

Charity registration number 303471

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr DP Harris
Ms L Thornton
Ms ME S Glyn-Jones
Ms J Grant
Mr DJ Everest
Mr N Patel
Ms CJ Kirkpatrick
Mr AM Bates
Mr A Trill
Mr J Martin
Mr AR Hogben
Mr K Ridgway
Mr N Gearing
Mr JP Lucas

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

KENT COUNTY SCOUT COUNCIL

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KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2024.

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 2024

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 Squirrel section, which was introduced to the Scouting family last year, has continued to grow throughout this financial year and is now an integral part of the scouting family. 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.

There were a number of events that took place during the year including, but not limited to, the Beavers section visit to Legoland, the Explorers Big Weekend and the Squirrel and Beavers Christmas Trail. From 1st to 12th August 2023 the 25th World Scout Jamboree took place in South Korea with a sizeable contingent from Kent Scouts attending. The event suffered a number of serious issues due to flooding, heatwave and poor preparation leading to health issues amongst attendees. Furthermore, due to Typhoon Khanun, the participants were evacuated from the site and a program of visits to cultural and historical sites, as well as other activities, was improvised for them.

Lower Grange Farm continued to grow from strength to strength. Income for Lower Grange Farm continued to solidify its diversification of income generation with non-climbing activities constituting to account for the biggest share of income for Lower Grange Farm. As has been the case in previous financial years, residential school bookings continued to be a significant and important aspect of income generation 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 water activities planned to soon be available as the lake is completed.

Financial review

The accounts for the year ended 31 March 2024 show total income of £1.98m compared to £1.53m in 2023.

Income from donations and legacies increased from £44k in 2023 to £46k in 2024.

Income from charitable activities has decreased from £1.24m to £1.14m. Charitable activity income is variable from year to year. 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, (last occurring in July/August 2022) whereas, in 2023/24 there was a large increase in the global events attended such as World Scout Jamboree in South Korea.

Other trading activities income increased from £249k to £275k as there was a concerted effort at LGF to promote the site to new clients which has proved fruitful.

Total expenditure remained comparable to the prior year at £1.6m.

The Charity held total fund balances at 31 March 2024 of £2.4m. Of these fund balances £11k are represented by restricted funds and £1.83m by designated funds and £559k general unrestricted reserves. Designated funds include a fixed asset fund of £1.5m which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course.

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.

Plans for future periods

Growing and supporting scouting remains, as ever, our main priority. The Grow 50 campaign, for example supported this with agreement from the Trustees that new members would not need to pay a membership fee and this meant that the County grow by 1000 new members. This was championed by Dean Harding, as County Lead Volunteer, who sadly passed away in February 2024 and whose legacy and passion for scouting in Kent will impact the County and Lower Grange Farm for many years to come.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 (Resigned 31 May 2024)

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

Ms E Cass (Resigned 7 December 2023)

Mr A Trill

Mr J Martin

Mr PA Betts (Resigned 7 October 2023)

Mr DM Harding (Deceased 28 February 2024)

Mr AR Hogben

Mr K Ridgway

Mr N Gearing

Mr JP Lucas

Mr DW O Mabb (Resigned 7 December 2023)

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 2024

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.



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Mr DP Harris
Trustee

Date: 19/09/2024
.....



.....
Mr N Gearing
Trustee

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 2024 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 2024 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

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. 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

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

Michael Thomas Moran 23-9-24

.....

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 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	35,888	10,230	46,118	44,309
Charitable activities	4	1,147,200	-	1,147,200	1,240,320
Other trading activities	5	275,442	-	275,442	249,273
Investments	6	26,976	-	26,976	3,782
Other income	7	491,736	-	491,736	-
Total income		<u>1,977,242</u>	<u>10,230</u>	<u>1,987,472</u>	<u>1,537,684</u>
Expenditure on:					
Charitable activities	8	1,595,879	10,490	1,606,369	1,606,749
Total expenditure		<u>1,595,879</u>	<u>10,490</u>	<u>1,606,369</u>	<u>1,606,749</u>
Net income/(expenditure) and movement in funds		<u>381,363</u>	<u>(260)</u>	<u>381,103</u>	<u>(69,065)</u>
Reconciliation of funds:					
Fund balances at 1 April 2023		<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>	<u>2,095,939</u>
Fund balances at 31 March 2024		<u><u>2,396,627</u></u>	<u><u>11,350</u></u>	<u><u>2,407,977</u></u>	<u><u>2,026,874</u></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 2024

