

# DERBYSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 1019079

## Details

**Status** Registered

**Legal form** Other

**Registered** 1993-03-23

**Register** [View on the Charity Commission register](#)

## Contact

**Address** Drum Hill Scout Camp  
Morley Lane  
Little Eaton  
Derby  
DE21 5AH

**Phone** 01332 831 233

**Email** [chairman@derbyshirescouts.org](mailto:chairman@derbyshirescouts.org)

**Website** [www.derbyshirescouts.org](http://www.derbyshirescouts.org)

## Activities

**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** PROVIDES AN UMBRELLA EXECUTIVE TO SCOUTING IN DERBYSHIRE

## Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Derbyshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £298,497 | £314,055    | -      | -         |
| 2023-12-31 | £291,777 | £255,211    | -      | -         |
| 2022-12-31 | £287,290 | £318,963    | -      | -         |
| 2021-12-31 | £230,203 | £114,816    | -      | -         |
| 2020-12-31 | £121,759 | £119,487    | -      | -         |

## Trustees

| Name                     | Role | Appointed  |
|--------------------------|------|------------|
| Aaron Price              |      | 2023-06-30 |
| Adrian Jon Greaves       |      | 2020-05-06 |
| Amy Booth                |      | 2020-05-06 |
| Ashley Birkinshaw        |      | 2023-06-30 |
| David Michael Ellis      |      | 2023-06-30 |
| Dr Hilary Clare Williams |      | 2022-06-22 |
| Ian Potts                |      | 2025-06-25 |
| Kris Alan Thomson        |      | 2025-06-25 |
| Mark Christopher Silo    |      | 2023-06-30 |
| Michael Paul Hawley      |      | 2025-11-01 |
| STEPHEN DENNIS PARKER    |      | 2024-06-26 |
| STEVEN GOTHERIDGE        |      | 2012-01-10 |

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# Accounts

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**Derbyshire County Scout Council**  
**Charity Registration Number 1019079**  
**Annual report and financial statements**  
**for the year ended 31 December 2024**

**Derbyshire County Scout Council**  
**Annual report and financial statements**  
**for the year ended 31 December 2024**

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# Derbyshire County Scout Council

## Trustees' report

### for the year ended 31 December 2024

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### Structure, governance, and management

The Derbyshire County Scout Council is a registered charity (number 1019079) and is governed by the local County Constitution and by Royal Charters dating from 4 January 1912. The Royal Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of the rules for the regulation of the Council's affairs, as detailed in the Policy, Organisation and Rules ("POR").

Derbyshire County Scout Council is a trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and, through them, for Scout Groups within Derbyshire.

Derbyshire County Scout Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments from all bank accounts, and a comprehensive insurance policy to ensure that insurable risks are covered.

Derbyshire County Scout Council works with a number of other Charities but in particular Girlguiding Derbyshire.

#### Administrative details

|                           |                                                                                           |
|---------------------------|-------------------------------------------------------------------------------------------|
| Charity number            | 1019079                                                                                   |
| President                 | Mr S Judge                                                                                |
| Vice-presidents           | Mr D Coleman, Sir R FitzHerbert Bt                                                        |
| County Chair              | Mr N Griffiths (Resigned June 2024), Mr A Greaves (Appointed as County Chair June 2024)   |
| County Commissioner       | Mrs S Harris                                                                              |
| County Treasurer          | Mr S Gotheridge                                                                           |
| County Youth Commissioner | Mr A Price                                                                                |
| Contact name and address  | Mr S Gotheridge, C/O Drum Hill Scout Campsite, Morley Lane, Little Eaton, Derby, DE21 5AH |
| Bankers                   | The Co-Operative Bank                                                                     |
| Accountants               | Azets Audit Services, Westpoint, Lynch Wood, Peterborough, PE2 6FZ                        |
| Independent Examiner      | M Jackson FCA DChA                                                                        |

#### Trustees

The names of the trustees who served since 1 January 2024 are as follows:

##### *Ex-Officio- Appointments*

Mr N Griffith (Resigned June 2024)  
Mr A Greaves (Appointed as County Chair June 2024)  
Mrs S Harris  
Mr S Gotheridge  
Mr A Price

##### *Elected*

Mr D Ramsbottom  
Mrs H Williams  
Mr A Birkinshaw  
Mr D Ellis  
Mr M Silo

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2024

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#### Trustees (*continued*)

##### *Nominated*

Miss A Booth  
Mr D Mitchell

##### *Co-opted*

Mrs H Crampton (Resigned June 2024)  
Mr G Wren (Resigned June 2024)  
Mr S Parker (Appointed June 2024)

Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association, a copy of which is available on request.

#### **Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

#### **Our Values**

As Scouts we are guided by these values:

##### **Care**

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

##### **Respect**

We have self-respect and respect for others.

##### **Integrity**

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

##### **Cooperation**

We make a positive difference; we cooperate with others and make friends.

##### **Belief**

We explore our faiths, beliefs and attitudes.

#### **Our Vision**

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

#### **Our Objectives**

We want to...

##### **...grow**

We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.

##### **...become more inclusive**

Everyone, regardless of their background, should be able to participate in Scouts.

##### **...be more youth shaped**

Every young person should be shaping their experience and developing their leadership potential.

##### **...impact our communities**

Through social action, Scouts makes a difference not just to the individual but to whole communities.

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2024

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Derbyshire County Scout Council enables this to be done by providing support to the adults so that they, in turn, can provide an appropriate high standard of Scouting to the young members.

In planning the charity's activities, the trustees have regard to both the Charity Commission's general guidance on public benefit and the specific objectives of the Scout Council.

- supporting leaders in their training so that they are better equipped to run the regular meetings
- supporting trustee boards by providing help and training
- organising extra activities through the various Scout Active Support Units such as archery, biking, caving, climbing, cycling, sailing, walking and events like the Kinder Challenge
- providing a county camp site at Drum Hill near Little Eaton which can be enjoyed 365 days per year, by all members of the association, six-year-old Beavers through to ancient but thoroughly modern 3rd Age
- joining with Girl Guiding Derbyshire in a number of events
- hosting presentation events for adults and young people to celebrate their success
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- flexible training sessions designed to fit the needs and locations of adults
- employing a paid county administrator to carry out the day to day demands on Key Volunteers, freeing them up to do their more important roles, supporting young people and adults to make sure they get the best out of their scouting experiences
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

#### **Achievements and performance**

Derbyshire Scouts continue to develop in terms of the support from the county and in the numbers regularly attending Scout meetings and events. Scouting in Derbyshire is recognised as the strongest uniformed youth organisation in the county. It consists of 14 Districts spread throughout the whole county. Squirrel Dreys are increasing throughout the County offering skills for life to a younger age range between four and six. Attendance at these continues to be popular and we expect further growth in the number of Dreys throughout 2025.

At the 31st January 2024 census our numbers were 10,271 members. At the 2025 census our initial view is our membership has been consolidated and remains around the 10,200 mark.

2024 has seen a full programme of activities and events at all levels throughout the County. Good use has been made of the County Camp Site Drum Hill, which continues to be managed and run by a dedicated and enthusiastic team of volunteers. The site has received regular bookings and a scheduler of regular maintenance continues. International Experiences took place throughout the year, along with our Scout Active Support Units providing a wide range of activities across the County.

# Derbyshire County Scout Council

## Trustees' report (*continued*) for the year ended 31 December 2024

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### **Achievements and performance (*continued*)**

Training around the County has continued using various methods to ensure our adult members are prepared and supported in their role and that the Scout Council remains compliant with its obligations. This approach continues with a suite of modules that our volunteers can access alongside E Learning modules. The County has also invested in further Mental Health First Aid training for our Volunteer Leaders to support our members further. This will continue into 2025.

The Trustee Board has continued to meet regularly along with the relevant sub-committees in order to support The County Lead Volunteer in steering the organisation. A review of all our governance is on-going, we have carried out a risk management activity and we are more confident than ever that our systems are robust. The County has again supported every section in the county with the cost of the annual subscription to a specialist data base which helps leaders in the administration of their sections.

The Scout Association has now completed its launch of the digital database, this will help us to better keep track of our adult members and, more importantly, the learning they have completed, ensuring that we remain fully compliant with the safety and safeguarding requirements set out.

### **Plans for the future**

- Support the County Lead Volunteer and her team
- Increase membership, both young people and adults, concentrating on retention as well as recruitment
- Raise the profile of Scouting in Districts and County
- Reflect the age and diversity of our communities
- Encourage young people to feel empowered and part of the decision making process, building on the success of the Youth Council and the Young Leader Scheme
- Support the County through The Scout Associations Transformation programme.
- Increase even further the number of training activity specialists by providing help towards the cost of specialist training and accreditation.

### **Covid-19**

Even though the pandemic has subsided and it is very much business as usual, the Trustee Board remain vigilant and have robust reserve policies in place should it be required.

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2024

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#### Financial Review

Total income and expenditure have increased on the 2023 level. This is as a result of more activity for the charity. The total bank balances stood at a healthy £80,402 at the year end.

Total funds at the year end amounted to £390,184, of which £229,676 was designated. Unrestricted funds and free reserves total £160,508.

The trustees consider that the amount held in the general reserve should be sufficient to cover one year's fixed expenditure, which is currently running at approximately £50,000. This includes training and compliance expenses. Any excess is available to assist with building projects or to meet any losses that might be sustained by any other activities for which separate designated funds are maintained.

On the Drum Hill fund, it is the trustees' intention to hold sufficient free reserves, which stood at £171,454 at the year end, to meet one year's fixed costs, which are approximately £60,000 per annum. This includes rent, rates, heat & light along with training and compliance expenses.

The reserves held on other designated funds are for the purpose of meeting specific expenditure planned for the next and future years.

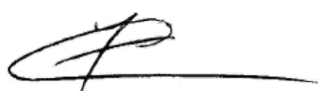
#### Relationship to other organisations

As explained above, the Council is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. The Council also has strong links to Girlguiding Derbyshire, in particular to organise the joint residential events.

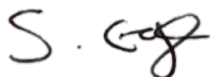
#### Independent Examiner

Mr M Jackson FCA DChA, of Azets Audit Services was appointed independent examiner and continues to indicate his willingness to remain in office. A resolution to re-appoint him will be proposed at the Annual General Meeting in 2025.

Approved by the trustees on 12th May 2025 and signed on their behalf by:



**Mr A Greaves**



**Mr S Gotheridge**

**Independent examiner's report**

**to the trustees of Derbyshire County Scout Council**

**for the year ended 31 December 2024**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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



M Jackson FCA DChA  
Institute of Chartered Accountants in England and Wales  
Azets Audit Services  
Westpoint  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6FZ

13 May 2025  
Date: .....

# Derbyshire County Scout Council

## Statement of financial activities

for the year ended 31 December 2024

|                                                         | Notes | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------------------------|-------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                     |       |                      |                          |                          |                    |                    |
| Donations & legacies                                    | 2     | 1,676                | 845                      | -                        | 2,521              | 2,968              |
| <b>Income from other trading activities</b>             |       |                      |                          |                          |                    |                    |
| Investments                                             | 3     | 5,031                | 388                      | -                        | 5,419              | 2,814              |
| Other trading activities                                | 4     | -                    | 11,440                   | -                        | 11,440             | 13,897             |
| <b>Income from charitable activities</b>                |       |                      |                          |                          |                    |                    |
| Charitable activities                                   | 5     | 84,716               | 194,401                  | -                        | 279,117            | 272,098            |
|                                                         |       | 91,423               | 207,074                  | -                        | 298,497            | 291,777            |
| Income applicable to joint venture                      |       | -                    | -                        | -                        | -                  | -                  |
| <b>Total income</b>                                     |       | 91,423               | 207,074                  | -                        | 298,497            | 291,777            |
| <b>Expenditure on:</b>                                  |       |                      |                          |                          |                    |                    |
| Raising funds                                           | 4     | -                    | 7,804                    | -                        | 7,804              | 9,758              |
| Charitable activities                                   | 6     | 88,680               | 217,571                  | -                        | 306,251            | 245,453            |
|                                                         |       | 88,680               | 225,375                  | -                        | 314,055            | 255,211            |
| Expenditure applicable to joint venture                 |       | -                    | -                        | -                        | -                  | -                  |
| <b>Total expenditure</b>                                |       | 88,680               | 225,375                  | -                        | 314,055            | 255,211            |
| Share of joint venture's surplus/(deficit) for the year |       | -                    | -                        | -                        | -                  | -                  |
| <b>Net income/(expenditure)</b>                         |       | 2,743                | (18,301)                 | -                        | (15,558)           | 36,566             |
| Transfers between funds                                 | 17    | (3,250)              | 3,250                    | -                        | -                  | -                  |
| <b>Net increase/(decrease) in funds for the year</b>    |       | (507)                | (15,051)                 | -                        | (15,558)           | 36,566             |
| Funds brought forward at 1 January 2024                 |       | 161,015              | 244,727                  | -                        | 405,742            | 369,176            |
| <b>Funds carried forward at 31 December 2024</b>        | 18    | 160,508              | 229,676                  | -                        | 390,184            | 405,742            |

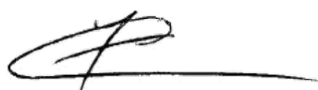
# Derbyshire County Scout Council

## Balance sheet

at 31 December 2024

|                            | Notes | 2024            | 2023     |
|----------------------------|-------|-----------------|----------|
|                            |       | £               | £        |
| <b>Fixed assets</b>        |       |                 |          |
| Tangible fixed assets      | 11    | <b>36,650</b>   | 37,220   |
|                            |       | <b>36,650</b>   | 37,220   |
| <b>Current assets</b>      |       |                 |          |
| Stock                      |       | <b>7,758</b>    | 4,292    |
| Debtors                    | 13    | <b>622</b>      | 2,851    |
| Term Deposits              | 12    | <b>292,459</b>  | 297,428  |
| Bank and cash              |       | <b>80,402</b>   | 84,426   |
|                            |       | <b>381,241</b>  | 388,997  |
| <b>Current liabilities</b> |       |                 |          |
| Creditors                  | 14    | <b>(27,707)</b> | (20,475) |
| <b>Net current assets</b>  |       | <b>353,534</b>  | 368,522  |
| <b>Total net assets</b>    |       | <b>390,184</b>  | 405,742  |
| <b>Funds</b>               |       |                 |          |
| Unrestricted funds:        |       |                 |          |
| General fund               | 18    | <b>160,508</b>  | 161,015  |
| Designated funds           | 18    | <b>229,676</b>  | 244,727  |
|                            |       | <b>390,184</b>  | 405,742  |

Approved by the trustees on 12th May 2025 and signed on their behalf by:



Mr A Greaves



Mr S Gotheridge

**1. Accounting policies**

**1.1 Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. On this basis they continue to adopt the going-concern basis in the accounts.

**Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2024

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#### 1. Accounting policies (*continued*)

##### Income (*continued*)

- Investment income is included when it is receivable, and is accrued on a day to day basis.
- Income from trading activity is accounted for when earned.
- Income from charitable activities, where related to performance and specific deliverables, is recognised as the charity earns the right to the consideration by its performance. Where income is not related to performance and specific deliverables, the income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled.

##### Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and also includes governance costs. It also includes both costs that can be allocated directly to such activities and those costs of an indirect nature, but necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy, and independent examiner's fees, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are allocated, where necessary, between funds on an appropriate basis.

##### Taxation

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost), net of depreciation and impairment losses. Depreciation is recognised so as to write off the cost (or deemed cost) of assets less their residual values over their useful lives on the following bases:

|                               |                          |
|-------------------------------|--------------------------|
| Leasehold buildings           | Held at resale value     |
| Scouting equipment            | 10% to 20% straight line |
| Office and training equipment | 20% straight line        |

Equipment costing less than £1,000 is not capitalised, and is written off against revenue.

In accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt the previous GAAP valuation of assets as deemed cost at the revaluation date.

##### Investments

Investments comprise money held on long term deposit.

##### Joint venture

The Council has joined with Girlguiding Derbyshire to run the Peak Camps Fund, which organises training and stages the Peak Camp event every five years. Separate books and accounting records are kept by Peak Camp and annual accounts produced. This is accounted for as a joint venture, with the Council's half share of Peak Camp's income and expenditure being recognised in the Statement of Financial Activities and its share of Peak Camp's net assets being shown as an investment on the Balance Sheet.

##### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

for the year ended 31 December 2024

### 1. Accounting policies (*continued*)

#### Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

#### 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.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

| 2. Donations & legacies | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Donations               | 1,676                | 845                      | -                        | 2,521              | 2,968              |
|                         | <b>1,676</b>         | <b>845</b>               | <b>-</b>                 | <b>2,521</b>       | <b>2,968</b>       |

Donations and legacies for 2023 comprised £2,088 for the general fund and £880 for designated funds.

| 3. Investment income     | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Bank interest receivable | 5,031                | 388                      | -                        | 5,419              | 2,814              |
|                          | <b>5,031</b>         | <b>388</b>               | <b>-</b>                 | <b>5,419</b>       | <b>2,814</b>       |

Investment income for 2023 comprised £2,814 for the general fund.

### 4. Trading income/Costs of raising funds

Trading income comprises of the sale of confectionery goods from the shop at the Drum Hill site. The surplus/(deficit) arising during the year was as follows:

|                                | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Income from sales              | -                    | 11,440                   | -                        | 11,440             | 13,897             |
| Cost of goods purchased        | -                    | (7,804)                  | -                        | (7,804)            | (9,758)            |
| Surplus/(deficit) for the year | <b>-</b>             | <b>3,636</b>             | <b>-</b>                 | <b>3,636</b>       | <b>4,139</b>       |

Trading income/costs of raising funds for 2023 were all designated funds.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

for the year ended 31 December 2024

| <b>5 Income from charitable activities</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|--------------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                            | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Membership subscriptions                   | 351,540             | -                       | -                       | 351,540           | 341,608           |
| Less: paid to the Scout Association        | (283,500)           | -                       | -                       | (283,500)         | (272,569)         |
| County Quota                               | 68,040              | -                       | -                       | 68,040            | 69,039            |
| Training                                   | -                   | -                       | -                       | -                 | -                 |
| Scout Active Support Units                 | -                   | -                       | -                       | -                 | -                 |
| Other Income                               | 1,216               | -                       | -                       | 1,216             | 122               |
| Drum Hill campsite and training centre:    |                     |                         |                         |                   |                   |
| Camp Fees                                  |                     | 42,964                  |                         | 42,964            | 46,565            |
| Spring Bank income                         |                     | 59,839                  |                         | 59,839            | 58,630            |
| Bemrose Centre                             |                     | 20,655                  |                         | 20,655            | 19,000            |
| Larch Hall                                 |                     | 43,329                  |                         | 43,329            | 34,661            |
| Cameron Lair, and other Buildings          |                     | 8,725                   |                         | 8,725             | 8,081             |
| Activities                                 |                     | 16,882                  |                         | 16,882            | 17,307            |
| Other income                               |                     | 2,007                   |                         | 2,007             | 899               |
| Total Drum Hill income (see Note 10)       | -                   | 194,401                 | -                       | 194,401           | 185,143           |
| International Fund                         | -                   | -                       | -                       | -                 | -                 |
| Peak Camps (Joint Venture)                 | -                   | -                       | -                       | -                 | -                 |
| Kinder walk                                | -                   | -                       | -                       | -                 | -                 |
| Four Inns walk                             | -                   | -                       | -                       | -                 | -                 |
| Jamboree                                   | -                   | -                       | -                       | -                 | -                 |
| Beaver Bonanza                             | -                   | -                       | -                       | -                 | -                 |
| Active Support Units                       | 15,460              | -                       | -                       | 15,460            | 17,794            |
|                                            | <b>84,716</b>       | <b>194,401</b>          | <b>-</b>                | <b>279,117</b>    | <b>272,098</b>    |

Income from charitable activities for 2023 comprised £86,955 for the General Fund and £185,143 for the designated fund.

| <b>6. Cost of charitable activities</b>         | <b>Notes</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|-------------------------------------------------|--------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                                 |              | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| County team - expenses                          |              | 2,984               | -                       | -                       | 2,984             | 2,976             |
| Activities & Active Support Units               |              | 50,815              | -                       | -                       | 50,815            | 56,154            |
| Awards                                          |              | 816                 | -                       | -                       | 816               | 305               |
| Spring Bank expenses                            |              | -                   | 28,704                  | -                       | 28,704            | 25,106            |
| Training                                        |              | 6,377               | 230                     | -                       | 6,607             | -                 |
| Light and heat                                  |              | -                   | 22,330                  | -                       | 22,330            | 23,818            |
| Rates and water                                 |              | -                   | 3,630                   | -                       | 3,630             | 4,351             |
| Telephone                                       |              | -                   | 2,605                   | -                       | 2,605             | 3,242             |
| Insurance                                       |              | 3,045               | 11,572                  | -                       | 14,617            | 11,969            |
| Rent                                            |              | -                   | 5,142                   | -                       | 5,142             | 4,366             |
| Repairs and renewals                            |              | -                   | 97,175                  | -                       | 97,175            | 53,767            |
| Waste disposal                                  |              | -                   | 13,284                  | -                       | 13,284            | 12,677            |
| Cleaner's salary                                | 7            | -                   | 11,193                  | -                       | 11,193            | 7,948             |
| Administrators' salaries and national insurance | 7            | 17,417              | 11,612                  | -                       | 29,029            | 26,318            |
| Printing, postage, and stationery               |              | 3,958               | -                       | -                       | 3,958             | -                 |
| Advertising                                     |              | 259                 | -                       | -                       | 259               | 1,934             |
| Travelling and subsistence expenses             |              | -                   | 113                     | -                       | 113               | 254               |
| Sundry expenses                                 |              | 741                 | 404                     | -                       | 1,145             | 614               |
| Depreciation: Land and buildings                |              | -                   | -                       | -                       | -                 | -                 |
| Scouting equipment                              |              | -                   | 570                     | -                       | 570               | 1,368             |
| Total Drum Hill costs                           | 10           |                     | 208,564                 |                         |                   |                   |
| Carried forward                                 |              | 86,412              | 208,564                 | -                       | 294,976           | 237,167           |

## Derbyshire County Scout Council

### Notes to the accounts (*continued*)

#### for the year ended 31 December 2024

| <b>6. Cost of charitable activities (continued)</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|-----------------------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                                     | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Brought forward                                     | <b>86,412</b>       | <b>208,564</b>          | -                       | <b>294,976</b>    | 237,167           |
| Jamboree                                            | -                   | -                       | -                       | -                 | -                 |
| Kinder walk                                         | -                   | -                       | -                       | -                 | 2,025             |
| Four Inns walk                                      | -                   | -                       | -                       | -                 | 2,774             |
| Region Fund                                         | -                   | <b>1,217</b>            | -                       | <b>1,217</b>      | -                 |
| Youth United                                        | -                   | <b>820</b>              | -                       | <b>820</b>        | -                 |
| International Fund                                  | -                   | <b>6,970</b>            | -                       | <b>6,970</b>      | -                 |
| Bike Active Support Unit                            | -                   | -                       | -                       | -                 | 72                |
| Governance costs:                                   |                     |                         |                         |                   |                   |
| AGM/Annual report                                   | -                   | -                       | -                       | -                 | 1,053             |
| Trustees' expenses                                  | -                   | -                       | -                       | -                 | 22                |
| Independent examiner's fees                         | <b>2,268</b>        | -                       | -                       | <b>2,268</b>      | 2,340             |
|                                                     | <b>88,680</b>       | <b>217,571</b>          | -                       | <b>306,251</b>    | 245,453           |

Costs of charitable activities for 2023 comprised £83,448 for the General Fund and £162,005 for the designated funds.

| <b>7. Staff costs</b>    | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2024</b> | <b>Total 2023</b> |
|--------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                          | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Administrators' salaries | <b>17,417</b>       | <b>11,612</b>           | -                       | <b>29,029</b>     | 26,318            |
| Cleaner's salary         | -                   | <b>11,193</b>           | -                       | <b>11,193</b>     | 7,948             |
|                          | <b>17,417</b>       | <b>22,805</b>           | -                       | <b>40,222</b>     | 34,266            |

The average number of employees during the year was 2 (2023: 2).

There are no employees who received total emoluments of more than £60,000.

Staff costs for 2023 comprised £15,790 General Fund and £18,476 designated fund.

#### 8. Trustees' remuneration and expenses

Trustees receive no remuneration for their services. Their travelling and subsistence expenses are reimbursed in respect of expenses incurred on the Scout Council's business. In the year ended 31 December 2024 these totalled £Nil (2023: £22), and the number of trustees reimbursed in the year was 0 (2023: 1).

#### 9. Independent examiner's remuneration

Fees paid to the independent examiner in the period were £2,268 (2023: £2,340).

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2024

#### 10. Drum Hill campsite and training centre

|                                               | 2024           | 2023    |
|-----------------------------------------------|----------------|---------|
|                                               | £              | £       |
| <b>Income</b>                                 |                |         |
| Donations                                     | 845            | 880     |
| Interest Received                             | 388            | 141     |
| Trading income: Providore                     | 11,440         | 13,897  |
| Income from charitable activities:            |                |         |
| Camp fees                                     | 42,964         | 46,565  |
| Spring Bank income                            | 59,839         | 58,630  |
|                                               | <b>102,803</b> | 105,195 |
| Bemrose Centre                                | 20,655         | 19,000  |
| Larch Hall                                    | 43,329         | 34,661  |
| Cameron Lair, and other buildings             | 8,725          | 8,081   |
| Activities                                    | 16,882         | 17,307  |
| Other Income                                  | 2,007          | 899     |
| Total income from charitable activities       | <b>194,401</b> | 185,143 |
| <b>Total income</b>                           | <b>207,074</b> | 200,061 |
| <b>Expenditure</b>                            |                |         |
| Cost of goods sold: Providore                 | 7,804          | 9,758   |
| Cost of charitable activities:                |                |         |
| Spring Bank expenses                          | 28,704         | 25,106  |
| Training                                      | 230            | -       |
| Light and heat                                | 22,330         | 23,818  |
| Water and rates                               | 3,630          | 4,351   |
| Telephone                                     | 2,605          | 3,242   |
| Insurance                                     | 11,572         | 9,289   |
| Rent                                          | 5,142          | 4,366   |
| Repairs and renewals                          | 97,175         | 53,767  |
| Waste disposal and laundry                    | 13,284         | 12,677  |
| Cleaner                                       | 11,193         | 7,948   |
| Administrator's salary and national insurance | 11,612         | 10,528  |
| Printing, postage, and stationery             | -              | -       |
| Sundry expenses                               | 404            | 420     |
| Advertising                                   | -              | -       |
| Travel expenses                               | 113            | 254     |
| Depreciation: Leasehold land and buildings    | -              | -       |
| Scouting equipment                            | 570            | 1,368   |
| Total expenditure on charitable activities    | <b>208,564</b> | 157,134 |
| <b>Total expenditure</b>                      | <b>216,368</b> | 166,892 |
| <b>Surplus/(deficit) for the year</b>         | <b>(9,294)</b> | 33,169  |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2024

| <b>11. Tangible fixed assets</b> | <b>Leasehold<br/>land and<br/>buildings<br/>£</b> | <b>Scouting<br/>equipment<br/>£</b> | <b>Office and<br/>training<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------------|---------------------------------------------------|-------------------------------------|----------------------------------------------------|--------------------|
| <b>Cost or valuation</b>         |                                                   |                                     |                                                    |                    |
| At 1 January 2024                | <b>468,801</b>                                    | <b>244,945</b>                      | <b>25,107</b>                                      | <b>738,853</b>     |
| Additions                        | -                                                 | -                                   | -                                                  | -                  |
| Disposals                        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2024</b>       | <b>468,801</b>                                    | <b>244,945</b>                      | <b>25,107</b>                                      | <b>738,853</b>     |
| <b>Depreciation</b>              |                                                   |                                     |                                                    |                    |
| At 1 January 2024                | <b>433,801</b>                                    | <b>242,725</b>                      | <b>25,107</b>                                      | <b>701,633</b>     |
| Charge for the year              | -                                                 | <b>570</b>                          | -                                                  | <b>570</b>         |
| Depreciation on disposals        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2024</b>       | <b>433,801</b>                                    | <b>243,295</b>                      | <b>25,107</b>                                      | <b>702,203</b>     |
| <b>Net book value</b>            |                                                   |                                     |                                                    |                    |
| <b>At 31 December 2024</b>       | <b>35,000</b>                                     | <b>1,650</b>                        | <b>-</b>                                           | <b>36,650</b>      |
| At 31 December 2023              | 35,000                                            | 2,220                               | -                                                  | 37,220             |

The charity's fixed assets were last revalued in 2000. This valuation was adopted as the deemed cost of the relevant assets on transition to FRS 15 and, in accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt this previous GAAP valuation as its deemed cost at the revaluation date.

| <b>12. Investments</b>         | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| Nationwide Building Society    | <b>74,841</b>     | 83,362            |
| Virgin Money                   | <b>67,945</b>     | 67,035            |
| United Trust Bank              | <b>57,956</b>     | 57,816            |
| Mansfield Building Society     | <b>86,250</b>     | 84,215            |
| Skipton Building Society       | <b>5,467</b>      | 5,000             |
|                                | <b>292,459</b>    | 297,428           |
| <b>13. Debtors</b>             | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
| Prepayments and accrued income | <b>622</b>        | 2,851             |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2024

| <b>14. Creditors</b>         | <b>2024</b>   | <b>2023</b> |
|------------------------------|---------------|-------------|
|                              | <b>£</b>      | <b>£</b>    |
| Creditors                    | <b>534</b>    | 534         |
| Accruals and deferred income | <b>27,173</b> | 19,941      |
|                              | <b>27,707</b> | 20,475      |

### 15. Lease commitments

At 31 December 2024, the charity had a commitment to pay £4,894 (2023: £4,364) per annum under an operating lease for land and buildings which expires more than five years after the balance sheet date.

