

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

Contents	Page
Trustees' report	1 - 5
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 2021

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

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

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

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.

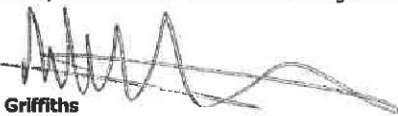
Relationship to other organisations

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**

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.

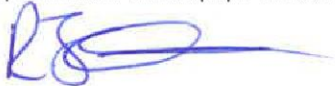
Independent examiner's statement

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

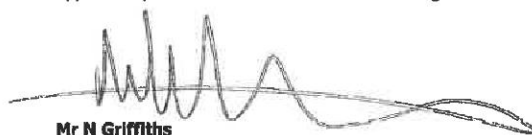
Derbyshire County Scout Council

Balance sheet

at 31 December 2021

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

Approved by the trustees on 23/01/22 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

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.

2. Donations & legacies	General	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2021	2020
	£	£	£	£	£
Donations	182	1,575	-	1,757	5,227
	182	1,575	-	1,757	5,227

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

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

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:

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

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	13,160
	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	-	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
Bike 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
	27,722	86,161	-	113,883	118,803

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	-	-	-	-	-
	2,234	10,915	-	13,149	18,545

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
	£	£
Income		
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
Total income	107,323	34,297
Expenditure		
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
Total expenditure	69,664	52,915
Surplus/(deficit) for the year	37,659	(18,618)

Derbyshire County Scout Council

Notes to the accounts (continued)

for the year ended 31 December 2021

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

12. Investments	2021	2020
	£	£
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
	201,862	131,205

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

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

	2021	2020
	£	£
Current assets		
Debtors	-	-
Cash at bank and in hand	29,124	30,223
	29,124	30,223
Current liabilities		
Creditors	-	-
	-	-
Net assets	29,124	30,223
Represented by:		
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	-	-
	29,124	30,223

14. Debtors

	2021	2020
	£	£
Prepayments and accrued income	2,176	2,176
	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
	15,456	21,018

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 1 January 2021	Income	Expenditure	Transfers	Increase in value of investments	Balance at 31 December 2021
	£	£	£	£	£	£
General fund	101,319	64,098	(27,722)	2,720	-	140,415
Designated funds						
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
Restricted funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total funds	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 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
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
Restricted funds	-	-	-	-	-	-
	-	-	-	-	-	-
Total funds	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)
	140,415	260,519	-	400,934	285,547
	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

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

	Total	General fund	Drum Hill	Winter walk	Development fund	Jamboree Leadership fund	Jamboree	Four June walk	Beaver Bonanza	Peak contingency fund	Peak residual fund	Elite Active Support Unit	Sailing Active Support Unit	International fund	Youth United fund	Peak Camps fund
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Fixed Assets	41,381	-	38,659	-	-	-	-	-	-	-	-	-	2,632	-	-	-
Virgin Money	66,485	66,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Trust Bank	57,242	2,042	55,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Manfield BS	35,241	885	-	-	12,213	3,000	7,432	-	-	10,000	-	-	-	-	1,711	-
Nabonwide BS	42,804	42,804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Peak Camps	14,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,562
Stock	5,889	1,683	3,208	142	-	-	545	-	-	-	-	-	-	-	-	-
Debtors	2,176	-	2,176	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank and cash	158,220	29,126	50,213	1,480	-	-	3,575	-	-	-	-	72	-	66,853	-	-
Creditors	(15,456)	(2,100)	(13,356)	-	-	-	-	-	-	-	-	-	-	-	-	-
	400,234	140,415	136,255	1,622	12,213	3,600	11,554	-	-	10,000	-	72	2,632	66,853	1,711	14,562

2020

	Total	General fund	Drum Hill	Winter walk	Development fund	Jamboree Leadership fund	Jamboree	Four June walk	Beaver Bonanza	Peak contingency fund	Peak residual fund	Elite Active Support Unit	Sailing Active Support Unit	International fund	Youth United fund	Peak Camps fund
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Fixed Assets	46,034	-	40,700	-	-	-	-	-	-	-	-	-	5,334	-	-	-
Virgin Money	26,443	18,443	-	-	6,500	1,500	-	-	-	-	-	-	-	-	-	-
United Trust Bank	56,840	1,680	55,200	-	-	-	-	-	-	-	-	-	-	-	-	-
Manfield BS	34,536	12,124	-	-	2,500	750	7,432	-	-	10,000	479	-	-	-	1,711	-
Nabonwide BS	12,856	6,662	-	-	713	-	-	-	-	-	5,491	-	-	-	-	-
Peak Camps	15,111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,111
Stock	5,690	1,732	3,270	142	-	-	545	-	-	-	-	-	-	-	-	-
Debtors	2,176	-	2,176	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank and cash	106,349	62,458	16,163	1,480	-	-	3,092	-	-	-	-	1,108	-	17,502	-	-
Creditors	(21,518)	(1,800)	(19,218)	-	-	-	4,246	-	-	-	-	-	-	-	-	-
	285,547	101,519	98,991	1,622	9,713	2,250	11,070	-	-	10,000	5,970	1,108	5,334	17,502	1,711	15,111