

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

England & Wales · Charity number 1014742

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1992-10-13

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

## Contact

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**Address** Linnet Clough Scout Centre  
Linnet Clough  
Mellor  
Stockport  
Cheshire  
SK6 5NB

**Phone** 01614271688

**Email** [enquiries@gmescouts.org.uk](mailto:enquiries@gmescouts.org.uk)

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

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE LOYALTY AND GOOD CITIZENSHIP

**Activities:** Act as area support for Scout Groups and Districts in Manchester, Stockport and Tameside which are affiliated to the national Socout movement.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People

## Geography

- **Area of benefit:** GREATER MANCHESTER
- Manchester City
- Stockport
- Tameside

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£341,562	£371,277	-	-
2024-03-31	£354,434	£387,995	-	-
2023-03-31	£317,641	£317,993	-	-
2022-03-31	£257,515	£215,976	-	-
2021-03-31	£235,629	£193,819	-	-

## Trustees

Name	Role	Appointed
<b>Anthony Boggiano</b>	Chair	2019-11-11
Daniel Stephen Barton		2024-11-27
GOPAL MALHOTRA		2015-09-23
JOHN ERIC SMITH		
Joseph Roy Luscombe		2024-09-14
PHILIP SHERLOCK		
Peter Metcalfe		2019-11-11
Phillip Adam Sumner		2023-09-01
Rev Calum Lewis Piper		2023-09-18

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1014742

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# Accounts

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**GREATER MANCHESTER EAST  
COUNTY SCOUT COUNCIL**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2025**

# **GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

## **Reference and administrative details**

Charity Name: Greater Manchester East County Scout Council

Charity Registration Number: 1014742

The Scout Association Registration Number: 171000

Charity's Principal Address: Linnet Clough Scout Campsite, Gibb Lane, Mellor, SK6 SNB

### **Trustees:**

Chair: Peter Metcalfe (Appointed Sept 2023 for 3 years) - End of Term Sept 2026

Deputy Chair: Anthony Boggiano (Appointed 2023 for 8 years) - End of Term Sept 2031

County Treasurer: Phil Sherlock (Appointed Sept 2023 for 8 years) - End of Term Sept 2031

Trustee: John Smith (Appointed Sept 2023 for 8 years) - End of Term Sept 2031

Trustee: Gopal Malhotra (Appointed Sept 2023 for 8 years) - End of Term Sept 2031

Trustee: Calum Piper (Appointed Sept 2023 for 8 years) - End of Term Sept 2031

Trustee: Joe Luscombe (Appointed Sept 2024 for 3 years) - End of Term Sept 2027 County Lead

Volunteer: Phillip Sumner (ex officio)

County Youth Lead: Daniel Barton ( ex officio)

Bankers: Royal Bank of Scotland PLC

Independent Examiner: Mitchell Charlesworth (Audit) Limited Registered Auditors

Pension Provider: Enrolex Ltd

Payroll Provider: Monetta LLP

HR Advisers: Peninsula

Investments: Royal Bank of Scotland and CCLA

### **Advisors:**

1 Helen Woodcock, 66 Gileswood Crescent - Advises in compilation of annual Accounts

2 Jade Sherlock, 66 Kay Street - Advises in VAT returns

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2025

## **Structure, Governance and Management**

### **Governing document**

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

### **Constitution**

The County is a trust established under its rules which are common to all Scouts.

### **Trustee Selection Methods**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

### **Management of the County**

The management of the County is vested in the Trustee Board, the members of which are the 'Charity Trustees; of the County which is an educational charity. As charity trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper account and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer, and 7 Trustees (including 2 Ex Officio Trustees) and meet quarterly and as needed as matters arise.

The County Trustee Board is comprised of members elected annually by the County Scout Council and ex-officio members. It may also include members nominated by the County Lead Volunteer in consultation with the County Chair and members co-opted by the County Trustee Board; however, the total of these must not exceed the total of ex-officio and appointed members. The Trustee Board is accountable to The County Scout Council.

### **Trustee induction and training**

Trustees are required to have knowledge of the policy, organisation and rules of The Scout Association (POR) and the various requirements of the Charity Commission. Trustees should complete all training that is required within POR.

Trustees have undertaken DBS checks and sign a Trustee Declaration of Eligibility and Automatic Disqualification Form upon taking up their appointment and this is reviewed annually.

### **Risk Management and Internal Control**

The Trustees monitor risk through the use of County risk register which is reviewed at trustee meetings.

There are a number of risks but the County has sufficient reserves and plans in place to mitigate these risks, however the County will be looking for future funding in the medium term.

CCLA has been turbulent in its value this year but seems to be stabilising.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered,

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2025

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

### **The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

### **The Values of Scouting**

As scouts we are guided by these values:

- Integrity – We act with integrity; we are honest, trustworthy and loyal.
- Respect – We have self-respect and respect for others.
- Care – We support others and take care of the world in which we live.
- Belief – We explore our faiths, beliefs and attitudes.
- Co-Operation – We make a positive difference; we co-operate with others and make friends.

### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun.
- Take part in activities indoors and outdoors.
- Learn by doing.
- Share in spiritual reflection.
- Take responsibility and make choices.
- Undertake new and challenging activities.
- Make and live by their Promise.

### **Summary of main activities in relation to these objectives**

The County Scout Council is the electoral body which supports and encourages the development of scouting in the Scout County of Greater Manchester East and its aim is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals as responsible citizens and as members of their local national and international communities. The method of achieving the aim is by providing an enjoyable, challenging and attractive scheme of progressive training based on the Scout Promise and Law.

This County Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

### **Public Benefit Statement**

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

# **GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT**

**For the year ended 31 March 2025**

## **Achievements and Performance**

The county has continued to grow during this period, with a number of sections opening and groups throughout the county.

The cost of living has played a significant part across the county, impacting on running costs of scout buildings as well as seeing increased rents for groups in premises not owned by themselves. Locally at Linnet Clough our running costs have increased and will lead to increase costs down the line.

We have seen a lot of growth in our Explorer Section which is brilliant. All of this growth is down to the hard work of our volunteer leaders within each of these sections and keeping the sessions fun and exciting.

A big focus towards to the end of this period was on mandatory training compliance, and thanks to CLV and his team I'm pleased that this compliance has significantly improved from the last period, along with house keeping required in the transition to the new membership system.

Linnet Clough has seen a number of successful Scout events this period, with the Explorer Winter Camp being a huge success and there is a programme of new events in the forthcoming period. We welcomed a number of new staff in this period and the wealth of experience they bring to the site.

Towards the end of this period we saw a national scout conference on the forthcoming HQ development plan and we anticipate the release of this and how it will guide scouting in the future.

The digital team have developed a new mailing system which is improving our communication with the county.

The launch of the county Kandersteg trip and a large number of participants is encouraging to see along with the forthcoming World Scout Jamboree in Poland in 2027 will see the selections of the unit in the next period.

As ever we recognise the support given by our Local Authorities, Manchester City Council and Stockport and Tameside Metropolitan Boroughs. We recognise especially the interest and support they have given to us and their acknowledgement that we are a major provider for young people and adults who wish to volunteer within those authorities. Mayors and Deputy Mayors and the Lord Lieutenant have been generous in their time attending our events.

We also appreciate the close interest from our County President, Phil Horton and his contribution to the county.

The aim of the County is to provide the very best that Scouting has to offer to the greatest number of young people, and we acknowledge the enormous amount of work carried on every week of the year by those in leadership and supporting positions within our Groups and Districts.

We also acknowledge the work of our many friends who continue to promote Scouting in their individual ways and in particular those who are members of the 500 Club which provides fund for future developments at Linnet Clough.

The Trustees have paid due regard to the Charity Commissions guidance on public benefit and it is believed that the delivery of the Scout Association Programme as referred to in this report meets such criteria.

It is heartening to note that national recognition is given to the awards received by Scouts in all sections and our young people are encouraged to share this award success and to ensure that such awards are included in any CVs they submit for jobs or higher education requirements. Recent feedback from Universities have indicated the weight that is given to those who have participated in Scouting when it comes to allotting places.

We welcome our new North West Regional Lead Volunteer Heather Lomas in this period and wish her well in her tenure and look forward to the leadership she will bring to the region.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2025

## Financial Review

### Statement on the charity's policy on reserves

The County's policy on reserves is to hold sufficient resources to continue in charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold a sum equivalent to 12 months running costs of the campsite and county, and provisional amounts relating to restricted funds circa £250,000.

### Investment Powers and Policy

The Trustees are advised and guided in the management of investments by CCLA, a national company specialising in investments for Charities. The Trustee Board reviews the policy and progress of investments at their meetings. Valuations are received in October and April every year. The trustees also ensure surplus funds are kept in appropriate short term bonds or high interest accounts inline with the projected need for funds.

## Financial Review

The trustees review the county reserves annually and during trustee meetings and the specific financial trustee meeting. The reserves are found to be sufficient with the projected capital expenditure and the county campsite Linnet Clough.

### Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## Plans for Future Periods

The County Operation Team continue to review the county and ensure all districts are fit for purpose and where required alteration of districts is done to ensure we continue to provide support to our young people and adults to deliver scouting within the county. Each district and group will continue to have it's own development plan and to be updated inline with the forthcoming Headquarters Development Plan.

The County Campsite is drawing together a 5 – 25 year development plan which is being guided by the forthcoming Headquarters Development Plan and ongoing site investigation work.

## Declaration

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the Scout Council during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout Council will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Scout Council and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and The Policy Organisation and Rules of the Scout Association. They are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL  
TRUSTEES REPORT**

**For the year ended 31 March 2025**

**Statement of disclosure to the independent examiner**

So far as the Trustees are aware, there is no relevant examination information of which the Scout County's examiner is unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant examination information and to establish that the Scout County's examiner is aware of that information.

**Independent Examiner**

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth be re-appointed as independent examiner to the Charity for the ensuing year.

Signed on behalf of the Trustee Board



Peter Metcalfe  
Chair

Dated: 12/12/2025

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**  
**Independent Examiner's Report to the charity's trustees**

**for the year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 22.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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.

**Jamielee Johnston (Senior Statutory Auditor)**

**For and on behalf of Mitchell Charlesworth**

**Chartered Accountants  
Statutory Auditor**

**Date**

**3rd Floor  
44 Peter Street  
Manchester  
M2 5GP**

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Incoming Resources</b>							
<i>Incoming Resources from generated funds</i>							
<i>Voluntary income</i>							
County levy	2	69,850	-	69,850	67,803	-	67,803
Donations and grants	3	-	3,500	3,500	185	-	185
<i>Activities for generating funds</i>							
Badge, book and polo shirt sales		4,127	-	4,127	3,758	-	3,758
Other Income inc Fundraising		2,182	-	2,182	2,477	-	2,477
Investment income	4	14,613	-	14,613	14,914	-	14,914
		90,772	3,500	94,272	89,137	-	89,137
<i>Incoming Resources from charitable activities</i>							
Camp Income	10	246,292	-	246,292	216,472	-	216,472
Events & Activities		4,498	-	4,498	48,825	-	48,825
Business Interruption		-	-	-	-	-	-
		250,790	-	250,790	265,297	-	265,297
<b>Total Incoming Resources</b>		341,562	3,500	345,062	354,434	-	354,434
<b>Resources Expended</b>							
Cost of generating funds	5	6,669	-	6,669	4,611	-	4,611
Charitable activities	6	336,936	-	336,936	354,421	-	354,421
Governance costs	7	27,672	-	27,672	28,963	-	28,963
<b>Total Resources Expended</b>		371,277	-	371,277	387,995	-	387,995
<b>Net Incoming Resources for the year</b>		(29,715)	3,500	(26,215)	(33,561)	-	(33,561)
<b>Other Recognised Gains and losses</b>							
<i>Gains/(losses) on investment assets</i>							
Realised	12	-	-	-	-	-	-
Unrealised	12	(4,287)	-	(4,287)	23,652	-	23,652
<b>Net Movement in funds</b>		(34,002)	3,500	(30,502)	(9,909)	-	(9,909)

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2025**

	<b>Note</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>
<b>Transfers between funds</b>							
	17	7,806	(7,806)	-	5,412	(5,412)	-
<b>Net movement in funds after transfers</b>		(29,196)	(4,306)	(30,502)	(4,497)	(5,412)	(9,909)
<b>Balances brought forward at 1 April 2024</b>		856,895	43,010	899,905	861,392	48,422	909,814
<b>Balances carried forward at 31 March 2025</b>		830,699	38,704	869,403	856,895	43,010	899,905

The charity has no recognised gains or losses other than the results for the year as set out above.  
All of the activities of the charity are classified as continuing.  
The notes on pages 12 to 22 form part of these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## BALANCE SHEET As at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	11	203,358	214,966
Intangible assets	11	1,601	1
Investments	12	211,508	215,795
		416,467	430,762
<b>Current assets</b>			
Stocks	13	7,237	7,523
Debtors	14	68,410	45,573
Cash at bank and in hand		769,789	770,312
		845,436	823,408
<b>Liabilities: amounts falling due within one year</b>	15	(390,053)	(341,629)
<b>Net current assets</b>		455,383	481,779
<b>Liabilities: amounts falling over one year</b>	15	(2,447)	(12,636)
<b>Net assets</b>		869,403	899,905
<b>Unrestricted funds</b>	16		
General		830,699	856,895
Designated			
<b>Restricted funds</b>	17	38,704	43,010
		869,403	899,905

12/12/2025

Approved by the executive committee on ..... and signed on its behalf by

P Metcalfe

P Sherlock

The notes on pages 12 to 22 form part of these financial statements

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### 1 Accounting policies

#### Basis of accounting

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from March 2018.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Greater Manchester East County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The principal accounting policies adopted are set out below.

