KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st December 2025

KIBBLESTONE DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2025

The Trustees present their Annual Report and Financial Statements for the year ended 31st December 2025. These have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2025 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Objectives and Activities

The aim of Kibblestone District Scout Council is to support young people to promote their development and empower them to make a positive contribution to society. It does this by operating Kibblestone Adventure Centre. Operations are based on the values of Scouting and complying with the strict safeguarding and safety policies of the Scout Association.

Kibblestone Adventure Centre delivers high quality residential informal educational experiences that encourage young people to positively develop self-confidence, citizenship and good life skills. Through a range of adventurous activities and play. Staff and volunteers motivate visitors to have fun, become friends and learn about themselves in our stunning outdoor environment. Every experience aims to inspire people to enjoy a healthy lifestyle, and a positive approach to life, whilst creating memories that last a lifetime. We aim to develop skills for life.

The Adventure Centre is a 98-acre campsite located in Staffordshire. The site has several accommodation blocks ranging in size and enough space to accommodate 2,000 campers. The site provides a wide range of adventurous and team building activities to suit groups of all ages and abilities.

The facilities are made available to members of the Scout Movement and to other organisations that have similar activities to Scouting and which have controls comparable with the safeguarding and safety policies of The Scout Association. From time to time, it makes facilities available to community and corporate organisations to generate funds to support the charitable aims and objectives where this does not detract from the principal activity and all safeguarding and safety policies are followed. It also manages a small portfolio of investment properties in Hanley to generate additional income to support the Adventure Centre.

The Charitable objectives are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. These meet the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

These objectives comply with the key principles of public benefit set by the Commission as follows:

> Identifiable benefit – Scouts' purpose is to help young people achieve their full potential as individuals, as responsible citizens and as members of their local, national and international communities.
>
> Public benefit – this benefits the public by:
> - Equipping young people with essential skills like teamwork, communication and leadership
> - Fostering personal growth and social responsibility
> - Contributing to a more positive and engaged citizenry

Achievements and Performance

The Charity continued to deliver programmes for young people from Scouting and Guiding organisations, schools and other youth and sports groups. Activity was at a lower level than the previous year due to the withdrawal of National Citizen Service (NCS) scheme which had contributed significantly to occupancy in the previous year. There was, however, encouraging growth in core campsite occupancy and activities. Visiting groups occupied accommodation units for 359 nights (2024: 467 nights) whilst they utilised the site's facilities and a total of 4835 nights (2024: 4065 nights) were spent with us by tented campers. During the year we were pleased to welcome larger bookings from local Scout Districts, the Muslim Scout Association and the Rebels Explorer Scouts.

Some comments from visiting groups were:

- Trentham Scouts – "Kibblestone is more than just a campsite; it is a hub for personal growth. What truly sets Kibblestone apart is the incredible variety of activities on offer. The friendly and well-trained instructors create a safe environment for everyone."
- Eastfield School – "We were immediately impressed by the expansive grounds, the variety of activities and the welcoming atmosphere. Our visit to Kibblestone aligned beautifully with our wider educational goals. It provided a safe and stimulating environment where our pupils could build resilience, strengthen relationships and develop independence. The impact on our young people was profound."
- 3rd Ashby Guides – "Our guide unit spent a very enjoyable and fun time at Kibblestone. The girls enjoyed the space that the site offers and the activities we took part in learning essential life skills and teamwork".

Alongside the delivery of activity programmes, essential maintenance of the facilities and site environment has continued. A new three-year fixed price energy contract was entered into during the year which will provide certainty of future costs.

Financial Review

The full financial position is disclosed in the attached Financial Statements.

Unrestricted funds at the year-end were £1,969,052 (2024: £2,165,282). The negative movement was primarily due to a devaluation of investment properties of £204,000 (2024: £nil). Underlying operations generated a surplus to unrestricted funds of £7,770 (2024: £13,319).

Total unrestricted fund income in 2025 was down by £81,937 to £393,966 (2024: £475,903), a decrease of 17% due primarily to the loss of NCS related income.

Unrestricted fund resources expended in the year decreased by £76,388 to £386,196 (2024 £462,584) before the £204,000 property devaluation, reflecting lower levels of activity together with cost efficiencies.

At the year-end the restricted income funds value has decreased from £42,609 in 2024 to £40,788 through a depreciation charge and other operating expenses.

