026)

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Recruitment and appointment of trustees

The Trustees are appointed in accordance with these rules at the Annual General Meeting, either by election or by approval of their nomination; other trustees may be co-opted during the year to serve until the next Annual General Meeting. Most trustees have previously served as trustees of Scout Groups or Districts and are therefore already familiar with trustee responsibilities and with the governing documents.

The Kent County Scout Council is responsible for providing leadership, advice and support for all the Scout Districts in Kent and, through them, all the Scout Groups in the County. The County Office at Sandling near Maidstone co-ordinates the flow of information to and from all the Scout Districts and Groups. Volunteer leaders in the County Team organise agreed programmes for leader training, activities and events; they also publicise and promote Scouting. The officers have the necessary authority for day-to-day management but the ultimate responsibilities for general administration, including employment and legal compliance, rest with the Trustees.

The Trustees have identified the major risks to which they believe the County is exposed; these have been reviewed, and systems are in place to mitigate them.

The Trustees thank all leaders who provide so much time and effort for the benefit of young people who are members. We also thank everyone who help Scouting in less visible ways and all those who have provided funds, goods and services for the development of Lower Grange Farm.

Statement of trustees' responsibilities

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

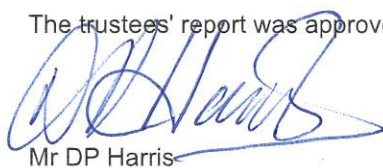
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Kent Scouts and of the incoming resources and application of resources of the Kent Scouts for that year.

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

The trustees' report was approved by the Board of Trustees.



Mr DP Harris
Trustee



Mr NB Patel
Trustee

8 September 2026

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of Kent County Scout Council (the 'Kent Scouts') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Kent Scouts in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Kent Scouts's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Kent Scouts's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. . These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team;

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework, in which the charity operates and how the charity complies with that legal and regulatory framework*
- inquired with management and those charged with governance about their own identification and assessment of the risks and irregularities, including any known actual, suspected or alleged instances of fraud*
- discussed with management and those charged with governance any non-compliance with laws and regulations and how fraud might occur including assessments of how and where the financial statements may be susceptible to fraud.*

The risk of management override of controls was also considered an area of potential misstatement due to fraud. Audit procedures performed included testing of manual journal entries and other adjustments and evaluating the business rational in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

For and on behalf of Robson Laidler Accountants Limited, Statutory Auditor
Chartered Accountants
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England
8 September 2026

Robson Laidler Accountants Limited is eligible for appointment as auditor of the Kent Scouts by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes				
Income from:					
Donations and legacies	3	1,739	81,661	83,400	10,672
Charitable activities	4	2,425,544	-	2,425,544	725,224
Other trading activities	5	430,884	-	430,884	284,266
Investments	6	40,368	-	40,368	43,884
Total income		<u>2,898,535</u>	<u>81,661</u>	<u>2,980,196</u>	<u>1,064,046</u>
Expenditure on:					
Charitable activities	7	<u>2,560,220</u>	<u>6,497</u>	<u>2,566,717</u>	<u>1,142,343</u>
Total expenditure		<u>2,560,220</u>	<u>6,497</u>	<u>2,566,717</u>	<u>1,142,343</u>
Net income/(expenditure)		338,315	75,164	413,479	(78,297)
Transfers between funds		<u>76,000</u>	<u>(76,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds	9	414,315	(836)	413,479	(78,297)
Reconciliation of funds:					
Fund balances at 1 April 2025		<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>	<u>2,407,977</u>
Fund balances at 31 March 2026		<u>2,724,357</u>	<u>18,802</u>	<u>2,743,159</u>	<u>2,329,680</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KENT COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes			
Income from:				
Donations and legacies	3	756	9,916	10,672
Charitable activities	4	725,224	-	725,224
Other trading activities	5	284,266	-	284,266
Investments	6	43,884	-	43,884
Total income		<u>1,054,130</u>	<u>9,916</u>	<u>1,064,046</u>
Expenditure on:				
Charitable activities	7	<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>
Total expenditure		<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>
Net income/(expenditure) and movement in funds		<u>(86,585)</u>	<u>8,288</u>	<u>(78,297)</u>
Reconciliation of funds:				
Fund balances at 1 April 2024		<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>
Fund balances at 31 March 2025		<u><u>2,310,042</u></u>	<u><u>19,638</u></u>	<u><u>2,329,680</u></u>