### 16. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions as shown in Note 5.

The charity works closely with Girlguiding Derbyshire and in the past have ran joint events with the organisation.

### 17. Analysis of movements on funds

|                             | Balance at<br>1 January<br>2024<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2024<br>£ |
|-----------------------------|--------------------------------------|----------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>         | 161,015                              | <b>91,423</b>  | <b>(88,680)</b>  | <b>(3,250)</b> | -                                           | <b>160,508</b>                         |
| <b>Designated funds</b>     |                                      |                |                  |                |                                             |                                        |
| Drum Hill (Note 10)         | 180,748                              | <b>207,074</b> | <b>(216,368)</b> | -              | -                                           | <b>171,454</b>                         |
| Kinder walk                 | -                                    | -              | -                | -              | -                                           | -                                      |
| Development fund            | 17,213                               | -              | -                | <b>2,500</b>   | -                                           | <b>19,713</b>                          |
| Jamboree leadership fund    | 1,500                                | -              | -                | <b>750</b>     | -                                           | <b>2,250</b>                           |
| Four Inns walk              | -                                    | -              | -                | -              | -                                           | -                                      |
| Peak contingency            | 10,000                               | -              | -                | -              | -                                           | <b>10,000</b>                          |
| Youth United                | 968                                  | -              | <b>(820)</b>     | -              | -                                           | <b>148</b>                             |
| Bike Active Support Unit    | -                                    | -              | -                | -              | -                                           | -                                      |
| Sailing Active Support Unit | -                                    | -              | -                | -              | -                                           | -                                      |
| International Fund          | 10,463                               | -              | <b>(6,970)</b>   | -              | -                                           | <b>3,493</b>                           |
| Region Fund                 | 9,358                                | -              | <b>(1,217)</b>   | -              | -                                           | <b>8,141</b>                           |
| Peak Camps fund             | 14,477                               | -              | -                | -              | -                                           | <b>14,477</b>                          |
|                             | 244,727                              | <b>207,074</b> | <b>(225,375)</b> | <b>3,250</b>   | -                                           | <b>229,676</b>                         |
| <b>Restricted funds</b>     |                                      |                |                  |                |                                             |                                        |
|                             | -                                    | -              | -                | -              | -                                           | -                                      |
|                             | -                                    | -              | -                | -              | -                                           | -                                      |
| <b>Total funds</b>          | 405,742                              | <b>298,497</b> | <b>(314,055)</b> | -              | -                                           | <b>390,184</b>                         |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2024

### 17. Analysis of movements on funds *(continued)*

|                             | Balance at<br>1 January<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£  | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2023<br>£ |
|-----------------------------|--------------------------------------|----------------|------------------|-----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>         | 163,695                              | <b>91,716</b>  | <b>(83,448)</b>  | <b>(10,948)</b> | -                                           | <b>161,015</b>                         |
| <b>Designated funds</b>     |                                      |                |                  |                 |                                             |                                        |
| Drum Hill (Note 10)         | 147,579                              | <b>200,061</b> | <b>(166,892)</b> | -               | -                                           | <b>180,748</b>                         |
| Kinder walk                 | 2,025                                | -              | <b>(2,025)</b>   | -               | -                                           | -                                      |
| Development fund            | 14,713                               | -              | -                | <b>2,500</b>    | -                                           | <b>17,213</b>                          |
| Jamboree leadership fund    | 750                                  | -              | -                | <b>750</b>      | -                                           | <b>1,500</b>                           |
| Four Inns walk              | 2,774                                | -              | <b>(2,774)</b>   | -               | -                                           | -                                      |
| Peak contingency            | 10,000                               | -              | -                | -               | -                                           | <b>10,000</b>                          |
| Youth United                | 968                                  | -              | -                | -               | -                                           | <b>968</b>                             |
| Bike Active Support Unit    | 72                                   | -              | <b>(72)</b>      | -               | -                                           | -                                      |
| Sailing Active Support Unit | -                                    | -              | -                | -               | -                                           | -                                      |
| International Fund          | 12,123                               | -              | -                | <b>(1,660)</b>  | -                                           | <b>10,463</b>                          |
| Region Fund                 | -                                    | -              | -                | <b>9,358</b>    | -                                           | <b>9,358</b>                           |
| Peak Camps fund             | 14,477                               | -              | -                | -               | -                                           | <b>14,477</b>                          |
|                             | 205,481                              | <b>200,061</b> | <b>(171,763)</b> | <b>10,948</b>   | -                                           | <b>244,727</b>                         |
| <b>Restricted funds</b>     |                                      |                |                  |                 |                                             |                                        |
|                             | -                                    | -              | -                | -               | -                                           | -                                      |
|                             | -                                    | -              | -                | -               | -                                           | -                                      |
| <b>Total funds</b>          | 369,176                              | <b>291,777</b> | <b>(255,211)</b> | -               | -                                           | <b>405,742</b>                         |

The purpose of each fund is as follows:

|                          |                                                                                                                                                                                                     |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Drum Hill                | Funds are held for the purpose of running the County Camp site and for the purpose of replacements, renovations, and repairs at the Drum Hill site.                                                 |
| Kinder Walk              | Accumulated funds from the annual Kinder Walk for Scouts, Explorers, Network, and Leaders.                                                                                                          |
| Development Fund         | Funds are held for the purpose of developing the County as agreed in line with the County Development Plan.                                                                                         |
| Jamboree Leadership Fund | Funds are held as a contingency in order to support the Leaders.                                                                                                                                    |
| Four Inns Walk           | Funds have accumulated from the annual Four Inns Walk, which was an event run for the Scouts Network and members of the general public. This event has now ceased and is the residual of the event. |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2024

### 17. Analysis of movements on funds *(continued)*

|                             |                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peak Contingency            | This fund is set aside for the financial support of the Peak Camps event.                                                                                                                                                                                                      |
| Bike Active Support Unit    | This fund is held for the purpose of providing cycling activities through the County Mountain Bike Activity Support Unit.                                                                                                                                                      |
| Sailing Active Support Unit | This fund is held for the purpose of providing sailing and water activities through the County Sailing Activity Support Unit.                                                                                                                                                  |
| International Fund          | This fund is held for the purpose of providing various international activities each year.                                                                                                                                                                                     |
| Youth United                | The fund is held for a board overseen by the Lieutenancy where various independent member organisations (10) come together to discuss the implications of joint working, gain a joint understanding on issues and then through own internal structures support local activity. |
| Peak Camps Fund             | The funds are held for the camp event which is held every 5 years. There is no plan for another Peak Camp at this stage.                                                                                                                                                       |

### Transfers between funds

Transfers between funds as disclosed on page 17 have been made at the discretion of the trustees as allowed between unrestricted and designated funds.

### 18. Analysis of net assets between funds

|                       | General<br>£   | Designated<br>£ | Restricted<br>£ | 2024<br>£      | 2023<br>£ |
|-----------------------|----------------|-----------------|-----------------|----------------|-----------|
| Tangible fixed assets | -              | 36,650          | -               | 36,650         | 37,220    |
| Investments           | 159,037        | 133,422         | -               | 292,459        | 297,428   |
| Current assets        | 3,571          | 85,211          | -               | 88,782         | 91,569    |
| Current liabilities   | (2,100)        | (25,607)        | -               | (27,707)       | (20,475)  |
|                       | <b>160,508</b> | <b>229,676</b>  | -               | <b>390,184</b> | 405,742   |
|                       | General<br>£   | Designated<br>£ | Restricted<br>£ | 2023<br>£      | 2022<br>£ |
| Tangible fixed assets | -              | 37,220          | -               | 37,220         | 38,588    |
| Investments           | 158,249        | 139,179         | -               | 297,428        | 242,757   |
| Current assets        | 4,866          | 86,703          | -               | 91,569         | 111,053   |
| Current liabilities   | (2,100)        | (18,375)        | -               | (20,475)       | (23,222)  |
|                       | <b>161,015</b> | <b>244,727</b>  | -               | <b>405,742</b> | 369,176   |

See page 17 for a detailed breakdown of the funds and page 20 for a more detailed analysis of net assets between funds.

Derbyshire County Scout Council

Notes to the accounts - Analysis of net assets between funds

for the year ended 31 December 2024

| <b>2024</b>       |                 |                     |                  |                    |                         |                                 |                       |                              |                                 |                           |                          |                    |                        |
|-------------------|-----------------|---------------------|------------------|--------------------|-------------------------|---------------------------------|-----------------------|------------------------------|---------------------------------|---------------------------|--------------------------|--------------------|------------------------|
|                   | <b>Total</b>    | <b>General fund</b> | <b>Drum Hill</b> | <b>Kinder walk</b> | <b>Development fund</b> | <b>Jamboree Leadership fund</b> | <b>Four Inns walk</b> | <b>Peak contingency fund</b> | <b>Bike Active Support Unit</b> | <b>International fund</b> | <b>Youth United fund</b> | <b>Region fund</b> | <b>Peak Camps fund</b> |
|                   | <b>£</b>        | <b>£</b>            | <b>£</b>         | <b>£</b>           | <b>£</b>                | <b>£</b>                        | <b>£</b>              | <b>£</b>                     | <b>£</b>                        | <b>£</b>                  | <b>£</b>                 | <b>£</b>           | <b>£</b>               |
| Fixed Assets      | <b>36,650</b>   | -                   | 36,650           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Virgin Money      | <b>67,945</b>   | 49,975              | -                | -                  | -                       | -                               | -                     | -                            | -                               | 3,493                     | -                        | -                  | 14,477                 |
| United Trust Bank | <b>57,956</b>   | 2,756               | 55,200           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Mansfield BS      | <b>86,250</b>   | 45,998              | -                | -                  | 19,713                  | 2,250                           | -                     | 10,000                       | -                               | -                         | 148                      | 8,141              | -                      |
| Nationwide BS     | <b>74,841</b>   | 54,841              | 20,000           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Skipton BS        | <b>5,467</b>    | 5,467               | -                | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Stock             | <b>7,758</b>    | 1,126               | 6,632            | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Debtors           | <b>622</b>      | -                   | 622              | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Bank and cash     | <b>80,402</b>   | 2,445               | 77,957           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Creditors         | <b>(27,707)</b> | (2,100)             | (25,607)         | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
|                   | <b>390,184</b>  | 160,508             | 171,454          | -                  | 19,713                  | 2,250                           | -                     | 10,000                       | -                               | 3,493                     | 148                      | 8,141              | 14,477                 |
| <b>2023</b>       |                 |                     |                  |                    |                         |                                 |                       |                              |                                 |                           |                          |                    |                        |
|                   | <b>Total</b>    | <b>General fund</b> | <b>Drum Hill</b> | <b>Kinder walk</b> | <b>Development fund</b> | <b>Jamboree Leadership fund</b> | <b>Four Inns walk</b> | <b>Peak contingency fund</b> | <b>Bike Active Support Unit</b> | <b>International fund</b> | <b>Youth United fund</b> | <b>Region fund</b> | <b>Peak Camps fund</b> |
|                   | <b>£</b>        | <b>£</b>            | <b>£</b>         | <b>£</b>           | <b>£</b>                | <b>£</b>                        | <b>£</b>              | <b>£</b>                     | <b>£</b>                        | <b>£</b>                  | <b>£</b>                 | <b>£</b>           | <b>£</b>               |
| Fixed Assets      | <b>37,220</b>   | -                   | 37,220           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Virgin Money      | <b>67,035</b>   | 42,095              | -                | -                  | -                       | -                               | -                     | -                            | -                               | 10,463                    | -                        | -                  | 14,477                 |
| United Trust Bank | <b>57,816</b>   | 2,616               | 55,200           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Mansfield BS      | <b>84,215</b>   | 45,176              | -                | -                  | 17,213                  | 1,500                           | -                     | 10,000                       | -                               | -                         | 968                      | 9,358              | -                      |
| Nationwide BS     | <b>83,362</b>   | 63,362              | 20,000           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Skipton BS        | <b>5,000</b>    | 5,000               | -                | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Stock             | <b>4,292</b>    | 1,041               | 3,251            | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Debtors           | <b>2,851</b>    | -                   | 2,851            | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Bank and cash     | <b>84,426</b>   | 3,825               | 80,601           | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
| Creditors         | <b>(20,475)</b> | (2,100)             | (18,375)         | -                  | -                       | -                               | -                     | -                            | -                               | -                         | -                        | -                  | -                      |
|                   | <b>405,742</b>  | 161,015             | 180,748          | -                  | 17,213                  | 1,500                           | -                     | 10,000                       | -                               | 10,463                    | 968                      | 9,358              | 14,477                 |

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# Accounts

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**Derbyshire County Scout Council**  
**Charity Registration Number 1019079**  
**Annual report and financial statements**  
**for the year ended 31 December 2023**

**Derbyshire County Scout Council**  
**Annual report and financial statements**  
**for the year ended 31 December 2023**

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| Statement of financial activities | 7           |
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# Derbyshire County Scout Council

## Trustees' report

### for the year ended 31 December 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### Structure, governance, and management

The Derbyshire County Scout Council is a registered charity (number 1019079) and is governed by the local County Constitution and by Royal Charters dating from 4 January 1912. The Royal Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of the rules for the regulation of the Council's affairs, as detailed in the Policy, Organisation and Rules ("POR").

Derbyshire County Scout Council is a trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and, through them, for Scout Groups within Derbyshire.

Derbyshire County Scout Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments from all bank accounts, and a comprehensive insurance policy to ensure that insurable risks are covered.

Derbyshire County Scout Council works with a number of other Charities but in particular Girlguiding Derbyshire.

#### Administrative details

|                           |                                                                                            |
|---------------------------|--------------------------------------------------------------------------------------------|
| Charity number            | 1019079                                                                                    |
| President                 | Mr S Judge                                                                                 |
| Vice-presidents           | Mr D Coleman, Sir R FitzHerbert Bt                                                         |
| County Chairman           | Mr N Griffiths (Resigned June 2024), Mr A Greaves (Appointed June 2024)                    |
| County Commissioner       | Mrs S Harris                                                                               |
| County Secretary          | Mr A Greaves (Resigned June 2024)                                                          |
| County Treasurer          | Mr S Gotheridge                                                                            |
| County Youth Commissioner | Mr A Price                                                                                 |
| Contact name and address  | Mr S Gotheridge, C/O Drum Hill Scout Campsite, Morley Lane, Little Eaton, Derby, DE221 5AH |
| Bankers                   | The Co-Operative Bank                                                                      |
| Accountants               | Azets Audit Services, Westpoint, Lynch Wood, Peterborough, PE2 6FZ                         |
| Independent Examiner      | M Jackson FCA DChA                                                                         |

#### Trustees

The names of the trustees who served since 1 January 2023 are as follows:

##### *Ex-Officio- Appointments*

Mr N Griffiths (Resigned June 2024)  
Mrs S Harris  
Mr A Greaves  
Mr S Gotheridge  
Mr A Price

##### *Elected*

Mr D Ramsbottom  
Mrs H Williams  
Mr A Birkinshaw (Appointed June 2023)  
Mr D Ellis (Appointed June 2023)  
Mr M Silo (Appointed June 2023)  
Mr D Thompson (Resigned June 2023)

## Derbyshire County Scout Council

### Trustees' report (*continued*)

for the year ended 31 December 2023

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#### Trustees (*continued*)

##### *Nominated*

Miss A Booth

Mr D Mitchell

Mr J White (Resigned June 2023)

Mrs J Crombie (Resigned June 2023)

##### *Co-opted*

Mrs H Crampton

Mr G Wren

Mr F Hawkins (Resigned June 2023)

Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association, a copy of which is available on request.

#### **Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

#### **Our Values**

As Scouts we are guided by these values:

##### **Care**

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

##### **Respect**

We have self-respect and respect for others.

##### **Integrity**

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

##### **Cooperation**

We make a positive difference; we cooperate with others and make friends.

##### **Belief**

We explore our faiths, beliefs and attitudes.

#### **Our Vision**

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

#### **Our Objectives**

We want to...

##### **...grow**

We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.

##### **...become more inclusive**

Everyone, regardless of their background, should be able to participate in Scouts.

##### **...be more youth shaped**

Every young person should be shaping their experience and developing their leadership potential.

##### **...impact our communities**

Through social action, Scouts makes a difference not just to the individual but to whole communities.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2023

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Derbyshire County Scout Council enables this to be done by providing support to the adults so that they, in turn, can provide an appropriate high standard of Scouting to the young members.

In planning the charity's activities, the trustees have regard to both the Charity Commission's general guidance on public benefit and the specific objectives of the Scout Council.

- supporting leaders in their training so that they are better equipped to run the regular meetings
- supporting trustee boards by providing help and training
- organising extra activities through the various Scout Active Support Units such as archery, biking, caving, climbing, cycling, sailing, walking and events like the Four Inns Challenge
- providing a county camp site at Drum Hill near Little Eaton which can be enjoyed 365 days per year, by all members of the association, six-year-old Beavers through to ancient but thoroughly modern 3rd Age
- joining with Girl Guiding Derbyshire in a number of events including the Peak Camps
- hosting presentation events for adults and young people to celebrate their success
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- flexible training sessions designed to fit the needs and locations of adults
- employing a paid county administrator to carry out the day to day demands on Key Commissioners, freeing them up to do their more important roles, supporting young people and adults to make sure they get the best out of their scouting experiences
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

#### **Achievements and performance**

Derbyshire Scouts continue to develop in terms of the support from the county and in the numbers regularly attending Scout meetings and events. Scouting in Derbyshire is recognised as the strongest uniformed youth organisation in the county. It consists of 15 Districts spread throughout the whole county. Squirrel Dreys are increasing throughout the County offering skills for life to a younger age range. Attendance at these continues to be popular and we expect further growth in the number of Dreys throughout 2024.

At the 31st January 2023 census our numbers were 10,271 members. At the 2024 census our initial view is our membership has been consolidated and remains around the 10,200 mark.

2023 has seen a full programme of activities and events at all levels throughout the County. Good use has been made of the County Camp Site Drum Hill, which continues to be managed and run by a dedicated and enthusiastic team of volunteers. The site has received regular bookings and a scheduler of regular maintenance continues. International Experiences took place throughout the year, including sending two patrols to the World Scout Jamboree in Korea. Despite initial challenges experienced on site, the Young People and their leaders had a great experience and look forward to further international experiences in the coming year.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

for the year ended 31 December 2023

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#### **Achievements and performance (*continued*)**

Training around the County has continued using various methods to ensure our adult members are prepared and supported in their role and that the Scout Council remains compliant with its obligations. This approach continues with a suite of modules that our volunteers can access alongside E Learning modules. The County has also invested in further Mental Health First Aid training for our Volunteer Leaders to support our members further. This will continue into 2024.

The Trustee Board has continued to meet regularly along with the relevant sub-committees in order to support The County Commissioner in steering the organisation. A review of all our governance is on-going, we have carried out a risk management activity and we are more confident than ever that our systems are robust. The County has again supported every section in the county with the cost of the annual subscription to a specialist data base which helps leaders in the administration of their sections.

#### **Plans for the future**

- Support the County Commissioner and her team
- Increase membership, both young people and adults, concentrating on retention as well as recruitment
- Raise the profile of Scouting in Districts and County
- Reflect the age and diversity of our communities
- Encourage young people to feel empowered and part of the decision making process, building on the success of the Youth Council and the Young Leader Scheme
- Support the County through The Scout Associations Transformation programme.
- Increase even further the number of training activity specialists by providing help towards the cost of specialist training and accreditation.

#### **Covid-19**

Even though the pandemic has subsided and it is very much business as usual, the Trustee Board remain vigilant and have robust reserve policies in place should it be required.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2023

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##### Financial Review

Total income has increased and expenditure has decreased on the 2022 level. The major impact for the year was that the restrictions for COVID-19 have relaxed and that has resulted in more activity for the charity. The total bank balances stood at a healthy £84,426 at the year end.

Total funds at the year end amounted to £405,742, of which £244,727 was designated. Unrestricted funds and free reserves total £161,015.

The trustees consider that the amount held in the general reserve should be sufficient to cover one year's fixed expenditure, which is currently running at approximately £50,000. This includes training and compliance expenses. Any excess is available to assist with building projects or to meet any losses that might be sustained by any other activities for which separate designated funds are maintained.

On the Drum Hill fund, it is the trustees' intention to hold sufficient free reserves, which stood at £180,748 at the year end, to meet one year's fixed costs, which are approximately £60,000 per annum. This includes rent, rates, heat & light along with training and compliance expenses.

The reserves held on other designated funds are for the purpose of meeting specific expenditure planned for the next and future years.

##### Relationship to other organisations

As explained above, the Council is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. The Council also has strong links to Girlguiding Derbyshire, in particular to organise the Peak Camps.

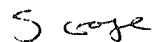
##### Independent Examiner

Mr M Jackson FCA DChA, of Azets Audit Services was appointed independent examiner and continues to indicate his willingness to remain in office. A resolution to re-appoint him will be proposed at the Annual General Meeting in 2024.

Approved by the trustees on 26 June 2024 and signed on their behalf by:



Mr A Greaves



Mr S Gotheridge

**Independent examiner's report**

**to the trustees of Derbyshire County Scout Council**

**for the year ended 31 December 2023**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 7 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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



M Jackson FCA DChA  
Institute of Chartered Accountants in England and Wales  
Azets Audit Services  
Westpoint  
Lynch Wood  
Peterborough  
Cambridgeshire  
PE2 6FZ

Date: 3 July 2024

## Derbyshire County Scout Council

## Statement of financial activities

## for the year ended 31 December 2023

|                                                         | Notes | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---------------------------------------------------------|-------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                     |       |                      |                          |                          |                    |                    |
| Donations & legacies                                    | 2     | 2,088                | 880                      | -                        | 2,968              | 3,626              |
| <b>Income from other trading activities</b>             |       |                      |                          |                          |                    |                    |
| Investments                                             | 3     | 2,673                | 141                      | -                        | 2,814              | 895                |
| Other trading activities                                | 4     | -                    | 13,897                   | -                        | 13,897             | 11,016             |
| <b>Income from charitable activities</b>                |       |                      |                          |                          |                    |                    |
| Charitable activities                                   | 5     | 86,955               | 185,143                  | -                        | 272,098            | 271,753            |
|                                                         |       | 91,716               | 200,061                  | -                        | 291,777            | 287,290            |
| Income applicable to joint venture                      | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total income</b>                                     |       | 91,716               | 200,061                  | -                        | 291,777            | 287,290            |
| <b>Expenditure on:</b>                                  |       |                      |                          |                          |                    |                    |
| Raising funds                                           | 4     | -                    | 9,758                    | -                        | 9,758              | 6,191              |
| Charitable activities                                   | 6     | 83,448               | 162,005                  | -                        | 245,453            | 312,772            |
|                                                         |       | 83,448               | 171,763                  | -                        | 255,211            | 318,963            |
| Expenditure applicable to joint venture                 | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total expenditure</b>                                |       | 83,448               | 171,763                  | -                        | 255,211            | 318,963            |
| Share of joint venture's surplus/(deficit) for the year | 13    | -                    | -                        | -                        | -                  | (85)               |
| <b>Net income/(expenditure)</b>                         |       | 8,268                | 28,298                   | -                        | 36,566             | (31,758)           |
| Transfers between funds                                 | 18    | (10,948)             | 10,948                   | -                        | -                  | -                  |
| <b>Net increase/(decrease) in funds for the year</b>    |       | (2,680)              | 39,246                   | -                        | 36,566             | (31,758)           |
| Funds brought forward at 1 January 2023                 |       | 163,695              | 205,481                  | -                        | 369,176            | 400,934            |
| <b>Funds carried forward at 31 December 2023</b>        | 19    | 161,015              | 244,727                  | -                        | 405,742            | 369,176            |

# Derbyshire County Scout Council

## Balance sheet

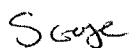
at 31 December 2023

|                            | Notes | 2023           | 2022           |
|----------------------------|-------|----------------|----------------|
|                            |       | £              | £              |
| <b>Fixed assets</b>        |       |                |                |
| Tangible fixed assets      | 11    | 37,220         | 38,588         |
| Interest in joint venture  | 13    | -              | -              |
|                            |       | <b>37,220</b>  | <b>38,588</b>  |
| <b>Current assets</b>      |       |                |                |
| Stock                      |       | 4,292          | 5,061          |
| Debtors                    | 14    | 2,851          | 2,431          |
| Term Deposits              | 12    | 297,428        | 242,757        |
| Bank and cash              |       | 84,426         | 103,561        |
|                            |       | <b>388,997</b> | <b>353,810</b> |
| <b>Current liabilities</b> |       |                |                |
| Creditors                  | 15    | (20,475)       | (23,222)       |
| <b>Net current assets</b>  |       | <b>368,522</b> | <b>330,588</b> |
| <b>Total net assets</b>    |       | <b>405,742</b> | <b>369,176</b> |
| <b>Funds</b>               |       |                |                |
| Unrestricted funds:        |       |                |                |
| General fund               | 19    | 161,015        | 163,695        |
| Designated funds           | 19    | 244,727        | 205,481        |
|                            |       | <b>405,742</b> | <b>369,176</b> |

Approved by the trustees on 26 June 2024 and signed on their behalf by:



Mr A Greaves



Mr S Gotheridge

# Derbyshire County Scout Council

## Notes to the accounts

### for the year ended 31 December 2023

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#### 1. Accounting policies

##### 1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. On this basis they continue to adopt the going-concern basis in the accounts.

##### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

##### Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

## Derbyshire County Scout Council

### Notes to the accounts (*continued*)

for the year ended 31 December 2023

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#### 1. Accounting policies (*continued*)

##### Income (*continued*)

- Investment income is included when it is receivable, and is accrued on a day to day basis.
- Income from trading activity is accounted for when earned.
- Income from charitable activities, where related to performance and specific deliverables, is recognised as the charity earns the right to the consideration by its performance. Where income is not related to performance and specific deliverables, the income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled.

##### Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and also includes governance costs. It also includes both costs that can be allocated directly to such activities and those costs of an indirect nature, but necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy, and independent examiner's fees, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are allocated, where necessary, between funds on an appropriate basis.

##### Taxation

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost), net of depreciation and impairment losses. Depreciation is recognised so as to write off the cost (or deemed cost) of assets less their residual values over their useful lives on the following bases:

|                               |                          |
|-------------------------------|--------------------------|
| Leasehold buildings           | Held at resale value     |
| Scouting equipment            | 10% to 20% straight line |
| Office and training equipment | 20% straight line        |

Equipment costing less than £1,000 is not capitalised, and is written off against revenue.

In accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt the previous GAAP valuation of assets as deemed cost at the revaluation date.

##### Investments

Investments comprise money held on long term deposit.

##### Joint venture

The Council has joined with Girlguiding Derbyshire to run the Peak Camps Fund, which organises training and stages the Peak Camp event every five years. Separate books and accounting records are kept by Peak Camp and annual accounts produced. This is accounted for as a joint venture, with the Council's half share of Peak Camp's income and expenditure being recognised in the Statement of Financial Activities and its share of Peak Camp's net assets being shown as an investment on the Balance Sheet.

##### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2023

### 1. Accounting policies (continued)

#### Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

#### 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.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

### 2. Donations & legacies

|           | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Donations | 2,088                | 880                      | -                        | 2,968              | 3,626              |
|           | <b>2,088</b>         | <b>880</b>               | <b>-</b>                 | <b>2,968</b>       | <b>3,626</b>       |

Donations and legacies for 2022 comprised £1,361 for the general fund and £2,265 for designated funds.

### 3. Investment income

|                          | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Bank interest receivable | 2,673                | 141                      | -                        | 2,814              | 895                |
|                          | <b>2,673</b>         | <b>141</b>               | <b>-</b>                 | <b>2,814</b>       | <b>895</b>         |

Investment income for 2022 comprised £895 for the general fund.

### 4. Trading income/Costs of raising funds

Trading income comprises of the sale of confectionery goods from the shop at the Drum Hill site. The surplus/(deficit) arising during the year was as follows:

|                                | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------------------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| Income from sales              | -                    | 13,897                   | -                        | 13,897             | 11,016             |
| Cost of goods purchased        | -                    | (9,758)                  | -                        | (9,758)            | (6,191)            |
| Surplus/(deficit) for the year | <b>-</b>             | <b>4,139</b>             | <b>-</b>                 | <b>4,139</b>       | <b>4,825</b>       |

Trading income/costs of raising funds for 2022 were all designated funds.

Derbyshire County Scout Council

Notes to the accounts (continued)

for the year ended 31 December 2023

| <b>5 Income from charitable activities</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|--------------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                            | £                   | £                       | £                       | £                 | £                 |
| Membership subscriptions                   | 341,608             | -                       | -                       | 341,608           | 307,284           |
| Less: paid to the Scout Association        | (272,569)           | -                       | -                       | (272,569)         | (254,310)         |
| County Quota                               | 69,039              | -                       | -                       | 69,039            | 52,974            |
| Training                                   | -                   | -                       | -                       | -                 | -                 |
| Scout Active Support Units                 | -                   | -                       | -                       | -                 | -                 |
| Other Income                               | 122                 | -                       | -                       | 122               | 100               |
| Drum Hill campsite and training centre:    |                     |                         |                         |                   |                   |
| Camp Fees                                  |                     | 46,565                  |                         | 46,565            | 44,250            |
| Spring Bank income                         |                     | 58,630                  |                         | 58,630            | 48,909            |
| Bemrose Centre                             |                     | 19,000                  |                         | 19,000            | 15,430            |
| Larch Hall                                 |                     | 34,661                  |                         | 34,661            | 25,221            |
| Cameron Lair, and other Buildings          |                     | 8,081                   |                         | 8,081             | 7,081             |
| Activities                                 |                     | 17,307                  |                         | 17,307            | 15,000            |
| Other income                               |                     | 899                     |                         | 899               | 4,000             |
| Total Drum Hill income (see Note 10)       | -                   | 185,143                 | -                       | 185,143           | 159,891           |
| International Fund                         | -                   | -                       | -                       | -                 | 30,123            |
| Peak Camps (Joint Venture)                 | -                   | -                       | -                       | -                 | -                 |
| Kinder walk                                | -                   | -                       | -                       | -                 | 2,857             |
| Four Inns walk                             | -                   | -                       | -                       | -                 | 5,859             |
| Jamboree                                   | -                   | -                       | -                       | -                 | -                 |
| Beaver Bonanza                             | -                   | -                       | -                       | -                 | -                 |
| Active Support Units                       | 17,794              | -                       | -                       | 17,794            | 19,949            |
|                                            | <b>86,955</b>       | <b>185,143</b>          | <b>-</b>                | <b>272,098</b>    | <b>271,753</b>    |

Income from charitable activities for 2022 comprised £73,023 for the General Fund and £198,730 for the designated fund.

| <b>6. Cost of charitable activities</b>         | <b>Notes</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|-------------------------------------------------|--------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                                 |              | £                   | £                       | £                       | £                 | £                 |
| County team - expenses                          |              | 2,976               | -                       | -                       | 2,976             | 11,923            |
| Activities & Active Support Units               |              | 56,154              | -                       | -                       | 56,154            | 25,461            |
| Awards                                          |              | 305                 | -                       | -                       | 305               | 63                |
| Spring Bank expenses                            |              | -                   | 25,106                  | -                       | 25,106            | 25,277            |
| Training                                        |              | -                   | -                       | -                       | -                 | 2,752             |
| Light and heat                                  |              | -                   | 23,818                  | -                       | 23,818            | 24,971            |
| Rates and water                                 |              | -                   | 4,351                   | -                       | 4,351             | 2,908             |
| Telephone                                       |              | -                   | 3,242                   | -                       | 3,242             | 2,483             |
| Insurance                                       |              | 2,680               | 9,289                   | -                       | 11,969            | 10,251            |
| Rent                                            |              | -                   | 4,366                   | -                       | 4,366             | 4,366             |
| Repairs and renewals                            |              | -                   | 53,767                  | -                       | 53,767            | 55,586            |
| Waste disposal                                  |              | -                   | 12,677                  | -                       | 12,677            | 11,475            |
| Cleaner's salary                                | 7            | -                   | 7,948                   | -                       | 7,948             | 7,295             |
| Administrators' salaries and national insurance | 7            | 15,790              | 10,528                  | -                       | 26,318            | 23,828            |
| Printing, postage, and stationery               |              | -                   | -                       | -                       | -                 | -                 |
| Advertising                                     |              | 1,934               | -                       | -                       | 1,934             | 653               |
| Travelling and subsistence expenses             |              | -                   | 254                     | -                       | 254               | 597               |
| Sundry expenses                                 |              | 194                 | 420                     | -                       | 614               | -                 |
| Depreciation: Land and buildings                |              | -                   | -                       | -                       | -                 | -                 |
| Scouting equipment                              |              | -                   | 1,368                   | -                       | 1,368             | 1,911             |
| Total Drum Hill costs                           | 10           |                     | 157,134                 |                         |                   |                   |
| Carried forward                                 |              | 80,033              | 157,134                 | -                       | 237,167           | 211,800           |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2023

| <b>6. Cost of charitable activities (continued)</b> | <b>General<br/>Fund<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|-----------------------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Brought forward                                     | 80,033                        | 157,134                           | -                                 | 237,167                     | 211,800                     |
| Jamboree                                            | -                             | -                                 | -                                 | -                           | -                           |
| Kinder walk                                         | -                             | 2,025                             | -                                 | 2,025                       | 2,454                       |
| Four Inns walk                                      | -                             | 2,774                             | -                                 | 2,774                       | 7,207                       |
| Peak Camps (Joint Venture)                          | -                             | -                                 | -                                 | -                           | -                           |
| Youth United                                        | -                             | -                                 | -                                 | -                           | 743                         |
| International Fund                                  | -                             | -                                 | -                                 | -                           | 84,853                      |
| Bike Active Support Unit                            | -                             | 72                                | -                                 | 72                          | -                           |
| Sailing Active Support Unit                         | -                             | -                                 | -                                 | -                           | 2,682                       |
| Governance costs:                                   |                               |                                   |                                   |                             |                             |
| AGM/Annual report                                   | 1,053                         | -                                 | -                                 | 1,053                       | 742                         |
| Trustees' expenses                                  | 22                            | -                                 | -                                 | 22                          | 95                          |
| Independent examiner's fees                         | 2,340                         | -                                 | -                                 | 2,340                       | 2,196                       |
|                                                     | <b>83,448</b>                 | <b>162,005</b>                    | <b>-</b>                          | <b>245,453</b>              | <b>312,772</b>              |

Costs of charitable activities for 2022 comprised £59,181 for the General Fund and £253,591 for the designated funds.

| <b>7. Staff costs</b>    | <b>General<br/>Fund<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|--------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| Administrators' salaries | 15,790                        | 10,528                            | -                                 | 26,318                      | 23,828                      |
| Cleaner's salary         | -                             | 7,948                             | -                                 | 7,948                       | 7,295                       |
|                          | <b>15,790</b>                 | <b>18,476</b>                     | <b>-</b>                          | <b>34,266</b>               | <b>31,123</b>               |

The average number of employees during the year was 2 (2022: 2).

There are no employees who received total emoluments of more than £60,000.

Staff costs for 2022 comprised £13,639 General Fund and £17,484 designated fund.

## 8. Trustees' remuneration and expenses

Trustees receive no remuneration for their services. Their travelling and subsistence expenses are reimbursed in respect of expenses incurred on the Scout Council's business. In the year ended 31 December 2023 these totalled £22 (2022: £95), and the number of trustees reimbursed in the year was 1 (2022: 1).

## 9. Independent examiner's remuneration

Fees payable to the independent examiner were £2,340 (2022: £2,196).

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2023

### 10. Drum Hill campsite and training centre

|                                               | 2023           | 2022    |
|-----------------------------------------------|----------------|---------|
| £                                             | £              | £       |
| <b>Income</b>                                 |                |         |
| Donations                                     | 880            | 2,265   |
| Interest Received                             | 141            | -       |
| Trading income: Providore                     | 13,897         | 11,016  |
| Income from charitable activities:            |                |         |
| Camp fees                                     | 46,565         | 44,250  |
| Spring Bank income                            | 58,630         | 48,909  |
|                                               | <b>105,195</b> | 93,159  |
| Bemrose Centre                                | 19,000         | 15,430  |
| Larch Hall                                    | 34,661         | 25,221  |
| Cameron Lair, and other buildings             | 8,081          | 7,081   |
| Activities                                    | 17,307         | 15,000  |
| Other Income                                  | 899            | 4,000   |
| Total income from charitable activities       | <b>185,143</b> | 159,891 |
| <b>Total income</b>                           | <b>200,061</b> | 173,172 |
| <b>Expenditure</b>                            |                |         |
| Cost of goods sold: Providore                 | 9,758          | 6,191   |
| Cost of charitable activities:                |                |         |
| Spring Bank expenses                          | 25,106         | 25,277  |
| Training                                      | -              | -       |
| Light and heat                                | 23,818         | 24,971  |
| Water and rates                               | 4,351          | 2,908   |
| Telephone                                     | 3,242          | 2,483   |
| Insurance                                     | 9,289          | 8,594   |
| Rent                                          | 4,366          | 4,366   |
| Repairs and renewals                          | 53,767         | 55,586  |
| Waste disposal and laundry                    | 12,677         | 11,475  |
| Cleaner                                       | 7,948          | 7,295   |
| Administrator's salary and national insurance | 10,528         | 10,189  |
| Printing, postage, and stationery             | -              | -       |
| Sundry expenses                               | 420            | -       |
| Advertising                                   | -              | -       |
| Travel expenses                               | 254            | 597     |
| Depreciation: Leasehold land and buildings    | -              | -       |
| Scouting equipment                            | 1,368          | 1,911   |
| Total expenditure on charitable activities    | <b>157,134</b> | 155,652 |
| <b>Total expenditure</b>                      | <b>166,892</b> | 161,843 |
| <b>Surplus/(deficit) for the year</b>         | <b>33,169</b>  | 11,329  |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2023

| <b>11. Tangible fixed assets</b> | <b>Leasehold<br/>land and<br/>buildings<br/>£</b> | <b>Scouting<br/>equipment<br/>£</b> | <b>Office and<br/>training<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------------|---------------------------------------------------|-------------------------------------|----------------------------------------------------|--------------------|
| <b>Cost or valuation</b>         |                                                   |                                     |                                                    |                    |
| At 1 January 2023                | 468,801                                           | 244,945                             | 25,107                                             | 738,853            |
| Additions                        | -                                                 | -                                   | -                                                  | -                  |
| Disposals                        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2023</b>       | <b>468,801</b>                                    | <b>244,945</b>                      | <b>25,107</b>                                      | <b>738,853</b>     |
| <b>Depreciation</b>              |                                                   |                                     |                                                    |                    |
| At 1 January 2023                | 433,801                                           | 241,357                             | 25,107                                             | 700,265            |
| Charge for the year              | -                                                 | 1,368                               | -                                                  | 1,368              |
| Depreciation on disposals        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2023</b>       | <b>433,801</b>                                    | <b>242,725</b>                      | <b>25,107</b>                                      | <b>701,633</b>     |
| <b>Net book value</b>            |                                                   |                                     |                                                    |                    |
| <b>At 31 December 2023</b>       | <b>35,000</b>                                     | <b>2,220</b>                        | <b>-</b>                                           | <b>37,220</b>      |
| At 31 December 2022              | 35,000                                            | 3,588                               | -                                                  | 38,588             |

The charity's fixed assets were last revalued in 2000. This valuation was adopted as the deemed cost of the relevant assets on transition to FRS 15 and, in accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt this previous GAAP valuation as its deemed cost at the revaluation date.

| <b>12. Investments</b>      | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| Nationwide Building Society | 83,362            | 82,913            |
| Virgin Money                | 67,035            | 66,659            |
| United Trust Bank           | 57,816            | 57,529            |
| Mansfield Building Society  | 84,215            | 35,656            |
| Skipton Building Society    | 5,000             | -                 |
|                             | <b>297,428</b>    | <b>242,757</b>    |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2023

#### 13. Interest in joint venture

This represents a half share in the designated assets of the Peak Camps Fund which is utilised for training and organising the Peak Camp every five years, the last being in 2015. Peak Camps is run as a joint venture between the Council and Girlguiding Derbyshire. Due to Covid, the camp planned initially for 2020 did not go ahead. There is currently no planned Peak Camp in the future at present.

|                                               | 2023     | 2022     |
|-----------------------------------------------|----------|----------|
|                                               | £        | £        |
| Balance at 1 January 2023                     | -        | 14,562   |
| Income for the year                           | -        | -        |
| Expenditure for the year                      | -        | (85)     |
| Transfer of funds on closure of joint venture | -        | (14,477) |
| <b>Balance at 31 December 2023</b>            | <b>-</b> | <b>-</b> |

The balance sheet of the Peak Camps Fund at 31 December 2023 was as follows:

|                                                                       | 2023     | 2022     |
|-----------------------------------------------------------------------|----------|----------|
|                                                                       | £        | £        |
| <b>Current assets</b>                                                 |          |          |
| Debtors                                                               | -        | -        |
| Cash at bank and in hand (transferred to individual ventures in year) | -        | -        |
|                                                                       | <b>-</b> | <b>-</b> |
| <b>Current liabilities</b>                                            |          |          |
| Creditors                                                             | -        | -        |
|                                                                       | <b>-</b> | <b>-</b> |
| <b>Net assets</b>                                                     | <b>-</b> | <b>-</b> |
| <b>Represented by:</b>                                                |          |          |
| Peak Camps Fund:                                                      |          |          |
| Balance at 1 January 2023                                             | -        | 29,124   |
| Surplus/(Deficit) for the year                                        | -        | (29,124) |
| Balance at 31 December 2023                                           | -        | -        |
| Chatsworth Bursary Fund                                               | -        | -        |
|                                                                       | <b>-</b> | <b>-</b> |

#### 14. Debtors

|                                | 2023         | 2022  |
|--------------------------------|--------------|-------|
|                                | £            | £     |
| Prepayments and accrued income | <b>2,851</b> | 2,431 |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2023

| 15. Creditors                | 2023          | 2022          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Creditors                    | 534           | 534           |
| Accruals and deferred income | 19,941        | 22,688        |
|                              | <b>20,475</b> | <b>23,222</b> |

#### 16. Lease commitments

At 31 December 2023, the charity had a commitment to pay £4,364 (2022: £4,364) per annum under an operating lease for land and buildings which expires more than five years after the balance sheet date.

#### 17. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions as shown in Note 5.

The charity works closely with Girlguiding Derbyshire. In particular, the two organisations run the Peak Camps Fund as a joint venture (see Note 13).

#### 18. Analysis of movements on funds

|                             | Balance at<br>1 January<br>2023<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2023<br>£ |
|-----------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>         | 163,695                              | 91,716      | (83,448)         | (10,948)       | -                                           | 161,015                                |
| <b>Designated funds</b>     |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)         | 147,579                              | 200,061     | (166,892)        | -              | -                                           | 180,748                                |
| Kinder walk                 | 2,025                                | -           | (2,025)          | -              | -                                           | -                                      |
| Development fund            | 14,713                               | -           | -                | 2,500          | -                                           | 17,213                                 |
| Jamboree leadership fund    | 750                                  | -           | -                | 750            | -                                           | 1,500                                  |
| Four Inns walk              | 2,774                                | -           | (2,774)          | -              | -                                           | -                                      |
| Peak contingency            | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Youth United                | 968                                  | -           | -                | -              | -                                           | 968                                    |
| Bike Active Support Unit    | 72                                   | -           | (72)             | -              | -                                           | -                                      |
| Sailing Active Support Unit | -                                    | -           | -                | -              | -                                           | -                                      |
| International Fund          | 12,123                               | -           | -                | (1,660)        | -                                           | 10,463                                 |
| Region Fund                 | -                                    | -           | -                | 9,358          | -                                           | 9,358                                  |
| Peak Camps fund             | 14,477                               | -           | -                | -              | -                                           | 14,477                                 |
|                             | 205,481                              | 200,061     | (171,763)        | 10,948         | -                                           | 244,727                                |
| <b>Restricted funds</b>     |                                      |             |                  |                |                                             |                                        |
|                             | -                                    | -           | -                | -              | -                                           | -                                      |
|                             | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>          | 369,176                              | 291,777     | (255,211)        | -              | -                                           | 405,742                                |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

for the year ended 31 December 2023

### 18. Analysis of movements on funds (*continued*)

|                             | Balance at<br>1 January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2022<br>£ |
|-----------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>         | 140,415                              | 75,279      | (59,181)         | 7,182          | -                                           | 163,695                                |
| <b>Designated funds</b>     |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)         | 136,250                              | 173,172     | (161,843)        | -              | -                                           | 147,579                                |
| Kinder walk                 | 1,622                                | 2,857       | (2,454)          | -              | -                                           | 2,025                                  |
| Development fund            | 12,213                               | -           | -                | 2,500          | -                                           | 14,713                                 |
| Jamboree leadership fund    | 3,000                                | -           | -                | (2,250)        | -                                           | 750                                    |
| Four Inns walk              | 11,554                               | 5,859       | (7,207)          | (7,432)        | -                                           | 2,774                                  |
| Peak contingency            | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Youth United                | 1,711                                | -           | (743)            | -              | -                                           | 968                                    |
| Bike Active Support Unit    | 72                                   | -           | -                | -              | -                                           | 72                                     |
| Sailing Active Support Unit | 2,682                                | -           | (2,682)          | -              | -                                           | -                                      |
| International Fund          | 66,853                               | 30,123      | (84,853)         | -              | -                                           | 12,123                                 |
| Peak Camps fund             | 14,562                               | -           | (85)             | -              | -                                           | 14,477                                 |
|                             | 260,519                              | 212,011     | (259,867)        | (7,182)        | -                                           | 205,481                                |
| <b>Restricted funds</b>     |                                      |             |                  |                |                                             |                                        |
|                             | -                                    | -           | -                | -              | -                                           | -                                      |
|                             | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>          | 400,934                              | 287,290     | (319,048)        | -              | -                                           | 369,176                                |

The purpose of each fund is as follows:

|                          |                                                                                                                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Drum Hill                | Funds are held for the purpose of running the County Camp site and for the purpose of replacements, renovations, and repairs at the Drum Hill site.                                                          |
| Kinder Walk              | Accumulated funds from the annual Kinder Walk for Scouts, Explorers, Network, and Leaders.                                                                                                                   |
| Development Fund         | Funds are held for the purpose of developing the County as agreed in line with the County Development Plan.                                                                                                  |
| Jamboree Leadership Fund | Funds are held as a contingency in order to support the Leaders.                                                                                                                                             |
| Four Inns Walk           | Funds have accumulated from the annual Four Inns Walk, which is an event run for the Scouts Network and members of the general public, and are held as a contingency in case exceptional costs should arise. |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2023

### 18. Analysis of movements on funds *(continued)*

|                             |                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peak Contingency            | This fund is set aside for the financial support of the Peak Camps event.                                                                                                                                                                                                      |
| Bike Active Support Unit    | This fund is held for the purpose of providing cycling activities through the County Mountain Bike Activity Support Unit.                                                                                                                                                      |
| Sailing Active Support Unit | This fund is held for the purpose of providing sailing and water activities through the County Sailing Activity Support Unit.                                                                                                                                                  |
| International Fund          | This fund is held for the purpose of providing various international activities each year.                                                                                                                                                                                     |
| Youth United                | The fund is held for a board overseen by the Lieutenancy where various independent member organisations (10) come together to discuss the implications of joint working, gain a joint understanding on issues and then through own internal structures support local activity. |
| Peak Camps Fund             | The funds are held for the camp event which is held every 5 years. The next camp is due to be held in 2025. This is a joint venture with Girlguiding Derbyshire.                                                                                                               |

### Transfers between funds

Transfers between funds as disclosed on page 17 have been made at the discretion of the trustees as allowed between unrestricted and designated funds, and between the Peaks Camps fund in accordance with the provisions of that entity.

### 19. Analysis of net assets between funds

|                           | General<br>£         | Designated<br>£         | Restricted<br>£         | 2023<br>£         | 2022<br>£         |
|---------------------------|----------------------|-------------------------|-------------------------|-------------------|-------------------|
| Tangible fixed assets     | -                    | 37,220                  | -                       | 37,220            | 38,588            |
| Investments               | 158,249              | 139,179                 | -                       | 297,428           | 242,757           |
| Interest in joint venture | -                    | -                       | -                       | -                 | -                 |
| Current assets            | 4,866                | 86,703                  | -                       | 91,569            | 111,053           |
| Current liabilities       | (2,100)              | (18,375)                | -                       | (20,475)          | (23,222)          |
|                           | <b>161,015</b>       | <b>244,727</b>          | <b>-</b>                | <b>405,742</b>    | <b>369,176</b>    |
|                           | <b>General<br/>£</b> | <b>Designated<br/>£</b> | <b>Restricted<br/>£</b> | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
| Tangible fixed assets     | -                    | 38,588                  | -                       | 38,588            | 41,381            |
| Investments               | 114,526              | 128,231                 | -                       | 242,757           | 201,862           |
| Interest in joint venture | -                    | -                       | -                       | -                 | 14,562            |
| Current assets            | 51,269               | 59,784                  | -                       | 111,053           | 158,585           |
| Current liabilities       | (2,100)              | (21,122)                | -                       | (23,222)          | (15,456)          |
|                           | <b>163,695</b>       | <b>205,481</b>          | <b>-</b>                | <b>369,176</b>    | <b>400,934</b>    |

See page 17 for a detailed breakdown of the funds and page 20 for a more detailed analysis of net assets between funds.

