

35th Derby (Markeaton) Scout Group
Charity Registration Number 520632
Annual report and financial statements
for the year ended 31 December 2024

35th Derby (Markeaton) Scout Group
Annual report and financial statements
for the year ended 31 December 2024

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35th Derby (Markeaton) Scout Group

Trustees' report

for the year ended 31 December 2024

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 Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Group is a trust established under its rules, which are common to all Scouts. Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association.

The Group has in place a system of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

Administrative details

Charity number	520632
Contact name and address	Mark Simpson, 12 Vivian Street, Derby
Bankers	Lloyds Bank Plc PO Box 1000 BX1 1LT
Accountants	Bates Weston, The Mills, 49 Canal Street Derby DE1 2RJ
Independent Examiner	Alexander Accountancy, 12 Granary Wharf Business Park, Wetmore Road, Burton on Trent DE14 1DU

Trustees

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

Ex-Officio - Appointments

Group Chairman	Mark Simpson (Resigned July 2025)
Group Secretary	Katherine Muldal (Resigned July 2025)
Group Treasurer	Anastasija Smirnova
Group Scout Leader	David Whelan
Explorer Scout Leader	Joseph Nuttall
Beaver Scout Leader	Charlotte Faleiro
Cub Scout Leader	Sarah Horobin
Scout Leader	Sarah Tooze

Elected - Appointments

William Hurst
Gerald Whelan (Resigned July 2025)
Heather Gotheridge (Resigned July 2025)
Peter Hilton

35th Derby (Markeaton) Scout Group

Trustees' report (*continued*)

for the year ended 31 December 2024

Trustees (*continued*)

Nominated

N/A

Co-opted

Ashley Birkinshaw (Resigned July 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.

35th Derby (Markeaton) Scout Group

Trustees' report (*continued*)

for the year ended 31 December 2024

The Group 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
- supporting and encouraging diversity within scouting
- encouraging flexibility to meet the needs of adults and young people
- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, newsletters etc
- investigating opportunities for fund raising for the benefit of the Group.

Achievements and performance

The Group began construction of the new Scout hut in March 2024, following confirmation of the Youth Investment Fund (YIF), which allowed us to demolish our original building dating back to 1914. The provision of the grant meant that young people had to be relocated to Drum Hill Scout Campsite for the duration of the build which officially concluded in mid 2025, with an opening event held in May 2025, to enjoy the new building. At the year end, the building was only part constructed.

The new building is a more modernised and safer environment for young people to be able to flourish and develop life skills and form strong relationships in.

The build was a challenge as not every aspect was covered by the grant, the Group had to source fixtures and fittings themselves and sought out volunteer time to create the finishing touches to the building.

All remaining YIF monies will be returned to the YIF.

The Group was able to provide uninterrupted Scouting services to the sections successfully, providing them with transport and ensured that the users of the Group did not suffer as a result of the build.

Whilst the Group halted almost all fundraising events in the year, namely Bonfire Night, due to the building project, some fundraising activities such as Chatsworth Fair was still held and continued.

35th Derby (Markeaton) Scout Group
Trustees' report (*continued*)
for the year ended 31 December 2024

Achievements and performance (*continued*)

The Trustee Board has continued to meet regularly along with the relevant sub-committees in order to support The Group 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.

Plans for the future

- Support the Group Lead Volunteer and our team of volunteers
- 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 Group through The Scout Associations Transformation programme.

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.

35th Derby (Markeaton) Scout Group

Trustees' report (*continued*)

for the year ended 31 December 2024

Financial Review

Total income and expenditure have increased on the 2023 level. This is mainly as a result of the receipt of the YIF Grant. The total bank balances stood at a healthy £86,927 at the year end.

Total funds at the year end amounted to £86,927, of which £44,324 was restricted. Unrestricted funds and free reserves total £42,603.

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 £8,000. Any excess is used to fund activities for the Group users.

To meet one year's fixed costs, this includes rent, insurance, rates, refuse collection, heat & light along with capitation and safety and compliance visits.

The reserves held on restricted funds are for the purpose of meeting specific expenditure planned for the next year.

Relationship to other organisations

As explained above, the Group is managed by the Scout Association, who collects membership subscriptions.

