

**KIBBLESTONE DISTRICT SCOUT COUNCIL**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2019**

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019

The Trustees present their annual report and the unaudited financial statements for the year ended 31<sup>st</sup> December 2019.

The financial statements have been prepared to give a "true and fair" view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on the 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1st April 2005 which has been withdrawn.

**Charity Number** 524533

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

**Vice Presidents** The Mayor of Newcastle-under-Lyme, Mr K Adams, Mrs G Bloor, Mr S Broadhurst, Mr W Burt, Mr K B Ellis, Mr A Hart, Mr T R Mardling, Mrs S Meachem, Mr P W Shemilt, Mrs R F Thys, Dr V B Thys and Mr G Wiggins

### Executive Committee

Under Charity Legislation the Trustees of the District Scout Council are the Executive Committee and the names of those who served since the last Annual General Meeting in June 2018 are detailed below.

|                   |                         |  |
|-------------------|-------------------------|--|
| <b>Ex-Officio</b> | District Chairman       | Mr M J Deakin (until 31 December 2019) |
|                   | District Chair (acting) | Mr M Willis (from 31 January 2020)     |
|                   | District Commissioner   | Mr C Leader                            |
|                   | District Secretary      | Miss K L Stevens                       |
|                   | District Treasurer      | Mr J A Capper                          |
|                   | District SAS Manager    | Mr S F Fern                            |

**Elected Members** Mr C Greatbatch  
Mr M Willis

### District Commissioner's Nominations

Mr T Mason

### District Commissioners of the Districts Nominations

|                          |                |
|--------------------------|----------------|
| Newcastle District       | Mr G Baddeley  |
| Potteries North District | Mrs M Lawrence |
| Three Towns District     | Mr N Moss      |

### District Commissioners of the Districts Young Person Nomination

Imogen Boote

|                        |                       |                |
|------------------------|-----------------------|----------------|
| <b>Invited Members</b> | Manager of Operations | Mr A R Dudley  |
|                        | Bookkeeper/Accountant | Miss K Stevens |

**Right of Attendance** County Commissioner  
County Chairman

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019 (continued)

|                              |  |
|------------------------------|--|
| <b>Campsite</b>              | Kibblestone International Scout Camp, Oulton, Stone, ST15 8UJ<br>Tel: 01785 813407 |
| <b>Independent Examiners</b> | Bradshaws, Chartered Accountants.  |
| <b>Bankers</b>               | Unity Trust Bank   |
| <b>Solicitors</b>            | Myers & Co. Solicitors of Stoke on Trent   |

### Structure, governance and management

The key governing document throughout the reporting period for this Charity is the Scout Association's Policy, Organisation and Rules ("PO&R"). This has been supplemented by a specially adapted Constitution since 2<sup>nd</sup> June 2015 to recognise that this is a special District under "PO&R".

The Executive Committee detailed above, which meets quarterly, administers the Charity. There are sub-committees including a Management and Finance Team, Health and Safety Team and a Campsite Operations Team which meet more regularly and deal with the day to day issues.

### Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

# **KIBBLESTONE DISTRICT SCOUT COUNCIL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019 (continued)**

### **Risk management**

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

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

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

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

The aim of Kibblestone District Scout Council is to support young people in the District, help to give them skills for life and promote their development, empowering them to make a positive contribution to society. The facilities of the District enable us to actively pursue this aim through operating Kibblestone International Scout Camp. This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, taking responsibility and making choices, undertaking new and challenging activities and making and living their Scout Promise.

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

We comply with two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit - The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society. This benefit is directly linked to the Purpose of Scouting.
2. Public benefit - Scouting is a national Movement open to young people aged 6-25, and adults. Full membership is restricted to young people and adults who are willing to make the Scout Promise. Any private benefits of Scouting are incidental.

The principal activity of the Kibblestone District Scout Council is to operate and develop Kibblestone International Scout Campsite at Oulton, near Stone, in Staffordshire and manage the property portfolio in Hanley all for the benefit of members of the Scout Movement.