Prior financial year	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	3	6,029	38,280	44,309
Charitable activities	4	1,240,320	-	1,240,320
Other trading activities	5	249,273	-	249,273
Investments	6	3,782	-	3,782
Total income		<u>1,499,404</u>	<u>38,280</u>	<u>1,537,684</u>
Expenditure on:				
Charitable activities	8	1,498,959	107,790	1,606,749
Total expenditure		<u>1,498,959</u>	<u>107,790</u>	<u>1,606,749</u>
Net income/(expenditure) and movement in funds		445	(69,510)	(69,065)
Reconciliation of funds:				
Fund balances at 1 April 2022		<u>2,014,819</u>	<u>81,120</u>	<u>2,095,939</u>
Fund balances at 31 March 2023		<u><u>2,015,264</u></u>	<u><u>11,610</u></u>	<u><u>2,026,874</u></u>

KENT COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,557,288		1,600,548
Current assets					
Debtors	16	553,330		926,376	
Cash at bank and in hand		1,561,720		1,091,898	
		<u>2,115,050</u>		<u>2,018,274</u>	
Creditors: amounts falling due within one year	17	<u>(1,264,361)</u>		<u>(1,591,948)</u>	
Net current assets			850,689		426,326
Total assets less current liabilities			<u>2,407,977</u>		<u>2,026,874</u>
Net assets excluding pension liability			<u>2,407,977</u>		<u>2,026,874</u>
The funds of the Kent Scouts					
Restricted income funds	20		11,350		11,610
Unrestricted funds			2,396,627		2,015,264
			<u>2,407,977</u>		<u>2,026,874</u>

The financial statements were approved by the trustees on 19 September 2024



Mr DP Harris
Trustee



Mr N Gearing
Trustee

KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(51,154)		(122,002)
Investing activities					
Purchase of tangible fixed assets		-		(49,160)	
Proceeds from disposal of tangible fixed assets		494,000		-	
Investment income received		26,976		3,782	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			520,976		(45,378)
Net cash used in financing activities			<u> </u>		<u> </u>
			-		-
Net increase/(decrease) in cash and cash equivalents			469,822		(167,380)
Cash and cash equivalents at beginning of year			1,091,898		1,259,278
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>1,561,720</u>		<u>1,091,898</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	6,263	-	6,263	6,029	-	6,029
Legacies receivable	-	10,230	10,230	-	-	-
Grant income	29,625	-	29,625	-	38,280	38,280
	<u>35,888</u>	<u>10,230</u>	<u>46,118</u>	<u>6,029</u>	<u>38,280</u>	<u>44,309</u>
Grants receivable for core activities						
Cobtree Trust	3,600	-	3,600	-	-	-
Reconnect - KIJ	-	-	-	-	10,000	10,000
Reconnect - Early years	-	-	-	-	24,280	24,280
Reconnect - County fun day	-	-	-	-	4,000	4,000
UK Youth Fund	24,525	-	24,525	-	-	-
Love Where You Live	1,500	-	1,500	-	-	-
	<u>29,625</u>	<u>-</u>	<u>29,625</u>	<u>-</u>	<u>38,280</u>	<u>38,280</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lower Grange Farm		
Lower Grange Farm activities	409,515	262,465
Scouting		
Sectional Groups	101,280	70,934
Global	583,307	72,508
Duke of Edinburgh	15,240	14,024
Badges	857	466
Other adventurous activities	37,001	22,723
Kent International Jamboree	-	797,200
	<u>1,147,200</u>	<u>1,240,320</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lower Grange Farm rental income and venue hire	84,599	78,797
Membership subscriptions	190,843	170,476
	<u> </u>	<u> </u>
Other trading activities	275,442	249,273
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	26,976	3,782
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	491,736	-
	<u> </u>	<u> </u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Lower Grange Farm 2024 £	Scouting 2024 £	Total 2024 £	Lower Grange Farm 2023 £	Scouting 2023 £	Total 2023 £
Direct costs						
Staff costs	213,130	93,491	306,621	155,401	85,916	241,317
Depreciation and impairment	37,997	3,000	40,997	39,505	3,375	42,880
Lower Grange Farm activities	334,956	-	334,956	159,142	-	159,142
Sectional Groups	-	112,304	112,304	-	73,002	73,002
Global	-	604,710	604,710	-	69,646	69,646
Duke of Edinburgh	-	16,262	16,262	-	9,960	9,960
Badges	-	153	153	-	4,197	4,197
Other adventurous activities	-	72,549	72,549	-	134,664	134,664
District leadership, advice & support	-	81,248	81,248	-	71,601	71,601
Kent International Jamboree	-	-	-	-	774,245	774,245
Bad debts	457	-	457	-	-	-
	<u>586,540</u>	<u>983,717</u>	<u>1,570,257</u>	<u>354,048</u>	<u>1,226,606</u>	<u>1,580,654</u>
Grant funding of activities (see note 9)	-	1,600	1,600	-	8,900	8,900
Share of support and governance costs (see note 10)						
Support	-	4,773	4,773	-	5,155	5,155
Governance	-	29,739	29,739	-	12,040	12,040
	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>
Analysis by fund						
Unrestricted funds	586,540	1,009,339	1,595,879	354,048	1,144,911	1,498,959
Restricted funds	-	10,490	10,490	-	107,790	107,790
	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>	<u>354,048</u>	<u>1,252,701</u>	<u>1,606,749</u>

