

# **Kent County Scout Council**

## **Trustees' report and financial statements**

**for the year ended 31 March 2022**

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## Kent County Scout Council

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**Reference and administrative details of the charity, its trustees and advisers  
for the year ended 31 March 2022**

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<b>Trustees</b>	Mr D.P. Harris	(County Chairman)
	Mr D. Harding	(County Commissioner)
	Mr M. Vinton	(Treasurer)
		(appointed 3 November 2021)
	Mr A.R. Hogben	(Secretary)
	Mr A. Bates	
	Mr P. Betts	
	Miss L. Cass	
	Mr D. Everest	
	Mr N. Gearing	
	Mrs J. Grant	
	Mrs C. Kirkpatrick	
	Mr J. Martin	
	Mr S. Moore	
	Mr S. Rainsbury	
	Mr K. Ridgway	
	Mrs T Swift	
	Miss L. Thornton	(appointed 3 November 2021)
	Mr A. Trill	
	Mrs J. Wilson	
	Mr A. Ray	(Youth Commissioner)
	Mr N. Patel	(Youth Commissioner)
	Mr J. Elliott	(Deputy Youth Commissioner)
		(appointed 1 March 2022)
	Miss M. Glyn-Jones	(Deputy Youth Commissioner)
		(appointed 3 November 2021)
	Miss I. Myers	(Deputy Youth Commissioner)
<b>Charity registered number</b>	303471	
<b>Registration number with The Scout Association</b>	127	
<b>Company name</b>	Kent County Scout Council	
<b>Other names the charity is known by</b>	Kent Scouts	
<b>Principal address</b>	County Office, Kent Scouts Activity Centre Lower Grange Farm Grange Lane Sandling, Maidstone Kent. ME14 3DA	
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent. ME19 4JQ	
<b>Auditors</b>	UHY Kent LLP trading as UHY Hacker Young Thames House Roman Square Sittingbourne Kent. ME10 4BJ	

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## Kent County Scout Council

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### Trustees' report For the year ended 31 March 2022

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The Trustees have the pleasure in presenting their report and the audited financial statements for the year ended 31 March 2022.

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).

#### Structure, governance and management

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 rules, which are common to all Scouts.

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

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

The Trustees thank all the leaders who provide so much time and effort for the benefit of the 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.

#### Objectives and activities

##### The Purpose of Scouting

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.

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## Kent County Scout Council

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### Trustees' report For the year ended 31 March 2022

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#### The Scout Method

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

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

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

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

#### Achievements and performance

Scouting in Kent continues to offer a wide range of activities for each of the sections. We continue to provide water, land and air activities, so that young people can develop a taste for sailing, canoeing, mountaineering, rock-climbing, archery, shooting, micro-lighting or kiting. Additionally, we continue to provide opportunities for leaders to acquire skills and certification so that they can instruct their members and can monitor their activities.

The charity's financial year finished on 31 March 2022, so for this reporting year the impact of COVID-19 still had a great effect.

Lower Grange Farm was able to, in line with government guidance, able to operate from 1 April 2021 and was able to fully reopen without social distancing restrictions on 19 July 2021. Despite the existence of some restrictions during the 'peak season' the resilience and hard work of the staff meant that LGF was as busy as ever and this theme continued throughout the rest of the financial year producing very healthy results for LGF.

Face to face scouting returned in Easter 2021 and many were able to quickly get back to doing what they had done pre-pandemic such as outdoor activities, international trips and county wide events. Despite potential problems with the emergence of the omicron variant in November/December 2021 ReQuest 2021 was able to take place with young people and leaders visiting Antarctica to commemorate the centenary of the original expedition.

#### Financial review and position

The accounts for the year ended 31 March 2022 show total income of £720k compared to £438m in 2021. Income from donations and legacies increased from £156k in 2021 to £172k in 2022. In the previous year the majority of this income was represented by funding claimed from the UK government support schemes in response to the COVID-19 global pandemic as the charity had to furlough the majority of its employees under the government's Coronavirus Job Retention Scheme in response to it having to shut its center at Lower Grange Farm and face-to-face scouting ceasing.