Derbyshire County Scout Council

Notes to the accounts - Analysis of net assets between funds

for the year ended 31 December 2023

| <b>2023</b>       |                 |                |             |               |                    |                   |                  |                    |                |                      |               |               |              |
|-------------------|-----------------|----------------|-------------|---------------|--------------------|-------------------|------------------|--------------------|----------------|----------------------|---------------|---------------|--------------|
|                   | <b>Total</b>    | <b>General</b> | <b>Drum</b> | <b>Kinder</b> | <b>Development</b> | <b>Jamboree</b>   | <b>Four Inns</b> | <b>Peak</b>        | <b>Bike</b>    | <b>International</b> | <b>Youth</b>  | <b>Region</b> | <b>Peak</b>  |
|                   | <b>£</b>        | <b>fund</b>    | <b>Hill</b> | <b>walk</b>   | <b>fund</b>        | <b>Leadership</b> | <b>walk</b>      | <b>contingency</b> | <b>Active</b>  | <b>fund</b>          | <b>United</b> | <b>fund</b>   | <b>Camps</b> |
|                   |                 | <b>£</b>       | <b>£</b>    | <b>£</b>      | <b>£</b>           | <b>fund</b>       | <b>£</b>         | <b>£</b>           | <b>Support</b> | <b>£</b>             | <b>fund</b>   | <b>£</b>      | <b>fund</b>  |
|                   |                 |                |             |               |                    | <b>£</b>          |                  |                    | <b>Unit</b>    |                      |               |               | <b>£</b>     |
|                   |                 |                |             |               |                    |                   |                  |                    | <b>£</b>       |                      |               |               |              |
| Fixed Assets      | <b>37,220</b>   | -              | 37,220      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Virgin Money      | <b>67,035</b>   | 42,095         | -           | -             | -                  | -                 | -                | -                  | -              | 10,463               | -             | -             | 14,477       |
| United Trust Bank | <b>57,816</b>   | 2,616          | 55,200      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Mansfield BS      | <b>84,215</b>   | 45,176         | -           | -             | 17,213             | 1,500             | -                | 10,000             | -              | -                    | 968           | 9,358         | -            |
| Nationwide BS     | <b>83,362</b>   | 63,362         | 20,000      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Skipton BS        | <b>5,000</b>    | 5,000          | -           | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Stock             | <b>4,292</b>    | 1,041          | 3,251       | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Debtors           | <b>2,851</b>    | -              | 2,851       | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Bank and cash     | <b>84,426</b>   | 3,825          | 80,601      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Creditors         | <b>(20,475)</b> | (2,100)        | (18,375)    | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
|                   | <b>405,742</b>  | 161,015        | 180,748     | -             | 17,213             | 1,500             | -                | 10,000             | -              | 10,463               | 968           | 9,358         | 14,477       |
| <b>2022</b>       |                 |                |             |               |                    |                   |                  |                    |                |                      |               |               |              |
|                   | <b>Total</b>    | <b>General</b> | <b>Drum</b> | <b>Kinder</b> | <b>Development</b> | <b>Jamboree</b>   | <b>Four Inns</b> | <b>Peak</b>        | <b>Bike</b>    | <b>International</b> | <b>Youth</b>  | <b>Region</b> | <b>Peak</b>  |
|                   | <b>£</b>        | <b>fund</b>    | <b>Hill</b> | <b>walk</b>   | <b>fund</b>        | <b>Leadership</b> | <b>walk</b>      | <b>contingency</b> | <b>Active</b>  | <b>fund</b>          | <b>United</b> | <b>fund</b>   | <b>Camps</b> |
|                   |                 | <b>£</b>       | <b>£</b>    | <b>£</b>      | <b>£</b>           | <b>£</b>          | <b>£</b>         | <b>£</b>           | <b>Support</b> | <b>£</b>             | <b>fund</b>   | <b>£</b>      | <b>fund</b>  |
|                   |                 |                |             |               |                    |                   |                  |                    | <b>Unit</b>    |                      |               |               | <b>£</b>     |
|                   |                 |                |             |               |                    |                   |                  |                    | <b>£</b>       |                      |               |               |              |
| Fixed Assets      | <b>38,588</b>   | -              | 38,588      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Virgin Money      | <b>66,659</b>   | 40,059         | -           | -             | -                  | -                 | -                | -                  | -              | 12,123               | -             | -             | 14,477       |
| United Trust Bank | <b>57,529</b>   | 2,329          | 55,200      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Mansfield BS      | <b>35,656</b>   | 9,225          | -           | -             | 14,713             | 750               | -                | 10,000             | -              | -                    | 968           | -             | -            |
| Nationwide BS     | <b>82,913</b>   | 62,913         | 20,000      | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Skipton BS        | <b>-</b>        | -              | -           | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Stock             | <b>5,061</b>    | 1,724          | 3,337       | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Debtors           | <b>2,431</b>    | -              | 2,431       | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
| Bank and cash     | <b>103,561</b>  | 49,545         | 49,145      | 2,025         | -                  | -                 | 2,774            | -                  | 72             | -                    | -             | -             | -            |
| Creditors         | <b>(23,222)</b> | (2,100)        | (21,122)    | -             | -                  | -                 | -                | -                  | -              | -                    | -             | -             | -            |
|                   | <b>369,176</b>  | 163,695        | 147,579     | 2,025         | 14,713             | 750               | 2,774            | 10,000             | 72             | 12,123               | 968           | -             | 14,477       |

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# Accounts

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**Derbyshire County Scout Council**  
**Charity Registration Number 1019079**  
**Annual report and financial statements**  
**for the year ended 31 December 2022**

**Derbyshire County Scout Council**  
**Annual report and financial statements**  
**for the year ended 31 December 2022**

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| Independent examiner's report     | 6           |
| Statement of financial activities | 7           |
| Balance sheet                     | 8           |
| Notes to the accounts             | 9 - 20      |

# Derbyshire County Scout Council

## Trustees' report

### for the year ended 31 December 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Structure, governance, and management

The Derbyshire County Scout Council is a registered charity (number 1019079) and is governed by the local County Constitution and by Royal Charters dating from 4 January 1912. The Royal Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of the rules for the regulation of the Council's affairs, as detailed in the Policy, Organisation and Rules ("POR").

Derbyshire County Scout Council is a trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and, through them, for Scout Groups within Derbyshire.

Derbyshire County Scout Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments from all bank accounts, and a comprehensive insurance policy to ensure that insurable risks are covered.

Derbyshire County Scout Council works with a number of other Charities but in particular Girlguiding Derbyshire.

#### Administrative details

|                           |                                                                           |
|---------------------------|---------------------------------------------------------------------------|
| Charity number            | 1019079                                                                   |
| President                 | Mr S Judge                                                                |
| Vice-presidents           | Mr D Coleman, Sir R FitzHerbert Bt                                        |
| County Chairman           | Mr N Griffiths                                                            |
| County Commissioner       | Mrs S Harris                                                              |
| County Secretary          | Mr A Greaves                                                              |
| County Treasurer          | Mr S Gotheridge                                                           |
| County Youth Commissioner | Mr A Price (Appointed June 2022)                                          |
| Contact name and address  | Mr N Griffiths, 85 Foljambe Road, Chesterfield, Derbyshire, S40 1NJ       |
| Bankers                   | The Co-Operative Bank                                                     |
| Accountants               | Azets Audit Services, Ventura Park Road, Tamworth, Staffordshire, B78 3HL |
| Independent Examiner      | M Jackson FCA DChA                                                        |

#### Trustees

The names of the trustees who served since 1 January 2022 are as follows:

##### *Ex-Officio- Appointments*

Mr N Griffiths  
Mrs S Harris  
Mr A Greaves  
Mr S Gotheridge  
Mr A Price (Appointed June 2022)

##### *Elected*

Mr P Steeples (Resigned June 2022)  
Miss A Booth  
Mr D Thompson  
Mr D Mitchell (Appointed June 2022)

# Derbyshire County Scout Council

## Trustees' report (*continued*)

for the year ended 31 December 2022

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### Trustees (*continued*)

#### *Nominated*

Mrs J Crombie

Mr J White

Mr D Ramsbottom (Appointed June 2022)

Mrs H Williams (Appointed June 2022)

#### *Co-opted*

Mrs H Crampton

Mr F Hawkins

Mr G Wren (Appointed June 2022)

Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association, a copy of which is available on request.

### **Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

### **Our Values**

As Scouts we are guided by these values:

#### **Care**

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

#### **Respect**

We have self-respect and respect for others.

#### **Integrity**

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

#### **Cooperation**

We make a positive difference; we cooperate with others and make friends.

#### **Belief**

We explore our faiths, beliefs and attitudes.

### **Our Vision**

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

### **Our Objectives**

We want to...

#### **...grow**

We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.

#### **...become more inclusive**

Everyone, regardless of their background, should be able to participate in Scouts.

#### **...be more youth shaped**

Every young person should be shaping their experience and developing their leadership potential.

#### **...impact our communities**

Through social action, Scouts makes a difference not just to the individual but to whole communities.

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2022

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Derbyshire County Scout Council enables this to be done by providing support to the adults so that they, in turn, can provide an appropriate high standard of Scouting to the young members.

In planning the charity's activities, the trustees have regard to both the Charity Commission's general guidance on public benefit and the specific objectives of the Scout Council.

- supporting leaders in their training so that they are better equipped to run the regular meetings
- supporting trustee boards by providing help and training
- organising extra activities through the various Scout Active Support Units such as archery, biking, caving, climbing, cycling, sailing, walking and events like the Four Inns Challenge
- providing a county camp site at Drum Hill near Little Eaton which can be enjoyed 365 days per year, by all members of the association, six-year-old Beavers through to ancient but thoroughly modern 3rd Age
- joining with Girl Guiding Derbyshire in a number of events including the Peak Camps
- hosting presentation events for adults and young people to celebrate their success
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- flexible training sessions designed to fit the needs and locations of adults
- employing a paid county administrator to carry out the day to day demands on Key Commissioners, freeing them up to do their more important roles, supporting young people and adults to make sure they get the best out of their scouting experiences
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

#### **Achievements and performance**

Derbyshire Scouts continue to develop in terms of the support from the county and in the numbers regularly attending Scout meetings and events. Scouting in Derbyshire is recognised as the strongest uniformed youth organisation in the county. It consists of 15 Districts spread throughout the whole county. It has also seen the introduction of Squirrel Dreys within the County for the 4 – 6 year old age range. Further growth of these is expected in 2023.

At the 31st January 2022 census we reported 9916 members. We are pleased to report that as of the 31st January 2023 census our numbers had increased to 10,271 members – an increase of 355.

2022 has seen the full resumption of regular activities and events at all levels throughout the County. This includes the full operation of the county camp site Drum Hill which continues to be managed and run by a dedicated and enthusiastic team of volunteers. The site has received regular bookings and a scheduler of regular maintenance continues.

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2022

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#### **Achievements and performance (*continued*)**

Training around the County has continued using various methods to ensure our adult members are prepared and supported in their role and that the Scout Council remains compliant with its obligations. This approach continues with a suite of modules that our volunteers can access alongside E Learning modules. The County has also invested in further Mental Health First Aid training for our Volunteer Leaders to support our members further. This will continue into 2023.

The Trustee Board has continued to meet regularly along with the relevant sub-committees in order to support The County Commissioner in steering the organisation. A review of all our governance is on-going, we have carried out a risk management activity and we are more confident than ever that our systems are robust. The County has again supported every section in the county with the cost of the annual subscription to a specialist data base which helps leaders in the administration of their sections.

#### **Plans for the future**

- Support the County Commissioner and her team
- Increase membership, both young people and adults, concentrating on retention as well as recruitment
- Raise the profile of Scouting in Districts and County
- Reflect the age and diversity of our communities
- Encourage young people to feel empowered and part of the decision making process, building on the success of the Youth Council and the Young Leader Scheme
- Review the District Boundaries to ensure they reflect modern Scouting and ways of working to best support adult volunteers in their role and to support the County through The Scout Associations Transformation programme..
- Increase even further the number of training activity specialists by providing help towards the cost of specialist training and accreditation.

#### **Covid-19**

As the pandemic has come towards a close, robust financial navigation and using reserves to support scouting and the facilities at Drum Hill has ensured stability.

Derbyshire County Scout Council has benefited from government grants as a result of Drum Hill being closed and as a result of the financial impact on the charity.

# Derbyshire County Scout Council

## Trustees' report (*continued*)

### for the year ended 31 December 2022

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#### Financial Review

Total income and expenditure in the year have increased on the 2021 level. The major impact for the year was that the restrictions for COVID-19 have relaxed and that has resulted in more activity for the charity. The total bank balances stood at a healthy £103,561 at the year end.

Total funds at the year end amounted to £369,176, of which £205,481 was designated. Unrestricted funds and free reserves total £163,695.

The trustees consider that the amount held in the general reserve should be sufficient to cover one year's expenditure, which is currently running at approximately £50,000. Any excess is available to assist with building projects or to meet any losses that might be sustained by any other activities for which separate designated funds are maintained.

On the Drum Hill fund, it is the trustees' intention to hold sufficient free reserves, which stood at £108,991 at the year end, to meet one year's fixed costs, which are approximately £60,000 per annum.

The reserves held on other designated funds are for the purpose of meeting specific expenditure planned for the next and future years.

#### Relationship to other organisations

As explained above, the Council is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. The Council also has strong links to Girlguiding Derbyshire, in particular to organise the Peak Camps.

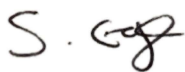
#### Independent Examiner

Mr M Jackson FCA DChA, of Azets Audit Services was appointed independent examiner and continues to indicate his willingness to remain in office. A resolution to re-appoint him will be proposed at the Annual General Meeting in 2023.

Approved by the trustees on 3 July 2023 and signed on their behalf by:



**Mr N Griffiths**



**Mr S Gotheridge**

**Independent examiner's report**  
**to the trustees of Derbyshire County Scout Council**  
**for the year ended 31 December 2022**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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



M Jackson FCA DChA  
Institute of Chartered Accountants in England and Wales  
Azets Audit Services  
Ventura Park Road  
Tamworth  
Staffordshire  
B78 3HL

Date: 3 July 2023

# Derbyshire County Scout Council

## Statement of financial activities

for the year ended 31 December 2022

|                                                         | Notes | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---------------------------------------------------------|-------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                     |       |                      |                          |                          |                    |                    |
| Donations & legacies                                    | 2     | 1,361                | 2,265                    | -                        | 3,626              | 1,757              |
| <b>Income from other trading activities</b>             |       |                      |                          |                          |                    |                    |
| Investments                                             | 3     | 895                  | -                        | -                        | 895                | 657                |
| Other trading activities                                | 4     | -                    | 11,016                   | -                        | 11,016             | 918                |
| <b>Income from charitable activities</b>                |       |                      |                          |                          |                    |                    |
| Charitable activities                                   | 5     | 73,023               | 198,730                  | -                        | 271,753            | 226,871            |
|                                                         |       | 75,279               | 212,011                  | -                        | 287,290            | 230,203            |
| Income applicable to joint venture                      | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total income</b>                                     |       | <b>75,279</b>        | <b>212,011</b>           | <b>-</b>                 | <b>287,290</b>     | <b>230,203</b>     |
| <b>Expenditure on:</b>                                  |       |                      |                          |                          |                    |                    |
| Raising funds                                           | 4     | -                    | 6,191                    | -                        | 6,191              | 384                |
| Charitable activities                                   | 6     | 59,181               | 253,591                  | -                        | 312,772            | 113,883            |
|                                                         |       | 59,181               | 259,782                  | -                        | 318,963            | 114,267            |
| Expenditure applicable to joint venture                 | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total expenditure</b>                                |       | <b>59,181</b>        | <b>259,782</b>           | <b>-</b>                 | <b>318,963</b>     | <b>114,267</b>     |
| Share of joint venture's surplus/(deficit) for the year | 13    | -                    | (85)                     | -                        | (85)               | (549)              |
| <b>Net income/(expenditure)</b>                         |       | <b>16,098</b>        | <b>(47,856)</b>          | <b>-</b>                 | <b>(31,758)</b>    | <b>115,387</b>     |
| Transfers between funds                                 | 18    | 7,182                | (7,182)                  | -                        | -                  | -                  |
| <b>Net increase/(decrease) in funds for the year</b>    |       | <b>23,280</b>        | <b>(55,038)</b>          | <b>-</b>                 | <b>(31,758)</b>    | <b>115,387</b>     |
| Funds brought forward at 1 January 2022                 |       | 140,415              | 260,519                  | -                        | 400,934            | 285,547            |
| <b>Funds carried forward at 31 December 2022</b>        | 19    | <b>163,695</b>       | <b>205,481</b>           | <b>-</b>                 | <b>369,176</b>     | <b>400,934</b>     |

# Derbyshire County Scout Council

## Balance sheet

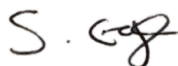
at 31 December 2022

|                            | Notes | 2022            | 2021     |
|----------------------------|-------|-----------------|----------|
|                            |       | £               | £        |
| <b>Fixed assets</b>        |       |                 |          |
| Tangible fixed assets      | 11    | <b>38,588</b>   | 41,381   |
| Interest in joint venture  | 13    | -               | 14,562   |
|                            |       | <b>38,588</b>   | 55,943   |
| <b>Current assets</b>      |       |                 |          |
| Stock                      |       | <b>5,061</b>    | 5,089    |
| Debtors                    | 14    | <b>2,431</b>    | 2,176    |
| Term Deposits              | 12    | <b>242,757</b>  | 201,862  |
| Bank and cash              |       | <b>103,561</b>  | 151,320  |
|                            |       | <b>353,810</b>  | 360,447  |
| <b>Current liabilities</b> |       |                 |          |
| Creditors                  | 15    | <b>(23,222)</b> | (15,456) |
| <b>Net current assets</b>  |       | <b>330,588</b>  | 344,991  |
| <b>Total net assets</b>    |       | <b>369,176</b>  | 400,934  |
| <b>Funds</b>               |       |                 |          |
| Unrestricted funds:        |       |                 |          |
| General fund               | 19    | <b>163,695</b>  | 140,415  |
| Designated funds           | 19    | <b>205,481</b>  | 260,519  |
|                            |       | <b>369,176</b>  | 400,934  |

Approved by the trustees on ~~3 July 2023~~ and signed on their behalf by:



Mr N Griffiths



Mr S Gotheridge

# Derbyshire County Scout Council

## Notes to the accounts

### for the year ended 31 December 2022

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#### 1. Accounting policies

##### 1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. On this basis they continue to adopt the going-concern basis in the accounts.

##### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

##### Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

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#### 1. Accounting policies (*continued*)

##### Income (*continued*)

- Investment income is included when it is receivable, and is accrued on a day to day basis.
- Income from trading activity is accounted for when earned.
- Income from charitable activities, where related to performance and specific deliverables, is recognised as the charity earns the right to the consideration by its performance. Where income is not related to performance and specific deliverables, the income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled.

##### Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and also includes governance costs. It also includes both costs that can be allocated directly to such activities and those costs of an indirect nature, but necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy, and independent examiner's fees, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are allocated, where necessary, between funds on an appropriate basis.

##### Taxation

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost), net of depreciation and impairment losses. Depreciation is recognised so as to write off the cost (or deemed cost) of assets less their residual values over their useful lives on the following bases:

|                               |                          |
|-------------------------------|--------------------------|
| Leasehold buildings           | Held at resale value     |
| Scouting equipment            | 10% to 20% straight line |
| Office and training equipment | 20% straight line        |

Equipment costing less than £1,000 is not capitalised, and is written off against revenue.

In accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt the previous GAAP valuation of assets as deemed cost at the revaluation date.

##### Investments

Investments comprise money held on long term deposit.

##### Joint venture

The Council has joined with Girlguiding Derbyshire to run the Peak Camps Fund, which organises training and stages the Peak Camp event every five years. Separate books and accounting records are kept by Peak Camp and annual accounts produced. This is accounted for as a joint venture, with the Council's half share of Peak Camp's income and expenditure being recognised in the Statement of Financial Activities and its share of Peak Camp's net assets being shown as an investment on the Balance Sheet.

##### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

#### 1. Accounting policies (*continued*)

##### Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

##### 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.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

| 2. Donations & legacies | General Fund<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|-------------------------|-------------------|-----------------------|-----------------------|-----------------|-----------------|
| Donations               | 1,361             | 2,265                 | -                     | 3,626           | 1,757           |
|                         | <b>1,361</b>      | <b>2,265</b>          | <b>-</b>              | <b>3,626</b>    | <b>1,757</b>    |

Donations and legacies for 2021 comprised £182 for the general fund and £1,575 for designated funds.

| 3. Investment income     | General Fund<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|--------------------------|-------------------|-----------------------|-----------------------|-----------------|-----------------|
| Bank interest receivable | 895               | -                     | -                     | 895             | 657             |
|                          | <b>895</b>        | <b>-</b>              | <b>-</b>              | <b>895</b>      | <b>657</b>      |

Investment income for 2021 comprised £657 for the general fund.

#### 4. Trading income/Costs of raising funds

Trading income comprises of the sale of confectionery goods from the shop at the Drum Hill site. The surplus/(deficit) arising during the year was as follows:

|                                | General Fund<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|--------------------------------|-------------------|-----------------------|-----------------------|-----------------|-----------------|
| Income from sales              | -                 | 11,016                | -                     | 11,016          | 918             |
| Cost of goods purchased        | -                 | (6,191)               | -                     | (6,191)         | (384)           |
| Surplus/(deficit) for the year | <b>-</b>          | <b>4,825</b>          | <b>-</b>              | <b>4,825</b>    | <b>534</b>      |

Trading income/costs of raising funds for 2021 were all designated funds.

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

for the year ended 31 December 2022

| <b>5 Income from charitable activities</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|--------------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                            | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Membership subscriptions                   | <b>307,284</b>      | -                       | -                       | <b>307,284</b>    | 272,431           |
| Less: paid to the Scout Association        | <b>(254,310)</b>    | -                       | -                       | <b>(254,310)</b>  | (224,172)         |
| County Quota                               | <b>52,974</b>       | -                       | -                       | <b>52,974</b>     | 48,259            |
| Training                                   | -                   | -                       | -                       | -                 | -                 |
| Scout Active Support Units                 | -                   | -                       | -                       | -                 | -                 |
| Other Income                               | <b>100</b>          | -                       | -                       | <b>100</b>        | 15,000            |
| Drum Hill campsite and training centre:    |                     |                         |                         |                   |                   |
| Camp Fees                                  |                     | <b>44,250</b>           |                         | <b>44,250</b>     | 22,171            |
| Spring Bank income                         |                     | <b>48,909</b>           |                         | <b>48,909</b>     | 926               |
| Bemrose Centre                             |                     | <b>15,430</b>           |                         | <b>15,430</b>     | 6,200             |
| Larch Hall                                 |                     | <b>25,221</b>           |                         | <b>25,221</b>     | 13,030            |
| Cameron Lair, and other Buildings          |                     | <b>7,081</b>            |                         | <b>7,081</b>      | 1,255             |
| Activities                                 |                     | <b>15,000</b>           |                         | <b>15,000</b>     | 6,074             |
| Other income                               |                     | <b>4,000</b>            |                         | <b>4,000</b>      | 55,174            |
| Total Drum Hill income (see Note 10)       | -                   | <b>159,891</b>          | -                       | <b>159,891</b>    | 104,830           |
| International Fund                         | -                   | <b>30,123</b>           | -                       | <b>30,123</b>     | 57,568            |
| Peak Camps (Joint Venture)                 | -                   | -                       | -                       | -                 | -                 |
| Kinder walk                                | -                   | <b>2,857</b>            | -                       | <b>2,857</b>      | -                 |
| Four Inns walk                             | -                   | <b>5,859</b>            | -                       | <b>5,859</b>      | 484               |
| Jamboree                                   | -                   | -                       | -                       | -                 | -                 |
| Beaver Bonanza                             | -                   | -                       | -                       | -                 | -                 |
| Active Support Units                       | <b>19,949</b>       | -                       | -                       | <b>19,949</b>     | 730               |
|                                            | <b>73,023</b>       | <b>198,730</b>          | -                       | <b>271,753</b>    | 226,871           |

Income from charitable activities for 2021 comprised £63,259 for the General Fund and £163,612 for the designated fund.

| <b>6. Cost of charitable activities</b>         | <b>Notes</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|-------------------------------------------------|--------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                                 |              | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| County team - expenses                          |              | <b>11,923</b>       | -                       | -                       | <b>11,923</b>     | 2,785             |
| Activities & Active Support Units               |              | <b>25,461</b>       | -                       | -                       | <b>25,461</b>     | 13,420            |
| Awards                                          |              | <b>63</b>           | -                       | -                       | <b>63</b>         | 929               |
| Spring Bank expenses                            |              | -                   | <b>25,277</b>           | -                       | <b>25,277</b>     | 277               |
| Training                                        |              | <b>2,752</b>        | -                       | -                       | <b>2,752</b>      | 2,947             |
| Light and heat                                  |              | -                   | <b>24,971</b>           | -                       | <b>24,971</b>     | 13,365            |
| Rates and water                                 |              | -                   | <b>2,908</b>            | -                       | <b>2,908</b>      | 1,578             |
| Telephone                                       |              | -                   | <b>2,483</b>            | -                       | <b>2,483</b>      | 1,641             |
| Insurance                                       |              | <b>1,657</b>        | <b>8,594</b>            | -                       | <b>10,251</b>     | 10,760            |
| Rent                                            |              | -                   | <b>4,366</b>            | -                       | <b>4,366</b>      | 4,367             |
| Repairs and renewals                            |              | -                   | <b>55,586</b>           | -                       | <b>55,586</b>     | 18,980            |
| Waste disposal                                  |              | -                   | <b>11,475</b>           | -                       | <b>11,475</b>     | 7,873             |
| Cleaner's salary                                | 7            | -                   | <b>7,295</b>            | -                       | <b>7,295</b>      | 5,212             |
| Administrators' salaries and national insurance | 7            | <b>13,639</b>       | <b>10,189</b>           | -                       | <b>23,828</b>     | 7,937             |
| Printing, postage, and stationery               |              | -                   | -                       | -                       | -                 | 5                 |
| Advertising                                     |              | <b>653</b>          | -                       | -                       | <b>653</b>        | 130               |
| Travelling and subsistence expenses             |              | -                   | <b>597</b>              | -                       | <b>597</b>        | -                 |
| Sundry expenses                                 |              | -                   | -                       | -                       | -                 | -                 |
| Depreciation: Land and buildings                |              | -                   | -                       | -                       | -                 | -                 |
| Scouting equipment                              |              | -                   | <b>1,911</b>            | -                       | <b>1,911</b>      | 2,001             |
| Total Drum Hill costs                           | 10           |                     | <b>155,652</b>          |                         |                   |                   |
| Carried forward                                 |              | <b>56,148</b>       | <b>155,652</b>          | -                       | <b>211,800</b>    | 94,207            |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

| <b>6. Cost of charitable activities (continued)</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|-----------------------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                                     | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Brought forward                                     | <b>56,148</b>       | <b>155,652</b>          | -                       | <b>211,800</b>    | 94,207            |
| Jamboree                                            | -                   | -                       | -                       | -                 | 4,246             |
| Kinder walk                                         | -                   | <b>2,454</b>            | -                       | <b>2,454</b>      | -                 |
| Four Inns walk                                      | -                   | <b>7,207</b>            | -                       | <b>7,207</b>      | -                 |
| Peak Camps (Joint Venture)                          | -                   | -                       | -                       | -                 | -                 |
| Youth United                                        | -                   | <b>743</b>              | -                       | <b>743</b>        | -                 |
| International Fund                                  | -                   | <b>84,853</b>           | -                       | <b>84,853</b>     | 8,217             |
| Bike Active Support Unit                            | -                   | -                       | -                       | -                 | 1,766             |
| Sailing Active Support Unit                         | -                   | <b>2,682</b>            | -                       | <b>2,682</b>      | 2,652             |
| Governance costs:                                   |                     |                         |                         |                   |                   |
| AGM/Annual report                                   | <b>742</b>          | -                       | -                       | <b>742</b>        | 455               |
| Trustees' expenses                                  | <b>95</b>           | -                       | -                       | <b>95</b>         | -                 |
| Independent examiner's fees                         | <b>2,196</b>        | -                       | -                       | <b>2,196</b>      | 2,340             |
|                                                     | <b>59,181</b>       | <b>253,591</b>          | -                       | <b>312,772</b>    | 113,883           |

Costs of charitable activities for 2021 comprised £27,722 for the General Fund and £86,161 for the designated funds.

| <b>7. Staff costs</b>                 | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|---------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                       | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Administrators' salaries              | <b>13,639</b>       | <b>10,189</b>           | -                       | <b>23,828</b>     | 11,317            |
| Growth & Development Officer's salary | -                   | -                       | -                       | -                 | (3,380)           |
| Cleaner's salary                      | -                   | <b>7,295</b>            | -                       | <b>7,295</b>      | 5,212             |
|                                       | <b>13,639</b>       | <b>17,484</b>           | -                       | <b>31,123</b>     | 13,149            |

The average number of employees during the year was 2 (2021: 2).

There are no employees who received total emoluments of more than £60,000.

Staff costs for 2021 comprised £2,234 General Fund and £10,915 designated fund.

## 8. Trustees' remuneration and expenses

Trustees receive no remuneration for their services. Their travelling and subsistence expenses are reimbursed in respect of expenses incurred on the Scout Council's business. In the year ended 31 December 2022 these totalled £95 (2021: £-), and the number of trustees reimbursed in the year was 1 (2021: 0).

## 9. Independent examiner's remuneration

Fees payable to the independent examiner were £2,196 (2021: £2,340).