9 Grants payable

	Scouting 2024 £	Scouting 2023 £
Grants to institutions:		
Scout Groups	1,600	8,900
	<u>1,600</u>	<u>8,900</u>

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KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024	2023
	£	£
Trustee expenditure	4,773	5,155
Governance costs	29,739	12,040
	<u>34,512</u>	<u>17,195</u>
Analysed between:		
Scouting	<u>34,512</u>	<u>17,195</u>
	2024	2023
	£	£
Governance costs comprise:		
Audit fees	9,105	8,120
Legal and professional	20,634	3,920
	<u>29,739</u>	<u>12,040</u>

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,105	8,120
Depreciation of owned tangible fixed assets	40,997	42,881
Profit on disposal of tangible fixed assets	(491,736)	-
	<u></u>	<u></u>

12 Trustees

During the year ended 31 March 2024 none of the Trustees (or any persons connected with them) received any or other benefits (2023 : £Nil).

During the year ended 31 March 2024, expenses totalling £1,124 (2023 : £5,155) were reimbursed or paid directly to 6 Trustees (2023 : 4 Trustees), in respect of travel and subsistence.

13 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Employees	<u>17</u>	<u>14</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	285,613	224,723
Social security costs	15,603	12,343
Other pension costs	5,405	4,251
	<u>306,621</u>	<u>241,317</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 (2023 : £Nil).

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

14 Taxation

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

15 Tangible fixed assets

	Freehold land and buildings £	Scout equipment £	Other equipment £	Total £
Cost				
At 1 April 2023	1,739,800	255,359	188,332	2,183,491
Disposals	(2,264)	-	-	(2,264)
At 31 March 2024	<u>1,737,536</u>	<u>255,359</u>	<u>188,332</u>	<u>2,181,227</u>
Depreciation and impairment				
At 1 April 2023	196,247	246,359	140,336	582,942
Depreciation charged in the year	16,800	3,000	21,197	40,997
At 31 March 2024	<u>213,047</u>	<u>249,359</u>	<u>161,533</u>	<u>623,939</u>
Carrying amount				
At 31 March 2024	<u>1,524,489</u>	<u>6,000</u>	<u>26,799</u>	<u>1,557,288</u>
At 31 March 2023	<u>1,543,553</u>	<u>9,000</u>	<u>47,995</u>	<u>1,600,548</u>

Included within Freehold Property is Freehold land at cost of £897,555 (2023 : £899,819), which has not been depreciated.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	460,647	429,814
Other debtors	197	197
Prepayments and accrued income	92,486	496,365
	<u>553,330</u>	<u>926,376</u>

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	18	1,202,360	1,539,371
Trade creditors		41,893	25,049
Other creditors		11,758	18,563
Accruals and deferred income		8,350	8,965
		<u>1,264,361</u>	<u>1,591,948</u>

18 Deferred income

	2024	2023
	£	£
Other deferred income	<u>1,202,360</u>	<u>1,539,371</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	<u>1,202,360</u>	<u>1,539,371</u>
Movements in the year:		
Deferred income at 1 April 2023	1,539,371	1,684,570
Released from previous periods	(1,539,371)	(696,424)
Resources deferred in the year	<u>1,202,360</u>	<u>551,225</u>
Deferred income at 31 March 2024	<u>1,202,360</u>	<u>1,539,371</u>

19 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>5,405</u>	<u>4,251</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Retirement benefit schemes

(Continued)

The 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.