Financial Review (Contd)

Total Net Assets at 31st December 2025 were £2,009,839 (2024: £2,207,351) and comprised of the following main items:

- Tangible fixed assets of £1,316,275 (2024: £1,359,252) decreased by £42,997 which relates to the depreciation charge of £61,473 being only partially set off by £18,476 of capital expenditure.

- Two small investment properties were sold in the year for gross proceeds of £131,000. The remaining two larger investment properties were valued at 31 December 2025 by Louis Taylor Limited at £375,000. As a result, the value of investment properties reduced from £710,000 in 2024 to £375,000 in 2025. The write down in valuation of £204,000 was charged to expenditure on unrestricted funds in the year.

- Debtors have reduced from £25,537 in 2024 to £12,791 in 2025 as a result of lower levels of occupancy towards the year end.

- The balance of cash at bank and in hand increased by £141,872 to £347,775 (2024: £205,902) mainly as a result of disposal of investment properties.

- Creditors at the year-end were £48,393 (2024: £98,595). The reduction was driven by lower levels of deposits for future bookings and utilisation of provisions for certain repair liabilities.

The Trustees have examined the Charity's requirements for reserves. The key risks relate to the uncertainties of weather, loss of key customers and unexpected maintenance costs. These could cause income to fall or costs to rise and require a deficit to be financed until such time as new business can be secured or costs reduced. The policy established is that unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') after any required designations should exceed any deficit likely to be incurred. The Trustees interpret this target to be a level of free reserves equivalent of six months historic cash expenses.

As at the Balance Sheet date the level of free reserves was £277,777 (2024: £96,030). This balance is equivalent to 10 months historic cash expenses (2024: 3 months). The increase is primarily due to the disposal of investment properties and as a result the trustees are of the opinion that the free reserves are now sufficient to comply with the policy.

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

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

Bookings from Scouts, schools and other youth groups are relatively strong but higher levels are required to ensure adequate income to fund operations over the long term. To this end, the management team continue to focus on improving the customer experience and developing offers to grow occupancy during historically underutilised periods in the winter months and on weekdays generally bringing the benefits of the Charity's activities to yet more young people. Maintenance investment in the site and facilities will continue to ensure they remain both attractive and safe.

Plans for Future Periods

Marketing efforts are being stepped up with particular focus on increasing awareness in the schools' market and ensuring repeat school bookings where possible. Increased focus is also being brought on grant application opportunities to fund capital improvements and maintenance. A new modular accommodation block has been acquired and is being fitted out to deliver the higher levels of amenity desired by certain parts of the market. A "tented village" is also being created to offer a convenient camping option for visitors who do not wish to use their own equipment. These initiatives will widen the base of young people able to benefit from activities at Kibblestone.

The charity closed 2025 with a strong free reserve position. Medium term plans are for operations to remain broadly cash neutral, so reserves are expected to remain adequate and for the charity to continue as a going concern for the foreseeable future.

The team is looking forward to 2027 which will mark the centenary of the opening of the site. Many exciting activities are being planned to mark the occasion which will increase occupancy at the site and build awareness with the charity's communities in general.

Structure, Governance and Management

The key governing document for Charity is the Scout Association's Policy, Organisation and Rules ("POR"). This is supplemented by the District Constitution.

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

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

Structure, Governance and Management (Contd)

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

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

Much of the adult leadership and support for the Charity is received on a voluntary basis and many of these adults do not claim any expenses. The Charity is grateful for this contribution without which it could not function.

The Site Adventure Support Team deliver many hours of support – leading adventurous activities, providing catering, staffing the shop, maintaining the site, supporting our customers and moving the charity forward. Volunteering is the heart and soul of Kibblestone. We thank them for their commitment, skills, effort and making Kibblestone what it is.

Reference and Administration Details

Charity Commission for England and Wales registration number: 524533

Trustee Board: Under Charity Legislation the Trustees of Kibblestone District Scout Council are the Trustee Board and the names of those serving at the date of approval of this report (together with the numbers of meetings attended) were:

Clive Leader attended 6. Jonathan Bailey, (appointed on the 17th July 2025), James Lewis and David Smith attended 5. Roger Bannard, (appointed on the 24th November 2025) and Simon Gough attended 4. Adrian Bloor, (appointed on the 11th June 2025), Jackie Brocklehurst, Shay Norman and Naomi Wood attended 3.