#### Going Concern

The trustees consider it appropriate to prepare the accounts on the going concern basis due to the financial statements showing sufficient cash reserves at 31 March 2025, to cover the liabilities for at least a period of 12 months.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Incoming resources

Voluntary income including county levy, donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when;

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operating of the campsite and cottages, training courses and special events.
- Governance costs include those incurred in the governance of the charity and its assets and county office and county team expenses.

Costs are allocated to the expenditure heading to which they relate. The charity maintains detailed accounting records to enable this to be undertaken.

### 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Fixed assets

- Tangible fixed assets are initially recorded at cost.
- Depreciation of tangible fixed assets is provided at the following rates which are calculated to write off the assets over their estimated useful lives.

Linnet Clough Farm (property only)	10 years
Equipment	4 years
Fixtures and fittings	4 years
Motor Vehicles	25% Reducing balance

- Intangible fixed assets are initially recorded at cost.
- Depreciation of intangible fixed assets is provided at the following rates, which are calculated to write off the assets over their estimated useful lives.

Website	3 years
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### Valuation of investments

Quoted securities have been valued at the mid-price at the close of business at the year end. The market values of fixed interest and index-linked securities exclude interest accrued between the last interest payment date and the year end.

The changes in investment market values are accounted for in the year in which they arise and include profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.

### Stocks

Stocks are valued at the lower of cost and net realisable value.

# **GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2025 (Continued)**

### **Capital Grant**

A grant given for capital expenditure to which the donor has imposed conditions, to be met over a 10-year period, and is therefore subject to repayment on a pro rata basis over that period were these conditions not to be met.

### **Fund structure**

General funding is in unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Council.

Designated funds are unrestricted funds that have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes laid down by the donor.

The funds held in each of these categories are disclosed in notes 16 and 17.

### **Irrecoverable VAT**

The charity is registered for VAT. Irrecoverable VAT is included within the asset or expenditure heading to which it relates.

### **Critical accounting estimates and judgments**

In the application of the Charity's accounting policies, the Trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2025 (Continued)**

**2 Voluntary Income - County Levy**

	<b>Unrestricted Fund 2025 £</b>	<b>Unrestricted Fund 2024 £</b>
Gross subscriptions collected	339,937	292,996
Paid to Scout Association	(270,087)	(223,685)
Allowance to District	-	(1,508)
	<hr/>	<hr/>
County Levy	69,850	67,803
	<hr/>	<hr/>

**3 Voluntary Income – Donations & bequests**

	<b>Unrestricted Fund 2025 £</b>	<b>Restricted Fund 2025 £</b>	<b>Unrestricted Fund 2024 £</b>	<b>Restricted Fund 2024 £</b>
Sundry donations	-	-	185	-
Grant income	-	3,500	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	3,500	185	-
	<hr/>	<hr/>	<hr/>	<hr/>

**4 Investment income  
Unrestricted**

	<b>Unrestricted 2025 £</b>	<b>Unrestricted 2024 £</b>
From cash deposits and loans	14,613	14,914
	<hr/>	<hr/>
	14,613	14,914
	<hr/>	<hr/>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025 (Continued)

### 5 Costs of generating funds

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
Badges and books	5,749	-	5,749	3,696	-	3,696
Fundraising	920	-	920	915	-	915
	<u>6,669</u>	<u>-</u>	<u>6,669</u>	<u>4,611</u>	<u>-</u>	<u>4,611</u>

### 6 Analysis of charitable expenditure

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
Camp and providore costs (Note 10)	326,191	-	326,191	291,318	-	291,318
Event, Activity	6,250	-	6,250	49,611	-	49,611
Costs and Award	1,534	-	1,534	-	-	-
Evening Training Costs	2,961	-	2,961	6,017	-	6,017
Grants	-	-	-	-	-	-
World Scout Jamboree Costs	-	-	-	7,475	-	7,475
	<u>336,936</u>	<u>-</u>	<u>336,936</u>	<u>354,421</u>	<u>-</u>	<u>354,421</u>

The charity undertakes its charitable activities through grants awarded to Scout groups in other districts in furtherance of its charitable activities.

### 7 Governance costs

	2025	2024
	£	£
County Team expenses	1,699	5,134
Regional Development Officer	10,000	5,000
Postage and telephone	1,276	3,381
Insurance	136	156
Subscriptions	-	500
Sundry expenses	(3,754)	778
Independent Examiner fees	3,372	3,522
Accountancy fees	-	-
OSM	11,880	6,480
Pride March	1,065	1,598
Room Hire	-	70
Bank Charges	144	121
Depreciation	1,854	2,223
	<u>27,672</u>	<u>28,963</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025 (Continued)

### 8 Staff Costs

	2025	2024
	£	£
Salaries and wages	124,841	118,936
National Insurance	9,386	8,361
Pension Costs	2,001	1,996
	136,228	129,293

No employees had emoluments in excess of £60,000.

### 9 Employees

The average number of employees analysed by function was:

	2025	2024
Provision of activities and training	7	5
Management and administration	2	2
	9	7

### 10 Linnet Clough Camp

	2025	2024
	£	£
<b>INCOME</b>		
Camp fees	97,305	65,608
Buildings	58,024	62,675
Camp Annual Events and Sundry	7,994	28,259
Activities	69,750	48,755
Shop Sales	13,219	11,175
Job Retention Scheme	-	-
Covid Grants	-	-
	246,292	216,472
<b>EXPENDITURE</b>		
Rates and Water	5,388	5,430
Maintenance and improvements	41,402	38,722
Postage and telephone	471	2,454
Printing, stationery and advertising	1,203	3,096
Vehicle & tractor expenses	5,392	6,121
Sundry expenses	22,794	12,342
Salaries	136,228	129,293
Heat and Light	22,373	25,840
Depreciation	25,393	22,204
Insurance	11,823	6,985
Shop Purchases	12,250	11,423
Activity Expenses	32,564	14,598
Non-recoverable VAT	8,910	12,810
	326,191	291,318
Operating (Deficit) for the year	(79,899)	(74,846)

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025 (Continued)

### 11 Tangible fixed assets

	Office Equipment	Linnet Clough Farm	Linnet Clough Equipment	Linnet Clough Fixtures & Fittings	All Motor Vehicles	Total
Cost	£	£	£	£	£	£
At 1 April 2024	6,397	674,966	159,330	76,195	44,342	961,230
Additions	3,805	7,806	4,028	-	-	15,639
Disposals	-	-	-	-	-	-
<b>At 31 March 2025</b>	<b>10,202</b>	<b>682,772</b>	<b>163,358</b>	<b>76,195</b>	<b>44,342</b>	<b>976,869</b>
<b>Depreciation</b>						
At 1 April 2024	5,946	499,310	128,543	75,350	37,115	746,264
Charge for the year	443	18,240	6,546	212	1,806	27,247
Disposals	-	-	-	-	-	-
<b>At 31 March 2025</b>	<b>6,389</b>	<b>517,550</b>	<b>135,089</b>	<b>75,562</b>	<b>38,921</b>	<b>773,511</b>
<b>Net book value 31 March 2025</b>	<b>3,813</b>	<b>165,222</b>	<b>28,269</b>	<b>633</b>	<b>5,421</b>	<b>203,358</b>
 31 March 2024	 451	 175,656	 30,787	 845	 7,227	 214,966

The farm is freehold, the deeds being held by the Scout Association Trust Corporation. The freehold land is not depreciated. All tangible fixed assets are for charitable use.

### Intangible Assets – Website

	2025 £	2024 £
Cost brought forward	10,869	10,869
Additions	1,600	-
Amortisation brought forward	(10,868)	(10,868)
	<u>1,601</u>	<u>1</u>

### 12 Fixed asset investments

	2025 £	2024 £
<b>Quoted investments</b>		
Market value brought forward	215,795	192,143
Additions	-	-
Disposals	-	-
Net unrealised investment gains	(4,287)	23,652
Market value carried forward	<u>211,508</u>	<u>215,795</u>
Cash deposits	-	-
	<u>211,508</u>	<u>215,795</u>
 Historical cost of quoted investments	 <u>93,912</u>	 <u>93,912</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025 (Continued)

### 13 Stocks

	2025	2024
	£	£
Linnet Clough Shop	5,429	6,861
County Shop	1,808	662
	7,237	7,523

### 14 Debtors

	2025	2024
	£	£
Sundry Debtors	-	4,394
Kandersteg Payments	20,378	-
Capitation not received at year end	45,981	38,897
Business Interruption Claim	-	-
Prepayments	2,051	2,282
VAT Repayment	-	-
	68,410	45,573

### 15 Liabilities: amounts falling due within one year

	2025	2024
	£	£
Creditors and accruals	12,497	13,967
Bank Loan and Overdrafts	10,648	10,648
Scout Association – capitation in advance	270,088	238,125
County Levy – capitation in advance	69,905	69,850
Lynmouth Reservations income in advance	-	9,039
Kandersteg Income	26,915	-
	390,053	341,629
<b>Liabilities: amounts falling due after one year</b>	<b>2,447</b>	<b>12,636</b>

### Deferred income

	2025
Deferred income as at 1 April 2024	307,975
Released from previous year	(307,975)
Resources deferred in year	339,937
	339,937
Deferred income as at 31 March 2025	339,937

At the balance sheet date, the Scout Council was holding funds received in advance for events and activities taking place later in 2025. The Scout Council also received Scout Association and County Levy capitation in advance.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025 (Continued)

### 16 Analysis of net assets between funds

Unrestricted Funds 2025	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
General	204,915	211,508	414,232	830,655
	<u>204,915</u>	<u>211,508</u>	<u>414,232</u>	<u>830,655</u>

Unrestricted Funds 2024	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
General	214,967	215,795	429,133	859,895
	<u>214,967</u>	<u>215,795</u>	<u>429,133</u>	<u>859,895</u>

### 17 Restricted Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Jack Hewitt legacy	43,010	-	-	(7,806)	35,204
FITYA grant	-	3,500	-	-	3,500
	<u>43,010</u>	<u>3,500</u>	<u>-</u>	<u>(7,806)</u>	<u>38,704</u>

#### Jack Hewitt Legacy

Restricted for spend on Linnet Clough camp only.

The transfer in the year represents expenditure on the roof at the Linnet Clough camp which was made in the prior year.

#### FITYA Grant

A new group was awarded £3,000 as a grant from The Scout Association, the money was sent to the County Account for us to administer on their behalf while they set up their own banking arrangements.

# **GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2025 (Continued)**

### **18 Transactions involving trustees and related parties**

The County Chairman, County Treasurer, County Commissioner and Camp Chairman give their time voluntarily as trustees.

None of the other trustees received any remuneration or had any material transactions with the County except for potentially receiving reimbursement of expenses incurred in the course of their duties.

The Charity considers its key management personnel comprise the Chair, County Commissioner, Chair of Camps Committee and the County Treasurer. The notional value of the key management personnel would be £ nil (2024:£86,500).

Most of the income of the County derives from fellow members of the Scout Movement. Membership subscriptions collected as agent for the Scout Association are disclosed in note 2.

### **19 Taxation**

The County Scout Council is a registered charity and as such is exempt from tax under Section 483 of the Corporation Tax Act 2010.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1014742

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# Accounts

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**GREATER MANCHESTER EAST  
COUNTY SCOUT COUNCIL**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2024**

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## Reference and administrative details

CHARITY REGISTRATION NUMBER 1014742  
SCOUT ASSOCIATION REGISTRATION NUMBER 171000  
COUNTY OFFICE C/O 27 Ascot Drive  
Hazel Grove  
Stockport  
SK7 4RR

### TRUSTEES:

#### EX-OFFICIO

Chairman: P. Metcalfe (replaced Phil Horton)  
Vice Chairman: Anthony Boggiano A  
Finance Chairman: Phil Horton AB (resigned Jan 2024)  
County Commissioner: Steve Holloway AB (resigned Sep 2023)  
County Secretary: Barbara Murphy (resigned 23/8/2022 )  
County Treasurer: Phil Sherlock A  
Camps Committee: John Smith AB  
County Network Commissioner:  
County Youth Commissioner: Ethan Williams (appointed 31/7/2022 )

#### ELECTED

P. Metcalfe (Replaced P. Horton as chair)  
A. Boggiano  
G. Malhotra  
S. Marston (resigned Jan 2024)  
A. Fish (resigned Jan 2024)  
D. Hewitt (resigned Mar 2024)  
Rev Piper (appointed Sep 2023)  
Philip Sumner (appointed Sep 2023)

#### CO-OPTED

A - Finance committee member  
B - Campsites committee member

### BANKERS

### ACCOUNTANTS

### INVESTMENT MANAGERS

Royal Bank of Scotland plc  
Mitchell Charlesworth (Audit) Limited  
Registered Auditors

CCLA

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2024

## Structure, Governance and Management

### **Governing document**

The County is an autonomous Charity affiliated to the Scout Association, which is governed by Royal Charter dated 4 January 1912. The County is a Trust established under its Rules, which are common to all counties.

### **Organisation**

The County Scout Council consists of *ex-officio* members, invited members, nominated members and co-opted members in accordance with the Policy Organisation and Rules of the Scout Association (POR). Nominated members are persons nominated annually by the County Commissioner in consultation with the County Chairman and others as provided for in POR. The number is to be decided by the County Scout Council. The County Scout Council may also co-opt members annually.

The number of co-opted members must not exceed the total of *ex-officio* and nominated members.

Within the county are several districts each with its own Scout Council.

### **Appointment of trustees**

The management of the County is vested in the Executive Committee comprising members elected annually by the County Scout Council and *ex-officio* members. It may also include members nominated by the County Commissioner in consultation with the County Chairman and members co-opted by the County Executive Committee; however, the total of these must not exceed the total of *ex-officio* and elected members. The Executive Committee are the Trustees and are accountable to The County Scout Council.

