

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

Derbyshire County Scout Council
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for the year ended 31 December 2020

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Derbyshire County Scout Council

Trustees' report

for the year ended 31 December 2020

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

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

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

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

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

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

Derbyshire County Scout Council

Balance sheet

at 31 December 2020

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

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 Fund	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Donations	4,313	914	-	5,227	2,318
	4,313	914	-	5,227	2,318

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

3. Investment income

	General Fund	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Bank interest receivable	1,286	-	-	1,286	1,755
	1,286	-	-	1,286	1,755

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

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	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2020	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	Designated	Restricted	Total	Total
		Fund	Funds	Funds	2020	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	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2020	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	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2020	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
£	£	£
Income		
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
	33,035	140,631
Total income from charitable activities	33,035	140,631
Total income	34,297	154,691
Expenditure		
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
	52,231	494,562
Total expenditure on charitable activities	52,231	494,562
Total expenditure	52,915	501,870
Surplus/(deficit) for the year	(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 land and buildings	Scouting equipment	Office and training equipment	Total
	£	£	£	£
Cost or valuation				
At 1 January 2020	468,801	243,145	25,107	737,053
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2020	468,801	243,145	25,107	737,053
Depreciation				
At 1 January 2020	433,801	224,688	25,107	683,596
Charge for the year	-	7,423	-	7,423
Depreciation on disposals	-	-	-	-
At 31 December 2020	433,801	232,111	25,107	691,019
Net book value				
At 31 December 2020	35,000	11,034	-	46,034
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
	131,205	129,915

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

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

	2020	2019
	£	£
Current assets		
Debtors	-	51,777
Cash at bank and in hand	30,223	301,268
	30,223	353,045
Current liabilities		
Creditors	-	284,327
	-	284,327
Net assets	30,223	68,718
Represented by:		
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
	30,223	68,718

14. Debtors

	2020	2019
	£	£
Prepayments and accrued income	2,176	3,829
	2,176	3,829

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2020

15. Creditors	2020	2019
	£	£
Creditors	534	534
Accruals and deferred income	20,484	21,442
	21,018	21,976

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 1 January 2020 £	Income £	Expenditure £	Transfers £	Increase in value of investments £	Balance at 31 December 2020 £
General fund	80,083	73,974	(45,825)	(6,913)	-	101,319
Designated funds						
Drum Hill (Note 10)	102,209	34,297	(52,915)	15,000	-	98,591
Kindergarten 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
Restricted funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total funds	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 1 January 2019 £	Income £	Expenditure £	Transfers £	Increase in value of investments £	Balance at 31 December 2019 £
General fund	74,472	53,478	(62,241)	14,374	-	80,083
Designated funds						
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
Restricted funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total funds	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)
	101,319	184,228	-	285,547	295,000
	General	Designated	Restricted	2019	2018
	£	£	£	£	£
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)
	80,083	214,917	-	295,000	660,106

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