Independent Examiner

Wayne Penlington of Alexander Accountancy 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 5th July 2025 and signed on their behalf by:



Independent examiner's report
to the trustees of 35th Derby (Markeaton) Group
for the year ended 31 December 2024

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.


W Penlington FCCA
Alexander Accountancy
12 Granary Wharf Business Park
Wetmore Road
Burton on Trent
Staffordshire
DE14 1DU

Date: 20/10/2025

35th Derby (Markeaton) Scout Group

Statement of financial activities

for the year ended 31 December 2024

	Notes	General Fund £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:						
Donations & legacies	2	300	-	-	300	929
Income from other trading activities						
Investments	3	246	-	-	246	58
Income from charitable activities						
Charitable activities	4	15,776	-	276,121	291,897	15,567
Total income		16,322	-	276,121	292,443	16,554
Expenditure on:						
Charitable activities	5	90,954	-	-	90,954	14,306
Total expenditure		90,954	-	-	90,954	14,306
Net income/(expenditure)		(74,632)	-	276,121	201,489	2,248
Transfers between funds	10	231,798	-	- 231,798	-	-
Net increase/(decrease) in funds for the year		157,166	-	44,323	201,489	2,248
Funds brought forward at 1 January 2024		298,776	-	-	298,776	296,528
Funds carried forward at 31 December 2024	10	455,942	-	44,323	500,265	298,776

35th Derby (Markeaton) Scout Group

Balance sheet

at 31 December 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	8	429,100	237,199
		429,100	237,199
Current assets			
Bank and cash		86,927	61,577
		86,927	61,577
Current liabilities			
Creditors	9	15,762	-
Net current assets		71,165	61,577
Total net assets		500,265	298,776
Funds			
Unrestricted funds:			
General fund	11	455,942	298,776
Restricted funds	11	44,323	-
		500,265	298,776

Approved by the trustees on 5th July 2025 and signed on their behalf by:



35th Derby (Markeaton) Scout Group

Notes to the accounts

for the year ended 31 December 2024

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.
- Restricted funds are financial reserves designated for a specific purpose, in accordance with the donor's intended wishes.

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:

- Membership subscriptions are included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.
- Donations and fundraising income is included in full in the Statement of Financial Activities when the charity becomes unconditionally entitled to the income.

35th Derby (Markeaton) Scout Group

Notes to the accounts (*continued*)

for the year ended 31 December 2024

1. Accounting policies (*continued*)

Income (*continued*)

- 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:

Freehold buildings	Held at insured value
Building contents	20% straight line
Motor Vehicles	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.

35th Derby (Markeaton) Scout Group

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.

2. Donations & legacies	General Fund £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	300	-	-	300	929
	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>929</u>

Donations and legacies for 2023 comprised £929 for the general fund.

3. Investment income	General Fund £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Bank interest receivable	246	-	-	246	58
	<u>246</u>	<u>-</u>	<u>-</u>	<u>246</u>	<u>58</u>

Investment income for 2023 comprised £58 for the restricted fund.

35th Derby (Markeaton) Scout Group

Notes to the accounts *(continued)*

for the year ended 31 December 2024

4. Income from charitable activities	General Fund	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Membership subscriptions	7,826	-	-	7,826	4,960
Less: paid to the Scout Association	(1,940)	-	-	(1,940)	(1,442)
Income from charitable activities	5,886	-	-	5,886	3,518
Other income					
Minibus use	2,243	-	-	2,243	-
Hire of hut	3,302	-	-	3,302	3,525
Gift aid	1,489	-	-	1,489	-
Activities	160	-	-	160	1,463
Bonfire night	-	-	-	-	4,167
Other fundraising	1,670	-	-	1,670	1,394
Equipment sale	1,026	-	-	1,026	1,500
YIF receipts	-	-	276,121	276,121	-
	15,776	-	276,121	291,897	15,567

Income from charitable activities for 2023 comprised £15,567 for the General Fund.