Income from charitable activities has increased from £256k to £508k as face to face scouting was able to resume during the year under review. Kent Scouts' primary source of funding is the membership subscriptions receivable from the various Districts, in addition to other events such as the Kent Internal Jamboree which occurs every four years.

Other trading activities income increased from £8k to £41k as Lower Grange Farm was able to fully reopen, following Covid-19 restrictions, on 19 July 2021.

**Trustees' report**  
**For the year ended 31 March 2022**

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In the prior year the Charity received £19k of other income. This was in respect of compensation paid by Kent Scouts' insurers for costs incurred in relation to events such as the EuroJam that have had to be cancelled due to the COVID-19 pandemic.

Total expenditure increased in-line with the increase in income, from £407k to £625k.

The Charity held total fund balances at 31 March 2022 of £2.1m. Of these fund balances £81k are represented by restricted funds and £1.9m by designated funds. Designated funds include a fixed asset fund of £1.6k which represents the value of the Charity's tangible fixed assets. All other designated funds are expected to be utilised in due course once activities are able to resume.

**Reserves policy**

During the previous year Trustees reviewed the Charity's reserves policy and increased this to cover 6 months of no income which is estimated at £100,000 to cover unforeseen circumstances and budget variances. This contingency would also provide funding for capital expenditure in excess of funds raised and the depreciation provisions. This amount has been set aside by the Trustees in a separate designated fund.

The suitability of this reserves policy will continue to be monitored on a regular basis to ensure it remains appropriate.

**Plans for future periods**

Growing and supporting scouting remains our main priority. Despite the effects of the pandemic in decreasing the membership there has been a bounce back and membership has grown in the latest census conducted in January 2022 compared the previous one. This growth has also been supported by the roll out of the new section, Squirrels, across the County which will provide an exciting opportunity to reach a new age group and deliver scouting to them.

COVID-19 had a major impact on the Kent International Jamboree delaying it from happening until 2022 but, despite this, the event is in full steam ahead mode and will be a great success for all.

**Statement of trustees' responsibilities.**

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 & Wales requires 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, 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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## Kent County Scout Council

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### Trustees' report For the year ended 31 March 2022

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#### Auditors

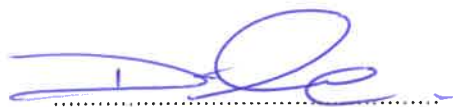
UHY Hacker Young have indicated their willingness to continue in office as auditors, and a resolution for their re-appointment will be proposed at the Annual General Meeting.

The Trustees who held office at the date of the Report of the Trustee Board confirm that there is no relevant audit evidence of which the Charity's Auditors are unaware. Each Trustee has taken the necessary steps to ensure that they are aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

The Trustees declare that they have approved the Trustees' Annual Report above on 20 July 2022 and signed on their behalf by:



**Mr Des Harris**  
County Chairman



**Mr Dean Harding**  
County Commissioner

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**Independent auditors' report to the Members of Kent County Scout Council**

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**Opinion**

We have audited the financial statements of Kent County Scout Council (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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 auditors' 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, except to the extent otherwise explicitly stated in our report, 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.



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**Independent auditors' report to the Members of Kent County Scout Council (continued)**

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**Matters on which we are required to report by exception**

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

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

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' 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 auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

*How the audit was considered capable of detecting irregularities including fraud*

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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## Kent County Scout Council

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### Independent auditors' report to the Members of Kent County Scout Council (continued)

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To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

#### 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 auditors' 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



**UHY Kent LLP**  
Chartered Accountants  
Statutory Auditors  
Thames House  
Roman Square  
Sittingbourne  
Kent  
ME10 4BJ