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

#### 10. Drum Hill campsite and training centre

|                                               | 2022          |                | 2021    |
|-----------------------------------------------|---------------|----------------|---------|
|                                               | £             | £              | £       |
| <b>Income</b>                                 |               |                |         |
| Donations                                     |               | <b>2,265</b>   | 1,575   |
| Trading income: Providore                     |               | <b>11,016</b>  | 918     |
| Income from charitable activities:            |               |                |         |
| Camp fees                                     | <b>44,250</b> | 22,171         |         |
| Spring Bank income                            | <b>48,909</b> | 926            |         |
|                                               | <b>93,159</b> | 23,097         |         |
| Bemrose Centre                                | <b>15,430</b> | 6,200          |         |
| Larch Hall                                    | <b>25,221</b> | 13,030         |         |
| Cameron Lair, and other buildings             | <b>7,081</b>  | 1,255          |         |
| Activities                                    | <b>15,000</b> | 6,074          |         |
| Other Income                                  | <b>4,000</b>  | 55,174         |         |
| Total income from charitable activities       |               | <b>159,891</b> | 104,830 |
| <b>Total income</b>                           |               | <b>173,172</b> | 107,323 |
| <b>Expenditure</b>                            |               |                |         |
| Cost of goods sold: Providore                 |               | <b>6,191</b>   | 384     |
| Cost of charitable activities:                |               |                |         |
| Spring Bank expenses                          | <b>25,277</b> | 277            |         |
| Training                                      | -             | -              |         |
| Light and heat                                | <b>24,971</b> | 13,365         |         |
| Water and rates                               | <b>2,908</b>  | 1,578          |         |
| Telephone                                     | <b>2,483</b>  | 1,641          |         |
| Insurance                                     | <b>8,594</b>  | 8,278          |         |
| Rent                                          | <b>4,366</b>  | 4,367          |         |
| Repairs and renewals                          | <b>55,586</b> | 18,980         |         |
| Waste disposal and laundry                    | <b>11,475</b> | 7,873          |         |
| Cleaner                                       | <b>7,295</b>  | 5,212          |         |
| Administrator's salary and national insurance | <b>10,189</b> | 5,703          |         |
| Printing, postage, and stationery             | -             | 5              |         |
| Sundry expenses                               | -             | -              |         |
| Advertising                                   | -             | -              |         |
| Travel expenses                               | <b>597</b>    | -              |         |
| Depreciation: Leasehold land and buildings    | -             | -              |         |
| Scouting equipment                            | <b>1,911</b>  | 2,001          |         |
| Total expenditure on charitable activities    |               | <b>155,652</b> | 69,280  |
| <b>Total expenditure</b>                      |               | <b>161,843</b> | 69,664  |
| <b>Surplus/(deficit) for the year</b>         |               | <b>11,329</b>  | 37,659  |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2022

| <b>11. Tangible fixed assets</b> | <b>Leasehold<br/>land and<br/>buildings<br/>£</b> | <b>Scouting<br/>equipment<br/>£</b> | <b>Office and<br/>training<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------------|---------------------------------------------------|-------------------------------------|----------------------------------------------------|--------------------|
| <b>Cost or valuation</b>         |                                                   |                                     |                                                    |                    |
| At 1 January 2022                | <b>468,801</b>                                    | <b>243,145</b>                      | <b>25,107</b>                                      | <b>737,053</b>     |
| Additions                        | -                                                 | <b>1,800</b>                        | -                                                  | <b>1,800</b>       |
| Disposals                        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2022</b>       | <b>468,801</b>                                    | <b>244,945</b>                      | <b>25,107</b>                                      | <b>738,853</b>     |
| <b>Depreciation</b>              |                                                   |                                     |                                                    |                    |
| At 1 January 2022                | <b>433,801</b>                                    | <b>236,764</b>                      | <b>25,107</b>                                      | <b>695,672</b>     |
| Charge for the year              | -                                                 | <b>4,593</b>                        | -                                                  | <b>4,593</b>       |
| Depreciation on disposals        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2022</b>       | <b>433,801</b>                                    | <b>241,357</b>                      | <b>25,107</b>                                      | <b>700,265</b>     |
| <b>Net book value</b>            |                                                   |                                     |                                                    |                    |
| <b>At 31 December 2022</b>       | <b>35,000</b>                                     | <b>3,588</b>                        | <b>-</b>                                           | <b>38,588</b>      |
| At 31 December 2021              | 35,000                                            | 6,381                               | -                                                  | 41,381             |

The charity's fixed assets were last revalued in 2000. This valuation was adopted as the deemed cost of the relevant assets on transition to FRS 15 and, in accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt this previous GAAP valuation as its deemed cost at the revaluation date.

| <b>12. Investments</b>      | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| Nationwide Building Society | <b>82,913</b>     | 42,894            |
| Virgin Money                | <b>66,659</b>     | 66,485            |
| United Trust Bank           | <b>57,529</b>     | 57,242            |
| Mansfield Building Society  | <b>35,656</b>     | 35,241            |
|                             | <b>242,757</b>    | 201,862           |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

#### 13. Interest in joint venture

This represents a half share in the designated assets of the Peak Camps Fund which is utilised for training and organising the Peak Camp every five years, the last being in 2015. Peak Camps is run as a joint venture between the Council and Girlguiding Derbyshire.

|                                               | 2022<br>£ | 2021<br>£     |
|-----------------------------------------------|-----------|---------------|
| Balance at 1 January 2022                     | 14,562    | 15,111        |
| Income for the year                           | -         | -             |
| Expenditure for the year                      | (85)      | (549)         |
| Transfer of funds on closure of joint venture | (14,477)  | -             |
| <b>Balance at 31 December 2022</b>            | <b>-</b>  | <b>14,562</b> |

The balance sheet of the Peak Camps Fund at 31 December 2022 was as follows:

|                                                                       | 2022<br>£ | 2021<br>£     |
|-----------------------------------------------------------------------|-----------|---------------|
| <b>Current assets</b>                                                 |           |               |
| Debtors                                                               | -         | -             |
| Cash at bank and in hand (transferred to individual ventures in year) | -         | 29,124        |
|                                                                       | -         | 29,124        |
| <b>Current liabilities</b>                                            |           |               |
| Creditors                                                             | -         | -             |
|                                                                       | -         | -             |
| <b>Net assets</b>                                                     | <b>-</b>  | <b>29,124</b> |
| <b>Represented by:</b>                                                |           |               |
| Peak Camps Fund:                                                      |           |               |
| Balance at 1 January 2022                                             | 29,124    | 30,223        |
| Surplus/(Deficit) for the year                                        | (29,124)  | (1,099)       |
| Balance at 31 December 2022                                           | -         | 29,124        |
| Chatsworth Bursary Fund                                               | -         | -             |
|                                                                       | -         | 29,124        |

#### 14. Debtors

|                                | 2022<br>£ | 2021<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 2,431     | 2,176     |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2022

| <b>15. Creditors</b>         | <b>2022</b>   | 2021   |
|------------------------------|---------------|--------|
|                              | £             | £      |
| Creditors                    | <b>534</b>    | 534    |
| Accruals and deferred income | <b>22,688</b> | 14,922 |
|                              | <b>23,222</b> | 15,456 |

### 16. Lease commitments

At 31 December 2022, the charity had a commitment to pay £4,364 (2021: £4,364) per annum under an operating lease for land and buildings which expires more than five years after the balance sheet date.

### 17. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions as shown in Note 5.

The charity works closely with Girlguiding Derbyshire. In particular, the two organisations run the Peak Camps Fund as a joint venture (see Note 13).

### 18. Analysis of movements on funds

|                                 | Balance at<br>1 January<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2022<br>£ |
|---------------------------------|--------------------------------------|----------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 140,415                              | <b>75,279</b>  | <b>(59,181)</b>  | <b>7,182</b>   | -                                           | <b>163,695</b>                         |
| <b>Designated funds</b>         |                                      |                |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 136,250                              | <b>173,172</b> | <b>(161,843)</b> | -              | -                                           | <b>147,579</b>                         |
| Kinder walk                     | 1,622                                | <b>2,857</b>   | <b>(2,454)</b>   | -              | -                                           | <b>2,025</b>                           |
| Development fund                | 12,213                               | -              | -                | <b>2,500</b>   | -                                           | <b>14,713</b>                          |
| Jamboree fund                   | -                                    | -              | -                | -              | -                                           | -                                      |
| Jamboree leadership fund        | 3,000                                | -              | -                | <b>(2,250)</b> | -                                           | <b>750</b>                             |
| Four Inns walk                  | 11,554                               | <b>5,859</b>   | <b>(7,207)</b>   | <b>(7,432)</b> | -                                           | <b>2,774</b>                           |
| Beaver Bonanza                  | -                                    | -              | -                | -              | -                                           | -                                      |
| Peak contingency                | 10,000                               | -              | -                | -              | -                                           | <b>10,000</b>                          |
| Peak residual fund              | -                                    | -              | -                | -              | -                                           | -                                      |
| Youth United                    | 1,711                                | -              | <b>(743)</b>     | -              | -                                           | <b>968</b>                             |
| Bike Active Support Unit        | 72                                   | -              | -                | -              | -                                           | <b>72</b>                              |
| Sailing Active Support Unit     | 2,682                                | -              | <b>(2,682)</b>   | -              | -                                           | -                                      |
| International Fund              | 66,853                               | <b>30,123</b>  | <b>(84,853)</b>  | -              | -                                           | <b>12,123</b>                          |
| Peak Camps fund (Joint Venture) | 14,562                               | -              | <b>(85)</b>      | -              | -                                           | <b>14,477</b>                          |
|                                 | 260,519                              | <b>212,011</b> | <b>(259,867)</b> | <b>(7,182)</b> | -                                           | <b>205,481</b>                         |
| <b>Restricted funds</b>         |                                      |                |                  |                |                                             |                                        |
|                                 | -                                    | -              | -                | -              | -                                           | -                                      |
|                                 | -                                    | -              | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | 400,934                              | <b>287,290</b> | <b>(319,048)</b> | -              | -                                           | <b>369,176</b>                         |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2022

#### 18. Analysis of movements on funds *(continued)*

|                                 | Balance at<br>1 January<br>2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2021<br>£ |
|---------------------------------|--------------------------------------|----------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 101,319                              | <b>64,098</b>  | <b>(27,722)</b>  | <b>2,720</b>   | -                                           | <b>140,415</b>                         |
| <b>Designated funds</b>         |                                      |                |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 98,591                               | <b>107,323</b> | <b>(69,664)</b>  | -              | -                                           | <b>136,250</b>                         |
| Kinder walk                     | 1,622                                | -              | -                | -              | -                                           | <b>1,622</b>                           |
| Development fund                | 9,713                                | -              | -                | <b>2,500</b>   | -                                           | <b>12,213</b>                          |
| Jamboree fund                   | 4,246                                | -              | <b>(4,246)</b>   | -              | -                                           | -                                      |
| Jamboree leadership fund        | 2,250                                | -              | -                | <b>750</b>     | -                                           | <b>3,000</b>                           |
| Four Inns walk                  | 11,070                               | <b>484</b>     | -                | -              | -                                           | <b>11,554</b>                          |
| Beaver Bonanza                  | -                                    | -              | -                | -              | -                                           | -                                      |
| Peak contingency                | 10,000                               | -              | -                | -              | -                                           | <b>10,000</b>                          |
| Peak residual fund              | 5,970                                | -              | -                | <b>(5,970)</b> | -                                           | -                                      |
| Youth United                    | 1,711                                | -              | -                | -              | -                                           | <b>1,711</b>                           |
| Bike Active Support Unit        | 1,108                                | <b>730</b>     | <b>(1,766)</b>   | -              | -                                           | <b>72</b>                              |
| Sailing Active Support Unit     | 5,334                                | -              | <b>(2,652)</b>   | -              | -                                           | <b>2,682</b>                           |
| International Fund              | 17,502                               | <b>57,568</b>  | <b>(8,217)</b>   | -              | -                                           | <b>66,853</b>                          |
| Peak Camps fund (Joint Venture) | 15,111                               | -              | <b>(549)</b>     | -              | -                                           | <b>14,562</b>                          |
|                                 | <b>184,228</b>                       | <b>166,105</b> | <b>(87,094)</b>  | <b>(2,720)</b> | -                                           | <b>260,519</b>                         |
| <b>Restricted funds</b>         |                                      |                |                  |                |                                             |                                        |
|                                 | -                                    | -              | -                | -              | -                                           | -                                      |
|                                 | -                                    | -              | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | <b>285,547</b>                       | <b>230,203</b> | <b>(114,816)</b> | -              | -                                           | <b>400,934</b>                         |

The purpose of each fund is as follows:

|                          |                                                                                                                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Drum Hill                | Funds are held for the purpose of running the County Camp site and for the purpose of replacements, renovations, and repairs at the Drum Hill site.                                                          |
| Kinder Walk              | Accumulated funds from the annual Kinder Walk for Scouts, Explorers, Network, and Leaders.                                                                                                                   |
| Development Fund         | Funds are held for the purpose of developing the County as agreed in line with the County Development Plan.                                                                                                  |
| Jamboree Leadership Fund | Funds are held as a contingency in order to support the Leaders.                                                                                                                                             |
| Jamboree Fund            | Funds are held for the purpose of running the Jamboree which is generally held every four years. The next Jamboree is due to be held in 2023.                                                                |
| Four Inns Walk           | Funds have accumulated from the annual Four Inns Walk, which is an event run for the Scouts Network and members of the general public, and are held as a contingency in case exceptional costs should arise. |
| Beaver Bonanza           | Funds are held for the purpose of running the Beaver Bonanza. This is a one day event which is generally held every other year for 6 to 8 years age group.                                                   |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

### for the year ended 31 December 2022

#### 18. Analysis of movements on funds *(continued)*

|                             |                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peak Contingency            | This fund is set aside for the financial support of the Peak Camps event.                                                                                                                                                                                                      |
| Peak residual fund          | The funds are amounts remaining from Peak 2015 that are to be spent on the development of young people within the County.                                                                                                                                                      |
| Bike Active Support Unit    | This fund is held for the purpose of providing cycling activities through the County Mountain Bike Activity Support Unit.                                                                                                                                                      |
| Sailing Active Support Unit | This fund is held for the purpose of providing sailing and water activities through the County Sailing Activity Support Unit.                                                                                                                                                  |
| International Fund          | This fund is held for the purpose of providing various international activities each year.                                                                                                                                                                                     |
| Youth United                | The fund is held for a board overseen by the Lieutenancy where various independent member organisations (10) come together to discuss the implications of joint working, gain a joint understanding on issues and then through own internal structures support local activity. |
| Peak Camps Fund             | The funds are held for the camp event which is held every 5 years. The next camp is due to be held in 2025. This is a joint venture with Girlguiding Derbyshire.                                                                                                               |

#### Transfers between funds

Transfers between funds as disclosed on page 17 have been made at the discretion of the trustees as allowed between unrestricted and designated funds, and between the Peaks Camps fund in accordance with the provisions of that entity.

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

|                           | General<br>£   | Designated<br>£ | Restricted<br>£ | 2022<br>£      | 2021<br>£      |
|---------------------------|----------------|-----------------|-----------------|----------------|----------------|
| Tangible fixed assets     | -              | 38,588          | -               | 38,588         | 41,381         |
| Investments               | 114,526        | 128,231         | -               | 242,757        | 201,862        |
| Interest in joint venture | -              | -               | -               | -              | 14,562         |
| Current assets            | 51,269         | 59,784          | -               | 111,053        | 158,585        |
| Current liabilities       | (2,100)        | (21,122)        | -               | (23,222)       | (15,456)       |
|                           | <b>163,695</b> | <b>205,481</b>  | <b>-</b>        | <b>369,176</b> | <b>400,934</b> |
|                           | General<br>£   | Designated<br>£ | Restricted<br>£ | 2021<br>£      | 2020<br>£      |
| Tangible fixed assets     | -              | 41,381          | -               | 41,381         | 46,034         |
| Investments               | 112,306        | 89,556          | -               | 201,862        | 131,205        |
| Interest in joint venture | -              | 14,562          | -               | 14,562         | 15,111         |
| Current assets            | 30,209         | 128,376         | -               | 158,585        | 114,215        |
| Current liabilities       | (2,100)        | (13,356)        | -               | (15,456)       | (21,018)       |
|                           | <b>140,415</b> | <b>260,519</b>  | <b>-</b>        | <b>400,934</b> | <b>285,547</b> |

See page 17 for a detailed breakdown of the funds and page 20 for a more detailed analysis of net assets between funds.

## Derbyshire County Scout Council

## Notes to the accounts - Analysis of net assets between funds

for the year ended 31 December 2022

| 2022              |            |                      |                   |                     |                          |                                     |               |                        |                        |                                  |                               |                                        |                                           |                            |                              |                            |
|-------------------|------------|----------------------|-------------------|---------------------|--------------------------|-------------------------------------|---------------|------------------------|------------------------|----------------------------------|-------------------------------|----------------------------------------|-------------------------------------------|----------------------------|------------------------------|----------------------------|
|                   | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Kinder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Inns<br>walk<br>£ | Beaver<br>Bonanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Bike<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
| Fixed Assets      | 38,588     | -                    | 38,588            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Virgin Money      | 66,659     | 40,059               | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | 12,123                     | -                            | 14,477                     |
| United Trust Bank | 57,529     | 2,329                | 55,200            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Mansfield BS      | 35,656     | 9,225                | -                 | -                   | 14,713                   | 750                                 | -             | -                      | -                      | 10,000                           | -                             | -                                      | -                                         | -                          | 968                          | -                          |
| Nationwide BS     | 82,913     | 62,913               | 20,000            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Peak Camp         | -          | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Stock             | 5,061      | 1,724                | 3,337             | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Debtors           | 2,431      | -                    | 2,431             | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Bank and cash     | 103,561    | 49,545               | 49,145            | 2,025               | -                        | -                                   | -             | 2,774                  | -                      | -                                | -                             | 72                                     | -                                         | -                          | -                            | -                          |
| Creditors         | (23,222)   | (2,100)              | (21,122)          | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
|                   | 369,176    | 163,695              | 147,579           | 2,025               | 14,713                   | 750                                 | -             | 2,774                  | -                      | 10,000                           | -                             | 72                                     | -                                         | 12,123                     | 968                          | 14,477                     |
| 2021              |            |                      |                   |                     |                          |                                     |               |                        |                        |                                  |                               |                                        |                                           |                            |                              |                            |
|                   | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Kinder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Inns<br>walk<br>£ | Beaver<br>Bonanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Bike<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
| Fixed Assets      | 41,381     | -                    | 38,699            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | 2,682                                     | -                          | -                            | -                          |
| Virgin Money      | 66,485     | 66,485               | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| United Trust Bank | 57,242     | 2,042                | 55,200            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Mansfield BS      | 35,241     | 885                  | -                 | -                   | 12,213                   | 3,000                               | -             | 7,432                  | -                      | 10,000                           | -                             | -                                      | -                                         | -                          | 1,711                        | -                          |
| Nationwide BS     | 42,894     | 42,894               | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Peak Camp         | 14,562     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | 14,562                     |
| Stock             | 5,089      | 1,083                | 3,318             | 142                 | -                        | -                                   | -             | 546                    | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Debtors           | 2,176      | -                    | 2,176             | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Bank and cash     | 151,320    | 29,126               | 50,213            | 1,480               | -                        | -                                   | -             | 3,576                  | -                      | -                                | -                             | 72                                     | -                                         | 66,853                     | -                            | -                          |
| Creditors         | (15,456)   | (2,100)              | (13,356)          | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
|                   | 400,934    | 140,415              | 136,250           | 1,622               | 12,213                   | 3,000                               | -             | 11,554                 | -                      | 10,000                           | -                             | 72                                     | 2,682                                     | 66,853                     | 1,711                        | 14,562                     |

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# Accounts

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**Derbyshire County Scout Council**  
**Charity Registration Number 1019079**  
**Annual report and financial statements**  
**for the year ended 31 December 2021**

**Derbyshire County Scout Council**  
**Annual report and financial statements**  
**for the year ended 31 December 2021**

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## Derbyshire County Scout Council

### Trustees' report

### for the year ended 31 December 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

#### Structure, governance, and management

The Derbyshire County Scout Council is a registered charity (number 1019079) and is governed by the local County Constitution and by Royal Charters dating from 4 January 1912. The Royal Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of the rules for the regulation of the Council's affairs, as detailed in the Policy, Organisation and Rules ("POR").

Derbyshire County Scout Council is a trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and, through them, for Scout Groups within Derbyshire.

Derbyshire County Scout Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments from all bank accounts, and a comprehensive insurance policy to ensure that insurable risks are covered.

Derbyshire County Scout Council works with a number of other Charities but in particular Girlguiding Derbyshire.

#### Administrative details

|                           |                                                                                 |
|---------------------------|---------------------------------------------------------------------------------|
| Charity number            | 1019079                                                                         |
| President                 |                                                                                 |
| Vice-presidents           | Mr D Coleman, Sir R FitzHerbert Bt                                              |
| County Chairman           | Mr N Griffiths                                                                  |
| County Commissioner       | Mr J Stafford (Resigned March 2021), Mrs S Harris (Appointed March 2021)        |
| County Secretary          | Mrs A Thornton (Resigned December 2021) Mr A Greaves (Appointed December 2021)  |
| County Treasurer          | Mr F Hawkins (Resigned December 2021) Mr S Gotheridge (Appointed December 2021) |
| County Youth Commissioner | Miss S Renshaw (Resigned June 2021)                                             |
| Contact name and address  | Mr N Griffiths, 85 Foljambe Road, Chesterfield, Derbyshire, S40 1NJ             |
| Bankers                   | The Co-Operative Bank                                                           |
| Accountants               | Azets Audit Services, Ventura Park Road, Tamworth, Staffordshire, B78 3HL       |
| Independent Examiner      | RJ Matthews FCA                                                                 |

#### Trustees

The names of the trustees who served since 1 January 2021 are as follows:

##### *Ex-Officio- Appointments*

Mr N Griffiths  
Mr J Stafford (Resigned March 2021)  
Mrs S Harris (Appointed March 2021)  
Mrs A Thornton (Resigned December 2021)  
Mr A Greaves (Appointed December 2021)  
Mr F Hawkins (Resigned December 2021)  
Mr S Gotheridge (Appointed December 2021)  
Miss S Renshaw (Resigned June 2021)

##### *Elected*

Mr A Templer (Resigned June 2021)  
Mr P Steeples  
Mr A Greaves (Resigned December 2021)  
Miss A Booth  
Mr D Thompson

**Derbyshire County Scout Council**  
**Trustees' report (*continued*)**  
**for the year ended 31 December 2021**

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**Trustees (*continued*)**

*Nominated*

Mrs J Crombie  
Miss S Maskrey (Resigned June 2021)  
Mr B Anderson (Resigned June 2021)  
Miss C Ward (Resigned June 2021)  
Mr J White

*Co-opted*

Mr I Potts (Resigned June 2021)  
Mrs H Crampton  
Mr S Gotheridge (Resigned December 2021)

Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association, a copy of which is available on request.

**Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

**Our Values**

As Scouts we are guided by these values:

**Care**

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

**Respect**

We have self-respect and respect for others.

**Integrity**

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

**Cooperation**

We make a positive difference; we cooperate with others and make friends.

**Belief**

We explore our faiths, beliefs and attitudes.

**Our Vision**

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

**Our Objectives**

We want to...

**...grow**

We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.

**...become more inclusive**

Everyone, regardless of their background, should be able to participate in Scouts.

**...be more youth shaped**

Every young person should be shaping their experience and developing their leadership potential.

**...Impact our communities**

Through social action, Scouts makes a difference not just to the individual but to whole communities.

## **Derbyshire County Scout Council**

### **Trustees' report (*continued*)**

#### **for the year ended 31 December 2021**

Derbyshire County Scout Council enables this to be done by providing support to the adults so that they, in turn, can provide an appropriate high standard of Scouting to the young members.

In planning the charity's activities, the trustees have regard to both the Charity Commission's general guidance on public benefit and the specific objectives of the Scout Council.

- supporting leaders in their training so that they are better equipped to run the regular meetings
- supporting executive committees by providing help and training
- organising extra activities through the various Scout Active Support Units such as archery, biking, caving, climbing, cycling, sailing, walking and events like the Four Inns Challenge
- providing a county camp site at Drum Hill near Little Eaton which can be enjoyed 365 days per year, by all members of the association, six-year-old Beavers through to ancient but thoroughly modern 3rd Age
- joining with Girl Guiding Derbyshire in a number of events including the Peak Camps
- hosting presentation events for adults and young people to celebrate their success
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- flexible training sessions designed to fit the needs and locations of adults
- employing a paid county administrator to carry out the day to day demands on Key Commissioners, freeing them up to do their more important roles, supporting young people and adults to make sure they get the best out of their scouting experiences
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

#### **Achievements and performance**

Derbyshire Scouts continue to develop in terms of the support from the county and in the numbers regularly attending Scout meetings and events. Scouting in Derbyshire is recognised as the strongest uniformed youth organisation in the county. It consists of 15 Districts spread throughout the whole county.

Following on from the reduction to 8,990 in membership at last year's Census at 31st January 2021 we are pleased to report that as of the 31st January 2022 Census our numbers had recovered to 9,916 members – an increase of 926. The year also saw the appointment of a New County Commissioner, Susan Harris.

Throughout 2021 the regular County Events were on the whole cancelled with plans in place to resume these in 2022. Scouting however has continued, and it is testament to the dedicated leaders, supporters and parents who have engaged with our young people in innovative ways using technology such as Zoom holding regular weekly meetings and camps from home during lockdown periods and with their Groups when restrictions eased.

## **Derbyshire County Scout Council**

### **Trustees' report (*continued*)**

**for the year ended 31 December 2021**

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#### **Achievements and performance (*continued*)**

The county camp site Drum Hill which is managed and run by a dedicated and enthusiastic team of volunteers and has been operational during the year for day activities and camps when restrictions turned to Green. Only essential work has been carried out in order to ensure financial stability however the outlook for 2022 bookings will see the site regular maintenance schedules commence.

Training around the county has however continued – formerly via MS Teams or Zoom and latterly face to face in socially distanced environments to ensure our adult members are prepared and supported in their role and that the Scout Council remains compliant with its obligations. This approach continues with a suite of modules that our volunteers can access alongside E Learning modules.

The County Executive Committee has continued to meet regularly along with the relevant sub-committees in order to support The County Commissioner in steering the organisation through the post Covid recovery. A review of all our governance is on-going, we have carried out a risk management activity and we are more confident than ever that our systems are robust. The County continues to support every section in the county with the cost of the annual subscription to a specialist data base which helps leaders in the administration of their sections.

#### **Plans for the future**

- Support the County Commissioner and her team
- Increase membership, both young people and adults, concentrating on retention as well as recruitment
- Raise the profile of Scouting in Districts and County
- Reflect the age and diversity of our communities
- Encourage young people to feel empowered and part of the decision making process, building on the success of the Youth Council and the Young Leader Scheme
- Investigate funding opportunities for projects including the possible employment of a Growth and Development Officer
- Increase even further the number of training activity specialists by providing help towards the cost of specialist training and accreditation.

#### **Covid-19**

This unprecedented pandemic continues, which has involved robust financial navigation and using reserves to support scouting and the facilities at Drum Hill. The easing of restrictions and the return of face-to-face Scouting has resulted in an increase in usage of Drum Hill and we expect this to continue through 2022.