In addition, Kibblestone District Scout Council may, with the prior consent of the Districts, provide support to the Districts and the Groups. It may also make available the facilities of Kibblestone to other members of the Scout Movement and to any organisation that has similar activities to Scouting which complies with the strict Safeguarding and Safety Policies of The Scout Association.

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019 (continued)

### Achievements and performance

Kibblestone campsite was used throughout the year by Stoke-on-Trent and Newcastle Districts, Staffordshire County Scouts and many other scout groups from around the UK and overseas. The site was host to several large District events this year, and also provided the venue for the Baden Powell Scouts AGM.

Other customers included the Girl Guides, youth groups and corporate customers who used the venue for educational field studies, development and training – amongst these are High Adventure, the Prince's Trust, Rotary, Chernobyl Children and Duke of Edinburgh Award groups.

Schools and colleges that used the site include Landauforte colleges, Stoke-on-Trent College, Finham Park, Humberstone Junior Academy, Ellis Guilford, and Oulton First School.

We have continued to improve the buildings and estate grounds. We installed lighting along Copeland Drive and completed the installation of WiFi in the Cub Lair and RCTC. The RCTC main dormitory was divided into smaller rooms in response to feedback from customers. Two outdoor classrooms were installed and the windows of the Rover Den were replaced. The site's water infrastructure was mapped and work to replace and improve it continues. The renovation of the renamed Dale Centre is now in its second phase, with the generous support of the Dale family

The maintenance and improvement of the buildings in the Charity's portfolio is key to continuing success.

### Financial Review

The full financial position is disclosed in the attached accounts. Our general fund (known as an unrestricted fund) shows an excess of incoming resources over resources expended of £8,709 (2018: (£51,444)). The trustees aim to at least balance the cash generated from operations with the level of capital expenditure in any one year.

The total incoming resources value in 2019 was up by £72,408 at £340,656 (2018: £68,248), an increase of 27%.

Total resources expended in the year increased by £13,501 compared to 2018. Charitable activity expenditure increased by £8,365 while expenditure on fundraising activities increased by £5,135 due to higher campsite shop sales and purchases. The total resources expended in 2019 was £336,199 (2018: £322,698), representing a year on year increase of 4.2%.

The Net Asset position at 31st December 2019 was represented by the following main items:

- Tangible assets of £1,519,820 (2018: £1,545,788) relates to the purchase of £33,546 of new assets and with an offsetting depreciation charge of £59,514.
- Investments were not revalued last year and have remained at £710,000 (2018: £710,000).
- Debtors have decreased by £6,144 from £15,452 in 2018 to £21,596 in 2019.
- The balance of cash at bank and in hand was slightly higher in 2019, £342,876 (2018: £312,024).
- Creditors at the year-end of £38,997 (2018: £30,461).

At the year-end the restricted income funds value has fallen from £39,680 in 2018 to £35,428 in 2019 as we continue to use up our Mosty Lea Mill Fund. As a result of our excess of income over expenditure our unrestricted income funds increased to £2,532,907 (2018: £2,524,198). The movement in Net Assets of £8,709 represents a 3.5% increase year on year.

# **KIBBLESTONE DISTRICT SCOUT COUNCIL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019 (continued)**

### **Reserves Policy**

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

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

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

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

Although the charity, along with many other businesses and charities, never imagined that a global virus could have such a serious effect on so many healthy organisations, we are relieved that we were carrying sufficient reserves to get us through the global and local lockdowns. A priority for the future will be to rebuild our reserves to their pre-pandemic level as soon as possible.

As at the Balance Sheet date the level of free reserves is £318,108 (2018: £284,936). This is considered sufficient in accordance with the above policy.

### **Investment policy**

The Scout Association's PO&R sets out the manner in which the funds of the Division may be invested. The Division has some investment property which is professionally managed and which produces annual rental income that is used in the furtherance of charitable objectives. The remaining funds are kept as short term deposits in accordance with PO&R.

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

The Charity is not dependent on any particular donors but the Trustees are very appreciative of all who have donated in support of the Charity's activities. Special thanks are given to the Dale family for their continued support of the refurbishment of the Dale Shelter, Awards for All, Tesco Bags of Help, the Co-operative Foundation and JCB.