Date: 7 September 2022

UHY Kent LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

## Kent County Scout Council

### Statement of financial activities for the year ended 31 March 2022

		Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	Note	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	71,915	99,640	171,555	156,160
Charitable activities	4	507,641	-	507,641	255,613
Other trading activities	5	41,113	-	41,113	7,834
Investments	6	95	-	95	307
Other income		-	-	-	18,909
<b>Total income</b>		<b>620,764</b>	<b>99,640</b>	<b>720,404</b>	<b>438,823</b>
<b>Expenditure on:</b>					
Raising funds		2,895	-	2,895	198
Charitable activities		601,130	20,630	621,760	407,071
<b>Total expenditure</b>		<b>604,025</b>	<b>20,630</b>	<b>624,655</b>	<b>407,269</b>
<b>Net income</b>		<b>16,739</b>	<b>79,010</b>	<b>95,749</b>	<b>31,554</b>
Transfers between funds	14	(1,064)	1,064	-	-
<b>Net movement in funds</b>		<b>15,675</b>	<b>80,074</b>	<b>95,749</b>	<b>31,554</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,999,144	1,046	2,000,190	1,968,636
Net movement in funds		15,675	80,074	95,749	31,554
<b>Total funds carried forward</b>	<b>14</b>	<b>2,014,819</b>	<b>81,120</b>	<b>2,095,939</b>	<b>2,000,190</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

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## Kent County Scout Council

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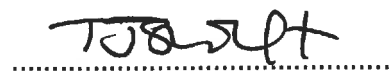
### Balance sheet as at 31 March 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	1,594,270	1,633,298
<b>Current assets</b>			
Debtors	12	954,660	241,473
Cash at bank and in hand		1,259,278	837,732
		<u>2,213,938</u>	<u>1,079,205</u>
Creditors: amounts falling due within one year	13	(1,712,269)	(712,313)
<b>Net current assets</b>		<u>501,669</u>	<u>366,892</u>
<b>Total net assets</b>		<u><u>2,095,939</u></u>	<u><u>2,000,190</u></u>
<b>Charity funds</b>			
Restricted funds	14	81,120	1,046
Unrestricted funds	14	2,014,819	1,999,144
<b>Total funds</b>		<u><u>2,095,939</u></u>	<u><u>2,000,190</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
**Mr Des Harris**  
County Chairman

  
.....  
**Mrs Tracey Swift**  
Treasurer

Date: 20 July 2022

The notes on pages 12 to 28 form part of these financial statements.

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**Kent County Scout Council**

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**Statement of cash flows  
for the year ended 31 March 2022**

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	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	433,451	51,574
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	95	307
Purchase of tangible fixed assets	(12,000)	(33,129)
<b>Net cash used in investing activities</b>	(11,905)	(32,822)
<b>Change in cash and cash equivalents in the year</b>	421,546	18,752
Cash and cash equivalents at the beginning of the year	837,732	818,980
<b>Cash and cash equivalents at the end of the year</b>	1,259,278	837,732

**Notes to the financial statements  
for the year ended 31 March 2022**

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**1. General 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.

**2. Accounting policies****2.1 Basis of preparation of financial statements**

The principal accounting policies adopted, judgements and key estimations of uncertainty in the preparation of the financial statements are as follows:

The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 March 2018) and the Charities Act 2011.

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 the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kent County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. The trustees have concluded there are no material uncertainties about the charity's ability to continue as a going concern and that it remains appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

**Notes to the financial statements  
for the year ended 31 March 2022**

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**2. Accounting policies (continued)****2.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Membership subscriptions collected on behalf of other parts of the Scout movement are reported on SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income. Where income has related expenditure (i.e. charitable activities), the income and related expenditure are reported gross in SoFA.

Investment income is included in the financial statements when receivable. Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the year end.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Income received in respect of members subscriptions and activities income was reclassified from the category of 'donations and legacies' to 'income from charitable activities' and the comparatives restated accordingly.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.4 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

**2.5 Volunteers**

The charity benefits greatly from the involvement and enthusiastic support of its volunteers. In addition to the Trustees, our volunteers include a number of roles which are instrumental to running a Scout Active Support Group, including: our County Commissioner; Scouts Active Support Managers and Co-ordinators as well as general support members.

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution has not been recognised in these financial statements.

**2.6 Government grants**

Government grants relating to the Coronavirus Job Retention Scheme and Rates Relief Grant are recognised in the statement of financial activities as the related expenditure is incurred.