### **Trustee induction and training**

Trustees are required to have knowledge of the policy, organisation and rules of The Scout Association (POR) and the various requirements of the Charity Commission. From January 2017 all Executive members are required to be either full or associate members of the Scout Association. Trustees are also required to undertake training for their role in accordance with POR.

Trustees have undertaken DBS checks and sign a Trustee Declaration of Eligibility and Automatic Disqualification Form upon taking up their appointment and this is reviewed annually.

### **Objectives and activities**

The County Scout Council is the electoral body which supports and encourages the development of scouting in the Scout County of Greater Manchester East and its aim is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals as responsible citizens and as members of their local national and international communities. The method of achieving the aim is by providing an enjoyable, challenging and attractive scheme of progressive training based on the Scout Promise and Law.

The Executive, Camps, Finance and Appointment Committees have continued their regular meetings to run and guide and advise the administration of the County.

The County provides Scouting for young people aged 4 to 18 and follows the Scout mantra of skills for life. The programme meets all the outcomes prescribed by POR which are based on a law and promise. Scouting programme has a major impact in enabling young people to develop and take a constructive place in society.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2024

## Achievements and Performance

The county has continued to grow during this period, with a number of Squirrel Drey sections opening throughout the county, Squirrels being the newest section in Scouting and we continue to support this growth.

The cost of living has played a significant part across the county, impacting on running costs of scout buildings as well as seeing increased rents for groups in premises not owned by themselves. Locally at Linnet Clough our running costs have increased and will lead to increase costs down the line.

We have seen a lot of growth in our Explorer Section which is brilliant. All of this growth is down to the hard work of our volunteer leaders within each of these sections and keeping the sessions fun and exciting.

A big focus towards the end of this period was on mandatory training compliance, and I'm pleased thanks to the CLV and his team that this compliance has significantly improved from the last period, along with house keeping throughout the compass database system to get people in the right roles and right training.

Linnet Clough has seen the retirement of the long serving campsite Manager Carl, who has served the campsite for over 20 years and we wish him well and his wife in their retirement in Wales. This will no doubt mark a period of change for Linnet Clough. Towards the end of the period we saw a number of audits across the campsite and activities and these concluding with a few amendments and our site continuing to be safe and happy.

The Camps committee and Finance Committee closed during this period in light of the move to Trustee Boards and I thank those members for their hard work on these sub committees.

At the end of this period we saw an all county conference which was a great success with further ones planned in 2024. We are also beginning to assist trustee boards with their move to trustee boards and providing training and support later in 2024.

The digital team in the county have began a programme of work to improve our digital services and oversaw the Office 365 tenant migration. We still have some teething problems but these are beginning to improve and along with other digital resources ahead of the new Scout HQ digital membership system and training.

The World Jamboree in South Korea wasn't quite the jamboree experience we had hoped for our young people and leaders, and a very special thanks to our unit leaders for coping so well during the jamboree and the incredible resilience of our young people who will no doubt remember the experience for many years to come.

As ever we recognise the support given by our Local Authorities, Manchester City Council and Stockport and Tameside Metropolitan Boroughs. We recognise especially the interest and support they have given to us and their acknowledgement that we are a major provider for young people and adults who wish to volunteer within those authorities. Mayors and Deputy Mayors and the Lord Lieutenant have been generous in their time by attending our events.

We also appreciate the close interest that our County President, Sir Warren Smith and his contribution who retired from the role in September due to health concerns and we wish him well.

The aim of the County is to provide the very best that Scouting has to offer to the greatest number of young people, and we acknowledge the enormous amount of work carried on every week of the year by those in leadership and supporting positions within our Groups and Districts. We also acknowledge the work of our many friends who continue to promote Scouting in their individual ways and in particular those who are members of the 500 Club which provides funds for future developments at Linnet Clough.

The Trustees have paid due regard to the Charity Commissions guidance on public benefit and it is believed that the delivery of the Scout Association Programme as referred to in this report meets such criteria.

It is heartening to note that national recognition is given to the awards received by Scouts in all sections and our young people are encouraged to share this award success and to ensure that such awards are included in any CVs they submit for jobs or higher education requirements. Recent feedback from Universities have indicated the weight that is given to those who have participated in Scouting when it comes to allotting places.

We welcomed our new County Lead Volunteer in January of this year and we look forward to the next chapter with their tenure.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2024

## Investment Powers and Policy

The Trustees are advised and guided in the management of investments by CCLA, a national company specialising in investments for Charities. The Trustee Board reviews the policy and progress of investments at their meetings. Valuations are received in October and April every year.

## Financial Review

Our reserves remain somewhat similar to the previous year as we had subsidised the amounts Groups have had to pay to our National Headquarters. The County Finance Committee meets regularly to monitor the financial situation. It is anticipated that further inroads may have to be made into the reserve funds of the County. The Finance Committee have historically agreed two years' reserves need to be maintained to cover anticipated expenditure. However, mindful of the current rise in utility bills, and most of our other expenditures we will be continuing to consider and monitor our reserves position as we move forward in this new economic climate.

## Plans for Future Periods

The County Commissioner and County Team continue to review the County to ensure that all Districts have in place District Commissioners and that the County Team be and become a support mechanism to the Districts and Groups. Each District and Group will continue with its own development plan for the expansion of membership in its particular area, always with a view to ensuring that the delivery of the Scout Programme is carried out by exciting and challenging activities, that resources are made available and that adults are in place to fulfil the roles needed.

## Risk Management

The Trustees continually monitor risk through their meetings and those of their sub-committees.

The Trustees have in place systems and procedures to mitigate and handle any potential impacts on the Charity.

There are no current risks or major concerns save for the effects of the current financial state of the country. Financially the County has sufficient finances to cover its operation for some 24 months but any substantial fall in income or increase in costs may mean we would have to seek some additional funding. New funding will now be required before any major development projects are undertaken.

The value of the Counties investments have again fluctuated during the year but are kept under review.

## Serious Incidents

There have been no serious incidents during the year which needed reporting in accordance with the regulations.

## Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2024

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the Scout Council during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout Council will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Scout Council and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and The Policy Organisation and Rules of the Scout Association. They are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of disclosure to the independent examiner

So far as the Trustees are aware, there is no relevant examination information of which the Scout County's examiner is unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant examination information and to establish that the Scout County's examiner is aware of that information.

### Independent Examiner

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth (Audit) Limited be re-appointed as independent examiner to the Charity for the ensuing year.

Signed on behalf of the Executive Committee



Dated: 20/01/25.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**  
**Independent Examiner's Report to the charity's trustees**

**for the year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 21.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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.



**Jamielec Johnston (Senior Statutory Auditor)**

**For and on behalf of Mitchell Charlesworth (Audit) Limited**

**Registered Accountants  
Statutory Auditor**

3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

Date: 20/01/2025

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	
<b>Incoming Resources</b>							
<i>Incoming Resources from generated funds</i>							
<i>Voluntary income</i>							
County levy	2	67,803	-	67,803	44,332	-	44,332
Donations and bequests	3	185	-	185	2,370	-	2,370
<i>Activities for generating funds</i>							
Badge, book and polo shirt sales		3,758	-	3,758	3,896	-	3,896
Other Income inc Fundraising		2,477	-	2,477	2,576	-	2,576
<i>Investment income</i>	4	14,914	-	14,914	2,319	-	2,319
		89,137	-	89,137	55,493	-	55,493
<i>Incoming Resources from charitable activities</i>							
Camp Income	10	216,472	-	216,472	242,412	-	242,412
Events & Activities		48,825	-	48,825	14,110	-	14,110
Business Interruption		-	-	-	5,626	-	5,626
<b>Total Incoming Resources</b>		354,434	-	354,434	317,641	-	317,641
<b>Resources Expended</b>							
Cost of generating funds	5	4,611	-	4,611	6,258	-	6,258
Charitable activities	6	354,421	-	354,421	294,314	-	294,314
Governance costs	7	28,963	-	28,963	17,421	-	17,421
<b>Total Resources Expended</b>		387,995	-	387,955	317,993	-	317,993
<b>Net Incoming Resources for the year</b>		(33,561)	-	(33,561)	(352)	-	(352)
<b>Other Recognised Gains and losses</b>							
Gains/(losses) on investment assets							
Realised	12	-	-	-	-	-	-
Unrealised	12	23,652	-	23,652	(1,655)	-	(1,655)
<b>Net Movement in funds</b>		(9,909)	-	(9,909)	(2,007)	-	(2,007)
<b>Transfers between funds</b>	17	5,412	(5,412)	-	2,691	(2,691)	-
<b>Net movement in funds after transfers</b>		(4,497)	(5,412)	(9,909)	684	(2,691)	(2,007)

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Note						
<b>Net movement in funds after transfers brought forward</b>	(4,497)	(5,412)	(9,909)	684	(2,691)	(2,007)
Balances brought forward at 1 April 2023	861,392	48,422	909,814	860,708	51,113	911,821
<b>Balances carried forward at 31 March 2024</b>	<b>856,895</b>	<b>43,010</b>	<b>899,905</b>	<b>861,392</b>	<b>48,422</b>	<b>909,814</b>

The charity has no recognised gains or losses other than the results for the year as set out above.  
All of the activities of the charity are classified as continuing.  
The notes on pages 12 to 21 form part of these financial statements.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**BALANCE SHEET  
As at 31 March 2024**

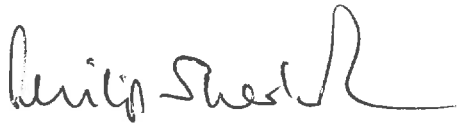
	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	11	214,966	190,550
Intangible assets	11	1	1
Investments	12	215,795	192,142
		430,762	382,693
<b>Current assets</b>			
Stocks	13	7,523	11,204
Debtors	14	45,573	84,445
Cash at bank and in hand		770,312	775,391
		823,408	870,940
<b>Liabilities: amounts falling due within one year</b>	15	(341,629)	(321,338)
<b>Net current assets</b>		481,779	549,702
<b>Liabilities: amounts falling over one year</b>	15	(12,636)	(22,581)
<b>Net assets</b>		469,143	527,121
<b>Unrestricted funds</b>	16		
General		856,895	861,392
Designated			
<b>Restricted funds</b>	17	43,010	48,422
		899,905	909,814

Approved by the executive committee on 20/01/25 and signed on its behalf by

P Metcalfe



P Sherlock



The notes on pages 12 to 21 form part of these financial statements

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

### 1 Accounting policies

#### Basis of accounting

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from March 2018.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these Financial statements are rounded to the nearest £.

Greater Manchester East County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The principal accounting policies adopted are set out below.

#### Going Concern

The trustees consider it appropriate to prepare the accounts on the going concern basis due to the financial statements showing sufficient cash reserves for the year ended 31<sup>st</sup> March 2024, to cover the liabilities for at least a period of 12 months.

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis in preparing the financial statements.

#### Incoming resources

Voluntary income including county levy, donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when;

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operating of the campsite and cottages, training courses and special events.
- Governance costs include those incurred in the governance of the charity and its assets and county office and county team expenses.

Costs are allocated to the expenditure heading to which they relate. The charity maintains detailed accounting records to enable this to be undertaken.

### 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Fixed assets

- Tangible fixed assets are initially recorded at cost.
- Depreciation of tangible fixed assets is provided at the following rates which are calculated to write off the assets over their estimated useful lives.

Linnet Clough Farm (property only)	10 years
Equipment	4 years
Fixtures and fittings	4 years Reducing balance
Motor Vehicles	25% Reducing balance

- Intangible fixed assets are initially recorded at cost.
- Depreciation of intangible fixed assets is provided at the following rates, which are calculated to write off the assets over their estimated useful lives.

Website	3 years
---------	---------

### Valuation of investments

Quoted securities have been valued at the mid-price at the close of business at the year end. The market values of fixed interest and index-linked securities exclude interest accrued between the last interest payment date and the year end.

The changes in investment market values are accounted for in the year in which they arise and include profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.

### Stocks

Stocks are valued at the lower of cost and net realisable value.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024 (Continued)

### **Capital Grant**

A grant given for capital expenditure to which the donor has imposed conditions, to be met over a 10-year period, and is therefore subject to repayment on a pro rata basis over that period were these conditions not to be met.

### **Fund structure**

General funding is in unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Council.

Designated funds are unrestricted funds that have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes laid down by the donor.

The funds held in each of these categories are disclosed in notes 16 and 17.

### **Irrecoverable VAT**

The charity is registered for VAT. Irrecoverable VAT is included within the asset or expenditure heading to which it relates.

### **Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2024 (Continued)**

**2 Voluntary Income - County Levy**

	<b>Unrestricted Fund 2024</b>	<b>Unrestricted Fund 2023</b>
	£	£
Gross subscriptions collected	292,996	248,261
Paid to Scout Association	(223,685)	(203,929)
Allowance to District	(1,508)	-
County Levy	<u>67,803</u>	<u>44,332</u>

**3 Voluntary Income – Donations & bequests**

	<b>Unrestricted Fund 2024</b>	<b>Restricted Fund 2024</b>	<b>Unrestricted Fund 2023</b>	<b>Restricted Fund 2023</b>
	£	£	£	£
Sundry donations	185	-	2,370	-
	<u>185</u>	<u>-</u>	<u>2,370</u>	<u>-</u>

**4 Investment income**

	<b>Unrestricted 2024</b>	<b>Unrestricted 2023</b>
	£	£
From cash deposits and loans	14,914	2,319
	<u>14,914</u>	<u>2,319</u>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2024 (Continued)**

<b>5</b>	<b>Costs of generating funds</b>						
	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total 2024</b>	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Total 2023</b>	
	£	£	£	£	£	£	
	Badges and books	3,696	-	3,696	4,273	-	4,273
	Fundraising	915	-	915	1,985	-	1,985
	<u>4,611</u>	<u>-</u>	<u>4,611</u>	<u>6,258</u>	<u>-</u>	<u>6,258</u>	
<b>6</b>	<b>Analysis of charitable expenditure</b>						
	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total 2024</b>	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Total 2023</b>	
	£	£	£	£	£	£	
	Camp and providore costs (Note 10)	291,318	-	291,318	270,675	-	270,675
	Event, Activity Costs and Award Evening	49,611	-	49,611	2,597	-	2,597
	Training Costs	-	-	-	1,939	-	1,939
	Grants	6,017	-	6,017	5,963	-	5,963
	World Scout Jamboree Costs	-	-	-	-	-	-
	7,475	-	7,475	13,140	-	-	13,140
	<u>354,421</u>	<u>-</u>	<u>354,421</u>	<u>294,314</u>	<u>-</u>	<u>294,314</u>	

The charity undertakes its charitable activities through grants awarded to Scout groups in other districts in furtherance of its charitable activities.

