

Charity registration number 303471 (England and Wales)

KENT COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KENT COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr DP Harris
Ms J Grant
Mr DJ Everest
Mr NB Patel
Ms CJ Kirkpatrick
Mr AM Bates
Mr J Martin
Mr AR Hogben
Mr K Ridgway
Mr N Gearing
Mr JP Lucas
Miss A Childs

(Appointed 14 June 2024)

Charity number (England and Wales)

303471

Principal address

Kent Scouts Activity Centre
Lower Grange Farm
Sandling
Maidstone
Kent
ME14 3DA

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

KENT COUNTY SCOUT COUNCIL

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 7
Statement of financial activities	8 - 9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 24

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2025.

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

Objectives and activities

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

The values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief - We explore our faiths, beliefs and attitudes.

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

The Scout Method

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

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

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

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

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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. Over the year, a wide range of activities were delivered providing valuable experiences for members across all sections. These included the Explorer's Big Weekend, Christmas parties for Beavers, and Cubs, adventure days at Lower Grange Farm, winter walks for Beavers, and hill walking training sessions for the adult volunteers.

From a financial point of view, these activities were successfully managed, ensuring value for money while offering enriching experiences for young people and volunteers. A deposit payment was also made for a new microlight, reflecting ongoing investment in adventurous activities and the County's commitment to providing a unique experience for the young people of Kent.

Lower Grange Farm saw significant investment in the site with a number of major projects being undertaken and completed throughout the year. The courtyard was re-done and completed in October 2024 which has completely elevated the barn and stable area. The team also created and finished the tented village area, providing excellent camping accommodation for our residential bookings and we also saw the pond area being utilised for water activities. As such, the site underwent quite a transformation, and this is reflected in the total income for 2024/25 which was the biggest since Lower Grange Farm opened – a true testament to the hard work of the staff and volunteers.

Financial review

The accounts for the year ended 31 March 2025 show total income of £1.06m in 2024/25 compared to £1.99m in 2023/24.

Income from donations and legacies decreased to £11k in 2024/25 from £46k in 2023/24.

Income from charitable activities has decreased to £0.73m in 2024/25 from £1.15m in 2023/24. Kent Scouts' primary source of funding is the annual membership subscriptions received, in addition to other events such as the Kent International Jamboree which occurs every four years. Preparation for Kent International Jamboree 2025 began in this financial year, and accounts for an increase in income received as a result.

Other trading activities income increased to £284k in 2024/25 from £275k in 2023/24 as Lower Grange Farm continued, as in previous years, to go from strength to strength reflecting the hard work that goes in to running the site, attracting new customers and maintaining existing customer loyalty.

Total expenditure decreased in-line with the drop in income, to £1.14m in 2024/25 from £1.61m in 2023/24. The Charity held total fund balances at 31 March 2025 of £2.33m. Of these fund balances £0.02m are represented by restricted funds, £1.76m by designated funds, and £0.55m in general unrestricted reserves. Designated funds include a fixed asset fund of £1.56m 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.

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Growing and supporting Scouting remains, as ever, our main priority. Having had previous success with the Grow 50 campaign as well as working with Scout Headquarters to bolster growth, the County will continue to explore new ways to grow and support those groups already established to enable more young people within Kent to access Scouting.

The team at Lower Grange Farm will continue to develop the site, and the activities offered to ensure that the success story that has been Lower Grange Farm over the last few years continues.

Focus will also heavily be on the Kent International Jamboree 2025 occurring in the first week of August 2025. Work is well underway to ensure that the event is a success, and continues to be a highlight of the scouting offer from Kent County Scout Council.