**Notes to the financial statements  
for the year ended 31 March 2022**

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**2. Accounting policies (continued)****2.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

**2.8 Taxation**

Kent County Scout Council is a registered charity and is therefore potentially exempt from taxation on its income and gains as the charity falls within the definition of a charitable trust as defined in Part 1, Schedule 6 of the Finance Act 2010. No tax charge has arisen during the year.

**2.9 Tangible fixed assets and depreciation**

Tangible fixed assets costing £3,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Office equipment	-	25%
Other fixed assets	-	25%

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.



**Notes to the financial statements  
for the year ended 31 March 2022**

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**2. Accounting policies (continued)****2.13 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.14 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.15 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 costs 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.

**2.16 Agency arrangements**

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf of Scout HQ.

Membership subscription income received from local districts is reported net of any amounts paid over to Scout HQ on the statement of financial activities as the trust does not have control over the charitable application of the funds. Further details of amounts paid over to Scout HQ are referred to in note 22.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022</b>	<b>Restricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	51,535	-	51,535	7,079
Grants	-	99,640	99,640	5,000
Government grants	20,380	-	20,380	144,081
	<u>71,915</u>	<u>99,640</u>	<u>171,555</u>	<u>156,160</u>
	<u>156,160</u>	<u>-</u>	<u>156,160</u>	
<i>Analysis of 2021 by fund</i>				

**Notes to the financial statements  
for the year ended 31 March 2022**

**3. Income from donations and legacies (continued)**

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak.

The charity furloughed a number of employees between April and June 2021 the majority of its employees under the government's CJRS. The funding received of £8,379 relates to staff costs of £8,379 which are included within note 9 as appropriate.

The charity also received £20,000 as a coronavirus restart grant. Expenditure on this grant has been included within note 7.

**4. Income from charitable activities**

	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	<b>£</b>	<b>£</b>	<b>£</b>
Lower Grange Farm Activities	246,695	246,695	19,962
Membership subscriptions	78,936	78,936	191,647
Beavers	1,226	1,226	-
Cubs	2,044	2,044	2,818
Scouts	-	-	2,418
Explorer/Young Leaders	-	-	31
Global	152,539	152,539	8,776
Duke of Edinburgh	9,661	9,661	2,958
Scout Active Support	60	60	250
Badges	754	754	360
Other adventurous activities	15,726	15,726	26,393
<b>Total 2022</b>	<b>507,641</b>	<b>507,641</b>	<b>255,613</b>
<i>Analysis of 2021 by fund</i>	<i>255,613</i>	<i>255,613</i>	

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## Kent County Scout Council

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### Notes to the financial statements for the year ended 31 March 2022

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#### 5. Trading activities

##### Income from non charitable trading activities

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Lower Grange Farm rental income and venue hire	41,113	41,113	7,834
	<u>41,113</u>	<u>41,113</u>	
<i>Analysis of 2021 by fund</i>	<u>7,834</u>	<u>7,834</u>	

#### 6. Investment income

	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£
Dividends	95	95	307
	<u>95</u>	<u>95</u>	
<i>Analysis of 2021 by fund</i>	<u>307</u>	<u>307</u>	

## Kent County Scout Council

### Notes to the financial statements for the year ended 31 March 2022

#### 7. Analysis of expenditure by activities

	Activities undertaken directly 2022	Support costs 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Lower Grange Farm activities	263,871	-	263,871	152,180
Kent International Jamboree	200	-	200	1,221
Beavers	1,528	-	1,528	335
Cubs	5,134	-	5,134	10,886
Scouts	5,798	-	5,798	13,647
Explorer/Young Leaders	221	-	221	156
Global	146,270	-	146,270	3,150
Duke of Edinburgh	9,954	-	9,954	5,364
Scout Active Support	224	-	224	563
Badges	417	-	417	5,903
District leadership, advice and support	136,111	9,618	145,729	112,386
Other adventurous activities	42,414	-	42,414	101,280
	<u>612,142</u>	<u>9,618</u>	<u>621,760</u>	<u>407,071</u>
<i>Total 2021</i>	<u>398,786</u>	<u>8,285</u>	<u>407,071</u>	

Of the total, £596,530 (2021: £407,071) has been allocated to unrestricted funds and £20,630 (2021: £nil) to restricted funds.