**7 Governance costs**

	<b>2024</b>	<b>2023</b>
	£	£
County Team expenses	5,134	128
Regional Development Officer	5,000	-
Postage and telephone	3,381	1,501
Insurance	156	136
Subscriptions	500	-
Sundry expenses	778	2,868
Independent Examiner fees	3,522	2,946
Accountancy fees	-	1,080
OSM	6,480	8,640
Pride March	1,598	-
Room Hire	70	-
Bank Charges	121	122
Depreciation	2,223	-
	<u>28,963</u>	<u>17,421</u>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024 (Continued)

**8 Staff Costs**

	2024	2023
	£	£
Salaries and wages	118,936	104,303
National Insurance	8,361	7,750
Pension	1,996	-
	<u>129,293</u>	<u>112,053</u>

No employees had emoluments in excess of £60,000.

**9 Employees**

The average number of employees analysed by function was:

	2024	2023
Provision of activities and training	5	5
Management and administration	2	2
	<u>7</u>	<u>7</u>

**10 Linnet Clough Camp**

	2024	2023
	£	£
<b>INCOME</b>		
Camp fees	65,608	83,331
Buildings	62,675	75,640
Camp Annual Events and Sundry	28,259	19,068
Activities	48,755	53,515
Shop Sales	11,175	10,858
Job Retention Scheme	-	-
Covid Grants	-	-
	<u>216,472</u>	<u>242,412</u>

<b>EXPENDITURE</b>		
Rates and Water	5,430	7,929
Maintenance and improvements	38,722	33,706
Postage and telephone	2,454	1,829
Printing, stationery and advertising	3,096	1,226
Vehicle & tractor expenses	6,121	4,711
Sundry expenses	12,342	12,633
Salaries	129,293	112,053
Heat and Light	25,840	31,699
Depreciation	22,204	28,834
Insurance	6,985	6,170
Shop Purchases	11,423	8,416
Activity Expenses	14,598	16,492
Non-recoverable VAT	12,810	4,977
	<u>291,318</u>	<u>270,675</u>
Operating (Deficit) for the year	<u>(74,846)</u>	<u>(28,263)</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024 (Continued)

### 11 Tangible fixed assets

	Office Equipment	Linnet Clough Farm	Linnet Clough Equipment	Linnet Clough Fixtures & Fittings	All Motor Vehicles	Total
<b>Cost</b>						
At 1 April 2023	£	£	£	£	£	£
Additions	6,397	656,698	128,755	76,195	44,342	912,387
Disposals	-	18,268	30,575	-	-	48,843
<b>At 31 March 2024</b>	<u>6,397</u>	<u>674,966</u>	<u>159,330</u>	<u>76,195</u>	<u>44,342</u>	<u>961,230</u>
<b>Depreciation</b>						
At 1 April 2023	5,866	480,549	125,648	75,068	34,706	721,837
Charge for the year	80	18,761	2,895	282	2,409	24,427
Disposals	-	-	-	-	-	-
<b>At 31 March 2024</b>	<u>5,946</u>	<u>499,310</u>	<u>128,543</u>	<u>75,350</u>	<u>37,115</u>	<u>746,264</u>
<b>Net book value 31 March 2024</b>	<u>451</u>	<u>175,656</u>	<u>30,787</u>	<u>845</u>	<u>7,227</u>	<u>214,966</u>
31 March 2023	<u>531</u>	<u>176,149</u>	<u>3,107</u>	<u>1,127</u>	<u>9,636</u>	<u>190,550</u>

The farm is freehold, the deeds being held by the Scout Association Trust Corporation. The freehold land is not depreciated. All tangible fixed assets are for charitable use.

### Intangible Assets – Website

	2024 £	2023 £
Cost brought forward	10,869	10,869
Amortisation brought forward	(10,868)	(10,868)

### 12 Fixed asset investments

	2024 £	2023 £
Market value brought forward	192,143	193,797
Additions	-	-
Disposals	-	-
Net unrealised investment gains	23,652	(1,655)
Market value carried forward	<u>215,795</u>	<u>192,142</u>
Cash deposits	-	-
Historical cost of quoted investments	<u>215,795</u>	<u>192,142</u>
	<u>93,912</u>	<u>93,912</u>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024 (Continued)

<b>13</b>	<b>Stocks</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Linnet Clough Shop		6,861	10,728
	County Shop		662	476
			<hr/>	<hr/>
			7,523	11,204
			<hr/>	<hr/>
<b>14</b>	<b>Debtors</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Sundry Debtors		4,394	-
	World Jamboree Advanced		-	-
	Capitation not received at year end		-	-
	Business Interruption Claim		38,897	74,911
	Prepayments		-	-
	VAT Repayment		2,282	8,299
			-	1,235
			<hr/>	<hr/>
			45,573	84,445
			<hr/>	<hr/>
<b>15</b>	<b>Liabilities: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
	Creditors and accruals		13,967	13,333
	Prior year adjustment		-	(140)
	Bank Loan and Overdrafts		10,648	10,648
	Scout Association – capitation in advance		238,125	223,686
	County Levy – capitation in advance		69,850	69,311
	Lynmouth Reservations income in advance		9,039	4,500
			<hr/>	<hr/>
			341,629	321,338
			<hr/>	<hr/>
	<b>Liabilities: amounts falling due after one year</b>		<b>12,636</b>	<b>22,581</b>
			<hr/>	<hr/>
	<b>Deferred income</b>		<b>2024</b>	
			<b>£</b>	
	Deferred income as at 1 April 2023		295,997	
	Released from previous year		(295,997)	
	Resources deferred in year		307,975	
			<hr/>	
	Deferred income as at 31 March 2024		307,975	
			<hr/>	

At the balance sheet date, the Scout Council was holding funds received in advance for events and activities taking place later in 2024. The Scout Council also received Scout Association and County Levy capitation in advance.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024 (Continued)

**16 Analysis of net assets between funds**

Unrestricted Funds 2024	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
General	214,967	215,795	429,133	859,895
	<u>214,967</u>	<u>215,795</u>	<u>426,133</u>	<u>859,895</u>

Unrestricted Funds 2023	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
General	190,551	192,142	478,699	861,392
	<u>190,551</u>	<u>192,142</u>	<u>478,699</u>	<u>861,392</u>

**17 Restricted Funds**

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Jack Hewitt legacy	47,309	-	-	(4,299)	43,010
Lancastrians	1,113	-	-	(1,113)	-
	<u>48,422</u>	<u>-</u>	<u>-</u>	<u>(5,412)</u>	<u>43,010</u>

Jack Hewitt Legacy  
Restricted for spend on Linnet Clough camp only.  
The transfer in the year represents update on Burn complex.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024 (Continued)

### 18 Transactions involving trustees and related parties

The County Chairman, County Treasurer, County Commissioner and Camp Chairman give their time voluntarily as trustees.

None of the other trustees received any remuneration or had any material transactions with the County except for potentially receiving reimbursement of expenses incurred in the course of their duties.

The Charity considers its key management personnel comprise the Chair, County Commissioner, Chair of Camps Committee and the County Treasurer. The notional value of the key management personnel would be £86,500 (2023: £85,250).

Most of the income of the County derives from fellow members of the Scout Movement. Membership subscriptions collected as agent for the Scout Association are disclosed in note 2.

### 19 Taxation

The County Scout Council is a registered charity and as such is exempt from tax under Section 483 of the Corporation Tax Act 2010.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1014742

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# Accounts

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CHARITY COMMISSION  
FIRST CONTACT

31 OCT 2023

ACCOUNTS  
RECEIVED

**GREATER MANCHESTER EAST  
COUNTY SCOUT COUNCIL**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2023**

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## Reference and administrative details

**CHARITY REGISTRATION NUMBER** 1014742  
**SCOUT ASSOCIATION REGISTRATION NUMBER** 171000  
**COUNTY OFFICE** C/O 27 Ascot Drive  
Hazel Grove  
Stockport  
SK7 4RR

## TRUSTEES:

### EX-OFFICIO

Chairman: Phil Horton AB  
Vice Chairman: Anthony Boggiano A  
Finance Chairman: Phil Horton AB (acting)  
County Commissioner: Steve Holloway AB  
County Secretary: Barbara Murphy (resigned 23/8/2022 )  
County Treasurer: Phil Sherlock A  
Camps Committee: John Smith AB  
County Network Commissioner:  
County Youth Commissioner: Ethan Williams (appointed 31/7/2022 )

### ELECTED

P. Metcalfe  
A. Boggiano  
B. Murphy (Resigned 23/8.2022)  
G. Malhotra  
S. Marston  
A. Fish  
D. Hewitt (Appointed 7/9/2022 )

### CO-OPTED

A - Finance committee member  
B - Campsites committee member

### **BANKERS**

Royal Bank of Scotland plc

### **ACCOUNTANTS**

Mitchell Charlesworth (Audit) Limited

### **INVESTMENT MANAGERS**

CCLA

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2023

## Structure, Governance and Management

### **Governing document**

The County is an autonomous Charity affiliated to the Scout Association, which is governed by Royal Charter dated 4 January 1912. The County is a Trust established under its Rules, which are common to all counties.

### **Organisation**

The County Scout Council consists of ex-officio members, invited members, nominated members and co-opted members in accordance with the Policy Organisation and Rules of the Scout Association (POR). Nominated members are persons nominated annually by the County Commissioner in consultation with the County Chairman and others as provided for in POR. The number is to be decided by the County Scout Council. The County Scout Council may also co-opt members annually.

The number of co-opted members must not exceed the total of ex-officio and nominated members.

Within the county are several districts each with its own Scout Council.

### **Appointment of trustees**

The management of the County is vested in the Executive Committee comprising members elected annually by the County Scout Council and ex-officio members. It may also include members nominated by the County Commissioner in consultation with the County Chairman and members co-opted by the County Executive Committee; however, the total of these must not exceed the total of ex-officio and elected members. The Executive Committee are the Trustees and are accountable to The County Scout Council.

### **Trustee induction and training**

Trustees are required to have knowledge of the policy, organisation and rules of The Scout Association (POR) and the various requirements of the Charity Commission. From January 2017 all Executive members are required to be either full or associate members of the Scout Association. Trustees are also required to undertake training for their role in accordance with POR.

Trustees have undertaken DBS checks and sign a Trustee Declaration of Eligibility and Automatic Disqualification Form upon taking up their appointment and this is reviewed annually.

### **Objectives and activities**

The County Scout Council is the electoral body which supports and encourages the development of scouting in the Scout County of Greater Manchester East and its aim is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals as responsible citizens and as members of their local national and international communities. The method of achieving the aim is by providing an enjoyable, challenging and attractive scheme of progressive training based on the Scout Promise and Law.

The Executive, Camps, Finance and Appointment Committees have continued their regular meetings to run and guide and advise the administration of the County.

The County is one of the biggest providers for both boys and girls in the area. The Scout programme is a sophisticated and challenging programme for young people that meets all their needs. It is delivered weekly by volunteer leaders whose dedication is enormous. The programme meets all the outcomes prescribed by POR which are based on a law and promise, the concepts of brotherhood and helping others. The Scout Association programme has a major impact in enabling young people to develop and take a constructive place in society.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2023

## Achievements and Performance

It was good to see this year that the problems of Covid were mainly behind us and most Groups had managed to return to some normality. However, the increase in fuel bills and petrol has not helped with the running expenses and families have been hit financially with the general increase in the cost of living. Despite all this the census figures this year which showed that we had increased our membership numbers across the County. This was helped to some degree by the opening of the new Squirrels section in a number of the Districts. However, the main reason for the increase is due to the enormous efforts of our leaders, who display enthusiasm, hard work and dedication. It is the delivery of the fun of scouting to our young people on a weekly basis that keeps them involved. The full training requirements and opportunities in all areas for our leaders are all now running and some new IT solutions have assisted in this respect. Thanks are due to our training team for the enormous time and effort they have put into this.

The County Camp Site has seen an upturn in bookings for camps and activity days and training events. The Camps Committee have been working hard to review risk assessments, insurances, staff training and required inspections for services and equipment. Projects are underway to refurbish the dormitory accommodation and exterior of the Barn complex. An enormous amount of thanks is due to our Camp Site Manager and Camps Committee for the amount of work they have carried out in keeping the site in order and dealing with the large amount of paperwork which seems to increase every year. Recruitment for the Junior Service Crew has been successful and they are now undergoing training. Results.

Recovery from Covid and the new financial difficulties has resulted in an increased load upon the Administrators in Groups and Districts. We recognise the enormous contribution they make to the success of Scouting in the County. The County has focussed on ensuring that such executive committees are fully conversant with their duties and obligations as charity trustees as well as the rules of The Scout Association. The role of effective Executive Committees is essential as they provide the finances and facilities needed by the Leaders, who can then concentrate on the delivery of the activities and scout programme. They are also responsible for ensuring that Scouting is visible in their Districts. A training programme has been written for Executive Committee members and is being delivered in Groups and Districts. Scout Headquarters has also been considering the role of executive committees and some changes will be published by them shortly.