5. Cost of charitable activities	Notes	General Fund	Designated Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£	£
Insurance		1,803	-	-	1,803	1,790
Rent		240	-	-	240	240
Electricity		879	-	-	879	855
Gas		1,705	-	-	1,705	2,220
Water		416	-	-	416	392
Refuse collection		374	-	-	374	481
Other maintenance and repairs		11,876	-	-	11,876	1,962
Activities and scout shop		2,597	-	-	2,597	3,949
Minibus running costs		2,820	-	-	2,820	29
Equipment		-	-	-	-	2,305
Sundries		586	-	-	586	83
YIF expenditure		-	-	-	-	-
Independent Examination Fee		300	-	-	300	-
Depreciation:						
Land and buildings		59,459	-	-	59,459	-
Building content		5,000	-	-	5,000	-
Motor vehicles		2,900	-	-	2,900	-
Total charitable expenditure		90,955	-	-	90,955	14,306

Costs of charitable activities for 2023 comprised £14,306 for the General Fund.

35th Derby (Markeaton) Scout Group

Notes to the accounts (*continued*)

for the year ended 31 December 2024

6. 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 Group's business. In the year ended 31 December 2024 these totalled £Nil (2023: £Nil), and the number of trustees reimbursed in the year was 0 (2023: 0).

7 Independent examiner's remuneration

Fees paid to the independent examiner in the period were £300 (2023: £Nil).

35th Derby (Markeaton) Scout Group

Notes to the accounts (*continued*)

for the year ended 31 December 2024

8. Tangible fixed assets	Freehold land and buildings £	Building contents £	Motor vehicles £	Total £
Cost or valuation				
At 1 January 2024	217,935	19,264	-	237,199
Additions	241,524	5,736	12,000	259,260
Disposals	-	-	-	-
At 31 December 2024	459,459	25,000	12,000	496,459
Depreciation				
At 1 January 2024	-	-	-	-
Charge for the year	59,459	5,000	2,900	67,359
Depreciation on disposals	-	-	-	-
At 31 December 2024	59,459	5,000	2,900	67,359
Net book value				
At 31 December 2024	400,000	20,000	9,100	429,100
At 31 December 2023	217,935	19,264	-	237,199

The charity's building and building content is valued as per the insurance coverage. Motor vehicle cost is included as per the purchase price.

35th Derby (Markeaton) Scout Group

Notes to the accounts (*continued*)

for the year ended 31 December 2024

9. Creditors	2024	2023
	£	£
Trade creditors	15,462	-
Accruals and deferred income	300	-
	15,762	-

10. Analysis of movements on funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Increase in value of investments £	Balance at 31 December 2024 £
General fund	298,776	16,322	(90,954)	231,798	-	455,942
Designated funds	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted funds						
Youth Investment Fund	-	276,121	-	- 231,798	-	44,323
	-	276,121	-	- 231,798	-	44,323
Total funds	298,776	292,443	(90,954)	-	-	500,265

The purpose of each fund is as follows:

Youth Investment Fund	Funds are held for the purpose of rebuilding the Scout hut, as prescribed by the Youth Investment Fund.
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35th Derby (Markeaton) Scout Group

Notes to the accounts *(continued)*

for the year ended 31 December 2024

11. Analysis of net assets between funds	General	Designated	Restricted	2024	2023
	£	£	£	£	£
Tangible fixed assets	429,100	-	-	429,100	237,199
Current assets	42,604	-	44,323	86,927	61,577
Current liabilities	- 15,762	-	-	- 15,762	-
	455,942	-	44,323	500,265	298,776
	General	Designated	Restricted	2023	2022
	£	£	£	£	£
Tangible fixed assets	237,199	-	-	237,199	237,199
Current assets	61,577	-	-	61,577	58,309
Current liabilities	-	-	-	-	-
	298,776	-	-	298,776	295,508

See page 16 for a more detailed analysis of net assets between funds.

35th Derby (Markeaton) Scout Group

Notes to the accounts - Analysis of net assets between funds for the year ended 31 December 2024

2024

	Total £	General fund £	Restricted fund £	Youth Investment fund £
Fixed Assets	429,100	429,100	-	-
Stock	-	-	-	-
Debtors	-	-	-	-
Bank and cash	86,927	42,604	-	44,323
Creditors	-	15,762	-	-
	500,265	455,942	-	44,323

2023

	Total £	General fund £	Restricted fund £	Youth Investment fund £
Fixed Assets	237,199	237,199	-	-
Stock	-	-	-	-
Debtors	-	-	-	-
Bank and cash	61,577	61,577	-	-
Creditors	-	-	-	-
	298,776	298,776	-	-