#### Analysis of support costs

	District leadership, advice and support 2022	Total funds 2022	Total funds 2021
	£	£	£
Trustee expenditure	3,315	3,315	2,329
Governance	6,303	6,303	5,956
	<u>9,618</u>	<u>9,618</u>	<u>8,285</u>
<i>Total 2021</i>	<u>8,285</u>	<u>8,285</u>	

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## Kent County Scout Council

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### Notes to the financial statements for the year ended 31 March 2022

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#### 8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	4,600	4,100
Fees payable to the charity's auditor in respect of:		
All non-audit services not included above	-	240

#### 9. Staff costs

	2022 £	2021 £
Wages and salaries	148,714	141,297
Social security costs	9,449	8,198
Contribution to defined contribution pension schemes	2,496	2,206
	160,659	151,701

Included within the total above is £nil (2021: £1,938) worth of payment in lieu of notice given to two employees.

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	13	11

No employee received remuneration amounting to more than £60,000 in either year.

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 (2021: £Nil).

**Notes to the financial statements  
for the year ended 31 March 2022**

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £9,878 were reimbursed or paid directly to 10 Trustees (2021 - £2,328 to 4 Trustees), in respect of travel and subsistence.

**11. Tangible fixed assets**

	Land and buildings	Scout equipment	Other equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	1,739,800	243,359	139,172	2,122,331
Additions	-	12,000	-	12,000
At 31 March 2022	1,739,800	255,359	139,172	2,134,331
<b>Depreciation</b>				
At 1 April 2021	162,648	229,883	96,502	489,033
Charge for the year	16,800	13,101	21,127	51,028
At 31 March 2022	179,448	242,984	117,629	540,061
<b>Net book value</b>				
At 31 March 2022	1,560,352	12,375	21,543	1,594,270
At 31 March 2021	1,577,152	13,476	42,670	1,633,298

Included within freehold property is freehold land at cost of £899,819 (2021 - £899,819), which is not depreciated.

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## Kent County Scout Council

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### Notes to the financial statements for the year ended 31 March 2022

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#### 12. Debtors

	2022 £	2021 £
Trade debtors	780,200	196,655
Other debtors	-	190
Prepayments and accrued income	174,460	44,628
	<u>954,660</u>	<u>241,473</u>

#### 13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	16,649	13,160
Other taxation and social security	-	1,408
Other creditors	6,450	45,787
Accruals and deferred income	1,689,170	651,958
	<u>1,712,269</u>	<u>712,313</u>

	2022 £	2021 £
Deferred income at 1 April 2021	646,666	1,023,976
Resources deferred during the year	1,662,851	612,648
Amounts released from previous periods	(624,947)	(989,958)
	<u>1,684,570</u>	<u>646,666</u>

## Kent County Scout Council

### Notes to the financial statements for the year ended 31 March 2022

#### 14. Statement of funds

##### Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	1,633,298	-	(51,028)	12,000	1,594,270
ReQuest 2021 fund	1,890	-	-	(1,890)	-
KIJ designated fund	4,409	3	(205)	461	4,668
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	879	-	-	-	879
LGF activities	29,909	-	(68)	14,895	44,736
Emergency designated funds	100,000	-	-	-	100,000
Sittingbourne and Milton District fund	332	-	-	-	332
Kites	620	-	-	-	620
Pond	1,419	-	-	-	1,419
Jamboree leaders	7,000	-	-	-	7,000
Refectory/residential	3,620	-	-	-	3,620
3D printer donation	327	37,500	-	-	37,827
LGF Facilities fund	-	-	-	22,729	22,729
LGF development	-	12,669	-	-	12,669
	<u>1,823,703</u>	<u>50,172</u>	<u>(51,301)</u>	<u>48,195</u>	<u>1,870,769</u>
<b>General funds</b>					
Kent Scouts general fund	146,535	262,819	(276,853)	(11,635)	120,866
LGF general	28,906	307,773	(275,871)	(37,624)	23,184
	<u>175,441</u>	<u>570,592</u>	<u>(552,724)</u>	<u>(49,259)</u>	<u>144,050</u>
<b>Total Unrestricted funds</b>	<u>1,999,144</u>	<u>620,764</u>	<u>(604,025)</u>	<u>(1,064)</u>	<u>2,014,819</u>