Our IT sub group have been busy ensuring we have the best systems in place for our needs, preparing a new website and producing a template site available to Districts and Groups and tidying up our existing systems. They continue to monitor our needs and use and promote and suggest solutions and hold training sessions where needed. Additionally they scan our sites to pick up any attempts at scanning or similar. They have produced new facilities to assist the delivery of training.

Our Training Team have been very busy both delivering courses and ensuring all training needs for leaders and others are up to date and chasing those whose training needed updating to ensure compliance with POR.

The World Jamboree in South Korea will soon be upon us and our International Team have been very busy preparing for this wonderful event. There have been meetings and training events to ensure everyone is fully prepared. Jamborees are an expensive exercise for all participants so there has been considerable effort to raise the required funds. We look forward to having some presentations when the Jamboree is concluded.

As ever we recognise the support given by our Local Authorities, Manchester City Council and Stockport and Tameside Metropolitan Boroughs. We recognise especially the interest and support they have given to us and their acknowledgement that we are a major provider for young people and adults who wish to volunteer within those authorities. Mayors and Deputy Mayors and the Lord Lieutenant have been generous in their time by attending our events. We also appreciate the close interest that our County President, Sir Warren Smith has taken in Scouting across Greater Manchester and his wise advice.

The aim of the County is to provide the very best that Scouting has to offer to the greatest number of young people, and we acknowledge the enormous amount of work carried on every week of the year by those in leadership and supporting positions within our Groups and Districts. We also acknowledge the work of our many friends who continue to promote Scouting in their individual ways and in particular those who are members of the 500 Club which provides funds for future developments at Linnet Clough.

The Trustees have paid due regard to the Charity Commissions guidance on public benefit and it is believed that the delivery of the Scout Association Programme as referred to in this report meets such criteria. It is heartening to note

that national recognition is given to the awards received by Scouts in all sections and our young people are encouraged to share this award success and to ensure that such awards are included in any CVs they submit for jobs or higher education requirements. Recent feedback from Universities have indicated the weight that is given to those who have participated in Scouting when it comes to allotting places.

In January our County Commissioner announced that he would be retiring from his position as his term of office was coming to an end. The Regional Commissioner has therefore put in motion the procedures for the appointment of a new County Commissioner. We must acknowledge the enormous amount of work that Steve has put in over the last ten years in leading the County.

#### **Investment Powers and Policy**

The Trustees are advised and guided in the management of investments by CCLA, a national company specialising in investments for Charities. The Finance Committee reviews the policy and progress of investments at their meetings. Valuations are received in October and April every year. Valuations are also available upon request at any time and the County Finance Committee reviews the investments at each of their meetings.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2023

## Financial Review

The finances for the County for the current year are as anticipated given the huge effect Covid had and the recovery from that pandemic. We had been greatly assisted by various national and local grant schemes and a payment from our insurers which has enabled us to keep going even though we have had to cancel some areas of development that we were working on. Our National Headquarters this year increased the membership fee and to assist Groups the County had reduced its levy but for the forthcoming year the levy has been increased to the pre covid figure.

Our reserves remain somewhat similar to the previous year as we had subsidised the amounts Groups have had to pay to our National Headquarters. The County Finance Committee meets regularly to monitor the financial situation. It is anticipated that further inroads may have to be made into the reserve funds of the County. The Finance Committee have historically agreed two years' reserves need to be maintained to cover anticipated expenditure. However, mindful of the current rise in utility bills, and most of our other expenditures we will be continuing to consider and monitor our reserves position as we move forward in this new economic climate.

## Plans for Future Periods

The County Commissioner and County Team continue to review the County to ensure that all Districts have in place District Commissioners and that the County Team be and become a support mechanism to the Districts and Groups. Each District and Group will continue with its own development plan for the expansion of membership in its particular area, always with a view to ensuring that the delivery of the Scout Programme is carried out by exciting and challenging activities, that resources are made available and that adults are in place to fulfil the roles needed.

## Risk Management

The Trustees continually monitor risk through their meetings and those of their sub-committees.

The Trustees have in place systems and procedures to mitigate and handle any potential impacts on the Charity.

There are no current risks or major concerns save for the effects of the current financial state of the country. Financially the County has sufficient finances to cover its operation for some 24 months but any substantial fall in income or increase in costs may mean we would have to seek some additional funding. New funding will now be required before any major development projects are undertaken.

The value of the Counties investments have again fluctuated during the year but are kept under review.

## Serious Incidents

There have been no serious incidents during the year which needed reporting in accordance with the regulations.

## Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL  
TRUSTEES REPORT**

**For the year ended 31 March 2023**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the Scout Council during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout Council will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Scout Council and which enable them to ensure that the financial statements comply with the Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and The Policy Organisation and Rules of the Scout Association. They are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure to the independent examiner**

So far as the Trustees are aware, there is no relevant examination information of which the Scout County's examiner is unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant examination information and to establish that the Scout County's examiner is aware of that information.

**Independent Examiner**

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth (Audit) Limited be re-appointed as independent examiner to the Charity for the ensuing year.

Signed on behalf of the Executive Committee

*Philip J Horton*

Dated: 10/09/2023

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## Independent Examiner's Report to the charity's trustees

for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 20.

### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the Charities Act 2022 ('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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

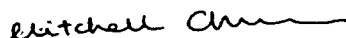
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.



Jamleee Johnston (Senior Statutory Auditor)

For and on behalf of Mitchell Charlesworth (Audit) Limited

Date 13/10/2023

Accountants  
Statutory Auditor

3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

## GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) For the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	
<b>Incoming Resources</b>							
<i>Incoming Resources from generated funds</i>							
<i>Voluntary income</i>							
County levy	2	44,332	-	44,332	16,796	-	16,796
Donations and bequests	3	2,370	-	2,370	1,687	-	1,687
<i>Activities for generating funds</i>							
Badge, book and polo shirt sales		3,896	-	3,896	3,869	-	3,869
Other Income inc Fundraising		2,576	-	2,576	2,730	-	2,730
Investment income	4	2,319	-	2,319	49	-	49
		55,493	-	55,493	25,131	-	25,131
<i>Incoming Resources from charitable activities</i>							
Camp Income	10	242,412	-	242,412	129,629	-	129,629
Events & Activities		14,112	-	14,112	2,190	-	2,190
Business Interruption		5,626	-	5,626	100,565	-	100,565
<b>Total Incoming Resources</b>		317,641	-	317,641	257,515	-	257,515
<b>Resources Expended</b>							
Cost of generating funds	5	6,258	-	6,258	4,726	-	4,726
Charitable activities	6	294,314	-	294,314	193,145	-	193,145
Governance costs	7	17,421	-	17,421	18,105	-	18,105
<b>Total Resources Expended</b>		317,993	-	317,993	215,976	-	215,976
<b>Net Incoming Resources for the year</b>		(352)	-	(352)	41,539	-	41,539
<b>Other Recognised Gains and losses</b>							
Gains/(losses) on investment assets							
Realised	12		-		-	-	-
Unrealised	12	(1,655)	-	(1,655)	20,252	-	20,252
<b>Net Movement in funds</b>		(2,007)	-	(2,007)	61,791	-	61,791
<b>Transfers between funds</b>	17	2,691	(2,691)	-	-	-	-
<b>Net movement in funds after transfers</b>		684	(2,691)	(2,007)	61,791	-	61,791

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Net movement in funds after transfers brought forward</b>	684	(2,691)	(2,007)	61,791	-	61,791
<b>Balances brought forward at 1 April 2022</b>	860,708	51,113	911,821	798,917	51,113	850,030
<b>Balances carried forward at 31 March 2023</b>	861,392	48,422	909,814	860,708	51,113	911,821

The charity has no recognised gains or losses other than the results for the year as set out above.  
All of the activities of the charity are classified as continuing.  
The notes on pages 11 to 21 form part of these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## BALANCE SHEET As at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	11	190,550	219,384
Intangible assets	11	1	1
Investments	12	192,142	193,797
		382,693	413,182
<b>Current assets</b>			
Stocks	13	11,204	12,388
Debtors	14	84,445	176,432
Cash at bank and in hand		775,391	621,314
		870,940	810,134
<b>Liabilities: amounts falling due within one year</b>	15	(321,338)	(279,644)
<b>Net current assets</b>		549,702	530,490
<b>Liabilities: amounts falling over one year</b>	15	(22,581)	(31,851)
<b>Net assets</b>		909,814	911,821
<b>Unrestricted funds</b>	16		
General		861,392	860,708
Designated			
<b>Restricted funds</b>	17	48,422	51,113
		909,814	911,821

21/09/2023

Approved by the executive committee on ..... and signed on its behalf by

P J Horton      *Philip J Horton*

P Sherlock      *P Sherlock*

The notes on pages 12 to 21 form part of these financial statements

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### 1 Accounting policies

#### Basis of accounting

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 October 2019, the Charities Act 2022 and UK Generally Accepted Accounting Practice as it applies from March 2018.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Greater Manchester East County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The principal accounting policies adopted are set out below.

#### Going Concern

The trustees consider it appropriate to prepare the accounts on the going concern basis due to the financial statements showing sufficient cash reserves for the year ended 31<sup>st</sup> March 2023, to cover the liabilities for at least a period of 12 months.

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Incoming resources

Voluntary income including county levy, donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when;

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operating of the campsite and cottages, training courses and special events.
- Governance costs include those incurred in the governance of the charity and its assets and county office and county team expenses.

Costs are allocated to the expenditure heading to which they relate. The charity maintains detailed accounting records to enable this to be undertaken.

### 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Fixed assets

- Tangible fixed assets are initially recorded at cost.
- Depreciation of tangible fixed assets is provided at the following rates which are calculated to write off the assets over their estimated useful lives.

Linnet Clough Farm (property only)	10 years
Equipment	4 years
Fixtures and fittings	4 years
Motor Vehicles	25% reducing balance

- Intangible fixed assets are initially recorded at cost.
- Depreciation of intangible fixed assets is provided at the following rates, which are calculated to write off the assets over their estimated useful lives.

Website	3 years
---------	---------

### Valuation of investments

Quoted securities have been valued at the mid-price at the close of business at the year end. The market values of fixed interest and index-linked securities exclude interest accrued between the last interest payment date and the year end.

The changes in investment market values are accounted for in the year in which they arise and include profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.

### Stocks

Stocks are valued at the lower of cost and net realisable value.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023 (Continued)

### Capital Grant

A grant given for capital expenditure to which the donor has imposed conditions, to be met over a 10-year period, and is therefore subject to repayment on a pro rata basis over that period were these conditions not to be met.

### Fund structure

General funding is in unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Council.

Designated funds are unrestricted funds that have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes laid down by the donor.

The funds held in each of these categories are disclosed in notes 16 and 17.

### Irrecoverable VAT

The charity is registered for VAT. Irrecoverable VAT is included within the asset or expenditure heading to which it relates.

### Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2023 (Continued)**

<b>2</b>	<b>Voluntary Income - County Levy</b>			<b>Unrestricted Fund 2023 £</b>	<b>Unrestricted Fund 2022 £</b>
	Gross subscriptions collected			248,261	167,960
	Paid to Scout Association			(203,929)	(151,164)
	County Levy			<u>44,332</u>	<u>16,796</u>
<b>3</b>	<b>Voluntary Income – Donations &amp; bequests</b>				
		<b>Unrestricted Fund 2023 £</b>	<b>Restricted Fund 2023 £</b>	<b>Unrestricted Fund 2022 £</b>	<b>Restricted Fund 2022 £</b>
	Sundry donations	2,370	-	1,687	-
		<u>2,370</u>	<u>-</u>	<u>1,687</u>	<u>-</u>
<b>4</b>	<b>Investment income</b>			<b>Unrestricted 2023 £</b>	<b>Unrestricted 2022 £</b>
	From cash deposits and loans			2,319	49
				<u>2,319</u>	<u>49</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023 (Continued)

### 5 Costs of generating funds

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£	£	£
Badges and books	4,273	-	4,273	3,346	-	3,346
Fundraising	1,985	-	1,985	1,380	-	1,380
	<u>6,258</u>	<u>-</u>	<u>6,258</u>	<u>4,726</u>	<u>-</u>	<u>4,726</u>

### 6 Analysis of charitable expenditure

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£	£	£
Camp and providore costs (Note 10)	270,675	-	270,675	182,377	-	182,377
Event, Activity	2,597	-	2,597	1,813	-	1,813
Costs and Award Evening	1,939	-	1,939	-	-	-
Training Costs	5,963	-	5,963	2,872	-	2,872
Grants	-	-	-	-	-	-
World Scout Jamboree Costs	13,140	-	13,140	6,084	-	6,084
	<u>294,314</u>	<u>-</u>	<u>294,314</u>	<u>193,145</u>	<u>-</u>	<u>193,145</u>

The charity undertakes its charitable activities through grants awarded to Scout groups in other districts in furtherance of its charitable activities.

### 7 Governance costs

	2023 £	2022 £
County Team expenses	128	165
Postage and telephone	1,501	946
Insurance	136	126
Sundry expenses	2,868	1,747
Independent Examiner fees	2,946	2,844
Accountancy fees	1,080	970
OSM	8,640	6,480
Pensions	-	4,777
Room Hire	-	50
Bank Charges	122	-
	<u>17,421</u>	<u>18,105</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023 (Continued)

### 8 Staff Costs

	2023	2022
	£	£
Salaries and wages	104,303	84,340
National Insurance	7,750	6,450
	112,053	90,790
	112,053	90,790

No employees had emoluments in excess of £60,000.