Ex-Officio members – James Lewis (Chair), Clive Leader (Lead Volunteer), Simon Gough (Treasurer).

Members nominated by Scout Districts – Adrian Bloor (Newcastle-under-Lyme), Shay Norman (Potteries North), David Smith (Three Towns).

Right of Attendance at meetings: Staffordshire County Scout Lead Volunteer, Staffordshire County Scout Chair and Lead Volunteers of the Potteries North, Three Towns and Newcastle under Lyme Scout Districts.

Contact Details: Post - Kibblestone Adventure Centre, Oulton, Stone, ST15 8UJ
Phone - 01785 813407
Website - www.kibblestone.org
Email - manager@kibblestone.org
Facebook – Kibblestone International Scout Campsite

Independent Examiners: Bradshaws, Chartered Accountants.

Bankers: Unity Trust Bank

Reference and Administration Details (Continued)

Sustainability

We relish the opportunity to support young people in valuing the natural environment and developing positive attitudes to delivering sustainable experiences whilst on site, at home and through life. We are working with a professional recycling company to advance our recycling experience and developing communications that help all customers to reduce the environmental impact of their stay with us and take those good habits back to their wider footprint. We manage 98 acres of woodland and grassland and seek to find way we can use these assets to showcase bio-diversity, good practice and encouraging young people to cherish the natural environment.

Appointment of Independent Examiners

A resolution for the re-appointment of Bradshaws Limited, Chartered Accountants as the independent examiners will presented to the Annual General Meeting.

Approval of Trustees Report

This report was Approved by the Trustees on 3rd June 2026 and is signed on their behalf by:

James Lewis
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

KIBBLESTONE DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 16.

Responsibilities and basis of report

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

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

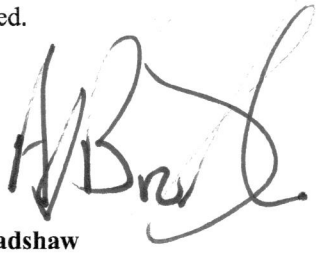
Independent examiner's statement

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

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

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

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



A Bradshaw
For and on behalf of Bradshaws Limited
Chartered Accountants
3rd June 2026

2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

KIBBLESTONE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:							
Incoming resources:							
Donations and legacies	3	9,167	-	9,167	1,635	-	1,635
Other trading activities	4	49,219	-	49,219	59,691	-	59,691
Investment Income	5	58,131	-	58,131	59,589	-	59,589
Charitable activities	6	277,449	-	277,449	354,988	-	354,988
TOTAL		393,966	-	393,966	475,903	-	475,903
EXPENDITURE ON:							
Raising funds:							
Fundraising trading	7	46,756	-	46,756	49,482	-	49,482
Charitable activities	8	349,038	1,281	350,319	367,446	943	368,389
Investments	10	(9,598)	-	(9,598)	45,656	-	45,656
TOTAL		386,196	1,281	387,477	462,584	943	463,527
NET INCOME/ (EXPENDITURE)		7,770	(1,281)	6,489	13,319	(943)	12,376
Revaluation of Investment Properties		(204,000)	-	(204,000)	-	-	-
NET MOVEMENT IN FUNDS		(196,230)	(1,281)	(197,511)	13,319	(943)	12,376
RECONCILIATION OF FUNDS							
Total funds brought forward		2,165,282	42,069	2,207,351	2,151,963	43,012	2,194,975
TOTAL FUNDS CARRIED FORWARD	19/20	1,969,052	40,788	2,009,840	2,165,282	42,069	2,207,351

The notes on pages 10 to 17 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31st December 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	**13**		1,316,275		1,359,252
Investments	**14**		375,000		710,000
			1,691,275		2,069,252
CURRENT ASSETS					
Stocks	**15**	6,390		5,255	
Debtors	**16**	12,791		25,537	
Cash at bank and in hand		347,776		205,902	
		366,957		236,694	
LIABILITIES					
Creditors falling due within one year	**17**	(48,392)		(98,595)	
NET CURRENT ASSETS			318,565		138,099
NET ASSETS			2,009,840		2,207,351
THE FUNDS OF THE CHARITY					
Restricted income funds	**18**		40,788		42,069
Unrestricted income funds - includes revaluation reserve of £375,000 (2024: £710,000)	**19**		1,969,052		2,165,282
TOTAL CHARITY FUNDS			2,009,840		2,207,351

