

Charity registration number 303471

**KENT COUNTY SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# KENT COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr DP Harris  
Mr JE Elliott  
Ms L Thornton  
Ms ME S Glyn-Jones  
Ms J Grant  
Mr DJ Everest  
Mr N Patel  
Ms CJ Kirkpatrick  
Mr AM Bates  
Ms E Cass  
Mr A Trill  
Mr J Martin  
Mr PA Betts  
Mr DM Harding  
Mr AR Hogben  
Mr K Ridgway  
Mr N Gearing  
Mr JP Lucas (Appointed 1 January 2023)  
Mr DW O Mabb (Appointed 8 October 2022)

### Charity number

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  
NE2 1TJ

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# KENT COUNTY SCOUT COUNCIL

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# KENT COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2023.

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 Assistant County Commissioners and Assistant District Commissioners 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 2023**

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### **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. The introduction of the Squirrel section to the Scouting family has meant that a new, younger age group have been able to be included in what Scouting has to offer and start to develop skills for life. Additionally, for adult members, training has been a focus in aiding our volunteers to secure their skills in various different areas and support them to support the young people within the County.

With the pandemic now behind us all, Scouting kickstarted the year with the Reactiv8 event held at Chatham Dockyard and followed by a number of events that took place throughout the year. In particular, KIJ, postponed from 2021 due to Covid-19, took place in August and was a great success with numerous young people from across the county, country and internationally able to get together and take part in many different and exciting opportunities.

Lower Grange Farm continued from the previous financial year to remain as busy as ever especially during the peak season months. Income for Lower Grange Farm continued to diversify with non-climbing activities now constituting the biggest share of income for Lower Grange Farm. A particular focus has been on growing school residential bookings and early years activities (for both scouting and non-scouting clients) which has been successful and produced very healthy results for the site. The LGF team have also continued throughout the year to look at new areas for growth and new activities to promote with work on providing water activities going full steam ahead.

### **Financial review**

The accounts for the year ended 31 March 2023 show total income of £1.53m compared to £720k in 2022.

Income from donations and legacies decreased from £172k in 2022 to £44k in 2023.

Income from charitable activities has increased from £429k to £1.24m as face to face scouting was able to resume during the year under review. Kent Scouts' primary source of funding is the membership subscriptions receivable from the various Districts, in addition to other events such as the Kent Internal Jamboree which occurs every four years. This year in July/August 2022 the Kent International Jamboree took place which accounts for the significant increase in income.

Other trading activities income increased from £120k to £249k as Lower Grange Farm was able to fully reopen for a full year, following Covid-19 restrictions, on 19 July 2021. This was also aided by a concerted effort at LGF to promote the site to new clients which has proved fruitful.

Total expenditure increased in-line with the increase in income, from £625k to £1.6m.

The Charity held total fund balances at 31 March 2023 of £2.02m. Of these fund balances £11k are represented by restricted funds and £1.86m by designated funds and £156k general unrestricted reserves. Designated funds include a fixed asset fund of £1.6m which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course once activities are able to resume.

### **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 £100,000 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.

# KENT COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Plans for future periods**

Growing and supporting scouting remains our main priority. Despite the effects of the pandemic in decreasing the membership there has been a bounce back and membership has grown in the latest census conducted in January 2023 compared the previous one. This growth has also been supported by the roll out of the new section, Squirrels, across the County which will provide an exciting opportunity to reach a new age group and deliver scouting to them.