### 9 Employees

The average number of employees analysed by function was:

	2023	2022
Provision of activities and training	5	3
Management and administration	2	2
	7	5
	7	5

### 10 Linnet Clough Camp

	2023	2022
	£	£
<b>INCOME</b>		
Camp fees	83,331	33,226
Buildings	75,640	37,144
Camp Annual Events and Sundry	19,068	8,007
Activities	53,515	19,095
Shop Sales	10,858	2,097
Job Retention Scheme	-	14,060
Covid Grants	-	16,000
	242,412	129,629
	242,412	129,629
<b>EXPENDITURE</b>		
Rates and Water	7,929	4,324
Maintenance and improvements	33,706	19,530
Postage and telephone	1,829	1,780
Printing, stationery and advertising	1,226	619
Vehicle & tractor expenses	4,711	2,667
Sundry expenses:	12,633	7,323
Salaries	112,053	90,790
Heat and Light	31,699	12,523
Depreciation	28,834	29,408
Insurance	6,170	4,787
Shop Purchases	8,416	1,506
Activity Expenses	16,492	4,462
Non-recoverable VAT	4,977	2,658
	270,675	182,377
	270,675	182,377
Operating (Deficit) for the year	(28,265)	(52,748)
	(28,265)	(52,748)

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2023 (Continued)

**11 Tangible fixed assets**

	Office Equipment	Linnet Clough Farm	Linnet Clough Equipment	Linnet Clough Fixtures & Fittings	All Motor Vehicles	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 April 2022	6,397	656,698	128,755	76,195	44,342	912,387
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
<b>At 31 March 2023</b>	<u>6,397</u>	<u>656,698</u>	<u>128,755</u>	<u>76,195</u>	<u>44,342</u>	<u>912,387</u>
<b>Depreciation</b>						
At 1 April 2022	5,773	460,977	124,612	74,692	26,949	693,003
Charge for the year	93	19,572	1,036	376	7,757	28,834
Disposals	-	-	-	-	-	-
<b>At 31 March 2023</b>	<u>5,866</u>	<u>480,549</u>	<u>125,648</u>	<u>75,068</u>	<u>34,706</u>	<u>721,837</u>
<b>Net book value</b>						
<b>31 March 2023</b>	<u>531</u>	<u>176,149</u>	<u>3,107</u>	<u>1,127</u>	<u>9,636</u>	<u>190,550</u>
<b>31 March 2022</b>	<u>624</u>	<u>195,721</u>	<u>4,143</u>	<u>1,503</u>	<u>17,393</u>	<u>219,384</u>

The farm is freehold, the deeds being held by the Scout Association Trust Corporation. The freehold land is not depreciated. All tangible fixed assets are for charitable use.

**Intangible Assets – Website**

	2023 £	2022 £
Cost brought forward	10,869	10,869
Amortisation brought forward	(10,868)	(10,868)
	<u>1</u>	<u>1</u>

**12 Fixed asset investments**

	2023 £	2022 £
<b>Quoted investments</b>		
Market value brought forward	193,797	173,545
Additions	-	-
Disposals	-	-
Net unrealised investment gains	(1,655)	20,252
Market value carried forward	<u>192,142</u>	<u>193,797</u>
Cash deposits	-	-
	<u>192,142</u>	<u>193,797</u>
Historical cost of quoted investments	<u>93,912</u>	<u>93,912</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023 (Continued)

<b>13</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Linnet Clough Shop	10,728	11,568
	County Shop	476	820
		11,204	12,388
		11,204	12,388
<b>14</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
		£	£
	Sundry Debtors	-	936
	World Jamboree Advanced	-	14,000
	Capitation not received at year end	74,911	61,866
	Business Interruption Claim	-	98,065
	Prepayments	8,299	1,565
	VAT Repayment	1,235	-
		84,445	176,432
		84,445	176,432
<b>15</b>	<b>Liabilities: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Creditors and accruals	13,333	8,368
	Prior year adjustment	(140)	
	Bank Loan and Overdrafts	10,648	10,648
	Scout Association – capitation in advance	223,686	203,929
	County Levy – capitation in advance	69,311	44,333
	Lynmouth Reservations income in advance	4,500	12,366
		321,338	279,644
		321,338	279,644
	<b>Liabilities: amounts falling due after one year</b>	<b>22,581</b>	<b>31,851</b>
		22,581	31,851
	<b>Deferred income</b>	<b>2023</b>	
		£	
	Deferred income as at 1 April 2022	248,262	
	Released from previous year	(248,262)	
	Resources deferred in year	292,997	
		292,997	
	Deferred income as at 31 March 2023	292,997	

At the balance sheet date, the Scout Council was holding funds received in advance for events and activities taking place later in 2023. The Scout Council also received Scout Association and County Levy capitation in advance.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023 (Continued)**

**16 Analysis of net assets between funds**

<b>Unrestricted Funds 2023</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	190,551	192,142	478,699	861,392
	<u>190,551</u>	<u>192,142</u>	<u>478,699</u>	<u>861,392</u>

<b>Unrestricted Funds 2022</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	219,385	193,797	447,526	860,708
	<u>219,385</u>	<u>193,797</u>	<u>447,526</u>	<u>860,708</u>

**17 Restricted Funds**

	<b>Balance at 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Jack Hewitt legacy	50,000	-	-	(2,691)	47,309
Lancastrians	1,113	-	-	-	1,113
	<u>51,113</u>	<u>-</u>	<u>-</u>	<u>(2,691)</u>	<u>48,422</u>

**Jack Hewitt Legacy**

Restricted for spend on Linnet Clough camp only.

The transfer in the year represents expenditure on the roof at the Linnet Clough camp which was made in the prior year.

**Lancastrians**

For use by the Lancastrians group only

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023 (Continued)

### 18 Transactions involving trustees and related parties

The County Chairman, County Treasurer, County Commissioner and Camp Chairman give their time voluntarily as trustees.

None of the other trustees received any remuneration or had any material transactions with the County except for potentially receiving reimbursement of expenses incurred in the course of their duties.

The Charity considers its key management personnel comprise the Chair, County Commissioner, Chair of Camps Committee and the County Treasurer. The notional value of the key management personnel would be £85,250 (2022: £77,500).

Most of the income of the County derives from fellow members of the Scout Movement. Membership subscriptions collected as agent for the Scout Association are disclosed in note 2.

### 19 Taxation

The County Scout Council is a registered charity and as such is exempt from tax under Section 483 of the Corporation Tax Act 2010.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1014742

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# Accounts

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**GREATER MANCHESTER EAST  
COUNTY SCOUT COUNCIL**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2022**

CHARITY COMMISSION  
FIRST CONTACT

27 OCT 2022

ACCOUNTS  
RECEIVED

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## Reference and administrative details

**CHARITY REGISTRATION NUMBER** 1014742

**SCOUT ASSOCIATION REGISTRATION NUMBER** 171000

**COUNTY OFFICE** C/O 27 Ascot Drive  
Hazel Grove  
Stockport  
SK7 4RR

## **TRUSTEES**

### EX-OFFICIO

Chairman:	Phil Horton AB
Vice Chairman:	Anthony Boggiano
Finance Chairman:	Phil Horton AB (acting)
County Commissioner:	Steve Holloway AB
County Secretary:	Barbara Murphy
County Treasurer:	Phil Sherlock A
Camps Committee:	John Smith AB
County Network Commissioner:	
County Youth Commissioner:	

### ELECTED

P. Metcalfe  
A. Boggiano  
B. Murphy  
G. Malhotra  
S. Marston  
P. Barnes (Retired 3/3/2022 )  
A. Fish

### CO-OPTED

A - Finance committee member  
B - Campsites committee member

### **BANKERS**

Royal Bank of Scotland plc

### **ACCOUNTANTS**

Mitchell Charlesworth (Audit) Limited

### **INVESTMENT MANAGERS**

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2022

## Structure, Governance and Management

### **Governing document**

The County is an autonomous Charity affiliated to the Scout Association, which is governed by Royal Charter dated 4 January 1912. The County is a Trust established under its Rules, which are common to all counties.

### **Organisation**

The County Scout Council consists of ex-officio members, invited members, nominated members and co-opted members in accordance with the Policy Organisation and Rules of the Scout Association (POR). Nominated members are persons nominated annually by the County Commissioner in consultation with the County Chairman and others as provided for in POR. The number is to be decided by the County Scout Council. The County Scout Council may also co-opt members annually.

The number of co-opted members must not exceed the total of ex-officio and nominated members.

Within the county are several districts each with its own Scout Council.

### **Appointment of trustees**

The management of the County is vested in the Executive Committee comprising members elected annually by the County Scout Council and ex-officio members. It may also include members nominated by the County Commissioner in consultation with the County Chairman and members co-opted by the County Executive Committee; however, the total of these must not exceed the total of ex-officio and elected members. The Executive Committee are the Trustees and are accountable to The County Scout Council.

### **Trustee induction and training**

Trustees are required to have knowledge of the policy, organisation and rules of The Scout Association (POR) and the various requirements of the Charity Commission. From January 2017 all Executive members are required to be either full or associate members of the Scout Association. Trustees are also required to undertake training for their role in accordance with POR.

Trustees have undertaken DBS checks and sign a Trustee Declaration of Eligibility and Automatic Disqualification Form upon taking up their appointment and this is reviewed annually.

### **Objectives and activities**

The County Scout Council is the electoral body which supports and encourages the development of scouting in the Scout County of Greater Manchester East and its aim is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the aim is by providing an enjoyable, challenging and attractive scheme of progressive training based on the Scout Promise and Law.

The Executive, Camps, Finance and Appointment Committees have continued their regular meetings to run and guide and advise the administration of the County.

The County is one of the biggest providers for both boys and girls in the area. The Scout programme is a sophisticated and challenging programme for young people that meets all their needs. It is delivered weekly by volunteer leaders whose dedication is enormous. The programme meets all the outcomes prescribed by POR which are based on a law and promise, the concepts of brotherhood and helping others. The Scout Association programme has a major impact in enabling young people to develop and take a constructive place in society.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2022

## Achievements and Performance

This year has again been challenging due to Covid-19. However, following the release of the various restrictions gradually and sensibly we have managed to return to some form of normality. It was interesting to see the census figures this year which showed that we had almost returned to our pre-Covid numbers. This was helped by the opening of the new Squirrels section in a number of the Districts. It is a tribute to the dedication and hard work of the leaders in the County that they have managed to move from this period of lockdown to face to face programmes. This break in activities has enabled us to catch up on the training requirements for our leaders to ensure all have completed the mandatory courses and thanks are due to our training team for the effort they have put into this area.

The County Camp Site also suffered in terms of use but now we see the renewal of bookings for camps and activity days and training events. The Camps Committee have been working hard to review risk assessments insurances, staff training and required inspections for services and equipment. An enormous amount of thanks is due to our Camp Site Manager and Camps Committee for the amount of work they have carried out in keeping the site in order and dealing with the large amount of paperwork which has resulted following the lockdowns.

The Covid situation had also resulted in an increased load upon the Administrators in Groups and Districts. We recognise the enormous contribution they make to the success of Scouting in the County. The County has focussed on ensuring that such executive committees are fully conversant with their duties and obligations as charity trustees. The role of effective Executive Committees is essential as they provide the finances and facilities needed by the Leaders, who can then concentrate on the delivery of the activities and scout programme. They are also responsible for ensuring that Scouting is visible in their Districts. A training programme has been written for Executive Committee members and is being delivered in Groups and Districts.

Our IT sub group have been busy ensuring we have the best systems in place for our needs, preparing a new website and producing a template site available to Districts and Groups and tidying up our existing systems. They continue to monitor our needs and use and promote and suggest solutions and hold training sessions where needed.

Despite all the difficulties our Training Team have been very busy both delivering courses and ensuring all training needs for leaders and others are up to date and chasing those whose training needed updating to ensure compliance with POR.

The World Jamboree will take place next year and our International Team have now appointed all required Leaders and participants and are busy ensuring that all training and necessary meetings are taking place. Jamborees are an expensive exercise for all participants so there is considerable effort being made to raise the required funds.

As ever we recognise the support given by our Local Authorities, Manchester City Council and Stockport and Tameside Metropolitan Boroughs. We recognise especially the interest and support they have given to us and their acknowledgement that we are a major provider for young people and adults who wish to volunteer within those authorities. Mayors and Deputy Mayors have been generous in their time by attending our events. We also appreciate the close interest that our County President, the Lord Lieutenant has taken in Scouting across Greater Manchester and his wise advice.

The aim of the County is to provide the very best Scouting has to offer to the greatest number of young people, and it acknowledges the enormous amount of work carried on every week of the year by those in leadership and supporting positions within our Groups and Districts. We also acknowledge the work of our many friends who continue to promote Scouting in their individual ways and in particular those who are members of the 500 Club which provides funds for future developments at Linnet Clough.

The Trustees have paid due regard to the Charity Commissions guidance on public benefit and it is believed that the delivery of the Scout Association Programme as referred to in this report meets such criteria. It is heartening to note that national recognition is given to the awards received by Scouts in all sections and our young people are encouraged to share this award success and to ensure that such awards are included in any CVs they submit for jobs or higher education requirements. Recent feedback from Universities have indicated the weight that is given to those who have participated in Scouting when it comes to allotting places.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2022

## Investment Powers and Policy

The Trustees are advised and guided in the management of investments by CCLA, a national company specialising in investments for Charities. The Finance Committee reviews the policy and progress of investments at their meetings. Valuations are received in October and April every year. Valuations are also available upon request at any time and the County Finance Committee reviews the investments at each of their meetings.

## Financial Review

The finances for the County for the current year are as anticipated given the huge effect Covid has had. We have been greatly assisted by the various national and local grant schemes which has enabled us to keep going even though we have had to cancel some areas of development that we were working on. Our National Headquarters this year increased the membership fee and to assist Groups and the County reduced its levy as obviously the ability to raise funds had been curtailed.

Our reserves remain somewhat less than in previous years as we have subsidised the amounts Groups have had to pay to our National Headquarters. Given the financial difficulties the County Finance Committee has been meeting more frequently to monitor the financial situation. It is anticipated that further inroads may have to be made into the reserve funds of the County. The Finance Committee have historically agreed two years' reserves need to be maintained to cover anticipated expenditure. However, mindful of the current situation regarding the Coronavirus we will be continuing to consider our reserves position as we anticipate that income will reduce both from our camp site and generally.