These financial statements were approved by the Trustee Board on the 3rd June 2026 and are signed on their behalf by:

James Lewis
Chairman

Simon Gough
Treasurer

The notes on pages 10 to 17 form part of these financial statements

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

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

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

Tangible Fixed Assets

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

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

Campsite buildings and infrastructure - 50 years
Plant and machinery - 3 to 10 years

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

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

Investment properties

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

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

Stocks

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

Incoming resources

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

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

Resources expended

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

2. CASH FLOW STATEMENT

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

3. VOLUNTARY INCOME

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2025 £**	Unrestricted Funds	Restricted Funds £	Total Funds 2024 £
Donations	9,167	-	9,167	1,635	-	1,635

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2025 £**	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Campsite Shop Sales	19,718	-	19,718	21,287	-	21,287
Corporate Bookings	29,501	-	29,501	38,404	-	38,404
	49,219	-	49,219	59,691	-	59,691

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds	Restricted Funds £	Total Funds 2024 £
Investment Property Rents	48,353	-	48,353	54,621	-	54,621
Bank Interest Receivable	4,638	-	4,638	893	-	893
Building Society Interest Receivable	1,468	-	1,468	415	-	415
Income Office Rent	3,672	-	3,672	3,660	-	3,660
	58,131	-	58,131	59,589	-	59,589

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds	Restricted Funds £	Total Funds 2024 £
Grants and government support	1,235	-	1,235	5,500	-	5,500
Campsite Rents, Fees and Hire	275,220	-	275,220	349,313	-	349,313
Other Income	994	-	994	175	-	175
	277,449	-	277,449	354,988	-	354,988

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

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2025**	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	**£**	**£**	£	£	£
Shop Costs	12,066	-	12,066	13,665	-	13,665
Camp Staff Costs (note 11)	15,667	-	15,677	16,143	-	16,143
Water, Rent & Rates	728	-	728	820	-	820
Insurance	1,117	-	1,117	1,132	-	1,132
Power	3,813	-	3,813	3,803	-	3,803
Repairs & Renewals	2,759	-	2,759	3,150	-	3,150
Motor expenses	759	-	759	920	-	920
Communications and Computer Costs	359	-	359	338	-	338
Printing, Stationery & Adverts	172	-	172	203	-	203
Support costs	1,142	-	1,142	1,117	-	1,117
Professional Fees	807	-	807	571	-	571
Bookkeeping	905	-	905	1,020	-	1,020
Accountancy & Audit fees	272	-	272	258	-	258
Bank fees & Interest	216	-	216	149	-	149
Subscriptions	24	-	24	84	-	84
Depreciation	5,951	-	5,951	6,108	-	6,108
	46,756	-	46,756	49,482	-	49,482

8. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds	**Restricted Funds**	**Total Funds 2025**	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	**£**	**£**		£	£
Staff (Note 11)	158,338	-	158,338	164,757	-	164,757
Water, Rent and Rates	6,791	-	6,791	7,459	-	7,459
Power	35,329	242	35,571	34,590	-	34,590
Repairs and Renewals	25,547	190	25,737	28,647	-	28,647
Insurance	10,421	-	10,421	10,293	-	10,293
Motor	7,079	-	7,079	8,367	-	8,367
Communications and Computer Costs	3,348	-	3,348	3,076	-	3,076
Print, Stationery and Advertising	1,606	-	1,606	1,850	-	1,850
Depreciation	54,672	849	55,521	54,615	943	55,558
Activity Cost	7,261	-	7,261	3,858	-	3,858
Membership Fees	227	-	227	766	-	766
Support Costs (Note 9)	10,659	-	10,659	10,161	-	10,161
Bookkeeping	8,439	-	8,439	9,277	-	9,277
Independent examination Fees	2,534	-	2,534	2,349	-	2,349
Bank Charges	2,015	-	2,015	1,354	-	1,354
Professional Fees	7,526	-	7,526	5,196	-	5,196
Event Costs	301	-	301	463	-	463
Provision for bad debts	-	-	-	9,286	-	9,286
Catering	6,946	-	6,946	11,084	-	11,084
	349,038	1,281	350,319	367,446	943	368,389

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025 (continued)

