

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

Derbyshire County Scout Council
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for the year ended 31 December 2023

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 2023

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

Structure, governance, and management

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

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

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

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

Administrative details

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

Trustees

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

Ex-Officio- Appointments

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

Elected

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

Derbyshire County Scout Council

Trustees' report (*continued*)

for the year ended 31 December 2023

Trustees (*continued*)

Nominated

Miss A Booth
Mr D Mitchell
Mr J White (Resigned June 2023)
Mrs J Crombie (Resigned June 2023)

Co-opted

Mrs H Crampton
Mr G Wren
Mr F Hawkins (Resigned June 2023)

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

Our Mission

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

Our Values

As Scouts we are guided by these values:

Care

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

Respect

We have self-respect and respect for others.

Integrity

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

Cooperation

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

Belief

We explore our faiths, beliefs and attitudes.

Our Vision

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

Our Objectives

We want to...

...grow

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

...become more inclusive

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

...be more youth shaped

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

...impact our communities

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

Derbyshire County Scout Council

Trustees' report (*continued*)

for the year ended 31 December 2023

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

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

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

- promoting Scouting through all available media
- engaging with all our members and parents using all available means, including social networks, websites etc
- investigating opportunities for fund raising for all county activities.

Achievements and performance

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

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

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

Derbyshire County Scout Council

Trustees' report *(continued)*

for the year ended 31 December 2023

Achievements and performance *(continued)*

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

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

Plans for the future

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

Covid-19

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

Derbyshire County Scout Council

Trustees' report (*continued*)

for the year ended 31 December 2023

Financial Review

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

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

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

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

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

Relationship to other organisations

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

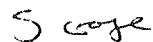
Independent Examiner

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

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



Mr A Greaves



Mr S Gotheridge

Independent examiner's report
to the trustees of Derbyshire County Scout Council
for the year ended 31 December 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 in preference to the Statement of Recommended Practice: Accounting and Reporting by Charities, issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

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

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

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



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

Date: 3 July 2024

Derbyshire County Scout Council

Statement of financial activities

for the year ended 31 December 2023

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

Derbyshire County Scout Council

Balance sheet

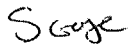
at 31 December 2023

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

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



Mr A Greaves



Mr S Gotheridge

Derbyshire County Scout Council

Notes to the accounts

for the year ended 31 December 2023

1. Accounting policies

1.1 Basis of preparation

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

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

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

Going concern

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

Fund accounting

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

Income

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

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

1. Accounting policies *(continued)*

Income *(continued)*

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

Expenditure

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

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

Taxation

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

Tangible fixed assets and depreciation

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

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

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

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

Investments

Investments comprise money held on long term deposit.

Joint venture

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

Stock

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

Derbyshire County Scout Council

Notes to the accounts (continued)

for the year ended 31 December 2023

1. Accounting policies (continued)

Cash and cash equivalents

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

Creditors

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

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

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leases

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

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

2. Donations & legacies	General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Donations	2,088	880	-	2,968	3,626
	2,088	880	-	2,968	3,626

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

3. Investment income	General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Bank interest receivable	2,673	141	-	2,814	895
	2,673	141	-	2,814	895

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

4. Trading income/Costs of raising funds

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

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

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

Derbyshire County Scout Council

Notes to the accounts (continued)

for the year ended 31 December 2023

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

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

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

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

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

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

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

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

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

8. Trustees' remuneration and expenses

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

9. Independent examiner's remuneration

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

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

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

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

13. Interest in joint venture

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

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

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

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

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,851	2,431
	<hr/>	<hr/>

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

15. Creditors	2023	2022
	£	£
Creditors	534	534
Accruals and deferred income	19,941	22,688
	20,475	23,222

16. Lease commitments

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

17. Related party transactions

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

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

18. Analysis of movements on funds

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

Derbyshire County Scout Council

Notes to the accounts (*continued*)

for the year ended 31 December 2023

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

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

The purpose of each fund is as follows:

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

Derbyshire County Scout Council

Notes to the accounts *(continued)*

for the year ended 31 December 2023

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

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

Transfers between funds

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

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

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

Derbyshire County Scout Council

Notes to the accounts - Analysis of net assets between funds

for the year ended 31 December 2023

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