# KENT COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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

Mr JE Elliott

Ms L Thornton

Ms ME S Glyn-Jones

Ms J Grant

Mr AJ Ray

(Resigned 13 April 2023)

Mr DJ Everest

Mr N Patel

Ms CJ Kirkpatrick

Mr AM Bates

Mr S Moore

(Resigned 8 October 2022)

Ms E Cass

Mr A Trill

Ms T Swift

(Resigned 31 December 2022)

Mr J Martin

Mr PA Betts

Mr DM Harding

Mr AR Hogben

Mr K Ridgway

Mr N Gearing

Mr JP Lucas

(Appointed 1 January 2023)

Mr DW O Mabb

(Appointed 8 October 2022)

Ms EV Larnder

(Appointed 8 October 2022 and resigned 29 March 2023)

Miss I Myers

(Resigned 20 December 2022)

Mr M Vinton

(Resigned 8 October 2022)

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.

# KENT COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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 DM Harding  
**Trustee**

5 September 2023

# KENT COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

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#### Opinion

We have audited the financial statements of Kent County Scout Council (the 'Kent Scouts') for the year ended 31 March 2023 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 2023 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 requirements of 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 require 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

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#### **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 is deemed to be low within the entity as the charity operate strong internal controls to 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. Manual journal entries are scrutinised by data analytics software used as part of the audit.

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.

#### **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.

# KENT COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

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**Michael T Moran BA FCA (Senior Statutory Auditor)  
for and on behalf of Robson Laidler Accountants Limited**

19 September 2023

**Statutory Auditor**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

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 2023**

### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	6,029	38,280	44,309	171,555
Charitable activities	4	1,240,320	-	1,240,320	428,705
Other trading activities	5	249,273	-	249,273	120,049
Investments	6	3,782	-	3,782	95
<b>Total income</b>		<b>1,499,404</b>	<b>38,280</b>	<b>1,537,684</b>	<b>720,404</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	-	-	-	2,895
Charitable activities	8	1,498,959	107,790	1,606,749	621,760
<b>Total expenditure</b>		<b>1,498,959</b>	<b>107,790</b>	<b>1,606,749</b>	<b>624,655</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>445</b>	<b>(69,510)</b>	<b>(69,065)</b>	<b>95,749</b>
Fund balances at 1 April 2022		2,014,819	81,120	2,095,939	2,000,190
<b>Fund balances at 31 March 2023</b>		<b>2,015,264</b>	<b>11,610</b>	<b>2,026,874</b>	<b>2,095,939</b>

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 2023**

Prior financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	71,915	99,640	171,555
Charitable activities	4	428,705	-	428,705
Other trading activities	5	120,049	-	120,049
Investments	6	95	-	95
<b>Total income</b>		620,764	99,640	720,404
<b><u>Expenditure on:</u></b>				
Raising funds	7	2,895	-	2,895
Charitable activities	8	601,130	20,630	621,760
<b>Total expenditure</b>		604,025	20,630	624,655
Gross transfers between funds		(1,064)	1,064	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		15,675	80,074	95,749
Fund balances at 1 April 2021		1,999,144	1,046	2,000,190
<b>Fund balances at 31 March 2022</b>		2,014,819	81,120	2,095,939

# KENT COUNTY SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2023

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	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,600,548		1,594,270
<b>Current assets</b>					
Debtors	15	926,376		954,660	
Cash at bank and in hand		1,091,898		1,259,278	
		<u>2,018,274</u>		<u>2,213,938</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(1,591,948)</u>		<u>(1,712,269)</u>	
Net current assets			426,326		501,669
<b>Total assets less current liabilities</b>			<u>2,026,874</u>		<u>2,095,939</u>
<b>Income funds</b>					
Restricted funds	18		11,610		81,120
<u>Unrestricted funds</u>					
Designated funds	19	1,887,829		1,870,769	
General unrestricted funds		<u>127,435</u>		<u>144,050</u>	
			<u>2,015,264</u>		<u>2,014,819</u>
			<u>2,026,874</u>		<u>2,095,939</u>

The financial statements were approved by the Trustees on 5 September 2023

Mr DP Harris  
Trustee

Mr DM Harding  
Trustee

# KENT COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(122,002)		433,451
<b>Investing activities</b>					
Purchase of tangible fixed assets		(49,160)		(12,000)	
Investment income received		3,782		95	
<b>Net cash used in investing activities</b>			(45,378)		(11,905)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(167,380)		421,546
Cash and cash equivalents at beginning of year			1,259,278		837,732
<b>Cash and cash equivalents at end of year</b>			1,091,898		1,259,278