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**Kent County Scout Council**

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**Notes to the financial statements  
for the year ended 31 March 2022**

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**14. Statement of funds (continued)**

	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2022 £</b>
<b>Restricted funds</b>					
Wilson Trust	100	-	(100)	-	-
Barry Thomas	946	-	-	-	946
KIJ Reconnect grant	-	40,000	-	-	40,000
KIJ Headstart grant	-	40,000	-	-	40,000
IT Development	-	9,876	(9,702)	-	174
Bike Project	-	4,720	(5,784)	1,064	-
Development of Activity Centre	-	5,044	(5,044)	-	-
	<u>1,046</u>	<u>99,640</u>	<u>(20,630)</u>	<u>1,064</u>	<u>81,120</u>
<b>Total of funds</b>	<u>2,000,190</u>	<u>720,404</u>	<u>(624,655)</u>	<u>-</u>	<u>2,095,939</u>

Notes to the financial statements  
for the year ended 31 March 2022

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14. Statement of funds (continued)

*Designated funds are held for the following purposes:*

- 1) The designated fixed asset fund represents the net book value of tangible fixed assets funded from unrestricted general funds.
- 2) ReQuest 2021 - funds held to support a scouting trip to Antarctica in 2021. After the trip took place, the funds were transferred to Kent Scouts General fund.
- 3) KIJ designated fund - funds held for the Kent International Jamboree occurring once every four years. The next Jamboree is due to take place between 30 July - 6 August 2022.
- 4) Growth and development initiatives fund - to support part time development officers working to grow scouting in local areas.
- 5) Air rifles - a donation received to develop the shooting range and buy new air rifles.
- 6) LGF activities - a donation received to further develop Lower Grange Farm.
- 7) Emergency designated funds - funds held are equivalent to the value of the reserves policy.
- 8) Sittingbourne and Milton district - funds held on behalf of the Sittingbourne District.
- 9) Kites - funds held in order to purchase powered kites.
- 10) Pond - funds held to develop the pond on the land at Lower Grange Farm.
- 11) Jamboree Leaders - funds held to support the leaders on the World Jamboree.
- 12) Refectory/residential - funds held to develop the residential part of Lower Grange Farm with facilities such as bedrooms, training rooms, offices and catering.
- 13) 3D printer - funds held to purchase and maintain a 3D printer.
- 14) LGF Facilities -
- 15) LGF development - gift aid on a previous donation received to further the development of Lower Grange Farm.

The donors of the income reflected in the designated funds (5), (6), (13) and (15) expressed non-binding preferences as to the use of the funds, which fall short of imposing a restriction in trust law. The trustees have therefore opted to respect these non-binding donor wishes by designating funds to reflect the purposes which the donor had in mind.

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

*Restricted funds are held for the following purposes:*

- 1 and 2) Wilson Trust and Barry Thomad funds represent donations received to help disadvantaged scouts to attend major events and jamborees.
- 3 and 4) KIJ reconnect and Headstart funds represents a grant received to support children and young people reconnect at the Kent International Jamboree taking place in 2022.
- 5) IT development represents a grant received to improve IT at Lower Grange Farm
- 6) Bike Project represents a grant received to purchase bikes and storage cabins
- 7) Development of Activity centre represents a grant received to develop the activity centre to accommodate residential bookings.