Derbyshire County Scout Council has benefited from government grants as a result of Drum Hill being closed and as a result of the financial impact on the charity. A combination of both of these puts us on a sound footing to support Scouting moving forward through what has been a challenging period.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2021

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##### Financial Review

Total income and expenditure in the year have increased on the 2020 level. The major impact for the year was that the restrictions for COVID-19 have relaxed and that has resulted in more activity for the charity. The total bank balances stood at a healthy £151,320 at the year end.

Total funds at the year end amounted to £400,934, of which £260,519 was designated. Unrestricted funds and free reserves total £140,415.

The trustees consider that the amount held in the general reserve should be sufficient to cover one year's expenditure, which is currently running at approximately £50,000. Any excess is available to assist with building projects or to meet any losses that might be sustained by any other activities for which separate designated funds are maintained.

On the Drum Hill fund, it is the trustees' intention to hold sufficient free reserves, which stood at £97,551 at the year end, to meet one year's fixed costs, which are approximately £60,000 per annum.

The reserves held on other designated funds are for the purpose of meeting specific expenditure planned for the next and future years.

The Council is joined by Girlguiding Derbyshire in the Peak Camp joint venture. At the year end, the Council's share of the assets of that venture stood at £14,562 (2020: £15,111), which represents funds returnable to the Council under the Peak Camps constitution.

##### Relationship to other organisations

As explained above, the Council is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. The Council also has strong links to Girlguiding Derbyshire, in particular to organise the Peak Camps.

##### Independent Examiner

Mr RJ Matthews FCA of Azets Audit Services was appointed independent examiner and continues to indicate his willingness to remain in office. A resolution to re-appoint him will be proposed at the Annual General Meeting in 2022.

Approved by the trustees on 03/07/2022 and signed on their behalf by:

  
Mr N Griffiths

  
Mr S Gotheridge

**Independent examiner's report**  
**to the trustees of Derbyshire County Scout Council**  
**for the year ended 31 December 2021**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 7 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

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

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



RJ Matthews FCA  
Institute of Chartered Accountants in England and Wales  
Azets Audit Services  
Ventura Park Road  
Tamworth  
Staffordshire  
B78 3HL

Date: 12/7/22

Derbyshire County Scout Council

Statement of financial activities

for the year ended 31 December 2021

|                                                         | Notes | General Fund<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2021<br>£ | Total 2020<br>£ |
|---------------------------------------------------------|-------|-------------------|-----------------------|-----------------------|-----------------|-----------------|
| <b>Income from:</b>                                     |       |                   |                       |                       |                 |                 |
| Donations & legacies                                    | 2     | 182               | 1,575                 | -                     | 1,757           | 5,227           |
| <b>Income from other trading activities</b>             |       |                   |                       |                       |                 |                 |
| Investments                                             | 3     | 657               | -                     | -                     | 657             | 1,286           |
| Other trading activities                                | 4     | -                 | 918                   | -                     | 918             | 348             |
| <b>Income from charitable activities</b>                |       |                   |                       |                       |                 |                 |
| Charitable activities                                   | 5     | 63,259            | 163,612               | -                     | 226,871         | 114,898         |
|                                                         |       | 64,098            | 166,105               | -                     | 230,203         | 121,759         |
| Income applicable to joint venture                      | 13    | -                 | -                     | -                     | -               | -               |
| <b>Total income</b>                                     |       | <b>64,098</b>     | <b>166,105</b>        | <b>-</b>              | <b>230,203</b>  | <b>121,759</b>  |
| <b>Expenditure on:</b>                                  |       |                   |                       |                       |                 |                 |
| Raising funds                                           | 4     | -                 | 384                   | -                     | 384             | 684             |
| Charitable activities                                   | 6     | 27,722            | 86,161                | -                     | 113,883         | 118,803         |
|                                                         |       | 27,722            | 86,545                | -                     | 114,267         | 119,487         |
| Expenditure applicable to joint venture                 | 13    | -                 | -                     | -                     | -               | -               |
| <b>Total expenditure</b>                                |       | <b>27,722</b>     | <b>86,545</b>         | <b>-</b>              | <b>114,267</b>  | <b>119,487</b>  |
| Share of joint venture's surplus/(deficit) for the year | 13    | -                 | (549)                 | -                     | (549)           | (11,725)        |
| <b>Net income/(expenditure)</b>                         |       | <b>36,376</b>     | <b>79,011</b>         | <b>-</b>              | <b>115,387</b>  | <b>(9,453)</b>  |
| Transfers between funds                                 | 18    | 2,720             | (2,720)               | -                     | -               | -               |
| <b>Net increase/(decrease) in funds for the year</b>    |       | <b>39,096</b>     | <b>76,291</b>         | <b>-</b>              | <b>115,387</b>  | <b>(9,453)</b>  |
| Funds brought forward at 1 January 2021                 |       | 101,319           | 184,228               | -                     | 285,547         | 295,000         |
| <b>Funds carried forward at 31 December 2021</b>        | 19    | <b>140,415</b>    | <b>260,519</b>        | <b>-</b>              | <b>400,934</b>  | <b>285,547</b>  |

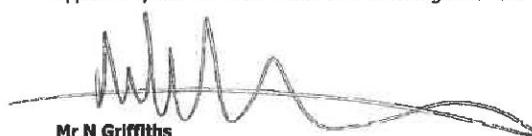
# Derbyshire County Scout Council

## Balance sheet

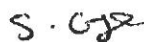
at 31 December 2021

|                            | Notes | 2021<br>£      | 2020<br>£      |
|----------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>        |       |                |                |
| Tangible fixed assets      | 11    | 41,381         | 46,034         |
| Investments                | 12    | 201,862        | 131,205        |
| Interest in joint venture  | 13    | 14,562         | 15,111         |
|                            |       | <b>257,805</b> | <b>192,350</b> |
| <b>Current assets</b>      |       |                |                |
| Stock                      |       | 5,089          | 5,690          |
| Debtors                    | 14    | 2,176          | 2,176          |
| Bank and cash              |       | 151,320        | 106,349        |
|                            |       | <b>158,585</b> | <b>114,215</b> |
| <b>Current liabilities</b> |       |                |                |
| Creditors                  | 15    | (15,456)       | (21,018)       |
| <b>Net current assets</b>  |       | <b>143,129</b> | <b>93,197</b>  |
| <b>Total net assets</b>    |       | <b>400,934</b> | <b>285,547</b> |
| <b>Funds</b>               |       |                |                |
| Unrestricted funds:        |       |                |                |
| General fund               | 19    | 140,415        | 101,319        |
| Designated funds           | 19    | 260,519        | 184,228        |
|                            |       | <b>400,934</b> | <b>285,547</b> |

Approved by the trustees on 24/01/22 and signed on their behalf by:



Mr N Griffiths



Mr S Gotheridge

## **Derbyshire County Scout Council**

### **Notes to the accounts**

#### **for the year ended 31 December 2021**

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#### **1. Accounting policies**

##### **1.1 Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

##### **Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. On this basis they continue to adopt the going-concern basis in the accounts.

##### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

##### **Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

## Derbyshire County Scout Council

### Notes to the accounts *(continued)*

for the year ended 31 December 2021

#### 1. Accounting policies *(continued)*

##### Income *(continued)*

- Investment income is included when it is receivable, and is accrued on a day to day basis.
- Income from trading activity is accounted for when earned.
- Income from charitable activities, where related to performance and specific deliverables, is recognised as the charity earns the right to the consideration by its performance. Where income is not related to performance and specific deliverables, the income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled.

##### Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and also includes governance costs. It also includes both costs that can be allocated directly to such activities and those costs of an indirect nature, but necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy, and independent examiner's fees, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are allocated, where necessary, between funds on an appropriate basis.

##### Taxation

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost), net of depreciation and impairment losses. Depreciation is recognised so as to write off the cost (or deemed cost) of assets less their residual values over their useful lives on the following bases:

|                               |                          |
|-------------------------------|--------------------------|
| Leasehold buildings           | Held at resale value     |
| Scouting equipment            | 10% to 20% straight line |
| Office and training equipment | 20% straight line        |

Equipment costing less than £1,000 is not capitalised, and is written off against revenue.

In accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt the previous GAAP valuation of assets as deemed cost at the revaluation date.

##### Investments

Investments comprise money held on long term deposit.

##### Joint venture

The Council has joined with Girlguiding Derbyshire to run the Peak Camps Fund, which organises training and stages the Peak Camp event every five years. Separate books and accounting records are kept by Peak Camp and annual accounts produced. This is accounted for as a joint venture, with the Council's half share of Peak Camp's income and expenditure being recognised in the Statement of Financial Activities and its share of Peak Camp's net assets being shown as an investment on the Balance Sheet.

##### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Derbyshire County Scout Council**  
**Notes to the accounts (continued)**  
**for the year ended 31 December 2021**

**1. Accounting policies (continued)**

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

**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.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

| <b>2. Donations &amp; legacies</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|------------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                    | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Donations                          | 182                 | 1,575                   | -                       | 1,757             | 5,227             |
|                                    | <b>182</b>          | <b>1,575</b>            | <b>-</b>                | <b>1,757</b>      | <b>5,227</b>      |

Donations and legacies for 2020 comprised £4,313 for the general fund and £914 for designated funds.

| <b>3. Investment income</b> | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|-----------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                             | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Bank interest receivable    | 657                 | -                       | -                       | 657               | 1,286             |
|                             | <b>657</b>          | <b>-</b>                | <b>-</b>                | <b>657</b>        | <b>1,286</b>      |

Investment income for 2020 comprised £1,286 for the general fund.

**4. Trading income/Costs of raising funds**

Trading income comprises of the sale of confectionery goods from the shop at the Drum Hill site. The surplus/(deficit) arising during the year was as follows:

|                                | <b>General Fund</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2021</b> | <b>Total 2020</b> |
|--------------------------------|---------------------|-------------------------|-------------------------|-------------------|-------------------|
|                                | <b>£</b>            | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Income from sales              | -                   | 918                     | -                       | 918               | 348               |
| Cost of goods purchased        | -                   | (384)                   | -                       | (384)             | (684)             |
| Surplus/(deficit) for the year | <b>-</b>            | <b>534</b>              | <b>-</b>                | <b>534</b>        | <b>(336)</b>      |

Trading income/costs of raising funds for 2020 were all designated funds.

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2021

| 5 Income from charitable activities     | General Fund | Designated Funds | Restricted Funds | Total 2021 | Total 2020 |
|-----------------------------------------|--------------|------------------|------------------|------------|------------|
|                                         | £            | £                | £                | £          | £          |
| Membership subscriptions                | 272,431      | -                | -                | 272,431    | 294,759    |
| Less: paid to the Scout Association     | (224,172)    | -                | -                | (224,172)  | (231,731)  |
| County Quota                            | 48,259       | -                | -                | 48,259     | 63,028     |
| Training                                | -            | -                | -                | -          | 137        |
| Scout Active Support Units              | -            | -                | -                | -          | 5,210      |
| Other Income                            | 15,000       | -                | -                | 15,000     | -          |
| Drum Hill campsite and training centre: |              |                  |                  |            |            |
| Camp Fees                               |              | 22,171           |                  | 22,171     | 5,215      |
| Spring Bank Income                      |              | 926              |                  | 926        | 2,690      |
| Bemrose Centre                          |              | 6,200            |                  | 6,200      | 1,850      |
| Larch Hall                              |              | 13,030           |                  | 13,030     | -          |
| Cameron Lair, and other Buildings       |              | 1,255            |                  | 1,255      | 7,547      |
| Activities                              |              | 6,074            |                  | 6,074      | 1,733      |
| Other Income                            |              | 55,174           |                  | 55,174     | 14,000     |
| Total Drum Hill Income (see Note 10)    | -            | 104,830          | -                | 104,830    | 33,035     |
| International Fund                      | -            | 57,560           | -                | 57,560     | 13,100     |
| Peak Camps (Joint Venture)              | -            | -                | -                | -          | -          |
| Kinder walk                             | -            | -                | -                | -          | -          |
| Four Inns walk                          | -            | 484              | -                | 484        | -          |
| Jamboree                                | -            | -                | -                | -          | -          |
| Beaver Bonanza                          | -            | -                | -                | -          | -          |
| Bike Active Support Unit                | -            | 730              | -                | 730        | 300        |
|                                         | 63,259       | 163,612          | -                | 226,871    | 114,898    |

Income from charitable activities for 2020 comprised £68,375 for the General Fund and £46,523 for the designated fund.

| 6. Cost of charitable activities                | Notes | General Fund | Designated Funds | Restricted Funds | Total 2021 | Total 2020 |
|-------------------------------------------------|-------|--------------|------------------|------------------|------------|------------|
|                                                 |       | £            | £                | £                | £          | £          |
| County team - expenses                          |       | 2,785        | -                | -                | 2,785      | 4,470      |
| Sectional activities/events                     |       | 13,420       | -                | -                | 13,420     | 24,486     |
| Awards                                          |       | 929          | -                | -                | 929        | 785        |
| Spring Bank expenses                            |       | -            | 277              | -                | 277        | 2,286      |
| Training                                        |       | 2,947        | -                | -                | 2,947      | 2,383      |
| Light and heat                                  |       | -            | 13,365           | -                | 13,365     | 7,614      |
| Rates and water                                 |       | -            | 1,578            | -                | 1,578      | 2,415      |
| Telephone                                       |       | -            | 1,641            | -                | 1,641      | 1,879      |
| Insurance                                       |       | 2,482        | 8,278            | -                | 10,760     | 11,383     |
| Rent                                            |       | -            | 4,367            | -                | 4,367      | 4,364      |
| Repairs and renewals                            |       | -            | 18,980           | -                | 18,980     | 8,358      |
| Waste disposal                                  |       | -            | 7,873            | -                | 7,873      | 3,693      |
| Cleaner's salary                                | 7     | -            | 5,212            | -                | 5,212      | 2,633      |
| Administrators' salaries and national insurance | 7     | 2,234        | 5,703            | -                | 7,937      | 15,912     |
| Printing, postage, and stationery               |       | -            | 5                | -                | 5          | 13         |
| Advertising                                     |       | 130          | -                | -                | 130        | 200        |
| Travelling and subsistence expenses             |       | -            | -                | -                | -          | -          |
| Sundry expenses                                 |       | -            | -                | -                | -          | 266        |
| Depreciation: Land and buildings                |       | -            | -                | -                | -          | -          |
| Scouting equipment                              |       | -            | 2,001            | -                | 2,001      | 2,941      |
| Total Drum Hill costs                           | 10    |              | 69,280           |                  |            |            |
| Carried forward                                 |       | 24,927       | 69,280           | -                | 94,207     | 96,081     |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2021

| 6. Cost of charitable activities (continued) | General Fund  | Designated Funds | Restricted Funds | Total 2021     | Total 2020     |
|----------------------------------------------|---------------|------------------|------------------|----------------|----------------|
|                                              | £             | £                | £                | £              | £              |
| Brought forward                              | 24,927        | 69,280           | -                | 94,207         | 96,081         |
| Jamboree                                     | -             | 4,246            | -                | 4,246          | 2,416          |
| Kinder walk                                  | -             | -                | -                | -              | 154            |
| Four Inns walk                               | -             | -                | -                | -              | 3,475          |
| Peak Camps (Joint Venture)                   | -             | -                | -                | -              | -              |
| Beaver Bonanza                               | -             | -                | -                | -              | -              |
| International Fund                           | -             | 8,217            | -                | 8,217          | 8,104          |
| Blke Active Support Unit                     | -             | 1,766            | -                | 1,766          | 2,115          |
| Sailing Active Support Unit                  | -             | 2,652            | -                | 2,652          | 4,483          |
| Governance costs:                            |               |                  |                  |                |                |
| AGM/Annual report                            | 455           | -                | -                | 455            | -              |
| Trustees' expenses                           | -             | -                | -                | -              | 55             |
| Independent examiner's fees                  | 2,340         | -                | -                | 2,340          | 1,920          |
|                                              | <b>27,722</b> | <b>86,161</b>    | <b>-</b>         | <b>113,883</b> | <b>118,803</b> |

Costs of charitable activities for 2020 comprised £45,825 for the General Fund and £72,978 for the designated funds.

| 7. Staff costs                              | General Fund | Designated Funds | Restricted Funds | Total 2021    | Total 2020    |
|---------------------------------------------|--------------|------------------|------------------|---------------|---------------|
|                                             | £            | £                | £                | £             | £             |
| Administrators' salaries                    | 5,614        | 5,703            | -                | 11,317        | 9,802         |
| Growth & Development Officer's salary       | (3,380)      | -                | -                | (3,380)       | 6,110         |
| Cleaner's salary                            | -            | 5,212            | -                | 5,212         | 2,633         |
| Employer's national insurance contributions | -            | -                | -                | -             | -             |
|                                             | <b>2,234</b> | <b>10,915</b>    | <b>-</b>         | <b>13,149</b> | <b>18,545</b> |

The average number of employees during the year was 2 (2020: 3).

There are no employees who received total emoluments of more than £60,000.

Staff costs for 2020 comprised £8,156 General Fund and £10,389 designated fund.

## 8. Trustees' remuneration and expenses

Trustees receive no remuneration for their services. Their travelling and subsistence expenses are reimbursed in respect of expenses incurred on the Scout Council's business. In the year ended 31 December 2021 these totalled £- (2020: £55), and the number of trustees reimbursed in the year was 0 (2020: 1).

## 9. Independent examiner's remuneration

Fees payable to the independent examiner were £2,340 (2020: £1,920).

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2021

| 10. Drum Hill campsite and training centre    | 2021           | 2020            |
|-----------------------------------------------|----------------|-----------------|
| £                                             | £              | £               |
| <b>Income</b>                                 |                |                 |
| Donations                                     | 1,575          | 914             |
| Trading income: Providore                     | 918            | 348             |
| Income from charitable activities:            |                |                 |
| Camp fees                                     | 22,171         | 5,215           |
| Spring Bank income                            | 926            | 2,690           |
|                                               | 23,097         | 7,905           |
| Bemrose Centre                                | 6,200          | 1,850           |
| Larch Hall                                    | 13,030         | 6,790           |
| Cameron Lair, and other buildings             | 1,255          | 757             |
| Activities                                    | 6,074          | 1,733           |
| Other Income                                  | 55,174         | 14,000          |
| Total income from charitable activities       | 104,830        | 33,035          |
| <b>Total income</b>                           | <b>107,323</b> | <b>34,297</b>   |
| <b>Expenditure</b>                            |                |                 |
| Cost of goods sold: Providore                 | 384            | 684             |
| Cost of charitable activities:                |                |                 |
| Spring Bank expenses                          | 277            | 2,286           |
| Training                                      | -              | -               |
| Light and heat                                | 13,365         | 7,614           |
| Water and rates                               | 1,578          | 2,415           |
| Telephone                                     | 1,641          | 1,879           |
| Insurance                                     | 8,278          | 8,279           |
| Rent                                          | 4,367          | 4,364           |
| Repairs and renewals                          | 18,980         | 8,358           |
| Waste disposal and laundry                    | 7,873          | 3,693           |
| Cleaner                                       | 5,212          | 2,633           |
| Administrator's salary and national insurance | 5,703          | 7,756           |
| Printing, postage, and stationery             | 5              | 13              |
| Sundry expenses                               | -              | -               |
| Advertising                                   | -              | -               |
| Travel expenses                               | -              | -               |
| Depreciation: Leasehold land and buildings    | -              | -               |
| Scouting equipment                            | 2,001          | 2,941           |
| Total expenditure on charitable activities    | 69,280         | 52,231          |
| <b>Total expenditure</b>                      | <b>69,664</b>  | <b>52,915</b>   |
| <b>Surplus/(deficit) for the year</b>         | <b>37,659</b>  | <b>(18,618)</b> |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

### for the year ended 31 December 2021

| <b>11. Tangible fixed assets</b> | <b>Leasehold<br/>land and<br/>buildings<br/>£</b> | <b>Scouting<br/>equipment<br/>£</b> | <b>Office and<br/>training<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|----------------------------------|---------------------------------------------------|-------------------------------------|----------------------------------------------------|--------------------|
| <b>Cost or valuation</b>         |                                                   |                                     |                                                    |                    |
| At 1 January 2021                | 468,801                                           | 243,145                             | 25,107                                             | 737,053            |
| Additions                        | -                                                 | -                                   | -                                                  | -                  |
| Disposals                        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2021</b>       | <b>468,801</b>                                    | <b>243,145</b>                      | <b>25,107</b>                                      | <b>737,053</b>     |
| <b>Depreciation</b>              |                                                   |                                     |                                                    |                    |
| At 1 January 2021                | 433,801                                           | 232,111                             | 25,107                                             | 691,019            |
| Charge for the year              | -                                                 | 4,653                               | -                                                  | 4,653              |
| Depreciation on disposals        | -                                                 | -                                   | -                                                  | -                  |
| <b>At 31 December 2021</b>       | <b>433,801</b>                                    | <b>236,764</b>                      | <b>25,107</b>                                      | <b>695,672</b>     |
| <b>Net book value</b>            |                                                   |                                     |                                                    |                    |
| <b>At 31 December 2021</b>       | <b>35,000</b>                                     | <b>6,381</b>                        | <b>-</b>                                           | <b>41,381</b>      |
| At 31 December 2020              | 35,000                                            | 11,034                              | -                                                  | 46,034             |

The charity's fixed assets were last revalued in 2000. This valuation was adopted as the deemed cost of the relevant assets on transition to FRS 15 and, in accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt this previous GAAP valuation as its deemed cost at the revaluation date.

| <b>12. Investments</b>      | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| Nationwide Building Society | 42,894            | 12,886            |
| Virgin Money                | 66,485            | 26,443            |
| United Trust Bank           | 57,242            | 56,880            |
| Mansfield Building Society  | 35,241            | 34,996            |
|                             | <b>201,862</b>    | <b>131,205</b>    |

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2021

### 13. Interest in joint venture

This represents a half share in the designated assets of the Peak Camps Fund which is utilised for training and organising the Peak Camp every five years, the last being in 2015. Peak Camps is run as a joint venture between the Council and Girlguiding Derbyshire.

|                                    | 2021<br>£     | 2020<br>£     |
|------------------------------------|---------------|---------------|
| Balance at 1 January 2021          | 15,111        | 26,836        |
| Income for the year                | -             | -             |
| Expenditure for the year           | (549)         | (11,725)      |
| Transfer to General Fund           | -             | -             |
| <b>Balance at 31 December 2021</b> | <b>14,562</b> | <b>15,111</b> |

The balance sheet of the Peak Camps Fund at 31 December 2021 was as follows:

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| <b>Current assets</b>          |               |               |
| Debtors                        | -             | -             |
| Cash at bank and in hand       | 29,124        | 30,223        |
|                                | <b>29,124</b> | <b>30,223</b> |
| <b>Current liabilities</b>     |               |               |
| Creditors                      | -             | -             |
|                                | <b>-</b>      | <b>-</b>      |
| <b>Net assets</b>              | <b>29,124</b> | <b>30,223</b> |
| <b>Represented by:</b>         |               |               |
| Peak Camps Fund:               |               |               |
| Balance at 1 January 2021      | 30,223        | 53,673        |
| Surplus/(Deficit) for the year | (1,099)       | (23,450)      |
| Balance at 31 December 2021    | 29,124        | 30,223        |
| Chatsworth Bursary Fund        | -             | -             |
|                                | <b>29,124</b> | <b>30,223</b> |

### 14. Debtors

|                                | 2021<br>£ | 2020<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 2,176     | 2,176     |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2021

| 15. Creditors                | 2021          | 2020          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Creditors                    | 534           | 534           |
| Accruals and deferred income | 14,922        | 20,484        |
|                              | <b>15,456</b> | <b>21,018</b> |

## 16. Lease commitments

At 31 December 2021, the charity had a commitment to pay £4,364 (2020: £4,364) per annum under an operating lease for land and buildings which expires more than five years after the balance sheet date.

## 17. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions as shown in Note 5.

The charity works closely with Girlguiding Derbyshire. In particular, the two organisations run the Peak Camps Fund as a joint venture (see Note 13).

## 18. Analysis of movements on funds

|                                 | Balance at<br>1 January<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2021<br>£ |
|---------------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 101,319                              | 64,098      | (27,722)         | 2,720          | -                                           | 140,415                                |
| <b>Designated funds</b>         |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 98,591                               | 107,323     | (69,664)         | -              | -                                           | 136,250                                |
| Kinder walk                     | 1,622                                | -           | -                | -              | -                                           | 1,622                                  |
| Development fund                | 9,713                                | -           | -                | 2,500          | -                                           | 12,213                                 |
| Jamboree fund                   | 4,246                                | -           | (4,246)          | -              | -                                           | -                                      |
| Jamboree leadership fund        | 2,250                                | -           | -                | 750            | -                                           | 3,000                                  |
| Four Inns walk                  | 11,070                               | 484         | -                | -              | -                                           | 11,554                                 |
| Beaver Bonanza                  | -                                    | -           | -                | -              | -                                           | -                                      |
| Peak contingency                | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Peak residual fund              | 5,970                                | -           | -                | (5,970)        | -                                           | -                                      |
| Youth United                    | 1,711                                | -           | -                | -              | -                                           | 1,711                                  |
| Blke Active Support Unit        | 1,108                                | 730         | (1,766)          | -              | -                                           | 72                                     |
| Sailing Active Support Unit     | 5,334                                | -           | (2,652)          | -              | -                                           | 2,682                                  |
| International Fund              | 17,502                               | 57,568      | (8,217)          | -              | -                                           | 66,853                                 |
| Peak Camps fund (Joint Venture) | 15,111                               | -           | (549)            | -              | -                                           | 14,562                                 |
|                                 | 184,228                              | 166,105     | (87,094)         | (2,720)        | -                                           | 260,519                                |
| <b>Restricted funds</b>         |                                      |             |                  |                |                                             |                                        |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | 285,547                              | 230,203     | (114,816)        | -              | -                                           | 400,934                                |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2021

### 18. Analysis of movements on funds (continued)

|                                 | Balance at<br>1 January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2020<br>£ |
|---------------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 80,083                               | 73,974      | (45,825)         | (6,913)        | -                                           | 101,319                                |
| <b>Designated funds</b>         |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 102,209                              | 34,297      | (52,915)         | 15,000         | -                                           | 98,591                                 |
| Kinder walk                     | 1,776                                | -           | (154)            | -              | -                                           | 1,622                                  |
| Development fund                | 7,213                                | -           | -                | 2,500          | -                                           | 9,713                                  |
| Jamboree fund                   | 6,662                                | -           | (2,416)          | -              | -                                           | 4,246                                  |
| Jamboree leadership fund        | 1,500                                | -           | -                | 750            | -                                           | 2,250                                  |
| Four Inns walk                  | 11,545                               | -           | (3,475)          | -              | -                                           | 11,070                                 |
| Beaver Bonanza                  | -                                    | -           | -                | -              | -                                           | -                                      |
| Peak contingency                | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Peak residual fund              | 17,307                               | -           | -                | (11,337)       | -                                           | 5,970                                  |
| Youth United                    | 1,711                                | -           | -                | -              | -                                           | 1,711                                  |
| Bike Active Support Unit        | 2,923                                | 300         | (2,115)          | -              | -                                           | 1,108                                  |
| Sailing Active Support Unit     | 9,817                                | -           | (4,483)          | -              | -                                           | 5,334                                  |
| International Fund              | 12,418                               | 13,188      | (8,104)          | -              | -                                           | 17,502                                 |
| Peak Camps fund (Joint Venture) | 26,836                               | -           | (11,725)         | -              | -                                           | 15,111                                 |
|                                 | 214,917                              | 47,785      | (85,387)         | 6,913          | -                                           | 184,228                                |
| <b>Restricted funds</b>         |                                      |             |                  |                |                                             |                                        |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | 295,000                              | 121,759     | (131,212)        | -              | -                                           | 285,547                                |

The purpose of each fund is as follows:

|                          |                                                                                                                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Drum Hill                | Funds are held for the purpose of running the County Camp site and for the purpose of replacements, renovations, and repairs at the Drum Hill site.                                                          |
| Kinder Walk              | Accumulated funds from the annual Kinder Walk for Scouts, Explorers, Network, and Leaders.                                                                                                                   |
| Development Fund         | Funds are held for the purpose of developing the County as agreed in line with the County Development Plan.                                                                                                  |
| Jamboree Leadership Fund | Funds are held as a contingency in order to support the Leaders.                                                                                                                                             |
| Jamboree Fund            | Funds are held for the purpose of running the Jamboree which is generally held every four years. The next Jamboree is due to be held in 2023.                                                                |
| Four Inns Walk           | Funds have accumulated from the annual Four Inns Walk, which is an event run for the Scouts Network and members of the general public, and are held as a contingency in case exceptional costs should arise. |
| Beaver Bonanza           | Funds are held for the purpose of running the Beaver Bonanza. This is a one day event which is generally held every other year for 6 to 8 years age group.                                                   |

## Derbyshire County Scout Council

### Notes to the accounts *(continued)*

**for the year ended 31 December 2021**

#### 18. Analysis of movements on funds *(continued)*

|                             |                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peak Contingency            | This fund is set aside for the financial support of the Peak Camps event.                                                                                                                                                                                                      |
| Peak residual fund          | The funds are amounts remaining from Peak 2015 that are to be spent on the development of young people within the County.                                                                                                                                                      |
| Bike Active Support Unit    | This fund is held for the purpose of providing cycling activities through the County Mountain Bike Activity Support Unit.                                                                                                                                                      |
| Sailing Active Support Unit | This fund is held for the purpose of providing sailing and water activities through the County Sailing Activity Support Unit.                                                                                                                                                  |
| International Fund          | This fund is held for the purpose of providing various International activities each year.                                                                                                                                                                                     |
| Youth United                | The fund is held for a board overseen by the Lieutenancy where various independent member organisations (10) come together to discuss the implications of joint working, gain a joint understanding on issues and then through own internal structures support local activity. |
| Peak Camps Fund             | The funds are held for the camp event which is held every 5 years. The next camp is due to be held in 2025. This is a joint venture with Girlguiding Derbyshire (see Note 13).                                                                                                 |

#### Transfers between funds

Transfers between funds as disclosed on page 17 have been made at the discretion of the trustees as allowed between unrestricted and designated funds, and between the Peaks Camps fund in accordance with the provisions of that entity.