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	(Resigned 28 September 2024)
Ms MES Glyn-Jones	(Resigned 28 September 2024)
Ms J Grant	
Mr DJ Everest	
Mr NB Patel	
Ms CJ Kirkpatrick	
Mr AM Bates	
Mr A Trill	(Resigned 28 September 2024)
Mr J Martin	
Mr AR Hogben	
Mr K Ridgway	
Mr N Gearing	
Mr JP Lucas	
Miss A Childs	(Appointed 14 June 2024)

Recruitment and appointment of trustees

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

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

KENT COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Statement of trustees' responsibilities

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

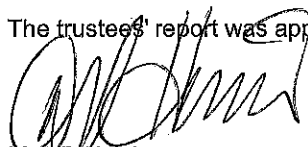
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Kent Scouts and of the incoming resources and application of resources of the Kent Scouts for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

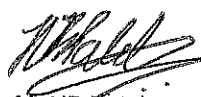
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Kent Scouts and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations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

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



Mr DP Harris

Trustee



Mr NB Patel

Trustee

16 September 2025

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 2025 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 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

KENT COUNTY SCOUT COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KENT COUNTY SCOUT COUNCIL

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Chartered Accountants

Fernwood House

Fernwood Road

Jesmond

Newcastle upon Tyne

NE2 1TJ

16 September 2025

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 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	756	9,916	10,672	46,118
Charitable activities	4	725,224	-	725,224	1,147,200
Other trading activities	5	284,266	-	284,266	275,442
Investments	6	43,884	-	43,884	26,976
Other income	7	-	-	-	491,736
Total income		<u>1,054,130</u>	<u>9,916</u>	<u>1,064,046</u>	<u>1,987,472</u>
Expenditure on:					
Charitable activities	8	<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>	<u>1,606,369</u>
Total expenditure		<u>1,140,715</u>	<u>1,628</u>	<u>1,142,343</u>	<u>1,606,369</u>
Net income/(expenditure) and movement in funds		<u>(86,585)</u>	<u>8,288</u>	<u>(78,297)</u>	<u>381,103</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>2,396,627</u>	<u>11,350</u>	<u>2,407,977</u>	<u>2,026,874</u>
Fund balances at 31 March 2025		<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>	<u>2,407,977</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 2025

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

KENT COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		1,556,052		1,557,288
Current assets					
Debtors	16	1,436,776		553,330	
Cash at bank and in hand		2,303,744		1,561,720	
		3,740,520		2,115,050	
Creditors: amounts falling due within one year	17	(2,966,892)		(1,264,361)	
Net current assets			773,628		850,689
Total assets less current liabilities			2,329,680		2,407,977
The funds of the Kent Scouts					
Restricted income funds	20		19,638		11,350
Unrestricted funds	21		2,310,042		2,396,627
			2,329,680		2,407,977

The financial statements were approved by the trustees on 16 September 2025


Mr DP Harris
Trustee


Mr NB Patel
Trustee

KENT COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		729,615		(51,154)
Investing activities					
Purchase of tangible fixed assets		(31,475)		-	
Proceeds from disposal of tangible fixed assets		-		494,000	
Investment income received		43,884		26,976	
Net cash generated from investing activities			12,409		520,976
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			742,024		469,822
Cash and cash equivalents at beginning of year			1,561,720		1,091,898
Cash and cash equivalents at end of year			2,303,744		1,561,720

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2025

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 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	(4,591)	9,916	5,325	6,263	-	6,263
Legacies	-	-	-	-	10,230	10,230
Grants	5,347	-	5,347	29,625	-	29,625
	<u>756</u>	<u>9,916</u>	<u>10,672</u>	<u>35,888</u>	<u>10,230</u>	<u>46,118</u>
Grants						
Cobtree Trust	4,825	-	4,825	3,600	-	3,600
Reconnect - County Fun Day	522	-	522	-	-	-
UK Youth Fund	-	-	-	24,525	-	24,525
Love Where You Live Fund	-	-	-	1,500	-	1,500
	<u>5,347</u>	<u>-</u>	<u>5,347</u>	<u>29,625</u>	<u>-</u>	<u>29,625</u>