### **Plans for future periods**

At the time of writing this report, the world is dealing with the COVID-19 pandemic and the site is closed to visitors. Face-to-face Scouting and Guiding was suspended in March 2020 and is not expected to recommence until at least September 2020. All bookings through to September have been cancelled and all face-to-face fundraising opportunities have been lost. The tenants of the investment properties are also not trading and the Trustees are working to support the tenants to reduce the risk of future rental income losses.

During lockdown and in preparing to reopen, the safety of the campsite staff and customers and the security of the site are of utmost importance and the Trustees and management team are focused on ensuring this is not compromised. When we do reopen, the safety and wellbeing of our customers and visitors will be included in these priorities. There was no indication of when virus control measures would be lifted. The site will be ready to reopen and to address new ways of working with the support of the staff and volunteers. New income streams are being considered so that the Charity might minimise the effect of the control measures on income whilst never compromising workplace health and safety responsibilities and our customer care.

# **KIBBLESTONE DISTRICT SCOUT COUNCIL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2019 (continued)**

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

When it is possible, we aim to continue to increase midweek business by attracting schools through the Learning Outside the Classroom accreditation. We will continue to develop volunteer opportunities through corporate volunteer schemes and to increase fundraising activities and opportunities.

Projects due for completion at Kibblestone during the coming year are the fitting out of the extension to the Cub Lair to provide night toilets and separate Leader bathroom facilities and the installation of a new toilet and shower block on the Boys' Field. The refurbishment of the Dale Centre will continue with the addition of a kitchen and improved washing and toilet facilities.

The carpark, roads and pathways around the site will continue to be improved and extended to enhance accessibility.

We will continue to maintain and improve the buildings in the Charity's portfolio. A key focus during the next few years will be the surveying of the existing buildings. The Charity recognises that the site must be able to react to the changing needs of its customers, and the existing buildings will be adapted to allow us to do that.

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

### **Reporting Accountants**

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

The Trustees report was approved by the Trustees on 1<sup>st</sup> June 2020 signed on their behalf by:-

**Mr M Deakin**  
**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 31<sup>st</sup> December 2019 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 ICAEW, 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 J Bradshaw**  
**For and on behalf of Bradshaws Limited**  
Chartered Accountants  
1<sup>st</sup> June 2020

2 Well House Barns  
Chester Road  
Bretton  
Chester CH4 0DH



# KIBBLESTONE DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31<sup>st</sup> DECEMBER 2019

|  | Note         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Unrestricted<br>Funds 2018<br>£ | Restricted<br>Funds 2018<br>£ | Total Funds<br>2018<br>£ |
|--|--------------|----------------------------|--------------------------|--------------------------|---------------------------------|-------------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>     |              |                            |                          |                          |                                 |                               |                          |
| Incoming resources:                    |              |                            |                          |                          |                                 |                               |                          |
| Donations and legacies                 | 3            | 6,617                      | 196                      | 6,813                    | 5,551                           | 120                           | 5,671                    |
| Other trading activities               | 4            | 24,484                     | -                        | 24,484                   | 15,905                          | -                             | 15,905                   |
| Investments                            | 5            | 58,663                     | 169                      | 58,832                   | 64,226                          | 169                           | 64,395                   |
| Charitable activities                  | 6            | 250,527                    | -                        | 250,527                  | 182,277                         | -                             | 182,277                  |
| <b>TOTAL</b>                           |              | <b>340,291</b>             | <b>365</b>               | <b>340,656</b>           | <b>267,959</b>                  | <b>289</b>                    | <b>268,248</b>           |
| <b>EXPENDITURE ON:</b>                 |              |                            |                          |                          |                                 |                               |                          |
| Raising funds:                         |              |                            |                          |                          |                                 |                               |                          |
| Fundraising trading                    | 7            | (14,594)                   | -                        | (14,594)                 | (9,458)                         | -                             | (9,458)                  |
| Charitable activities                  | 8            | (316,988)                  | (4,617)                  | (321,605)                | (309,945)                       | (3,295)                       | (313,240)                |
| <b>TOTAL</b>                           |              | <b>(331,582)</b>           | <b>(4,617)</b>           | <b>(336,199)</b>         | <b>(319,403)</b>                | <b>(3,295)</b>                | <b>(322,698)</b>         |
| <b>NET INCOME/<br/>(EXPENDITURE)</b>   |              | <b>8,709</b>               | <b>(4,252)</b>           | <b>4,457</b>             | <b>(51,444)</b>                 | <b>(3,006)</b>                | <b>(54,450)</b>          |
| <b>NET MOVEMENT IN FUNDS</b>           |              | <b>8,709</b>               | <b>(4,252)</b>           | <b>4,457</b>             | <b>(51,444)</b>                 | <b>(3,006)</b>                | <b>(54,450)</b>          |
| <b>RECONCILIATION OF FUNDS</b>         |              |                            |                          |                          |                                 |                               |                          |
| Total funds brought forward            |              | 2,524,198                  | 39,680                   | 2,563,878                | 2,575,642                       | 42,686                        | 2,618,328                |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b> | <b>18/19</b> | <b>2,532,907</b>           | <b>35,428</b>            | <b>2,568,335</b>         | <b>2,524,198</b>                | <b>39,680</b>                 | <b>2,563,878</b>         |