KENT COUNTY SCOUT COUNCIL

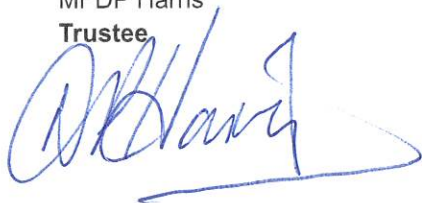
BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	13		1,733,584		1,556,052
Current assets					
Debtors	14	955,485		1,436,776	
Cash at bank and in hand		1,696,813		2,303,744	
		<u>2,652,298</u>		<u>3,740,520</u>	
Creditors: amounts falling due within one year	15	<u>(1,642,723)</u>		<u>(2,966,892)</u>	
Net current assets			<u>1,009,575</u>		<u>773,628</u>
Total assets less current liabilities			<u><u>2,743,159</u></u>		<u><u>2,329,680</u></u>
The funds of the Kent Scouts					
Restricted income funds	18		18,802		19,638
Unrestricted funds	19		2,724,357		2,310,042
			<u>2,743,159</u>		<u>2,329,680</u>

The financial statements were approved by the trustees on 8 September 2026

Mr DP Harris
Trustee



Mr NB Patel
Trustee



KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(415,022)		729,615
Investing activities					
Purchase of tangible fixed assets		(232,277)		(31,475)	
Investment income received		40,368		43,884	
Net cash (used in)/generated from investing activities			(191,909)		12,409
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(606,931)		742,024
Cash and cash equivalents at beginning of year			2,303,744		1,561,720
Cash and cash equivalents at end of year			1,696,813		2,303,744

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Kent County Scout Council is a charity registered in England and Wales, registration number 303471. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912 (as amended);
- 2) The Policy, Organisation and Rules of The Scout Association (POR);
- 3) Constitution of the Kent County Scout Council dated 20 September 2016.

The charity's registered office is the Kent Scouts Activity Centre, Lower Grange Farm, Grange Lane, Maidstone, Kent, ME14 3DA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Kent Scouts's Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). Kent Scouts is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kent Scouts. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Kent Scouts has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Kent Scouts.

1.4 Income

Income is recognised when the Kent Scouts is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kent Scouts has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Kent Scouts has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Scout equipment	25% Straight line
Other equipment	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kent Scouts reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Kent Scouts has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Kent Scouts's balance sheet when the Kent Scouts becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kent Scouts's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kent Scouts is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kent Scouts's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	1,739	110	1,849	(4,591)	9,916	5,325
Grants	-	81,551	81,551	5,347	-	5,347
	<u>1,739</u>	<u>81,661</u>	<u>83,400</u>	<u>756</u>	<u>9,916</u>	<u>10,672</u>
Grants						
Cobtree Trust	-	-	-	4,825	-	4,825
Reconnect - County Fun Day	-	-	-	522	-	522
Nominet	-	5,551	5,551	-	-	-
Energy for Tomorrow	-	75,000	75,000	-	-	-
NDA - Nuclear Restoration Service	-	1,000	1,000	-	-	-
	<u>-</u>	<u>81,551</u>	<u>81,551</u>	<u>5,347</u>	<u>-</u>	<u>5,347</u>

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Lower Grange Farm		
Lower Grange Farm activities	601,789	469,790
Scouting		
Sectional Groups	32,532	22,887
Global	123,193	152,430
Duke of Edinburgh	14,789	15,297
Badges	425	516
Other adventurous activities	79,228	64,304
Kent International Jamboree	1,573,588	-
	<u>2,425,544</u>	<u>725,224</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Lower Grange Farm rental income and venue hire	213,324	103,487
Membership subscriptions	217,560	180,779
	<u> </u>	<u> </u>
Other trading activities	430,884	284,266
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	40,368	43,884
	<u> </u>	<u> </u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