A donation made last year to the Dean Harding Fund and classed as an unrestricted donation has this year been moved into the correct fund.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lower Grange Farm		
Lower Grange Farm activities	469,790	409,515
Scouting		
Sectional Groups	22,887	101,280
Global	152,430	583,307
Duke of Edinburgh	15,297	15,240
Badges	516	857
Other adventurous activities	64,304	37,001
	<u>725,224</u>	<u>1,147,200</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lower Grange Farm rental income and venue hire	103,487	84,599
Membership subscriptions	180,779	190,843
Other trading activities	<u>284,266</u>	<u>275,442</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>43,884</u>	<u>26,976</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>-</u>	<u>491,736</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Lower Grange Farm 2025 £	Scouting 2025 £	Total 2025 £	Lower Grange Farm 2024 £	Scouting 2024 £	Total 2024 £
Direct costs						
Staff costs	261,362	102,484	363,846	213,130	93,491	306,621
Depreciation and impairment	29,712	3,000	32,712	37,997	3,000	40,997
Lower Grange Farm activities	336,730	-	336,730	334,956	-	334,956
Sectional groups	-	32,291	32,291	-	112,304	112,304
Global events	-	156,017	156,017	-	604,710	604,710
Duke of Edinburgh	-	15,119	15,119	-	16,262	16,262
Badges	-	339	339	-	153	153
Other adventurous activities	-	85,306	85,306	-	72,549	72,549
District leadership, advice and support	-	102,105	102,105	-	81,248	81,248
Bad debts	-	-	-	457	-	457
	<u>627,804</u>	<u>496,661</u>	<u>1,124,465</u>	<u>586,540</u>	<u>983,717</u>	<u>1,570,257</u>
Grant funding of activities (see note 9)	-	-	-	-	1,600	1,600
Share of support and governance costs (see note 10)						
Support	-	9,091	9,091	-	4,773	4,773
Governance	-	8,787	8,787	-	29,739	29,739
	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>
Analysis by fund						
Unrestricted funds	626,176	514,539	1,140,715	586,540	1,009,339	1,595,879
Restricted funds	1,628	-	1,628	-	10,490	10,490
	<u>627,804</u>	<u>514,539</u>	<u>1,142,343</u>	<u>586,540</u>	<u>1,019,829</u>	<u>1,606,369</u>

9 Grants payable

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

No grants have been paid to any institutions in the current year.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	2025 £	2024 £
Trustee expenditure	9,091	4,773
Governance costs	8,787	29,739
	<u>17,878</u>	<u>34,512</u>
Analysed between:		
Scouting	<u>17,878</u>	<u>34,512</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	7,616	9,105
Legal and professional	1,171	20,634
	<u>8,787</u>	<u>29,739</u>

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,616	9,105
Depreciation of owned tangible fixed assets	32,712	40,997
Loss/(profit) on disposal of tangible fixed assets	-	(491,736)
	<u>-</u>	<u>(483,634)</u>

12 Trustees

During the year ended 31 March 2025 none of the Trustees (or any persons connected with them) received any or other benefits (2024 : £Nil).

During the year ended 31 March 2025, expenses totalling £7,779 (2024 : £1,404) were reimbursed or paid directly to 8 Trustees (2024 : 7 Trustees), in respect of travel and subsistence.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	<u>18</u>	<u>17</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	338,209	285,613
Social security costs	19,403	15,603
Other pension costs	6,234	5,405
	<u>363,846</u>	<u>306,621</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 (2024 : £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 2024	1,737,536	255,359	188,332	2,181,227
Additions	25,786	3,890	1,799	31,475
	<u>1,763,322</u>	<u>259,249</u>	<u>190,131</u>	<u>2,212,702</u>
At 31 March 2025				
Depreciation and impairment				
At 1 April 2024	213,046	249,359	161,533	623,938
Depreciation charged in the year	17,272	3,000	12,440	32,712
	<u>230,318</u>	<u>252,359</u>	<u>173,973</u>	<u>656,650</u>
At 31 March 2025				
Carrying amount				
At 31 March 2025	<u>1,533,004</u>	<u>6,890</u>	<u>16,158</u>	<u>1,556,052</u>
At 31 March 2024	<u>1,524,489</u>	<u>6,000</u>	<u>26,799</u>	<u>1,557,288</u>

Included within freehold property is freehold land at cost of £897,555 (2024: £897,555), which has not been depreciated.