The notes on pages 10 to 16 form part of these financial statements

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## BALANCE SHEET

AS AT 31<sup>st</sup> DECEMBER 2019

|   |      | 2019     |           | 2018     |           |
|---|------|----------|-----------|----------|-----------|
|   | Note | £        | £         | £        | £         |
| <b>FIXED ASSETS</b>   |      |          |           |          |           |
| Tangible assets   | 12   |          | 1,519,820 |          | 1,545,788 |
| Investments   | 13   |          | 710,000   |          | 710,000   |
|   |      |          | 2,229,820 |          | 2,255,788 |
| <b>CURRENT ASSETS</b>   |      |          |           |          |           |
| Stocks  | 14   | 13,040   |           | 11,075   |           |
| Debtors   | 15   | 21,596   |           | 15,452   |           |
| Cash at bank and in hand  |      | 342,876  |           | 312,024  |           |
|   |      | 377,512  |           | 338,551  |           |
| <b>LIABILITIES</b>  |      |          |           |          |           |
| Creditors falling due within one year   | 16   | (38,997) |           | (30,461) |           |
| <b>NET CURRENT ASSETS</b>   |      |          |           |          |           |
|   |      |          | 338,515   |          | 308,090   |
| <b>NET ASSETS</b>   |      |          |           |          |           |
|   |      |          | 2,568,335 |          | 2,563,878 |
| <b>THE FUNDS OF THE CHARITY</b>   |      |          |           |          |           |
| Restricted income funds   | 17   |          | 35,428    |          | 39,680    |
| Unrestricted income funds -<br>includes revaluation reserve of<br>£710,000 (2018: £710,000) | 18   |          | 2,532,907 |          | 2,524,198 |
| <b>TOTAL CHARITY FUNDS</b>  |      |          |           |          |           |
|   |      |          | 2,568,335 |          | 2,563,878 |

These financial statements were approved by the members of the committee on the 1<sup>st</sup> June 2020 and are signed on their behalf by:

**M Deakin**  
Chairman

**J Capper**  
Treasurer

The notes on pages 10 to 16 form part of these financial statements

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019

#### 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

Although an estimated value is included for the freehold of Kibblestone Scout Camp buildings and infrastructure based on insurance values these assets are on land that was gifted to the Scout Council with express covenants not to be sold or used other than for Scouting activities. Similarly the property at Mosty Lea Mill has to be used for Scouting activities. No value has been put on the 84 acres of Campsite land.