20 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 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Barry Thomas	946	-	-	946
IT Development	174	-	-	174
Early Years - Squirrels	6,490	-	(6,490)	-
Reconnect County Fun Day - Scouts	2,000	-	(2,000)	-
Reconnect County Fun Day - Public	2,000	-	(2,000)	-
Dean Harding Fund	-	10,230	-	10,230
	<u>11,610</u>	<u>10,230</u>	<u>(10,490)</u>	<u>11,350</u>

Previous year:

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
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>81,120</u>	<u>38,280</u>	<u>(107,790)</u>	<u>11,610</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

(Continued)

Restricted funds are held for the following purposes:

- 1) Barry Thomas - funds represent donations received to help disadvantaged Scouts to attend major events and Jamborees.
- 2) and 3) KIJ reconnect and Headstart - funds represent a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2026.
- 4) IT development - represents a grant received to improve IT at Lower Grange Farm.
- 5) Early Years - Squirrel Groups - funds to aid promoting inclusive high quality early years learning and development in partnership with Kent Scouts.
- 6) 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.
- 7) 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.
- 8) Dean Harding Fund - To enable disadvantaged young people to visit Disneyland Florida.

21 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Fixed asset fund	1,600,549	-	(43,261)	-	1,557,288
KIJ & Jamboree leaders	34,623	-	70,027	-	104,650
Growth & Development initiatives	40,000	-	(39,891)	-	109
Pond LGF	38,919	11,262	(50,181)	-	-
Activities/Development/Facilitie	73,738	-	-	-	73,738
Emergency Designated Funds	100,000	-	-	-	100,000
Cobtree Trust	-	3,600	(3,600)	-	-
UK Youth Fund	-	24,525	(24,525)	-	-
Love Where You Live Fund	-	1,500	(587)	-	913
General funds	127,435	1,936,355	(1,503,861)	-	559,929
	<u>2,015,264</u>	<u>1,977,242</u>	<u>(1,595,879)</u>	<u>-</u>	<u>2,396,627</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
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 initiaitives	40,000	-	-	-	40,000
Pond	1,419	-	-	37,500	38,919
LGF					
Activities/Development/Facilitie	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)	-
General funds	144,050	702,204	(667,253)	(51,566)	127,435
	<u>2,014,819</u>	<u>1,499,404</u>	<u>(1,498,959)</u>	<u>-</u>	<u>2,015,264</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) 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 in 2026. Jamboree Leaders - funds held to support the leaders on the World Jamboree.

7) Cobtree Trust Fund - funding received to improve facilities fort he benefit of the young people.

8) UK Youth Fund - funding received to provide youth activities and residentials for disadvantaged young people.

9) Love Where you Live fund - funding received to improve the local environment.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted 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.

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,557,288	-	1,557,288
Current assets/(liabilities)	839,339	11,350	850,689
	<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>
	<u><u>2,396,627</u></u>	<u><u>11,350</u></u>	<u><u>2,407,977</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,600,548	-	1,600,548
Current assets/(liabilities)	414,716	11,610	426,326
	<u>2,015,264</u>	<u>11,610</u>	<u>2,026,874</u>
	<u><u>2,015,264</u></u>	<u><u>11,610</u></u>	<u><u>2,026,874</u></u>

23 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	381,102	(69,065)
Adjustments for:		
Investment income recognised in statement of financial activities	(26,976)	(3,782)
Gain on disposal of tangible fixed assets	(491,736)	-
Depreciation and impairment of tangible fixed assets	40,997	42,880
Movements in working capital:		
Decrease in debtors	373,046	28,286
Increase in creditors	9,424	24,878
(Decrease) in deferred income	(337,011)	(145,199)
Cash absorbed by operations	<u>(51,154)</u>	<u>(122,002)</u>

25 Analysis of changes in net funds

The Kent Scouts had no material debt during the year.