## Plans for Future Periods

The County Commissioner and County Team continue to review the County to ensure that all Districts have in place District Commissioners and that the County Team be and become a support mechanism to the Districts and Groups. Each District and Group will continue with its own development plan for the expansion of membership in its particular area, always with a view to ensuring that the delivery of the Scout Programme is carried out by exciting and challenging activities, that resources are made available and that adults are in place to fulfil the roles needed.

## Risk Management

The Trustees continually monitor risk through their meetings and those of their sub-committees.

The Trustees have in place systems and procedures to mitigate and handle any potential impacts on the Charity.

There are no current risks or major concerns save for the effects of the Coronavirus. Financially the County has sufficient finances to cover its operation for some 12 months but any substantial fall in income will mean we may have to seek some external funding. Specific funding is now sought before major development projects are undertaken.

The value of the County's investments have again fluctuated during the year but are kept under review.

## Serious Incidents

There have been no serious incidents during the year which needed reporting in accordance with the regulations.

## Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL  
TRUSTEES REPORT**

**For the year ended 31 March 2022**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the Scout Council during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout Council will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Scout Council and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and The Policy Organisation and Rules of the Scout Association. They are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure to the independent examiner**

So far as the Trustees are aware, there is no relevant examination information of which the Scout County's examiner is unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant examination information and to establish that the Scout County's examiner is aware of that information.

**Independent Examiner**

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth (Audit) Limited be re-appointed as independent examiner to the Charity for the ensuing year.

Signed on behalf of the Executive Committee

Philip J Horton

Dated:

*Philip J Horton*  
6<sup>th</sup> September 2022

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**  
**Independent Examiner's Report to the Charity's Trustees**

**for the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 20.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with 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 the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

**Independent examiner's statement**

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;
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.

*Mitchell Charlesworth*

**Jamielee Johnston (Senior Statutory Auditor)**

**For and on behalf of Mitchell Charlesworth (Audit) Limited**

Date 06/09/22

**Accountants  
Statutory Auditor**

3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Incoming Resources</b>							
<i>Incoming Resources from generated funds</i>							
<i>Voluntary income</i>							
County levy	2	16,796	-	16,796	68,715	-	68,715
Donations and bequests	3	1,687	-	1,687	27,252	-	27,252
<i>Activities for generating funds</i>							
Badge, book and polo shirt sales		3,869	-	3,869	1,172	-	1,172
Grants		-	-	-	-	-	-
Other Income inc Fundraising		2,730	-	2,730	2,344	-	2,344
Investment income	4	49	-	49	181	-	181
		25,131	-	25,131	99,664	-	99,664
<i>Incoming Resources from charitable activities</i>							
Camp Income	10	129,629	-	129,629	135,965	-	135,965
Events & Activities		2,190	-	2,190	-	-	-
Business Interruption		100,565	-	100,565	-	-	-
<b>Total Incoming Resources</b>		257,515	-	257,515	235,269	-	235,629
<b>Resources Expended</b>							
Cost of generating funds	5	4,726	-	4,726	2,873	-	2,873
Charitable activities	6	193,145	-	193,145	176,645	-	176,645
Governance costs	7	18,105	-	18,105	14,301	-	14,301
<b>Total Resources Expended</b>		215,976	-	215,976	193,819	-	193,819
<b>Net Incoming Resources for the year</b>		41,539	-	41,539	41,810	-	41,810
<b>Other Recognised Gains and losses</b>							
<i>Gains/(losses) on investment assets</i>							
Realised	12	-	-	-	20,000	-	20,000
Unrealised	12	20,252	-	20,252	16,987	-	16,987
<b>Net Movement in funds</b>		61,791	-	61,791	78,797	-	78,797
<b>Transfers between funds</b>	17	-	-	-	9,397	(9,397)	-
<b>Net movement in funds after transfers</b>		61,791	-	61,791	88,194	(9,397)	78,797

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**For the year ended 31 March 2022**

	Unrestricted Funds			Restricted Funds		
	2022	2022	Total 2022	2021	2021	Total 2021
Note	£	£	£	£	£	£
<b>Net movement in funds after transfers brought forward</b>	61,791		61,791	88,194	(9,397)	78,797
<b>Balance brought forward at 1 April 2021</b>	798,917	51,113	850,030	710,723	60,510	771,233
<b>Balances carried forward at 31 March 2022</b>	860,708	51,113	911,821	798,917	51,113	850,030

The charity has no recognised gains or losses other than the results for the year as set out above.  
All of the activities of the charity are classified as continuing.  
The notes on pages 11 to 20 form part of these financial statements.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**BALANCE SHEET**

**As at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	11	219,384	248,022
Intangible assets	11	1	1
Investments	12	193,797	173,545
		<u>413,182</u>	<u>421,568</u>
<b>Current assets</b>			
Stocks	13	12,388	12,585
Debtors	14	176,432	15,183
Cash at bank and in hand		621,314	635,443
		<u>810,134</u>	<u>863,211</u>
<b>Liabilities: amounts falling due within one year</b>	15	(279,644)	(193,082)
<b>Net current assets</b>		<u>530,490</u>	<u>470,129</u>
<b>Liabilities: amounts falling over one year</b>		<u>(31,851)</u>	<u>(41,667)</u>
<b>Net assets</b>		<u>911,821</u>	<u>850,030</u>
<b>Unrestricted funds</b>	16		
General		860,708	798,917
Designated		-	-
<b>Restricted funds</b>	17	51,113	51,113
		<u>911,821</u>	<u>850,030</u>

Approved by the executive committee on 5 September 2022 and signed on its behalf by

P J Horton

*Philip J. Horton*

P Sherlock

*Philip Sherlock*

The notes on pages 11 to 20 form part of these financial statements

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 1 Accounting policies

#### Basis of accounting

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Greater Manchester East County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The principal accounting policies adopted are set out below.

#### Going Concern

The trustees consider it appropriate to prepare the accounts on the going concern basis due to the financial statements showing a surplus for the year ended 31<sup>st</sup> March 2022 with a surplus forecast in the next financial year and reserves exceeding 7 months of expenditure, in line with the reserves policy. Cash reserves held by the entity are considered to be sufficient to cover any unexpected expenditure which may arise.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Incoming resources

Voluntary income including county levy, donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operating of the campsite and cottages, training courses and special events.
- Governance costs include those incurred in the governance of the charity and its assets and with county office and county team expenses.

Costs are allocated to the expenditure heading to which they relate. The charity maintains detailed accounting records to enable this to be undertaken.

### 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Fixed assets

- Tangible fixed assets are initially recorded at cost.
- Depreciation of tangible fixed assets is provided at the following rates which are calculated to write off the assets over their estimated useful lives.

Linnet Clough Farm (property only)	10 years
Equipment	4 years
Fixtures and fittings	4 years

- Intangible fixed assets are initially recorded at cost.
- Depreciation of intangible fixed assets is provided at the following rates, which are calculated to write off the assets over their estimated useful lives.

Website	3 years
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### Valuation of investments

Quoted securities have been valued at the mid-price at the close of business at the year end. The market values of fixed interest and index-linked securities exclude interest accrued between the last interest payment date and the year end.

The changes in investment market values are accounted for in the year in which they arise and include profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.

### Stocks

Stocks are valued at the lower of cost and net realisable value.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### Capital Grant

A grant given for capital expenditure to which the donor has imposed conditions, to be met over a 10-year period, and is therefore subject to repayment on a pro rata basis over that period were these conditions not to be met.

### Fund structure

General funding is in unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Council.

Designated funds are unrestricted funds that have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes laid down by the donor.

The funds held in each of these categories are disclosed in notes 16 and 17.

### Irrecoverable VAT

The charity is registered for VAT. Irrecoverable VAT is included within the asset or expenditure heading to which it relates.

### Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**2 Voluntary Income - County Levy**

	Unrestricted Fund 2022 £	Unrestricted Fund 2021 £
Gross subscriptions collected	167,960	248,464
Paid to Scout Association	(151,164)	(179,749)
County Levy	<u>16,796</u>	<u>68,715</u>

**3 Voluntary Income – Donations & bequests**

	Unrestricted Fund 2022 £	Restricted Fund 2022 £	Unrestricted Fund 2021 £	Restricted Fund 2021 £
Sundry donations	1,687	-	27,252	-
	<u>1,687</u>	<u>-</u>	<u>27,252</u>	<u>-</u>

**4 Investment income**

	Unrestricted 2022 £	Unrestricted 2021 £
From cash deposits and loans	49	181
	<u>49</u>	<u>181</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 5 Costs of generating funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£
Badges and books	3,346	-	3,346	2,333	-	2,333
Fundraising	1,380	-	1,380	540	-	540
	<u>4,726</u>	<u>-</u>	<u>4,726</u>	<u>2,873</u>	<u>-</u>	<u>2,873</u>

### 6 Analysis of charitable expenditure

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021
	£	£	£	£	£	£
Camp and providore costs (Note 10)	182,377	-	182,377	176,347	-	176,347
Event, Activity Costs and Award Evening	1,813	-	1,813	55	-	55
Training Costs	2,872	-	2,872	243	-	243
Grants	-	-	-	-	-	-
World Scout Jamboree Costs	6,084	-	6,084	-	-	-
	<u>193,145</u>	<u>-</u>	<u>193,145</u>	<u>176,645</u>	<u>-</u>	<u>176,645</u>

The charity undertakes its charitable activities through grants awarded to scout groups in other districts in furtherance of its charitable activities.

### 7 Governance costs

	2022 £	2021 £
County Team expenses	165	94
Postage and telephone	946	971
Insurance	126	550
Sundry expenses	1,747	94
Independent Examiner fees	2,844	2,980
Accountancy fees	970	1,460
OSM	6,480	6,480
Pensions	4,777	1,766
Room hire	50	-
	<u>18,105</u>	<u>14,301</u>

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 8 Staff Costs

	2022	2021
	£	£
Salaries and wages	84,340	91,500
National Insurance	6,450	2,306
	90,790	93,806
	90,790	93,806

No employees had emoluments in excess of £60,000.

### 9 Employees

The average number of employees analysed by function was:

	2022	2021
Provision of activities and training	3	3
Management and administration	2	2
	5	5
	5	5

### 10 Linnet Clough Camp

	2022	2021
	£	£
<b>INCOME</b>		
Camp fees	33,226	3,485
Buildings	37,144	4,371
Camp annual events and sundry	8,007	1,367
Activities	19,095	1,448
Shop sales	2,097	36
Job Retention Scheme	14,060	72,115
Covid grants	16,000	53,143
	129,629	135,965
	129,629	135,965
<b>EXPENDITURE</b>		
Rates and water	4,324	3,646
Maintenance and improvements	19,530	15,788
Postage and telephone	1,780	1,951
Printing, stationery and advertising	619	107
Vehicle & tractor expenses	2,667	2,598
Sundry expenses	7,323	4,133
Salaries	90,790	93,806
Heat and Light	12,523	10,222
Depreciation	29,408	34,232
Insurance	4,787	6,410
Shop purchases	1,506	1,121
Activity expenses	4,462	-
Non-recoverable VAT	2,658	2,333
	182,377	176,347
	182,377	176,347
Operating (Deficit)/Surplus for the year	(52,748)	(40,382)

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2022**

**11 Tangible fixed assets**

	<b>Office Equipment</b>	<b>Linnet Clough Farm</b>	<b>Linnet Clough Equipment</b>	<b>Linnet Clough Fixtures &amp; Fittings</b>	<b>All Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>						
At 1 April 2021	6,397	656,698	127,985	76,195	44,342	911,617
Additions	-	-	770	-	-	770
Disposals	-	-	-	-	-	-
<b>At 31 March 2022</b>	<b>6,397</b>	<b>656,698</b>	<b>128,755</b>	<b>76,195</b>	<b>44,342</b>	<b>912,387</b>
<b>Depreciation</b>						
At 1 April 2021	5,663	439,229	123,388	74,160	21,155	663,595
Charge for the year	110	21,748	1,224	532	5,794	29,408
Disposals	-	-	-	-	-	-
<b>At 31 March 2022</b>	<b>5,773</b>	<b>460,977</b>	<b>124,612</b>	<b>74,692</b>	<b>26,949</b>	<b>693,003</b>
<b>Net book value 31 March 2022</b>	<b>624</b>	<b>195,721</b>	<b>4,143</b>	<b>1,503</b>	<b>17,393</b>	<b>219,384</b>
<b>31 March 2021</b>	<b>734</b>	<b>217,469</b>	<b>4,597</b>	<b>2,035</b>	<b>23,187</b>	<b>248,022</b>

The farm is freehold, the deeds being held by the Scout Association Trust Corporation. The freehold land is not depreciated. All tangible fixed assets are for charitable use.