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

##### **Investment properties**

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

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

##### **Stocks**

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

##### **Incoming resources**

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

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

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

#### Resources expended

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

### 2. CASH FLOW STATEMENT

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

### 3. VOLUNTARY INCOME

|           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Unrestricted<br>Funds | Restricted<br>Funds<br>£ | Total Funds<br>2018<br>£ |
|-----------|----------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|
| Donations | 6,617                      | 196                      | 6,813                    | 5,551                 | 120                      | 5,671                    |
|           | <u>6,617</u>               | <u>196</u>               | <u>6,813</u>             | <u>5,551</u>          | <u>120</u>               | <u>5,671</u>             |

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

|                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2018<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|
| Campsite Shop Sales | 24,484                     | -                        | 24,484                   | 15,905                     | -                        | 15,905                   |
|                     | <u>24,484</u>              | <u>-</u>                 | <u>24,484</u>            | <u>15,905</u>              | <u>-</u>                 | <u>15,905</u>            |

**KIBBLESTONE DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)**

**5. INVESTMENT INCOME**

|                                      | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2019<br/>£</b> | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2018<br/>£</b> |
|--------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| Investment Property Rents            | 57,109                              | -                                 | 57,109                            | <b>63,176</b>                 | -                                 | <b>63,176</b>                     |
| Bank Interest Receivable             | 859                                 | 169                               | 1,028                             | <b>600</b>                    | <b>169</b>                        | <b>769</b>                        |
| Building Society Interest Receivable | 695                                 | -                                 | 695                               | <b>450</b>                    | -                                 | <b>450</b>                        |
|                                      | <u>58,663</u>                       | <u>169</u>                        | <u>58,832</u>                     | <u><b>64,226</b></u>          | <u><b>169</b></u>                 | <u><b>64,395</b></u>              |

**6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

|                               | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2019<br/>£</b> | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2018<br/>£</b> |
|-------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|
| Grants                        | 10,000                              | -                                 | 10,000                            | -                             | -                                 | -                                 |
| Campsite Rents, Fees and Hire | 188,168                             | -                                 | 188,168                           | <b>179,194</b>                | -                                 | <b>179,194</b>                    |
| Other Income                  | 52,359                              | -                                 | 52,359                            | <b>3,083</b>                  | -                                 | <b>3,083</b>                      |
|                               | <u>250,527</u>                      | <u>-</u>                          | <u>250,527</u>                    | <u><b>182,277</b></u>         | <u>-</u>                          | <u><b>182,277</b></u>             |

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

|                 | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2019<br/>£</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2018<br/>£</b> |
|-----------------|-------------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Shop Costs      | 14,335                              | -                                 | 14,335                            | <b>9,458</b>                        | -                                 | <b>9,458</b>                      |
| Badge Purchases | 259                                 | -                                 | 259                               | -                                   | -                                 | -                                 |
|                 | <u>14,594</u>                       | <u>-</u>                          | <u>14,594</u>                     | <u><b>9,458</b></u>                 | <u>-</u>                          | <u><b>9,458</b></u>               |

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)

### 8. COSTS OF CHARITABLE ACTIVITIES

|                                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2019<br>£ | Unrestricted<br>Funds | Restricted<br>Funds<br>£ | Total Funds<br>2018<br>£ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|
| Staff                             | 118,223                    | 1,977                    | 120,200                  | <b>116,451</b>        | <b>989</b>               | <b>117,440</b>           |
| Rates                             | 12,657                     |                          | 12,657                   | <b>9,555</b>          |                          | <b>9,555</b>             |
| Power                             | 31,055                     |                          | 31,055                   | <b>21,498</b>         |                          | <b>21,498</b>            |
| Repairs and Renewals              | 21,135                     | 1,135                    | 22,270                   | <b>31,150</b>         | <b>801</b>               | <b>31,951</b>            |
| Insurance                         | 18,513                     |                          | 18,513                   | <b>18,033</b>         |                          | <b>18,033</b>            |
| Motor                             | 7,305                      |                          | 7,305                    | <b>5,848</b>          |                          | <b>5,848</b>             |
| Communications and Computer Costs | 2,867                      |                          | 2,867                    | <b>3,666</b>          |                          | <b>3,666</b>             |
| Print, Stationery and Advertising | 8,116                      |                          | 8,116                    | <b>5,300</b>          |                          | <b>5,300</b>             |
| Depreciation                      | 58,008                     | 1,505                    | 59,513                   | <b>60,285</b>         | <b>1,505</b>             | <b>61,790</b>            |
| Activity Cost                     | 13,353                     |                          | 13,353                   | <b>12,828</b>         |                          | <b>12,828</b>            |
| Membership Fees                   | 324                        |                          | 324                      | <b>460</b>            |                          | <b>460</b>               |
| Support Costs (Note 9)            | 15,647                     |                          | 15,647                   | <b>14,961</b>         |                          | <b>14,961</b>            |
| Bookkeeping                       | 6,404                      |                          | 6,404                    | <b>5,721</b>          |                          | <b>5,721</b>             |
| Independent examination Fees      | 2,322                      |                          | 2,322                    | <b>2,000</b>          |                          | <b>2,000</b>             |
| Bank Charges                      | 999                        |                          | 999                      | <b>746</b>            |                          | <b>746</b>               |
| Professional Fees                 | 60                         | -                        | 60                       | <b>1,443</b>          |                          | <b>1,443</b>             |
|                                   | <u>316,988</u>             | <u>4,617</u>             | <u>321,605</u>           | <u><b>309,945</b></u> | <u><b>3,295</b></u>      | <u><b>313,240</b></u>    |