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,160,325	460,647
Other debtors	197	197
Prepayments and accrued income	276,254	92,486
	<u>1,436,776</u>	<u>553,330</u>

17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	18	2,930,615	1,202,360
Trade creditors		16,801	41,893
Other creditors		11,016	11,758
Accruals		8,460	8,350
		<u>2,966,892</u>	<u>1,264,361</u>

18 Deferred income

	2025	2024
	£	£
Other deferred income	<u>2,930,615</u>	<u>1,202,360</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	<u>2,930,615</u>	<u>1,202,360</u>
Movements in the year:		
Deferred income at 1 April 2024	1,202,360	1,539,371
Released from previous periods	(1,202,360)	(1,539,371)
Resources deferred in the year	<u>2,930,615</u>	<u>1,202,360</u>
Deferred income at 31 March 2025	<u>2,930,615</u>	<u>1,202,360</u>

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>6,234</u>	<u>5,405</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Barry Thomas	946	-	-	946
IT Development	174	-	-	174
Dean Harding	10,230	9,916	(1,628)	18,518
	<u>11,350</u>	<u>9,916</u>	<u>(1,628)</u>	<u>19,638</u>

Previous year:	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	-	10,230	-	10,230
	<u>11,610</u>	<u>10,230</u>	<u>(10,490)</u>	<u>11,350</u>

Restricted funds are held for the following purposes:

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

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

Early Years - Squirrels - Fund represents a grant received to aid promotion of inclusive high quality early year learning, and development in partnership with Kent Scouts.

Reconnect County Fun Day - Scouts - Fund represents a grant received to enable a County fun day to be held in July 2023 to help our scouting membership reconnect with their pre-pandemic lives.

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

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

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Fixed asset fund	1,557,288	31,475	(32,711)	1,556,052
Kent International Jamboree, & World Scout Jamboree leaders fund	104,650	-	-	104,650
Growth, & development initiatives fund	109	-	-	109
Lower Grange Farm - Development, activities, & facilities fund	73,738	-	(73,738)	-
Emergency designated fund	100,000	-	-	100,000
Freemasons bursary fund	-	500	(400)	100
Love Where You Live fund	913	-	(913)	-
General funds	559,929	1,022,155	(1,032,953)	549,131
	<u>2,396,627</u>	<u>1,054,130</u>	<u>(1,140,715)</u>	<u>2,310,042</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Fixed asset fund	1,600,549	-	(43,261)	1,557,288
Kent International Jamboree, & Worl Scout Jamboree leasders fund	34,623	-	70,027	104,650
Growth, & development initiatives fund	40,000	-	(39,891)	109
Lower Grange Farm - Development, activities, & facilities fund	112,657	11,262	(50,181)	73,738
Emergency designated fund	100,000	-	-	100,000
Cobtree Trust fund	-	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>2,396,627</u>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

(Continued)

Designated funds are held for the following purposes:

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

Kent International Jamboree fund - This represents funds held for the Kent International Jamboree occurring once every four years. The next Jamboree will be held in August 2025, and the next sometime in 2029.

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

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

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

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

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

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

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

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,556,052	-	1,556,052
Current assets/(liabilities)	753,990	19,638	773,628
	<u>2,310,042</u>	<u>19,638</u>	<u>2,329,680</u>
	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>

KENT COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from/(absorbed by) operations

	2025 £	2024 £
(Deficit)/surplus for the year	(78,298)	381,102
Adjustments for:		
Investment income recognised in statement of financial activities	(43,884)	(26,976)
Gain on disposal of tangible fixed assets	-	(491,736)
Depreciation and impairment of tangible fixed assets	32,712	40,997
Movements in working capital:		
(Increase)/decrease in debtors	(883,446)	373,046
(Decrease)/increase in creditors	(25,724)	9,424
Increase/(decrease) in deferred income	1,728,255	(337,011)
Cash generated from/(absorbed by) operations	729,615	(51,154)

25 Analysis of changes in net funds

The Kent Scouts had no material debt during the year.