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

|                           | General        | Designated        | Restricted        | 2021           | 2020           |
|---------------------------|----------------|-------------------|-------------------|----------------|----------------|
|                           | £              | £                 | £                 | £              | £              |
| Tangible fixed assets     | -              | 41,381            | -                 | 41,381         | 46,034         |
| Investments               | 112,306        | 89,556            | -                 | 201,862        | 131,205        |
| Interest in joint venture | -              | 14,562            | -                 | 14,562         | 15,111         |
| Current assets            | 30,209         | 128,376           | -                 | 158,585        | 114,215        |
| Current liabilities       | (2,100)        | (13,356)          | -                 | (15,456)       | (21,018)       |
|                           | <b>140,415</b> | <b>260,519</b>    | <b>-</b>          | <b>400,934</b> | <b>285,547</b> |
|                           | <b>General</b> | <b>Designated</b> | <b>Restricted</b> | <b>2020</b>    | <b>2019</b>    |
|                           | <b>£</b>       | <b>£</b>          | <b>£</b>          | <b>£</b>       | <b>£</b>       |
| Tangible fixed assets     | -              | 46,034            | -                 | 46,034         | 53,457         |
| Investments               | 38,929         | 92,276            | -                 | 131,205        | 129,915        |
| Interest in joint venture | -              | 15,111            | -                 | 15,111         | 26,836         |
| Current assets            | 64,190         | 50,025            | -                 | 114,215        | 106,768        |
| Current liabilities       | (1,800)        | (19,218)          | -                 | (21,018)       | (21,976)       |
|                           | <b>101,319</b> | <b>184,228</b>    | <b>-</b>          | <b>285,547</b> | <b>295,000</b> |

See page 17 for a detailed breakdown of the funds and page 20 for a more detailed analysis of net assets between funds.

Derbyshire County Scout Council

Notes to the accounts – Analysis of net assets between funds

for the year ended 31 December 2021

| 2021              | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Minder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Jims<br>walk<br>£ | Beaver<br>Bonsanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Elite<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
|-------------------|------------|----------------------|-------------------|---------------------|--------------------------|-------------------------------------|---------------|------------------------|-------------------------|----------------------------------|-------------------------------|-----------------------------------------|-------------------------------------------|----------------------------|------------------------------|----------------------------|
|                   |            |                      |                   |                     |                          |                                     |               |                        |                         |                                  |                               |                                         |                                           |                            |                              |                            |
| Fixed Assets      | 41,381     | -                    | 38,699            | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | 2,632                                     | -                          | -                            | -                          |
| Virgin Money      | 66,485     | 66,485               | -                 | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| United Trust Bank | 57,242     | 2,042                | 55,200            | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Hansfield BS      | 35,441     | 885                  | -                 | -                   | 12,213                   | 3,000                               | -             | 7,432                  | -                       | 10,000                           | -                             | -                                       | -                                         | -                          | 1,711                        | -                          |
| Norwich BS        | 42,894     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Peak Camp         | 14,562     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | 14,562                     |
| Stock             | 5,489      | 1,093                | 3,318             | 142                 | -                        | -                                   | -             | 545                    | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Debtors           | 2,176      | -                    | 2,176             | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Bank and cash     | 153,320    | 29,126               | 50,213            | 1,480               | -                        | -                                   | -             | 3,575                  | -                       | -                                | -                             | 72                                      | -                                         | 66,853                     | -                            | -                          |
| Creditors         | (15,456)   | (2,100)              | (13,356)          | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
|                   | 400,334    | 140,415              | 136,250           | 1,622               | 12,213                   | 3,000                               | -             | 11,554                 | -                       | 10,000                           | -                             | 72                                      | 2,632                                     | 66,853                     | 1,711                        | 14,562                     |
| 2020              | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Minder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Jims<br>walk<br>£ | Beaver<br>Bonsanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Elite<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
|                   |            |                      |                   |                     |                          |                                     |               |                        |                         |                                  |                               |                                         |                                           |                            |                              |                            |
| Fixed Assets      | 46,034     | -                    | 40,700            | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | 5,334                                     | -                          | -                            | -                          |
| Virgin Money      | 28,443     | 18,443               | -                 | -                   | 6,500                    | 1,500                               | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| United Trust Bank | 56,840     | 1,680                | 55,200            | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Hansfield BS      | 34,596     | 12,124               | -                 | -                   | 2,500                    | 750                                 | -             | 7,432                  | -                       | 10,000                           | 479                           | -                                       | -                                         | -                          | 1,711                        | -                          |
| Norwich BS        | 12,856     | 6,662                | -                 | -                   | 713                      | -                                   | -             | -                      | -                       | -                                | 5,491                         | -                                       | -                                         | -                          | -                            | -                          |
| Peak Camp         | 15,111     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | 15,111                     |
| Stock             | 5,990      | 1,732                | 3,270             | 142                 | -                        | -                                   | -             | 545                    | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Debtors           | 2,176      | -                    | 2,176             | -                   | -                        | -                                   | -             | -                      | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
| Bank and cash     | 106,449    | 62,458               | 16,163            | 1,480               | -                        | -                                   | -             | 3,092                  | -                       | -                                | -                             | 1,108                                   | -                                         | 17,502                     | -                            | -                          |
| Creditors         | (21,518)   | (1,800)              | (19,718)          | -                   | -                        | -                                   | -             | 4,246                  | -                       | -                                | -                             | -                                       | -                                         | -                          | -                            | -                          |
|                   | 285,547    | 101,319              | 58,691            | 1,622               | 9,713                    | 2,250                               | -             | 11,070                 | -                       | 10,000                           | 5,970                         | 1,108                                   | 5,334                                     | 17,502                     | 1,711                        | 15,111                     |

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# Accounts

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**Derbyshire County Scout Council**  
**Charity Registration Number 1019079**  
**Annual report and financial statements**  
**for the year ended 31 December 2020**

**Derbyshire County Scout Council**  
**Annual report and financial statements**  
**for the year ended 31 December 2020**

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# Derbyshire County Scout Council

## Trustees' report

### for the year ended 31 December 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### Structure, governance, and management

The Derbyshire County Scout Council is a registered charity (number 1019079) and is governed by the local County Constitution and by Royal Charters dating from 4 January 1912. The Royal Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of the rules for the regulation of the Council's affairs, as detailed in the Policy, Organisation and Rules ("POR").

Derbyshire County Scout Council is a trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and, through them, for Scout Groups within Derbyshire.

Derbyshire County Scout Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments from all bank accounts, and a comprehensive insurance policy to ensure that insurable risks are covered.

Derbyshire County Scout Council works with a number of other Charities but in particular Girlguiding Derbyshire.

#### Administrative details

|                           |                                                                           |
|---------------------------|---------------------------------------------------------------------------|
| Charity number            | 1019079                                                                   |
| President                 |                                                                           |
| Vice-presidents           | Mr D Coleman, Sir R FitzHerbert Bt (Appointed June 2019)                  |
| County Chairman           | Mr N Griffiths                                                            |
| County Commissioner       | Mr J Stafford                                                             |
| County Secretary          | Mrs A Thornton                                                            |
| County Treasurer          | Mr F Hawkins                                                              |
| County Youth Commissioner | Miss S Renshaw                                                            |
| Contact name and address  | Mr N Griffiths, 85 Foljambe Road, Chesterfield, Derbyshire, S40 1NJ       |
| Bankers                   | HSBC Bank plc, The Co-Operative Bank                                      |
| Accountants               | Azets Audit Services, Ventura Park Road, Tamworth, Staffordshire, B78 3HL |
| Independent Examiner      | RJ Matthews FCA                                                           |

#### Trustees

The names of the trustees who served since 1 January 2020 are as follows:

##### *Ex-Officio- Appointments*

Mr N Griffiths  
Mr J Stafford  
Mrs A Thornton  
Mr F Hawkins  
Miss S Renshaw

##### *Elected*

Mr D Ramsbottom (Resigned May 2020)  
Mr P Reed (Resigned May 2020)  
Mr A Templer  
Mr P Steeples  
Miss E Hopkins (Resigned May 2020)  
Mr A Greaves (Appointed May 2020)  
Miss A Booth (Appointed May 2020)  
Mr D Thompson (Appointed May 2020)

## Derbyshire County Scout Council

### Trustees' report (*continued*)

for the year ended 31 December 2020

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#### Trustees (*continued*)

##### *Nominated*

Mrs J Crombie

Miss S Maskrey

Mrs C Ward (Resigned May 2020)

Miss J Selby (Resigned May 2020)

Mr R Jackson (Resigned May 2020)

Mr B Anderson (Appointed May 2020)

Miss C Ward (Appointed May 2020)

Mr J White (Appointed May 2020)

##### *Co-opted*

Mr I Potts

Mrs H Crampton

Mr S Gotheridge

Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association, a copy of which is available on request.

#### **Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

#### **Our Values**

As Scouts we are guided by these values:

##### **Care**

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

##### **Respect**

We have self-respect and respect for others.

##### **Integrity**

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

##### **Cooperation**

We make a positive difference; we cooperate with others and make friends.

##### **Belief**

We explore our faiths, beliefs and attitudes.

#### **Our Vision**

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring programme.

#### **Our Objectives**

We want to...

##### **...grow**

We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.

##### **...become more inclusive**

Everyone, regardless of their background, should be able to participate in Scouts.

##### **...be more youth shaped**

Every young person should be shaping their experience and developing their leadership potential.

##### **...impact our communities**

Through social action, Scouts makes a difference not just to the individual but to whole communities.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2020

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Derbyshire County Scout Council enables this to be done by providing support to the adults so that they, in turn, can provide an appropriate high standard of Scouting to the young members.

In planning the charity's activities, the trustees have regard to both the Charity Commission's general guidance on public benefit and the specific objectives of the Scout Council.

- supporting leaders in their training so that they are better equipped to run the regular meetings
- supporting executive committees by providing help and training
- organising extra activities through the various Scout Active Support Units such as archery, biking, caving, climbing, cycling, sailing, walking and events like the Four Inns Challenge
- providing a county camp site at Drum Hill near Little Eaton which can be enjoyed 365 days per year, by all members of the association, six-year-old Beavers through to ancient but thoroughly modern 3rd Age
- joining with Girl Guiding Derbyshire in a number of events including the Peak Camps
- hosting presentation events for adults and young people to celebrate their success
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- flexible training sessions designed to fit the needs and locations of adults
- employing a paid county administrator to carry out the day to day demands on Key Commissioners, freeing them up to do their more important roles, supporting young people and adults to make sure they get the best out of their scouting experiences
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

#### Achievements and performance

Derbyshire Scouts continue to develop in terms of the support from the county and in the numbers regularly attending Scout meetings and events. Scouting in Derbyshire is recognised as the strongest uniformed youth organisation in the county. It consists of 15 Districts spread throughout the whole county.

We have seen an increase in numbers over the previous 14 years but from 11,190 in 2020 a reduction to 8990 at 31st January 2021 and although we were initially confident we would continue to see growth, the extent of the global coronavirus pandemic has temporarily halted this.

The County had previously secured funding and had in place a Dedicated Growth & Development Officer as part of a three year project. Following appointment, the probationary period was not completed, after which the pandemic hit, and therefore prudent action was taken to postpone any further appointment during the COVID period and review it at a future point in time when the country returns to 'Normal' activities.

The County had planned a variety of events such as Spring Bank Camp, The 4 Inns Walk, Rampage, Kinder Walk, Ready...Steady...Cook and the Chilly Challenge and the International Scout & Guide Camp Peak 2020. All of these fell victim to the country being in lockdown and the Stay At Home requirements. Scouting however has continued, and it is testament to the dedicated leaders, supporters and parents who have engaged with our young people in innovative ways using technology such as Zoom holding regular weekly meetings and camps from home.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2020

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##### **Achievements and performance (*continued*)**

The county camp site Drum Hill which is managed and run by a dedicated and enthusiastic team of volunteers was operational for a brief period, however as a result of the lockdown has been required to hibernate. This has resulted in ensuring that only essential work has been carried out in order to ensure financial stability. In addition, in order to protect the finances of both Drum Hill and Derbyshire County Scout Council as a whole, the coronavirus job retention scheme was used for two members of staff, with a further member of staff made redundant.

Training around the county has however continued – via MS Teams or Zoom to ensure our adult members are prepared and supported in their role and that the Scout Council remains compliant with its obligations. This approach continues with a suite of modules that our volunteers can access alongside E Learning modules.

The County Executive Committee has continued to meet regularly along with the relevant sub-committees in order to support The County Commissioner in steering the organisation through the pandemic. A review of all our governance is on-going, we have carried out a risk management activity and we are more confident than ever that our systems are robust. The County continues to support every section in the county with the cost of the annual subscription to a specialist data base which helps leaders in the administration of their sections.

##### **Plans for the future**

- Support the County Commissioner and his team
- Increase membership, both young people and adults, concentrating on retention as well as recruitment
- Raise the profile of Scouting in Districts and County
- Reflect the age and diversity of our communities
- Encourage young people to feel empowered and part of the decision making process, building on the success of the Youth Council and the Young Leader Scheme
- Investigate funding opportunities for projects including the possible employment of a Growth and Development Officer
- Increase even further the number of training activity specialists by providing help towards the cost of specialist training and accreditation.

##### **Covid-19**

This unprecedented pandemic continues, which has involved robust financial navigation and using reserves to support scouting and the facilities at Drum Hill. There is however a beacon of light with the easing of restrictions and the return of face-to-face Scouting.

Derbyshire County Scout Council has benefited from government grants as a result of Drum Hill being closed and as a result of the financial impact on the charity. A combination of both of these puts us on a sound footing to support Scouting moving forward through what has been a challenging period.

## Derbyshire County Scout Council

### Trustees' report (*continued*)

#### for the year ended 31 December 2020

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##### Financial Review

Total income and expenditure in the year have decreased on the 2019 level. The major impact for the year was that of COVID-19 that has resulted in less activity for the charity. The total bank balances stood at a healthy £106,349 at the year end.

Total funds at the year end amounted to £285,547, of which £184,228 was designated. Unrestricted funds and free reserves total £101,319.

The trustees consider that the amount held in the general reserve should be sufficient to cover one year's expenditure, which is currently running at approximately £50,000. Any excess is available to assist with building projects or to meet any losses that might be sustained by any other activities for which separate designated funds are maintained.

On the Drum Hill fund, it is the trustees' intention to hold sufficient free reserves, which stood at £57,891 at the year end, to meet one year's fixed costs, which are approximately £60,000 per annum.

The reserves held on other designated funds are for the purpose of meeting specific expenditure planned for the next and future years.

The Council is joined by Girlguiding Derbyshire in the Peak Camp joint venture. At the year end, the Council's share of the assets of that venture stood at £15,111 (2019: £26,836), which represents funds returnable to the Council under the Peak Camps constitution.

##### Relationship to other organisations

As explained above, the Council is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. The Council also has strong links to Girlguiding Derbyshire, in particular to organise the Peak Camps.

##### Independent Examiner

Mr RJ Matthews FCA of Azets Audit Services was appointed independent examiner and continues to indicate his willingness to remain in office. A resolution to re-appoint him will be proposed at the Annual General Meeting in 2021.

Approved by the trustees on 24/8/21 and signed on their behalf by:

  
Mr N Griffiths

  
Mr F Hawkins

**Independent examiner's report**

**to the trustees of Derbyshire County Scout Council**

**for the year ended 31 December 2020**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 7 to 20.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

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

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

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

RJ Matthews FCA  
Institute of Chartered Accountants in England and Wales  
Azets Audit Services  
Ventura Park Road  
Tamworth  
Staffordshire  
B78 3HL

Date:

## Derbyshire County Scout Council

## Statement of financial activities

for the year ended 31 December 2020

|                                                         | Notes | General<br>Fund<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|---------------------------------------------------------|-------|----------------------|--------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                     |       |                      |                          |                          |                    |                    |
| Donations & legacies                                    | 2     | 4,313                | 914                      | -                        | 5,227              | 2,318              |
| <b>Income from other trading activities</b>             |       |                      |                          |                          |                    |                    |
| Investments                                             | 3     | 1,286                | -                        | -                        | 1,286              | 1,755              |
| Other trading activities                                | 4     | -                    | 348                      | -                        | 348                | 12,421             |
| <b>Income from charitable activities</b>                |       |                      |                          |                          |                    |                    |
| Charitable activities                                   | 5     | 68,375               | 46,523                   | -                        | 114,898            | 344,949            |
|                                                         |       | 73,974               | 47,785                   | -                        | 121,759            | 361,443            |
| Income applicable to joint venture                      | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total income</b>                                     |       | 73,974               | 47,785                   | -                        | 121,759            | 361,443            |
| <b>Expenditure on:</b>                                  |       |                      |                          |                          |                    |                    |
| Raising funds                                           | 4     | -                    | 684                      | -                        | 684                | 7,308              |
| Charitable activities                                   | 6     | 45,825               | 72,978                   | -                        | 118,803            | 719,241            |
|                                                         |       | 45,825               | 73,662                   | -                        | 119,487            | 726,549            |
| Expenditure applicable to joint venture                 | 13    | -                    | -                        | -                        | -                  | -                  |
| <b>Total expenditure</b>                                |       | 45,825               | 73,662                   | -                        | 119,487            | 726,549            |
| Share of joint venture's surplus/(deficit) for the year | 13    | -                    | (11,725)                 | -                        | (11,725)           | -                  |
| <b>Net income/(expenditure)</b>                         |       | 28,149               | (37,602)                 | -                        | (9,453)            | (365,106)          |
| Transfers between funds                                 | 18    | (6,913)              | 6,913                    | -                        | -                  | -                  |
| <b>Net increase/(decrease) in funds for the year</b>    |       | 21,236               | (30,689)                 | -                        | (9,453)            | (365,106)          |
| Funds brought forward at 1 January 2020                 |       | 80,083               | 214,917                  | -                        | 295,000            | 660,106            |
| <b>Funds carried forward at 31 December 2020</b>        | 19    | 101,319              | 184,228                  | -                        | 285,547            | 295,000            |

# Derbyshire County Scout Council

## Balance sheet

at 31 December 2020

|                            | Notes | £        | 2020<br>£      | £              | 2019<br>£      |
|----------------------------|-------|----------|----------------|----------------|----------------|
| <b>Fixed assets</b>        |       |          |                |                |                |
| Tangible fixed assets      | 11    |          | 46,034         |                | 53,457         |
| Investments                | 12    |          | 131,205        |                | 129,915        |
| Interest in joint venture  | 13    |          | 15,111         |                | 26,836         |
|                            |       |          | <b>192,350</b> |                | <b>210,208</b> |
| <b>Current assets</b>      |       |          |                |                |                |
| Stock                      |       | 5,690    |                | 6,707          |                |
| Debtors                    | 14    | 2,176    |                | 3,829          |                |
| Bank and cash              |       | 106,349  |                | 96,232         |                |
|                            |       |          | <b>114,215</b> | <b>106,768</b> |                |
| <b>Current liabilities</b> |       |          |                |                |                |
| Creditors                  | 15    | (21,018) |                | (21,976)       |                |
| <b>Net current assets</b>  |       |          | <b>93,197</b>  |                | <b>84,792</b>  |
| <b>Total net assets</b>    |       |          | <b>285,547</b> |                | <b>295,000</b> |
| <b>Funds</b>               |       |          |                |                |                |
| Unrestricted funds:        |       |          |                |                |                |
| General fund               | 19    |          | 101,319        |                | 80,083         |
| Designated funds           | 19    |          | 184,228        |                | 214,917        |
|                            |       |          | <b>285,547</b> |                | <b>295,000</b> |

Approved by the trustees on 28/8/21 and signed on their behalf by:

  
Mr N Griffiths

  
Mr F Hawkins

**1. Accounting policies**

**1.1 Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

The Trustees have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. On this basis they continue to adopt the going-concern basis in the accounts.

**Subsequent events - Covid-19**

Since the year end, the spread of Covid-19 has severely impacted on all aspects of life around the globe. This includes impacts, both financial and operational, on Charities. Governments and central banks have responded with monetary and fiscal interventions to stabilise economic conditions, but many Charities are facing large scale losses, particularly those reliant on trading activities e.g. shops and money raising events. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have resulted in many Charities having to reduce their services and activities. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of Government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences.

The operating model of Derbyshire County Scout Council, including limiting financial commitments and overheads and a cautious reserves policy has made the organisation resilient in the face of Covid-19 impacts. It has taken rapid action to limit expenditure, revise funding and programme delivery timelines, and been highly pro-active in finding new ways to operate e.g. running virtual events.

The Trustees have determined that these Covid-19 events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended 31 December 2019 have not been adjusted to reflect their impact.

**Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

## Derbyshire County Scout Council

### Notes to the accounts (*continued*)

for the year ended 31 December 2020

#### 1. Accounting policies (*continued*)

##### Income (*continued*)

- Investment income is included when it is receivable, and is accrued on a day to day basis.
- Income from trading activity is accounted for when earned.
- Income from charitable activities, where related to performance and specific deliverables, is recognised as the charity earns the right to the consideration by its performance. Where income is not related to performance and specific deliverables, the income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled.

##### Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise the costs associated with attracting donations and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and also includes governance costs. It also includes both costs that can be allocated directly to such activities and those costs of an indirect nature, but necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy, and independent examiner's fees, and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are allocated, where necessary, between funds on an appropriate basis.

##### Taxation

The charity is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost (or deemed cost), net of depreciation and impairment losses. Depreciation is recognised so as to write off the cost (or deemed cost) of assets less their residual values over their useful lives on the following bases:

|                               |                          |
|-------------------------------|--------------------------|
| Leasehold buildings           | Held at resale value     |
| Scouting equipment            | 10% to 20% straight line |
| Office and training equipment | 20% straight line        |

Equipment costing less than £1,000 is not capitalised, and is written off against revenue.

In accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt the previous GAAP valuation of assets as deemed cost at the revaluation date.

##### Investments

Investments comprise money held on long term deposit.

##### Joint venture

The Council has joined with Girlguiding Derbyshire to run the Peak Camps Fund, which organises training and stages the Peak Camp event every five years. Separate books and accounting records are kept by Peak Camp and annual accounts produced. This is accounted for as a joint venture, with the Council's half share of Peak Camp's income and expenditure being recognised in the Statement of Financial Activities and its share of Peak Camp's net assets being shown as an investment on the Balance Sheet.

##### Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

### 1. Accounting policies (continued)

#### Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

#### 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.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

### 2. Donations & legacies

|           | General<br>Fund | Designated<br>Funds | Restricted<br>Funds | Total<br>2020 | Total<br>2019 |
|-----------|-----------------|---------------------|---------------------|---------------|---------------|
|           | £               | £                   | £                   | £             | £             |
| Donations | 4,313           | 914                 | -                   | 5,227         | 2,318         |
|           | <b>4,313</b>    | <b>914</b>          | <b>-</b>            | <b>5,227</b>  | <b>2,318</b>  |

Donations and legacies for 2019 comprised £679 for the general fund and £1,639 for designated funds.

### 3. Investment income

|                          | General<br>Fund | Designated<br>Funds | Restricted<br>Funds | Total<br>2020 | Total<br>2019 |
|--------------------------|-----------------|---------------------|---------------------|---------------|---------------|
|                          | £               | £                   | £                   | £             | £             |
| Bank interest receivable | 1,286           | -                   | -                   | 1,286         | 1,755         |
|                          | <b>1,286</b>    | <b>-</b>            | <b>-</b>            | <b>1,286</b>  | <b>1,755</b>  |

Investment income for 2019 comprised £1,755 for the general fund.

### 4. Trading income/Costs of raising funds

Trading income comprises of the sale of confectionery goods from the shop at the Drum Hill site. The surplus/(deficit) arising during the year was as follows:

|                                | General<br>Fund | Designated<br>Funds | Restricted<br>Funds | Total<br>2020 | Total<br>2019 |
|--------------------------------|-----------------|---------------------|---------------------|---------------|---------------|
|                                | £               | £                   | £                   | £             | £             |
| Income from sales              | -               | 348                 | -                   | 348           | 12,421        |
| Cost of goods purchased        | -               | (684)               | -                   | (684)         | (7,308)       |
| Surplus/(deficit) for the year | <b>-</b>        | <b>(336)</b>        | <b>-</b>            | <b>(336)</b>  | <b>5,113</b>  |

Trading income/costs of raising funds for 2019 were all designated funds.