### 9. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

|                                       | Activity<br>Costs 2019<br>£ | Activity<br>Costs 2018<br>£ |
|---------------------------------------|-----------------------------|-----------------------------|
| Staff                                 | 5,208                       | <b>2,810</b>                |
| Cleaning, Sundries and Waste Disposal | 10,439                      | <b>12,151</b>               |
|                                       | <u>15,647</u>               | <u><b>14,961</b></u>        |

### 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 (2018: Nil)

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)**

### 11. STAFF COSTS AND EMOLUMENTS

**Total staff costs were as follows:**

|                                       | <b>2019</b>    | <b>2018</b>    |
|---------------------------------------|----------------|----------------|
|                                       | <b>£</b>       | <b>£</b>       |
| Wages and Salaries                    | 113,668        | <b>113,420</b> |
| Social Security Costs                 | 6,976          | <b>7,209</b>   |
| Social Security – Employers Allowance | (3,000)        | <b>(3,000)</b> |
|                                       | <b>117,644</b> | <b>117,629</b> |
|                                       | <b>117,644</b> | <b>117,629</b> |

**Particulars of employees:**

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

|  | <b>2019</b> | <b>2018</b> |
|--|-------------|-------------|
|  | <b>8</b>    | <b>8</b>    |

No employee received emoluments of more than £60,000 during the year (2018 - Nil).

### 12. TANGIBLE FIXED ASSETS

|                                   | <b>Freehold property</b> | <b>Equipment</b> | <b>Total</b>     |
|-----------------------------------|--------------------------|------------------|------------------|
|                                   | <b>£</b>                 | <b>£</b>         | <b>£</b>         |
| <b>COST OR VALUATION</b>          |                          |                  |                  |
| At 1 <sup>st</sup> January 2019   | 1,876,575                | 250,623          | 2,127,198        |
| Additions                         | 15,265                   | 18,281           | 33,546           |
| Disposals                         | -                        | -                | -                |
|                                   | <b>1,891,840</b>         | <b>268,904</b>   | <b>2,160,744</b> |
|                                   | <b>1,891,840</b>         | <b>268,904</b>   | <b>2,160,744</b> |
| <b>DEPRECIATION</b>               |                          |                  |                  |
| At 1 <sup>st</sup> January 2019   | 393,734                  | 187,676          | 581,410          |
| Charge for the year               | 37,837                   | 21,677           | 59,514           |
| Eliminated on disposal            | -                        | -                | -                |
|                                   | <b>431,571</b>           | <b>209,353</b>   | <b>640,924</b>   |
|                                   | <b>431,571</b>           | <b>209,353</b>   | <b>640,924</b>   |
| <b>NET BOOK VALUE</b>             |                          |                  |                  |
| At 31 <sup>st</sup> December 2019 | 1,460,269                | 59,551           | 1,519,820        |
|                                   | <b>1,460,269</b>         | <b>59,551</b>    | <b>1,519,820</b> |
| At 31 <sup>st</sup> December 2018 | <b>1,482,841</b>         | <b>62,947</b>    | <b>1,545,788</b> |
|                                   | <b>1,482,841</b>         | <b>62,947</b>    | <b>1,545,788</b> |