9. INVESTMENT EXPENDITURE

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2025 £**	Unrestricted Funds	Restricted Funds £	Total Funds 2024 £
Rates	16	-	16	710	-	710
Insurance	3,553	-	3,553	7,821	-	7,821
Repairs & Renewals	(14,286)	-	(14,286)	20,307	-	20,307
Power	(2,355)	-	(2,355)	3,014	-	3,014
Professional Fees	3,474	-	3,474	13,804	-	13,804
	(9,598)	-	(9,598)	45,656	-	45,656

10. TRUSTEES REMUNERATION AND EXPENSES

Certain immaterial amounts were reimbursed to Trustees in the year for out of pocket expenses or as a direct reimbursement of monies personally settled for charitable expenditure. No Trustees received any remuneration during the year (2024: Nil)

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025 £	2024 £
Wages and Salaries	163,586	169,275
Social Security Costs	17,068	13,221
Social Security – Employers Allowance	(10,500)	(5,000)
Employers pension costs	3,851	3,404
	174,005	180,900

Allocated as follows:

	2025 £	2024 £
Fundraising Trading	15,667	16,143
Charitable Activities	158,338	164,757
	174,005	180,900

Particulars of employees:

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

2025	2024
8	13

No employee received emoluments of more than £60,000 during the year (2024 – nil). The key management personnel of the charity comprised of the Operations Manager and Ex-officio members of the Trustee Board. The total employee benefits of the key management personnel of the Trust were £53,162 (2024: £54,746).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Total £
COST OR VALUATION			
At 1st January 2025	1,901,499	413,337	2,314,836
Additions	4,250	14,246	18,496
At 31st December 2025	1,905,749	427,583	2,333,332
DEPRECIATION			
At 1st January 2025	621,357	334,227	955,583
Charge for the year	38,115	23,358	61,473
At 31st December 2025	659,472	357,585	1,017,057
NET BOOK VALUE			
At 31st December 2025	1,246,277	69,998	1,316,275
At 31st December 2024	1,280,141	79,110	1,359,251

13. INVESTMENTS

Movement in market value

	2025 £
Market value at 1st January 2025	710,000
Disposal proceeds	(131,000)
Deficit on Revaluation	(204,000)
Market value at 31st December 2025	375,000

No records exist of the historical cost of investment properties. The properties were valued in the year to 31st December 2025 by Louis Taylor Limited, Chartered Surveyors on an open market basis and in accordance with the accounting policies.

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

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025 (continued)

14. STOCKS

	2025	2024
	£	£
Stock	6,390	5,255

15. DEBTORS

	2025	2024
	£	£
Activity Debtors	3,401	14,926
Other Debtors and Prepayments	9,390	10,611
	12,791	25,537

16. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Activity Creditors	(4,349)	27,277
Accruals and deferred income	47,397	64,853
Other Taxes and Social Security	5,344	6,466
	48,392	98,596

17. RESTRICTED INCOME FUNDS

	Balance at 1st Jan 2025	Incoming Resources	Outgoing Resources	Balance at 31st Dec 2025
	£	£	£	£
Mosty Lea Mill Fund	24,840	-	(432)	24,840
Ralph Waley International Fund	8,745	-	-	8,745
Capital Building Fund	8,484	-	(849)	7,635
Restricted Funds	42,069	-	(1,281)	40,788

KIBBLESTONE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st December 2025 (continued)

18. UNRESTRICTED INCOME FUNDS

	Balance at 1st Jan 2025 £	Incoming resources £	Outgoing Resources £	Loss on Revaluation £	Transfer £	Balance at 31st Dec 2025 £
Designated Fund	710,000	-	-	(204,000)	(131,000)	375,000
General Funds	1,455,282	393,966	(386,196)	-	131,000	1,594,052
Unrestricted Funds	2,165,282	393,966	(386,196)	(204,000)	-	1,969,052

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31st December 2025	General Fund £	Designated Fund £	Restricted Fund £	Total Funds £
Tangible Fixed Assets	1,306,550	375,000	9,725	1,691,275
Current Assets	335,894	-	31,063	366,957
Current Liabilities	(48,392)	-	-	(48,392)
	1,594,052	375,000	40,788	2,009,840

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

20. MOSTY LEA MILL

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

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

21. TAXATION AND CONTROL

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

22. CAPITAL COMMITMENTS

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

23. FINANCIAL INSTRUMENT

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