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# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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 Accounting convention

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). The 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 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 2023

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#### 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 2023

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### 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 2023

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	6,029	-	6,029	51,535	-	51,535
Grant income	-	38,280	38,280	20,380	99,640	120,020
	<u>6,029</u>	<u>38,280</u>	<u>44,309</u>	<u>71,915</u>	<u>99,640</u>	<u>171,555</u>
<b>Grants receivable for core activities</b>						
Government grants	-	-	-	20,380	-	20,380
Cobtree Trust	-	-	-	-	9,764	9,764
Reconnect - KIJ	-	10,000	10,000	-	80,000	80,000
Reconnect - Early years	-	24,280	24,280	-	-	-
Reconnect - County fun day	-	4,000	4,000	-	-	-
Nominet	-	-	-	-	9,876	9,876
	<u>-</u>	<u>38,280</u>	<u>38,280</u>	<u>20,380</u>	<u>99,640</u>	<u>120,020</u>

### 4 Charitable activities

	Activity Centre	Scouting Activities	Total 2023	Activity Centre	Scouting Activities	Total 2022
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Lower Grange Farm activities	262,465	-	262,465	246,695	-	246,695
Sectional Groups	-	70,934	70,934	-	3,330	3,330
Global	-	72,508	72,508	-	152,539	152,539
Duke of Edinburgh	-	14,024	14,024	-	9,661	9,661
Badges	-	466	466	-	754	754
Other adventurous activities	-	22,723	22,723	-	15,726	15,726
Kent International Jamboree	-	797,200	797,200	-	-	-
	<u>262,465</u>	<u>977,855</u>	<u>1,240,320</u>	<u>246,695</u>	<u>182,010</u>	<u>428,705</u>

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Lower Grange Farm rental income and venue hire	78,797	41,113
Membership subscriptions	170,476	78,936
	<hr/>	<hr/>
Other trading activities	249,273	120,049
	<hr/> <hr/>	<hr/> <hr/>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	3,782	95
	<hr/>	<hr/>

### 7 Raising funds

	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	-	2,895
	<hr/>	<hr/>
	-	2,895
	<hr/> <hr/>	<hr/> <hr/>

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	Lower Grange Farm	Scouting	Total	Lower Grange Farm	Scouting	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Staff costs	155,401	85,916	241,317	89,095	71,564	160,659
Depreciation and impairment	39,505	3,375	42,880	37,927	29,901	67,828
Lower Grange Farm activities	159,142	-	159,142	136,849	-	136,849
Sectional Groups	-	73,002	73,002	-	12,905	12,905
Global	-	69,646	69,646	-	146,270	146,270
Duke of Edinburgh Badges	-	9,960	9,960	-	9,954	9,954
Other adventurous activities	-	4,197	4,197	-	417	417
District leadership, advice & support	-	134,664	134,664	-	29,313	29,313
Kent International Jamboree	-	71,601	71,601	-	47,747	47,747
	-	774,245	774,245	-	200	200
	<u>354,048</u>	<u>1,226,606</u>	<u>1,580,654</u>	<u>263,871</u>	<u>348,271</u>	<u>612,142</u>
Grant funding of activities (see note 9)	-	8,900	8,900	-	-	-
Share of support costs (see note 10)	-	5,155	5,155	-	3,315	3,315
Share of governance costs (see note 10)	-	12,040	12,040	-	6,303	6,303
	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>	<u>263,871</u>	<u>357,889</u>	<u>621,760</u>
<b>Analysis by fund</b>						
Unrestricted funds	354,048	1,144,911	1,498,959	257,577	343,553	601,130
Restricted funds	-	107,790	107,790	6,294	14,336	20,630
	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>	<u>263,871</u>	<u>357,889</u>	<u>621,760</u>