Derbyshire County Scout Council

Notes to the accounts (continued)

for the year ended 31 December 2020

| 5 Income from charitable activities           | General Fund | Designated Funds | Restricted Funds | Total 2020 | Total 2019 |
|-----------------------------------------------|--------------|------------------|------------------|------------|------------|
|                                               | £            | £                | £                | £          | £          |
| Membership subscriptions                      | 294,759      | -                | -                | 294,759    | 264,818    |
| Less: paid to the Scout Association           | (231,731)    | -                | -                | (231,731)  | (217,388)  |
| County Quota                                  | 63,028       | -                | -                | 63,028     | 47,430     |
| Training                                      | 137          | -                | -                | 137        | 263        |
| Scout Active Support Units                    | 5,210        | -                | -                | 5,210      | 3,351      |
| Drum Hill campsite and training centre:       |              |                  |                  |            |            |
| Camp Fees                                     |              | 5,215            |                  | 5,215      | 30,571     |
| Spring Bank income                            |              | 2,690            |                  | 2,690      | 49,903     |
| Bemrose Centre                                |              | 1,850            |                  | 1,850      | 16,235     |
| Birch Hall, Cameron Lair, and other Buildings |              | 7,547            |                  | 7,547      | 24,694     |
| Activities                                    |              | 1,733            |                  | 1,733      | 18,497     |
| Other income                                  |              | 14,000           |                  | 14,000     | 731        |
| Total Drum Hill income (see Note 10)          | -            | 33,035           | -                | 33,035     | 140,631    |
| International Fund                            | -            | 13,188           | -                | 13,188     | 17,744     |
| Peak Camps (Joint Venture)                    | -            | -                | -                | -          | 69         |
| Kinder walk                                   | -            | -                | -                | -          | 2,430      |
| Four Inns walk                                | -            | -                | -                | -          | 13,100     |
| Jamboree                                      | -            | -                | -                | -          | 117,205    |
| Beaver Bonanza                                | -            | -                | -                | -          | -          |
| Bike Active Support Unit                      | -            | 300              | -                | 300        | 2,726      |
|                                               | 68,375       | 46,523           | -                | 114,898    | 344,949    |

Income from charitable activities for 2019 comprised £51,044 for the General Fund, £293,905 for the designated fund and £Nil for the restricted funds.

| 6. Cost of charitable activities                | Notes | General Fund | Designated Funds | Restricted Funds | Total 2020 | Total 2019 |
|-------------------------------------------------|-------|--------------|------------------|------------------|------------|------------|
|                                                 |       | £            | £                | £                | £          | £          |
| County team - expenses                          |       | 4,470        | -                | -                | 4,470      | 9,584      |
| Sectional activities/events                     |       | 24,486       | -                | -                | 24,486     | 21,375     |
| Awards                                          |       | 785          | -                | -                | 785        | 1,949      |
| Spring Bank expenses                            |       | -            | 2,286            | -                | 2,286      | 24,781     |
| Training                                        |       | 2,383        | -                | -                | 2,383      | 6,877      |
| Light and heat                                  |       | -            | 7,614            | -                | 7,614      | 15,724     |
| Rates and water                                 |       | -            | 2,415            | -                | 2,415      | 7,940      |
| Telephone                                       |       | -            | 1,879            | -                | 1,879      | 1,657      |
| Insurance                                       |       | 3,104        | 8,279            | -                | 11,383     | 10,248     |
| Rent                                            |       | -            | 4,364            | -                | 4,364      | 4,150      |
| Repairs and renewals                            |       | -            | 8,358            | -                | 8,358      | 55,778     |
| Waste disposal                                  |       | -            | 3,693            | -                | 3,693      | 10,804     |
| Cleaner's salary                                | 7     | -            | 2,633            | -                | 2,633      | 5,002      |
| Administrators' salaries and national insurance | 7     | 8,156        | 7,756            | -                | 15,912     | 30,787     |
| Printing, postage, and stationery               |       | -            | 13               | -                | 13         | 989        |
| Advertising                                     |       | 200          | -                | -                | 200        | 260        |
| Travelling and subsistence expenses             |       | -            | -                | -                | -          | -          |
| Sundry expenses                                 |       | 266          | -                | -                | 266        | 708        |
| Depreciation: Land and buildings                |       | -            | -                | -                | -          | 340,779    |
| Scouting equipment                              |       | -            | 2,941            | -                | 2,941      | 4,380      |
| Total Drum Hill costs                           | 10    |              | 52,231           |                  |            |            |
| Carried forward                                 |       | 43,850       | 52,231           | -                | 96,081     | 553,772    |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

| 6. Cost of charitable activities (continued) | General Fund | Designated Funds | Restricted Funds | Total 2020 | Total 2019 |
|----------------------------------------------|--------------|------------------|------------------|------------|------------|
|                                              | £            | £                | £                | £          | £          |
| Brought forward                              | 43,850       | 52,231           | -                | 96,081     | 553,772    |
| Jamboree                                     | -            | 2,416            | -                | 2,416      | 124,482    |
| Kinder walk                                  | -            | 154              | -                | 154        | 2,768      |
| Four Inns walk                               | -            | 3,475            | -                | 3,475      | 13,894     |
| Peak Camps (Joint Venture)                   | -            | -                | -                | -          | -          |
| Beaver Bonanza                               | -            | -                | -                | -          | -          |
| International Fund                           | -            | 8,104            | -                | 8,104      | 14,594     |
| Bike Active Support Unit                     | -            | 2,115            | -                | 2,115      | 2,217      |
| Sailing Active Support Unit                  | -            | 4,483            | -                | 4,483      | 4,483      |
| Governance costs:                            |              |                  |                  |            |            |
| AGM/Annual report                            | -            | -                | -                | -          | 565        |
| Trustees' expenses                           | 55           | -                | -                | 55         | 666        |
| Independent examiner's fees                  | 1,920        | -                | -                | 1,920      | 1,800      |
|                                              | 45,825       | 72,978           | -                | 118,803    | 719,241    |

Costs of charitable activities for 2019 comprised £62,241 for the General Fund and £657,000 for the designated funds.

| 7. Staff costs                              | General Fund | Designated Funds | Restricted Funds | Total 2020 | Total 2019 |
|---------------------------------------------|--------------|------------------|------------------|------------|------------|
|                                             | £            | £                | £                | £          | £          |
| Administrators' salaries                    | 2,046        | 7,756            | -                | 9,802      | 18,568     |
| Growth & Development Officer's salary       | 6,110        | -                | -                | 6,110      | 12,220     |
| Cleaner's salary                            | -            | 2,633            | -                | 2,633      | 5,002      |
| Employer's national insurance contributions | -            | -                | -                | -          | -          |
|                                             | 8,156        | 10,389           | -                | 18,545     | 35,790     |

The average number of employees during the year was 3 (2019: 3).

There are no employees who received total emoluments of more than £60,000.

Staff costs for 2019 comprised £19,775 General Fund and £16,015 designated fund.

## 8. Trustees' remuneration and expenses

Trustees receive no remuneration for their services. Their travelling and subsistence expenses are reimbursed in respect of expenses incurred on the Scout Council's business. In the year ended 31 December 2020 these totalled £55 (2019: £666), and the number of trustees reimbursed in the year was 1 (2019: 5).

## 9. Independent examiner's remuneration

Fees payable to the independent examiner were £1,920 (2019: £1,800).

# Derbyshire County Scout Council

## Notes to the accounts *(continued)*

for the year ended 31 December 2020

| 10. Drum Hill campsite and training centre    |        | 2020     | 2019      |
|-----------------------------------------------|--------|----------|-----------|
|                                               | £      | £        | £         |
| <b>Income</b>                                 |        |          |           |
| Donations                                     |        | 914      | 1,639     |
| Trading income: Providore                     |        | 348      | 12,421    |
| Income from charitable activities:            |        |          |           |
| Camp fees                                     | 5,215  |          | 30,571    |
| Spring Bank income                            | 2,690  |          | 49,903    |
|                                               | 7,905  |          | 80,474    |
| Bemrose Centre                                | 1,850  |          | 16,235    |
| Larch Hall, Cameron Lair, and other buildings | 7,547  |          | 24,694    |
| Activities                                    | 1,733  |          | 18,497    |
| Other Income                                  | 14,000 |          | 731       |
| Total income from charitable activities       |        | 33,035   | 140,631   |
| <b>Total income</b>                           |        | 34,297   | 154,691   |
| <b>Expenditure</b>                            |        |          |           |
| Cost of goods sold: Providore                 |        | 684      | 7,308     |
| Cost of charitable activities:                |        |          |           |
| Spring Bank expenses                          | 2,286  |          | 24,781    |
| Training                                      | -      |          | 3,538     |
| Light and heat                                | 7,614  |          | 15,724    |
| Water and rates                               | 2,415  |          | 7,940     |
| Telephone                                     | 1,879  |          | 1,657     |
| Insurance                                     | 8,279  |          | 7,398     |
| Rent                                          | 4,364  |          | 4,150     |
| Repairs and renewals                          | 8,358  |          | 55,778    |
| Waste disposal and laundry                    | 3,693  |          | 10,804    |
| Cleaner                                       | 2,633  |          | 5,002     |
| Administrator's salary and national insurance | 7,756  |          | 11,012    |
| Printing, postage, and stationery             | 13     |          | 989       |
| Sundry expenses                               | -      |          | 630       |
| Advertising                                   | -      |          | -         |
| Travel expenses                               | -      |          | -         |
| Depreciation: Leasehold land and buildings    | -      |          | 340,779   |
| Scouting equipment                            | 2,941  |          | 4,380     |
| Total expenditure on charitable activities    |        | 52,231   | 494,562   |
| <b>Total expenditure</b>                      |        | 52,915   | 501,870   |
| <b>Surplus/(deficit) for the year</b>         |        | (18,618) | (347,179) |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

### 11. Tangible fixed assets

|                            | Leasehold<br>land and<br>buildings | Scouting<br>equipment | Office and<br>training<br>equipment | Total          |
|----------------------------|------------------------------------|-----------------------|-------------------------------------|----------------|
|                            | £                                  | £                     | £                                   | £              |
| <b>Cost or valuation</b>   |                                    |                       |                                     |                |
| At 1 January 2020          | 468,801                            | 243,145               | 25,107                              | 737,053        |
| Additions                  | -                                  | -                     | -                                   | -              |
| Disposals                  | -                                  | -                     | -                                   | -              |
| <b>At 31 December 2020</b> | <b>468,801</b>                     | <b>243,145</b>        | <b>25,107</b>                       | <b>737,053</b> |
| <b>Depreciation</b>        |                                    |                       |                                     |                |
| At 1 January 2020          | 433,801                            | 224,688               | 25,107                              | 683,596        |
| Charge for the year        | -                                  | 7,423                 | -                                   | 7,423          |
| Depreciation on disposals  | -                                  | -                     | -                                   | -              |
| <b>At 31 December 2020</b> | <b>433,801</b>                     | <b>232,111</b>        | <b>25,107</b>                       | <b>691,019</b> |
| <b>Net book value</b>      |                                    |                       |                                     |                |
| <b>At 31 December 2020</b> | <b>35,000</b>                      | <b>11,034</b>         | <b>-</b>                            | <b>46,034</b>  |
| At 31 December 2019        | 35,000                             | 18,457                | -                                   | 53,457         |

The charity's fixed assets were last revalued in 2000. This valuation was adopted as the deemed cost of the relevant assets on transition to FRS 15 and, in accordance with the transitional provisions of section 35 of FRS 102, the charity has elected to adopt this previous GAAP valuation as its deemed cost at the revaluation date.

### 12. Investments

|                             | 2020           | 2019           |
|-----------------------------|----------------|----------------|
|                             | £              | £              |
| Nationwide Building Society | 12,886         | 12,802         |
| Virgin Money                | 26,443         | 26,314         |
| United Trust Bank           | 56,880         | 56,111         |
| Mansfield Building Society  | 34,996         | 34,688         |
|                             | <b>131,205</b> | <b>129,915</b> |

# Derbyshire County Scout Council

## Notes to the accounts (*continued*)

### for the year ended 31 December 2020

#### 13. Interest in joint venture

This represents a half share in the restricted assets of the Peak Camps Fund which is utilised for training and organising the Peak Camp every five years, the last being in 2015. Peak Camps is run as a joint venture between the Council and Girlguiding Derbyshire.

|                                    | 2020<br>£     | 2019<br>£     |
|------------------------------------|---------------|---------------|
| Balance at 1 January 2020          | 26,836        | 26,767        |
| Income for the year                | -             | 69            |
| Expenditure for the year           | (11,725)      | -             |
| Transfer to General Fund           | -             | -             |
| <b>Balance at 31 December 2020</b> | <b>15,111</b> | <b>26,836</b> |

The balance sheet of the Peak Camps Fund at 31 December 2020 was as follows:

|                                | 2020<br>£     | 2019<br>£      |
|--------------------------------|---------------|----------------|
| <b>Current assets</b>          |               |                |
| Debtors                        | -             | 51,777         |
| Cash at bank and in hand       | 30,223        | 301,268        |
|                                | <b>30,223</b> | <b>353,045</b> |
| <b>Current liabilities</b>     |               |                |
| Creditors                      | -             | 284,327        |
|                                | <b>-</b>      | <b>284,327</b> |
| <b>Net assets</b>              | <b>30,223</b> | <b>68,718</b>  |
| <b>Represented by:</b>         |               |                |
| Peak Camps Fund:               |               |                |
| Balance at 1 January 2020      | 53,673        | 53,536         |
| Surplus/(Deficit) for the year | (23,450)      | 137            |
| Balance at 31 December 2020    | 30,223        | 53,673         |
| Chatsworth Bursary Fund        | -             | 15,045         |
|                                | <b>30,223</b> | <b>68,718</b>  |

#### 14. Debtors

|                                | 2020<br>£ | 2019<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | 2,176     | 3,829     |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

|                              |               |               |
|------------------------------|---------------|---------------|
| <b>15. Creditors</b>         | <b>2020</b>   | <b>2019</b>   |
|                              | £             | £             |
| Creditors                    | 534           | 534           |
| Accruals and deferred income | 20,484        | 21,442        |
|                              | <b>21,018</b> | <b>21,976</b> |

## 16. Lease commitments

At 31 December 2020, the charity had a commitment to pay £4,364 (2019: £4,364) per annum under an operating lease for land and buildings which expires more than five years after the balance sheet date.

## 17. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions as shown in Note 5.

The charity works closely with Girlguiding Derbyshire. In particular, the two organisations run the Peak Camps Fund as a joint venture (see Note 13).

## 18. Analysis of movements on funds

|                                 | Balance at<br>1 January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2020<br>£ |
|---------------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 80,083                               | 73,974      | (45,825)         | (6,913)        | -                                           | 101,319                                |
| <b>Designated funds</b>         |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 102,209                              | 34,297      | (52,915)         | 15,000         | -                                           | 98,591                                 |
| Kinder walk                     | 1,776                                | -           | (154)            | -              | -                                           | 1,622                                  |
| Development fund                | 7,213                                | -           | -                | 2,500          | -                                           | 9,713                                  |
| Jamboree fund                   | 6,662                                | -           | (2,416)          | -              | -                                           | 4,246                                  |
| Jamboree leadership fund        | 1,500                                | -           | -                | 750            | -                                           | 2,250                                  |
| Four Inns walk                  | 14,545                               | -           | (3,475)          | -              | -                                           | 11,070                                 |
| Beaver Bonanza                  | -                                    | -           | -                | -              | -                                           | -                                      |
| Peak contingency                | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Peak residual fund              | 17,307                               | -           | -                | (11,337)       | -                                           | 5,970                                  |
| Youth United                    | 1,711                                | -           | -                | -              | -                                           | 1,711                                  |
| Bike Active Support Unit        | 2,923                                | 300         | (2,115)          | -              | -                                           | 1,108                                  |
| Sailing Active Support Unit     | 9,817                                | -           | (4,483)          | -              | -                                           | 5,334                                  |
| International Fund              | 12,418                               | 13,188      | (8,104)          | -              | -                                           | 17,502                                 |
| Peak Camps fund (Joint Venture) | 26,836                               | -           | (11,725)         | -              | -                                           | 15,111                                 |
|                                 | 214,917                              | 47,785      | (85,387)         | 6,913          | -                                           | 184,228                                |
| <b>Restricted funds</b>         |                                      |             |                  |                |                                             |                                        |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | 295,000                              | 121,759     | (131,212)        | -              | -                                           | 285,547                                |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

### 18. Analysis of movements on funds (continued)

|                                 | Balance at<br>1 January<br>2019<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Increase in<br>value of<br>investments<br>£ | Balance at<br>31 December<br>2019<br>£ |
|---------------------------------|--------------------------------------|-------------|------------------|----------------|---------------------------------------------|----------------------------------------|
| <b>General fund</b>             | 74,472                               | 53,478      | (62,241)         | 14,374         | -                                           | 80,083                                 |
| <b>Designated funds</b>         |                                      |             |                  |                |                                             |                                        |
| Drum Hill (Note 10)             | 449,388                              | 154,691     | (501,870)        | -              | -                                           | 102,209                                |
| Kinder walk                     | 2,114                                | 2,430       | (2,768)          | -              | -                                           | 1,776                                  |
| Development fund                | 3,213                                | -           | -                | 4,000          | -                                           | 7,213                                  |
| Jamboree fund                   | 13,939                               | 117,205     | (124,482)        | -              | -                                           | 6,662                                  |
| Jamboree leadership fund        | 750                                  | -           | -                | 750            | -                                           | 1,500                                  |
| Four Inns walk                  | 15,339                               | 13,100      | (13,894)         | -              | -                                           | 14,545                                 |
| Beaver Bonanza                  | 1,500                                | -           | -                | (1,500)        | -                                           | -                                      |
| Peak contingency                | 10,000                               | -           | -                | -              | -                                           | 10,000                                 |
| Peak residual fund              | 34,931                               | -           | -                | (17,624)       | -                                           | 17,307                                 |
| Youth United                    | 1,711                                | -           | -                | -              | -                                           | 1,711                                  |
| Bike Active Support Unit        | 2,414                                | 2,726       | (2,217)          | -              | -                                           | 2,923                                  |
| Sailing Active Support Unit     | 14,300                               | -           | (4,483)          | -              | -                                           | 9,817                                  |
| International Fund              | 9,268                                | 17,744      | (14,594)         | -              | -                                           | 12,418                                 |
| Peak Camps fund (Joint Venture) | 26,767                               | 69          | -                | -              | -                                           | 26,836                                 |
|                                 | 585,634                              | 307,965     | (664,308)        | (14,374)       | -                                           | 214,917                                |
| <b>Restricted funds</b>         |                                      |             |                  |                |                                             |                                        |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
|                                 | -                                    | -           | -                | -              | -                                           | -                                      |
| <b>Total funds</b>              | 660,106                              | 361,443     | (726,549)        | -              | -                                           | 295,000                                |

The purpose of each fund is as follows:

|                          |                                                                                                                                                                                                              |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Drum Hill                | Funds are held for the purpose of running the County Camp site and for the purpose of replacements, renovations, and repairs at the Drum Hill site.                                                          |
| Kinder Walk              | Accumulated funds from the annual Kinder Walk for Scouts, Explorers, Network, and Leaders.                                                                                                                   |
| Development Fund         | Funds are held for the purpose of developing the County as agreed in line with the County Development Plan.                                                                                                  |
| Jamboree Leadership Fund | Funds are held as a contingency in order to support the Leaders.                                                                                                                                             |
| Jamboree Fund            | Funds are held for the purpose of running the Jamboree which is generally held every four years. The next Jamboree is due to be held in 2023.                                                                |
| Four Inns Walk           | Funds have accumulated from the annual Four Inns Walk, which is an event run for the Scouts Network and members of the general public, and are held as a contingency in case exceptional costs should arise. |
| Beaver Bonanza           | Funds are held for the purpose of running the Beaver Bonanza. This is a one day event which is generally held every other year for 6 to 8 years age group.                                                   |

# Derbyshire County Scout Council

## Notes to the accounts (continued)

for the year ended 31 December 2020

### 18. Analysis of movements on funds (continued)

|                             |                                                                                                                                                                                                                                                                                |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Peak Contingency            | This fund is set aside for the financial support of the Peak Camps event.                                                                                                                                                                                                      |
| Peak residual fund          | The funds are amounts remaining from Peak 2015 that are to be spent on the development of young people within the County.                                                                                                                                                      |
| Bike Active Support Unit    | This fund is held for the purpose of providing cycling activities through the County Mountain Bike Activity Support Unit.                                                                                                                                                      |
| Sailing Active Support Unit | This fund is held for the purpose of providing sailing and water activities through the County Sailing Activity Support Unit.                                                                                                                                                  |
| International Fund          | This fund is held for the purpose of providing various international activities each year.                                                                                                                                                                                     |
| Youth United                | The fund is held for a board overseen by the Lieutenancy where various independent member organisations (10) come together to discuss the implications of joint working, gain a joint understanding on issues and then through own internal structures support local activity. |
| Peak Camps Fund             | The funds are held for the camp event which is held every 5 years. The next camp is due to be held in 2025. This is a joint venture with Girlguiding Derbyshire (see Note 13).                                                                                                 |

### Transfers between funds

Transfers between funds as disclosed on page 17 have been made at the discretion of the trustees as allowed between unrestricted and designated funds, and between the Peaks Camps fund in accordance with the provisions of that entity.

### 19. Analysis of net assets between funds

|                           | General        | Designated        | Restricted        | 2020           | 2019           |
|---------------------------|----------------|-------------------|-------------------|----------------|----------------|
|                           | £              | £                 | £                 | £              | £              |
| Tangible fixed assets     | -              | 46,034            | -                 | 46,034         | 53,457         |
| Investments               | 38,929         | 92,276            | -                 | 131,205        | 129,915        |
| Interest in joint venture | -              | 15,111            | -                 | 15,111         | 26,836         |
| Current assets            | 64,190         | 50,025            | -                 | 114,215        | 106,768        |
| Current liabilities       | (1,800)        | (19,218)          | -                 | (21,018)       | (21,976)       |
|                           | <b>101,319</b> | <b>184,228</b>    | <b>-</b>          | <b>285,547</b> | <b>295,000</b> |
|                           | <b>General</b> | <b>Designated</b> | <b>Restricted</b> | <b>2019</b>    | <b>2018</b>    |
|                           | <b>£</b>       | <b>£</b>          | <b>£</b>          | <b>£</b>       | <b>£</b>       |
| Tangible fixed assets     | -              | 53,457            | -                 | 53,457         | 403,100        |
| Investments               | 29,552         | 100,363           | -                 | 129,915        | 145,784        |
| Interest in joint venture | -              | 26,836            | -                 | 26,836         | 26,767         |
| Current assets            | 52,331         | 54,437            | -                 | 106,768        | 100,600        |
| Current liabilities       | (1,800)        | (20,176)          | -                 | (21,976)       | (16,145)       |
|                           | <b>80,083</b>  | <b>214,917</b>    | <b>-</b>          | <b>295,000</b> | <b>660,106</b> |

See page 17 for a detailed breakdown of the funds and page 20 for a more detailed analysis of net assets between funds.

Derbyshire County Scout Council

Notes to the accounts - Analysis of net assets between funds  
for the year ended 31 December 2020

| 2020              | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Kinder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Inns<br>walk<br>£ | Beaver<br>Bonanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Bike<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
|-------------------|------------|----------------------|-------------------|---------------------|--------------------------|-------------------------------------|---------------|------------------------|------------------------|----------------------------------|-------------------------------|----------------------------------------|-------------------------------------------|----------------------------|------------------------------|----------------------------|
| Fixed Assets      | 46,034     | -                    | 40,700            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | 5,334                                     | -                          | -                            | -                          |
| Virgin Money      | 26,443     | 15,413               | -                 | -                   | 6,500                    | 1,500                               | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| United Trust Bank | 56,880     | 1,680                | 55,200            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Manfield BS       | 34,996     | 12,124               | -                 | -                   | 2,500                    | 750                                 | -             | 7,432                  | -                      | 10,000                           | 479                           | -                                      | -                                         | -                          | 1,711                        | -                          |
| Nationwide BS     | 12,886     | 5,682                | -                 | -                   | 713                      | -                                   | -             | -                      | -                      | -                                | 5,491                         | -                                      | -                                         | -                          | -                            | -                          |
| Peak Camp         | 15,111     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | 15,111                     |
| Stock             | 5,690      | 1,732                | 3,270             | 142                 | -                        | -                                   | -             | 546                    | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Debtors           | 2,176      | -                    | 2,176             | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Bank and cash     | 106,349    | 62,458               | 16,463            | 1,480               | -                        | -                                   | 4,246         | 3,092                  | -                      | -                                | -                             | 1,108                                  | -                                         | 17,502                     | -                            | -                          |
| Creditors         | (21,018)   | (1,800)              | (19,218)          | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
|                   | 285,947    | 101,319              | 98,591            | 1,622               | 9,713                    | 2,250                               | 4,246         | 11,070                 | -                      | 10,000                           | 5,970                         | 1,108                                  | 5,334                                     | 17,502                     | 1,711                        | 15,111                     |
| 2019              | Total<br>£ | General<br>fund<br>£ | Drum<br>Hill<br>£ | Kinder<br>walk<br>£ | Development<br>fund<br>£ | Jamboree<br>Leadership<br>fund<br>£ | Jamboree<br>£ | Four Inns<br>walk<br>£ | Beaver<br>Bonanza<br>£ | Peak<br>contingency<br>fund<br>£ | Peak<br>residual<br>fund<br>£ | Bike<br>Active<br>Support<br>Unit<br>£ | Sailing<br>Active<br>Support<br>Unit<br>£ | International<br>fund<br>£ | Youth<br>United<br>fund<br>£ | Peak<br>Camps<br>fund<br>£ |
| Fixed Assets      | 53,457     | -                    | 43,640            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | 9,817                                     | -                          | -                            | -                          |
| Virgin Money      | 26,314     | 21,564               | -                 | -                   | 4,000                    | 750                                 | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| United Trust Bank | 56,111     | 911                  | 55,200            | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Manfield BS       | 34,688     | 479                  | -                 | -                   | 2,500                    | 750                                 | -             | 7,432                  | -                      | 10,000                           | 11,815                        | -                                      | -                                         | -                          | 1,711                        | -                          |
| Nationwide BS     | 12,802     | 6,598                | -                 | -                   | 713                      | -                                   | -             | -                      | -                      | -                                | 5,491                         | -                                      | -                                         | -                          | -                            | -                          |
| Peak Camp         | 26,836     | -                    | -                 | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | 26,836                     |
| Stock             | 6,707      | 2,065                | 3,954             | 142                 | -                        | -                                   | -             | 546                    | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Debtors           | 3,829      | -                    | 3,829             | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
| Bank and cash     | 96,232     | 50,266               | 15,762            | 1,634               | -                        | -                                   | 6,662         | 6,557                  | -                      | -                                | -                             | 2,923                                  | -                                         | 12,418                     | -                            | -                          |
| Creditors         | (21,976)   | (1,800)              | (20,176)          | -                   | -                        | -                                   | -             | -                      | -                      | -                                | -                             | -                                      | -                                         | -                          | -                            | -                          |
|                   | 295,000    | 80,063               | 102,209           | 1,776               | 7,213                    | 1,500                               | 6,662         | 14,545                 | -                      | 10,000                           | 17,307                        | 2,923                                  | 9,817                                     | 12,418                     | 1,711                        | 26,836                     |