7 Expenditure on charitable activities

	Lower Grange Farm 2026 £	Scouting 2026 £	Total 2026 £	Lower Grange Farm 2025 £	Scouting 2025 £	Total 2025 £
Direct costs						
Staff costs	298,695	86,853	385,548	261,362	102,484	363,846
Depreciation and impairment	31,376	23,369	54,745	29,712	3,000	32,712
Lower Grange Farm activities	310,034	-	310,034	336,730	-	336,730
Sectional groups	-	29,988	29,988	-	32,291	32,291
Global events	-	121,723	121,723	-	156,017	156,017
Duke of Edinburgh	-	10,197	10,197	-	15,119	15,119
Badges	-	122	122	-	339	339
Other adventurous activities	-	83,212	83,212	-	85,306	85,306
District leadership, advice and support	-	79,761	79,761	-	102,105	102,105
Kent International Jamboree	-	1,473,865	1,473,865	-	-	-
	<u>640,105</u>	<u>1,909,090</u>	<u>2,549,195</u>	<u>627,804</u>	<u>496,661</u>	<u>1,124,465</u>
Share of support and governance costs (see note 8)						
Support	-	6,331	6,331	-	9,091	9,091
Governance	-	11,191	11,191	-	8,787	8,787
	<u>640,105</u>	<u>1,926,612</u>	<u>2,566,717</u>	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>
Analysis by fund						
Unrestricted funds	640,105	1,920,115	2,560,220	626,176	514,539	1,140,715
Restricted funds	-	6,497	6,497	1,628	-	1,628
	<u>640,105</u>	<u>1,926,612</u>	<u>2,566,717</u>	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>

8 Support costs allocated to activities

	2026 £	2025 £
Trustee expenditure	6,331	9,091
Governance costs	11,191	8,787
	<u>17,522</u>	<u>17,878</u>
Analysed between:		
Scouting	<u>17,522</u>	<u>17,878</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8 Support costs allocated to activities

(Continued)

	2026 £	2025 £
Governance costs comprise:		
Audit fees	7,925	7,616
Legal and professional	3,266	1,171
	<u>11,191</u>	<u>8,787</u>

9 Net movement in funds

2026
£

2025
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,925	7,616
Depreciation of owned tangible fixed assets	54,745	32,712
	<u></u>	<u></u>

10 Trustees

During the year ended 31 March 2026 none of the Trustees (or any persons connected with them) received any or other benefits (2025 : £Nil).

During the year ended 31 March 2026, expenses totalling £5,575 (2025: £7,779) were reimbursed or paid directly to 5 Trustees (2025: 8 Trustees), in respect of travel and subsistence.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Employees	<u>24</u>	<u>18</u>

Employment costs

	2026 £	2025 £
Wages and salaries	350,668	338,209
Social security costs	27,890	19,403
Other pension costs	6,990	6,234
	<u>385,548</u>	<u>363,846</u>

Due to the way the charity operates the trustees consider that they are the only key management personnel and since no trustee has been remunerated nor received any benefits during the year then there are no key management personnel disclosures to include (2025: £Nil).

There were no employees whose annual remuneration was more than £60,000.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2025	1,763,322	259,249	190,131	2,212,702
Additions	100,611	131,666	-	232,277
At 31 March 2026	1,863,933	390,915	190,131	2,444,979
Depreciation and impairment				
At 1 April 2025	230,318	252,359	173,973	656,650
Depreciation charged in the year	18,337	23,369	13,039	54,745
At 31 March 2026	248,655	275,728	187,012	711,395
Carrying amount				
At 31 March 2026	1,615,278	115,187	3,119	1,733,584
At 31 March 2025	1,533,004	6,890	16,158	1,556,052

Included within freehold property is freehold land at cost of £897,555 (2025: £897,555), which has not been depreciated.

14 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	579,939	1,160,325
Other debtors	41,974	197
Prepayments and accrued income	333,572	276,254
	955,485	1,436,776

15 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Deferred income	16	1,602,854	2,930,615
Trade creditors		17,406	16,801
Other creditors		13,683	11,016
Accruals		8,780	8,460
		1,642,723	2,966,892

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Deferred income

	2026 £	2025 £
Other deferred income	1,602,854	2,930,615

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	1,602,854	2,930,615

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	2,930,615	1,202,360
Released from previous periods	(2,930,615)	(1,202,360)
Resources deferred in the year	1,602,854	2,930,615
Deferred income at 31 March 2026	1,602,854	2,930,615

17 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,990	6,234

Kent Scouts operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kent Scouts in an independently administered fund.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Barry Thomas	946	-	(946)	-	-
IT Development	174	5,551	(5,551)	-	174
Energy For Tomorrow	-	75,000	-	(75,000)	-
Nuclear Restoration Service	-	1,000	-	(1,000)	-
Dean Harding	18,518	110	-	-	18,628
	<u>19,638</u>	<u>81,661</u>	<u>(6,497)</u>	<u>(76,000)</u>	<u>18,802</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Barry Thomas	946	-	-	-	946
IT Development	174	-	-	-	174
Dean Harding	10,230	9,916	(1,628)	-	18,518
	<u>11,350</u>	<u>9,916</u>	<u>(1,628)</u>	<u>-</u>	<u>19,638</u>

Restricted funds are held for the following purposes:

Barry Thomas - Fund represents donations received to help disadvantaged Scouts to attend major events and Jamborees.