### 9 Grants payable

	Scouting 2023 £	2022 £
Scout Groups	8,900	-
-	<u>-</u>	<u>-</u>

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Trustee expenditure	5,155	-	5,155	3,315	-	3,315
Audit fees	-	8,120	8,120	-	5,982	5,982
Legal and professional	-	3,920	3,920	-	321	321
	<u>5,155</u>	<u>12,040</u>	<u>17,195</u>	<u>3,315</u>	<u>6,303</u>	<u>9,618</u>
Analysed between Charitable activities	<u>5,155</u>	<u>12,040</u>	<u>17,195</u>	<u>3,315</u>	<u>6,303</u>	<u>9,618</u>

Governance costs includes payments to the auditors of £8,120 (2022- £5,982) for audit fees.

### 11 Trustees

During the year ended 31 March 2023 none of the Trustees trustees (or any persons connected with them) received any or other benefits (2022 : £Nil).

During the year ended 31 March 2023, expenses totalling £5,155 (2022 : £9,878) were reimbursed or paid directly to 4 Trustees (2022 : 10 Trustees), in respect of travel and subsistence.

### 12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	<u>14</u>	<u>13</u>
<b>Employment costs</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Wages and salaries	224,723	148,714
Social security costs	12,343	9,449
Other pension costs	4,251	2,496
	<u>241,317</u>	<u>160,659</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 (2022 : £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 2023

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 14 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,739,800	255,359	139,172	2,134,331
Additions	-	-	49,160	49,160
At 31 March 2023	1,739,800	255,359	188,332	2,183,491
<b>Depreciation and impairment</b>				
At 1 April 2022	179,447	242,984	117,631	540,062
Depreciation charged in the year	16,800	3,375	22,706	42,881
At 31 March 2023	196,247	246,359	140,337	582,943
<b>Carrying amount</b>				
At 31 March 2023	1,543,553	9,000	47,995	1,600,548
At 31 March 2022	1,560,352	12,375	21,543	1,594,270

Included within Freehold Property is Freehold land at cost of £899,819 (2022 : £899,819), which has not been depreciated.

#### 15 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	429,814	780,200
Other debtors	197	-
Prepayments and accrued income	496,365	174,460
	926,376	954,660

#### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	17	1,539,371	1,684,570
Trade creditors		25,049	16,649
Other creditors		18,563	6,450
Accruals and deferred income		8,965	4,600
		1,591,948	1,712,269

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 17 Deferred income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other deferred income	1,539,371	1,684,570
	<u>                    </u>	<u>                    </u>

Deferred income is included in the financial statements as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	1,539,371	1,684,570
	<u>                    </u>	<u>                    </u>
Movements in the year:		
Deferred income at 1 April 2022	1,684,570	646,666
Released from previous periods	551,225	1,662,851
Resources deferred in the year	(696,424)	(624,947)
	<u>                    </u>	<u>                    </u>
Deferred income at 31 March 2023	1,539,371	1,684,570
	<u>                    </u>	<u>                    </u>

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>			
	<b>Balance at 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended 31 March 2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Barry Thomas	946	-	-	946
KIJ Reconnect Grant	40,000	10,000	(50,000)	-
KIJ Headstart Grant	40,000	-	(40,000)	-
IT Development	174	-	-	174
Early Years - Squirrels	-	24,280	(17,790)	6,490
Reconnect County Fun Day - Scouts	-	2,000	-	2,000
Reconnect County Fun Day - Public	-	2,000	-	2,000
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	81,120	38,280	(107,790)	11,610
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 18 Restricted funds

(Continued)

Restricted funds are held for the following purposes:

1 and 2) Wilson Trust and Barry Thomas funds represent donations received to help disadvantaged Scouts to attend major events and Jamborees.