## Kent County Scout Council

### Notes to the financial statements for the year ended 31 March 2022

#### 14. Statement of funds (continued)

##### Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed asset fund	1,666,280	-	(66,111)	33,129	1,633,298
ReQuest 2021 fund	1,890	-	-	-	1,890
KIJ designated fund	4,409	-	-	-	4,409
Growth and development initiatives fund	40,000	-	-	-	40,000
Air rifles	879	-	-	-	879
LGF activities	40,068	-	961	(11,120)	29,909
Emergency designated funds	50,000	-	-	50,000	100,000
Sittingbourne and Milton District fund	332	-	-	-	332
Kites	620	-	-	-	620
Pond	1,927	-	(508)	-	1,419
Jamboree leaders	7,000	-	-	-	7,000
Refectory/residential	3,620	-	-	-	3,620
3D printer donation	-	5,000	(4,673)	-	327
	<u>1,817,025</u>	<u>5,000</u>	<u>(70,331)</u>	<u>72,009</u>	<u>1,823,703</u>
<b>General funds</b>					
Kent Scouts general fund	119,320	309,712	(210,488)	(72,009)	146,535
LGF general	31,245	124,111	(126,450)	-	28,906
	<u>150,565</u>	<u>433,823</u>	<u>(336,938)</u>	<u>(72,009)</u>	<u>175,441</u>
<b>Total Unrestricted funds</b>	<u>1,967,590</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>1,999,144</u>

## Kent County Scout Council

### Notes to the financial statements for the year ended 31 March 2022

#### 14. Statement of funds (continued)

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
<b>Restricted funds</b>					
Wilson Trust	100	-	-	-	100
Barry Thomas	946	-	-	-	946
	<u>1,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,046</u>
<b>Total of funds</b>	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

#### 15. Summary of funds

##### Summary of funds - current year

	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2022 £</b>
Designated funds	1,823,703	50,172	(51,301)	48,195	1,870,769
General funds	175,441	570,592	(552,724)	(49,259)	144,050
Restricted funds	1,046	99,640	(20,630)	1,064	81,120
	<u>2,000,190</u>	<u>720,404</u>	<u>(624,655)</u>	<u>-</u>	<u>2,095,939</u>

##### Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Designated funds	1,817,025	5,000	(70,331)	72,009	1,823,703
General funds	150,565	433,823	(336,938)	(72,009)	175,441
Restricted funds	1,046	-	-	-	1,046
	<u>1,968,636</u>	<u>438,823</u>	<u>(407,269)</u>	<u>-</u>	<u>2,000,190</u>

## Kent County Scout Council

### Notes to the financial statements for the year ended 31 March 2022

#### 16. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	1,594,270	-	1,594,270
Current assets	2,132,818	81,120	2,213,938
Creditors due within one year	(1,712,269)	-	(1,712,269)
<b>Total</b>	<b>2,014,819</b>	<b>81,120</b>	<b>2,095,939</b>

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Tangible fixed assets	1,633,298	-	1,633,298
Current assets	1,078,159	1,046	1,079,205
Creditors due within one year	(712,313)	-	(712,313)
<b>Total</b>	<b>1,999,144</b>	<b>1,046</b>	<b>2,000,190</b>

#### 17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	95,749	31,554
<b>Adjustments for:</b>		
Depreciation charges	51,028	66,111
Dividends, interests and rents from investments	(95)	(307)
Decrease/(increase) in debtors	(713,187)	301,830
Increase/(decrease) in creditors	999,956	(347,614)
<b>Net cash provided by operating activities</b>	<b>433,451</b>	<b>51,574</b>

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## Kent County Scout Council

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### Notes to the financial statements for the year ended 31 March 2022

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#### 18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	1,259,278	837,732

#### 19. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	837,732	421,546	1,259,278
	837,732	421,546	1,259,278

#### 20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions totalling £4,683 included within trade creditors (2021: £5,148 included within other creditors) were payable to fund at the balance sheet date.

#### 21. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	959	2,593
Later than 1 year and not later than 5 years	619	257
	1,578	2,850

#### 22. Agency arrangements

Kent County Scout Council acts as an agent in collecting funds from local districts on behalf on Scout HQ.

Membership subscription income received from local districts is reported net of any amounts due to Scout HQ on the statement of financial activities as the charity does not have control over the charitable application of the funds. During the year ended 31 March 2022 the charity received subscription income of £518,568 (2021: £676,323) and paid over £439,632 (2021: £484,676) to Scout HQ.

#### 23. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.