IT Development - Fund represents a grant received to improve information technology systems at Lower Grange Farm.

Dean Harding - Fund represents a grant received to enable disadvantaged young people to visit Disneyland in Florida.

Energy for Tomorrow - Fund represents a capital grant received to install solar panels & other eco-friendly heating facilities at Lower Grange Farm.

Nuclear Restoration Service - Fund represents a capital grant received to purchase equipment for Conningbrook.

Transfers to unrestricted represent where the grants awarded to fund capital additions have been spent.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Fixed asset fund	1,556,052	156,277	(54,745)	76,000	1,733,584
Kent International Jamboree, & World Scout Jamboree leaders fund	104,650	-	-	-	104,650
Growth, & development initiatives fund	109	-	-	-	109
Emergency designated fund	100,000	-	-	100,000	200,000
Freemasons bursary fund	100	500	(400)	-	200
Love Where You Live fund	-	777	-	-	777
Fairman fund	-	2,000	-	-	2,000
General funds	549,131	2,738,981	(2,505,075)	(100,000)	683,037
	<u>2,310,042</u>	<u>2,898,535</u>	<u>(2,560,220)</u>	<u>76,000</u>	<u>2,724,357</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Fixed asset fund	1,557,288	31,475	(32,711)	-	1,556,052
Kent International Jamboree, & World Scout Jamboree leaders fund	104,650	-	-	-	104,650
Growth, & development initiatives fund	109	-	-	-	109
Lower Grange Farm - Development, activities, & facilities fund	73,738	-	(73,738)	-	-
Emergency designated fund	100,000	-	-	-	100,000
Freemasons bursary fund	-	500	(400)	-	100
Love Where You Live fund	913	-	(913)	-	-
General funds	559,929	1,022,155	(1,032,953)	-	549,131
	<u>2,396,627</u>	<u>1,054,130</u>	<u>(1,140,715)</u>	<u>-</u>	<u>2,310,042</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Unrestricted funds

(Continued)

Designated funds are held for the following purposes:

Fixed asset fund - This represents the net book value of the tangible fixed assets paid for from unrestricted general funds.

Kent International Jamboree fund - This represents funds held for the Kent International Jamboree occurring once every four years. The next Jamboree will be held sometime in 2029.

World Scout Jamboree leaders fund - This represents funds held to support the leaders on the World Scout Jamboree. The next Jamboree will be held in August 2027 in Poland.

Growth, & development initiatives fund - This represents funds held to support part time development officers working to grow scouting in local areas.

Lower Grange Farm - Development, activities, & facilities fund - This represents Gift Aid funds held to further the development of Lower Grange Farm.

Emergency designated fund - This represents funds held to cover emergencies and is the equivalent to the value of the reserves policy.

Freemasons Bursary fund - This represents funds held to benefit disadvantaged young people.

Love Where you Live fund - This represents funds to improve the local environment.

Fairman Fund - This represents funds donated to ease hardship.

General funds - This represents free reserves readily available to the trustees to spend as they see fit in accordance with the charity's objectives.

20 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	1,733,584	-	1,733,584
Current assets/(liabilities)	990,773	18,802	1,009,575
	<u>2,724,357</u>	<u>18,802</u>	<u>2,743,159</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,556,052	-	1,556,052
Current assets/(liabilities)	753,990	19,638	773,628
	<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

21 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

22 Cash (absorbed by)/generated from operations	2026 £	2025 £
Surplus/(deficit) for the year	413,479	(78,298)
Adjustments for:		
Investment income recognised in statement of financial activities	(40,368)	(43,884)
Depreciation and impairment of tangible fixed assets	54,745	32,712
Movements in working capital:		
Decrease/(increase) in debtors	481,291	(883,446)
Increase/(decrease) in creditors	3,592	(25,724)
(Decrease)/increase in deferred income	(1,327,761)	1,728,255
Cash (absorbed by)/generated from operations	(415,022)	729,615

23 Analysis of changes in net funds

The Kent Scouts had no material debt during the year.