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

# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)

### 13. INVESTMENTS

#### Movement in market value

|  | <b>2019</b> |
|--|-------------|
|  | <b>£</b>    |
| Market value at 1 <sup>st</sup> January 2019 | 710,000     |
| Movement in the year                         | -           |
|  | 710,000     |
|  | 710,000     |

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

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

### 14. STOCKS

|       | <b>2019</b> | 2018          |
|-------|-------------|---------------|
|       | <b>£</b>    | <b>£</b>      |
| Stock | 13,040      | <b>11,075</b> |
|       | 13,040      | <b>11,075</b> |
|       | 13,040      | <b>11,075</b> |

### 15. DEBTORS

|                               | <b>2019</b> | 2018          |
|-------------------------------|-------------|---------------|
|                               | <b>£</b>    | <b>£</b>      |
| Activity Debtors              | 1,139       | <b>1,355</b>  |
| Other Debtors and Prepayments | 20,456      | <b>14,097</b> |
|                               | 21,595      | <b>15,452</b> |
|                               | 21,595      | <b>15,452</b> |

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

|                                 | <b>2019</b> | 2018          |
|---------------------------------|-------------|---------------|
|                                 | <b>£</b>    | <b>£</b>      |
| Activity Creditors              | 5,465       | <b>4,738</b>  |
| Accruals and deferred income    | 25,380      | <b>21,156</b> |
| Other Taxes and Social Security | 8,152       | <b>4,567</b>  |
|                                 | 38,997      | <b>30,461</b> |
|                                 | 38,997      | <b>30,461</b> |

### 17. RESTRICTED INCOME FUNDS

|                                | Balance at<br>1 <sup>st</sup> Jan 2019 | Incoming<br>Resources | Outgoing<br>Resources | Balance at<br>31 <sup>st</sup> Dec 2019 |
|--------------------------------|--|-----------------------|-----------------------|---|
|                                | <b>£</b>                               | <b>£</b>              | <b>£</b>              | <b>£</b>                                |
| Wetmore Mill Wheel Project     | -                                      | -                     | -                     | -                                       |
| Mosty Lea Mill Fund            | 30,936                                 | 365                   | (4,617)               | 26,685                                  |
| Ralph Waley International Fund | 8,744                                  | -                     | -                     | 8,744                                   |
|                                | 39,680                                 | 365                   | (4,617)               | 35,429                                  |
| Restricted Fund                | 39,680                                 | 365                   | (4,617)               | 35,429                                  |



# KIBBLESTONE DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2019 (continued)

### 18. UNRESTRICTED INCOME FUNDS

|                    | Balance at<br>1st Jan 2019<br>£ | Incoming<br>resources<br>£ | Outgoing<br>Resources<br>£ | Loss on<br>Revaluation<br>£ | Transfer<br>£ | Balance at<br>31 <sup>st</sup> Dec 2019<br>£ |
|--------------------|---------------------------------|----------------------------|----------------------------|-----------------------------|---------------|--|
| Designated Fund    | 710,000                         | -                          | -                          | -                           | -             | 710,000                                      |
| General Funds      | 1,814,198                       | 340,291                    | (331,582)                  | -                           | -             | 1,822,907                                    |
| Unrestricted Funds | <u>2,524,198</u>                | <u>340,291</u>             | <u>(331,582)</u>           | <u>-</u>                    | <u>-</u>      | <u>2,532,907</u>                             |

### 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| Fund balances at 31 <sup>st</sup> December 2019 | General Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total Funds<br>£ |
|---|-------------------|-------------------------|-------------------------|------------------|
| Tangible Fixed Assets                           | 1,504,799         | 710,000                 | 15,021                  | 2,229,820        |
| Current Assets                                  | 357,105           | -                       | 20,407                  | 377,512          |
| Current Liabilities                             | (38,997)          | -                       | -                       | (38,997)         |
|   | <u>1,822,907</u>  | <u>710,000</u>          | <u>35,428</u>           | <u>2,568,335</u> |

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.