3 and 4) KIJ reconnect and Headstart funds represent a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2022.

5) IT development represents a grant received to improve IT at Lower Grange Farm.

6) Bike Project represents a grant received to purchase bikes and storage cabins.

7) Development of Activity centre represents a grant received to develop the activity centre to accommodate residential bookings.

8) Early Years - Squirrel Groups - funds to aid promoting inclusive high quality early years learning and development in partnership with Kent Scouts.

9) Reconnect - County Fun Day Scouts - To enable a County fun day to be held in July 2023 to help our scouting membership reconnect with their pre-pandemic lives.

9) Reconnect - County Fun Day Public- To enable a County fun day to be held in August 2023 to help our scouting local communities reconnect with their pre-pandemic lives.

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Fixed asset fund	1,594,270	-	(42,881)	49,160	1,600,549
KIJ & Jamboree leaders	11,668	797,200	(774,245)	-	34,623
Growth & Development initiatives	40,000	-	-	-	40,000
Pond	1,419	-	-	37,500	38,919
LGF Activities/Development/Facilities	80,134	-	(6,396)	-	73,738
Emergency Designated Funds	100,000	-	-	-	100,000
Refectory/Residential	3,620	-	(8,184)	4,564	-
Other	39,658	-	-	(39,658)	-
	<u>1,870,769</u>	<u>797,200</u>	<u>(831,706)</u>	<u>51,566</u>	<u>1,887,829</u>

Designated funds are held for the following purposes:

1) Fixed Asset Fund - represents the net book value of the tangible assets funded from general unrestricted funds.

2) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.

3) Lower Grange Farm Activities/Facilities/Development is made up as follows:

LGF activities - a donation received to further develop Lower Grange Farm

LGF Facilities - to upgrade the facilities at Lower Grange Farm

LGF development - gift aid on a previous donation received to further the development of Lower Grange Farm

4) Emergency designated funds - funds held are the equivalent to the value of the reserves policy.

5) Pond - funds held to develop the pond on the land at Lower Grange Farm.

6) Refectory/ residential - funds held to develop the residential part of Lower Grange Farm with facilities such as bedrooms, training rooms, offices and catering.

7) KIJ /Jamboree Leaders is made up of the following :

KIJ - funds held for the Kent International Jamboree occurring once every four years. The next Jamboree is due to take place between 30 July - 6 August 2022. Jamboree Leaders - funds held to support the leaders on the World Jamboree.

8) Other funds is made up as follows:

Air rifles - a donation received to develop the shooting range and buy new air rifles

Sittingbourne and Milton district - funds held on the behalf of the Sittingbourne district

Kites - funds held in order to purchase powered kites

3D printer - funds held to purchase and maintain a 3D printer

# KENT COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 19 Designated funds

(Continued)

The donors of the income reflected in the designated funds Air Rifles, 3D Printer, LGF Activities and LGF Development expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purpose which the donor had in mind.

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

### 20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	1,600,548	-	1,600,548	1,594,270	1,594,270
Current assets/(liabilities)	414,716	11,610	426,326	420,549	501,669
	<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>	<u>2,014,819</u>	<u>2,095,939</u>

### 21 Events after the reporting date

Shortly after the year end the County sold some land it owned at Chalk for £494,000. After costs a profit of £474,416 was recognised on sale.

### 22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 23 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(69,065)	95,749
Adjustments for:		
Investment income recognised in statement of financial activities	(3,782)	(95)
Depreciation and impairment of tangible fixed assets	42,880	67,828
Movements in working capital:		
Decrease/(increase) in debtors	28,286	(954,660)
Increase in creditors	24,878	27,699
(Decrease)/increase in deferred income	(145,199)	1,684,570
<b>Cash (absorbed by)/generated from operations</b>	<u>(122,002)</u>	<u>921,091</u>

### 24 Analysis of changes in net funds

The Kent Scouts had no debt during the year.