**Intangible Assets – Website**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cost brought forward	10,869	10,869
Amortisation brought forward	(10,868)	(10,868)
	<b>1</b>	<b>1</b>

**12 Fixed asset investments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Quoted investments</b>		
Market value brought forward	173,545	156,558
Additions	-	-
Disposals	-	(20,000)
Net unrealised investment gains/(losses)	20,252	36,987
Market value carried forward	193,797	173,545
Cash deposits	-	-
	<b>173,545</b>	<b>156,558</b>
Historical cost of quoted investments	93,912	93,912

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

<b>13</b>	<b>Stocks</b>	<b>2022</b>	<b>2021</b>
		£	£
	Linnet Clough Shop	11,568	12,279
	County Shop	820	306
		12,388	12,585
		12,388	12,585
<b>14</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		£	£
	Sundry debtors	936	-
	World Jamboree Advanced	14,000	-
	Capitation not received at year end	61,866	1,920
	Business Interruption Claim	98,065	-
	Prepayments	1,565	13,263
		176,432	15,183
		176,432	15,183
<b>15</b>	<b>Liabilities: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		£	£
	Creditors and accruals	8,368	4,643
	Bank Loan and Overdrafts	10,648	8,333
	Scout Association – capitation in advance	203,929	151,164
	County Levy – capitation in advance	44,333	16,796
	Lynmouth Reservations income in advance	12,366	12,146
		279,644	193,082
		279,644	193,082
	<b>Liabilities: amounts falling due after one year</b>	<b>31,851</b>	<b>41,667</b>
		31,851	41,667
	<b>Deferred income</b>	<b>2022</b>	
		£	
	Deferred income as at 1 April 2021	167,960	
	Released from previous year	(167,960)	
	Resources deferred in year	242,262	
		248,262	
	Deferred income as at 31 March 2022	248,262	

At the balance sheet date, the Scout Council was holding funds received in advance for events and activities taking place later in 2022. The Scout Council also received Scout Association and County Levy capitation in advance.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

**16 Analysis of net assets between funds**

<b>Unrestricted Funds 2022</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	219,385	193,797	447,526	860,708
	<u>219,385</u>	<u>193,797</u>	<u>447,526</u>	<u>860,708</u>

<b>Unrestricted Funds 2021</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	248,023	173,545	377,349	798,917
	<u>248,023</u>	<u>173,545</u>	<u>377,349</u>	<u>798,917</u>

**17 Restricted Funds**

	<b>Balance at 1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£	£
Jack Hewitt legacy	50,000				50,000
Lancastrians	1,113				1,113
	<u>51,113</u>				<u>51,113</u>

Jack Hewitt legacy : restricted for spend on Linnet Clough camp only

Lancastrians : for use by the Lancastrians group only

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 18 Transactions involving trustees and related parties

The County Chairman and County Treasurer give their time voluntarily as trustees.

None of the other trustees received any remuneration or had any material transactions with the County except for potentially receiving reimbursement of expenses incurred in the course of their duties.

The Charity considers its key management personnel comprise the Chair, County Commissioner, Chair of Camps Committee and the County Treasurer. The notional value of the key management personnel would be £77,500 (2021: £67,392).

Most of the income of the County derives from fellow members of the Scout Movement. Membership subscriptions collected as agent for the Scout Association are disclosed in note 2.

### 19 Taxation

The County Scout Council is a registered charity and as such is exempt from tax under Section 483 of the Corporation Tax Act 2010.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1014742

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# Accounts

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**GREATER MANCHESTER EAST  
COUNTY SCOUT COUNCIL**

**TRUSTEES REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 March 2021**

**CHARITY COMMISSION  
FIRST CONTACT**

**30 DEC 2021**

**ACCOUNTS  
RECEIVED**

CHARITY CONTACT  
FIRST CONTACT  
1 DEC 2001  
ACCOUNTS  
RECEIVED

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## Reference and administrative details

**CHARITY REGISTRATION NUMBER** 1014742

**SCOUT ASSOCIATION REGISTRATION NUMBER** 171000

**COUNTY OFFICE** C/O 27 Ascot Drive  
Hazel Grove  
Stockport  
SK7 4RR

## **TRUSTEES:**

### EX-OFFICIO

Chairman:	Phil Horton AB
Vice Chairman:	Vacant
Finance Chairman:	Phil Horton AB (acting)
County Commissioner:	Steve Holloway AB
County Secretary:	Barbara Murphy
County Treasurer:	Phil Sherlock A
Camps Committee:	John Smith AB
County Network Commissioner:	
County Youth Commissioner:	

### ELECTED

A. Boggiano  
B. Murphy  
G. Malhotra  
S. Marston  
P. Barnes  
A. Fish (Resigned 27/07/2021)

### CO-OPTED

H. Lewthwaite

A - Finance committee member  
B - Campsites committee member

### **BANKERS**

Royal Bank of Scotland plc

### **ACCOUNTANTS**

Mitchell Charlesworth LLP  
Chartered Accountants

### **INVESTMENT MANAGERS**

CCLA

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2021

## Structure, Governance and Management

### **Governing document**

The County is an autonomous Charity affiliated to the Scout Association, which is governed by Royal Charter dated 4 January 1912. The County is a Trust established under its Rules, which are common to all counties.

### **Organisation**

The County Scout Council consists of ex-officio members, invited members, nominated members and co-opted members in accordance with the Policy Organisation and Rules of the Scout Association (POR). Nominated members are persons nominated annually by the County Commissioner in consultation with the County Chairman and others as provided for in POR. The number is to be decided by the County Scout Council. The County Scout Council may also co-opt members annually.

The number of co-opted members must not exceed the total of ex-officio and nominated members.

Within the county are several districts each with its own Scout Council.

### **Appointment of trustees**

The management of the County is vested in the Executive Committee comprising members elected annually by the County Scout Council and ex-officio members. It may also include members nominated by the County Commissioner in consultation with the County Chairman and members co-opted by the County Executive Committee; however, the total of these must not exceed the total of ex-officio and elected members. The Executive Committee are the Trustees and are accountable to The County Scout Council.

### **Trustee induction and training**

Trustees are required to have knowledge of the policy, organisation and rules of The Scout Association (POR) and the various requirements of the Charity Commission. From January 2017 all Executive members are required to be either full or associate members of the Scout Association. Trustees are also required to undertake training for their role in accordance with POR.

Trustees have undertaken DBS checks and sign a Trustee Declaration of Eligibility and Automatic Disqualification Form upon taking up their appointment and this is reviewed annually.

### **Objectives and activities**

The County Scout Council is the electoral body which supports and encourages the development of scouting in the Scout County of Greater Manchester East and its aim is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials as individuals as responsible citizens and as members of their local national and international communities. The method of achieving the aim is by providing an enjoyable, challenging and attractive scheme of progressive training based on the Scout Promise and Law.

The Executive, Camps, Finance and Appointment Committees have continued their regular meetings to run and guide and advise the administration of the County.

The County is one of the biggest providers for both boys and girls in the area. The Scout programme is a sophisticated and challenging programme for young people that meets all their needs. It is delivered weekly by volunteer leaders whose dedication is enormous. The programme meets all the outcomes prescribed by POR which are based on a law and promise, the concepts of brotherhood and helping others. The Scout Association programme has a major impact in enabling young people to develop and take a constructive place in society.

## GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2021

### Achievements and Performance

This year our youth membership has decreased due to the problems arising from the Covid Virus. As the virus hit us in March 2020 it has proved impossible to have face to face meetings and activities. Most contact with our young people has taken place by Zoom as have the meetings of the various committees. This has been a very difficult year in terms of activities, meetings, finance, training and recognition of awards. It is a tribute to the leaders in the County that they have managed to ensure continued contact with our members and run many programmes and training events online. This break in activities has enabled us to catch up on the training requirements for our leaders to ensure all have completed the mandatory courses and thanks are due to our training team for the effort they have put into this area.

The County Camp Site has been closed for most of this year and only a minimal amount of activities have been allowed due to the restrictions and our staff have been on furlough. An enormous amount of thanks is due to our Camp Site Manager and Camps Committee for the amount of work they have carried out in keeping the site in order and dealing with the large amount of paperwork which has resulted from the lockdowns.

The Covid situation has resulted in an increased load upon the Administrators in Groups and Districts. We recognise the enormous contribution they make to the success of Scouting in the County. The County has focussed on ensuring that such executive committees are fully conversant with their duties and obligations as charity trustees. The role of effective Executive Committees is essential as they provide the finances and facilities needed by the Leaders, who can then concentrate on the delivery of the activities and scout programme. A training programme has been written for Executive Committee members and is being delivered in Groups and Districts.

Our IT sub group have been busy ensuring we have the best systems in place for our needs, preparing a new website and producing a template site available to Districts and Groups and tidying up our existing systems. They continue to monitor our needs and use and promote and suggest solutions and hold training sessions where needed.

As ever we recognise the support given by our Local Authorities, Manchester City Council and Stockport and Tameside Metropolitan Boroughs. We recognise especially the interest and support they have given to us and their acknowledgement that we are a major provider for young people and adults who wish to volunteer within those authorities. We also appreciate the close interest that the Lord Lieutenant takes in Scouting across Greater Manchester and his wise advice.

The aim of the County is to provide the very best Scouting has to offer to the greatest number of young people, and it acknowledges the enormous amount of work carried on every week of the year by those in leadership and supporting positions within our Groups and Districts. We also acknowledge the work of our many friends who continue to promote Scouting in their individual ways and in particular those who are members of the 500 Club which provides funds for future developments at Linnet Clough

The Trustees have paid due regard to the Charity Commissions guidance on public benefit and it is believed that the delivery of the Scout Association Programme as referred to in this report meets such criteria. It is heartening to note that national recognition is given to the awards received by Scouts in all sections and our young people are encouraged to share this award success and to ensure that such awards are included in any CVs they submit for jobs or higher education requirements. Recent feedback from Universities have indicated the weight that is given to those who have participated in Scouting when it comes to allotting places.

### Investment Powers and Policy

The Trustees are advised and guided in the management of investments by CCLA, a national company specialising in investments for Charities. The Finance Committee reviews the policy and progress of investments at their meetings. Valuations are received in October and April every year. Valuations are also available upon request at any time and the County Finance Committee reviews the investments at each of their meetings.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL TRUSTEES REPORT

For the year ended 31 March 2021

## Financial Review

The finances for the County for the current year are as anticipated given the huge effect Covid has had. We have been greatly assisted by the various national and local grant schemes which has enabled us to keep going even though we have had to cancel some areas of development that we were working on. Our National Headquarters this year increased the membership fee and to assist Groups the County reduced its levy as obviously the ability to raise funds had been curtailed.

Our reserves remain somewhat less than in previous years as we have subsidised the amounts Groups have had to pay to our National Headquarters. Given the financial difficulties the County Finance Committee has been meeting more frequently to monitor the financial situation. It is anticipated that further inroads may have to be made into the reserve funds of the County. The Finance Committee have historically agreed two years' reserves need to be maintained to cover anticipated expenditure. However, mindful of the current situation regarding the Coronavirus we will be continuing to consider our reserves position as we anticipate that income will reduce both from our camp site and generally.

## Plans for Future Periods

The County Commissioner and County Team continue to review the County to ensure that all Districts have in place District Commissioners and that the County Team be and become a support mechanism to the Districts and Groups. Each District and Group will continue with its own development plan for the expansion of membership in its particular area, always with a view to ensuring that the delivery of the Scout Programme is carried out by exciting and challenging activities, that resources are made available and that adults are in place to fulfil the roles needed.

## Risk Management

The Trustees continually monitor risk through their meetings and those of their sub-committees.

*The Trustees have in place systems and procedures to mitigate and handle any potential impacts on the Charity.*

There are no current risks of major concern save for the effects of the Coronavirus. Financially the County has sufficient finances to cover its operation for some 12 months but any substantial fall in income will mean we may have to seek some external funding. Specific funding is now sought before major development projects are undertaken.

The value of the Counties investments have again fluctuated during the year but are kept under review.

## Serious Incidents

There have been no serious incidents during the year which needed reporting in accordance with the regulations.

## Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL  
TRUSTEES REPORT**

**For the year ended 31 March 2021**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the Scout Council during the year and of its state of affairs at the end of the year. In preparing those financial statements the trustees are required to: -

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout Council will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Scout Council and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and The Policy Organisation and Rules of the Scout Association. They are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure to the independent examiner**

So far as the Trustees are aware, there is no relevant examination information of which the Scout County's examiner is unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant examination information and to establish that the Scout County's examiner is aware of that information.

**Independent Examiner**

A resolution will be proposed at the Annual General Meeting that Mitchell Charlesworth LLP be re-appointed as independent examiner to the Charity for the ensuing year.

Signed on behalf of the Executive Committee

Philip J Horton

Dated:

*Philip J. Horton*  
*6<sup>th</sup> September 2021*

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**  
**Independent Examiner's Report to the charity's trustees**

**for the year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 20.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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.



**Jamielee Johnston (Senior Statutory Auditor)**

**For and on behalf of Mitchell Charlesworth LLP**

**Chartered Accountants  
Statutory Auditor**

06/09/2021

Date

3rd Floor  
44 Peter Street  
Manchester  
M2 5GP

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2021**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>Incoming Resources</b>							
<i>Incoming Resources from generated funds</i>							
<i>Voluntary income</i>							
County levy	2	68,715	-	68,715	67,111	-	67,111
Donations and bequests	3	27,252	-	27,252	3,170	-	3,170
<i>Activities for generating funds</i>							
Badge, book and polo shirt sales		1,172	-	1,172	4,187	-	4,187
Other Income inc Fundraising		2,344	-	2,344	2,620	-	2,620
<i>Investment income</i>	4	181	-	181	818	-	818
		99,664	-	99,664	77,906	-	77,906
<i>Incoming Resources from charitable activities</i>							
Camp Income	10	135,965	-	135,965	263,522	-	263,522
Events & Activities		-	-	-	56,060	-	56,060
<b>Total Incoming Resources</b>		235,629	-	235,629	397,488	-	397,488
<b>Resources Expended</b>							
Cost of generating funds	5	2,873	-	2,873	6,587	-	6,587
Charitable activities	6	176,645	-	176,645	354,593	-	354,593
Governance costs	7	14,301	-	14,301	23,523	-	23,523
<b>Total Resources Expended</b>		193,819	-	193,819	384,703	-	384,703
<b>Net Incoming Resources for the year</b>		41,810	-	41,810	12,785	-	12,785
<b>Other Recognised Gains and losses</b>							
Gains/(losses) on investment assets							
Realised	12	20,000	-	20,000	-	-	-
Unrealised	12	16,987	-	16,987	2,100	-	2,100
<b>Net Movement in funds</b>		78,797	-	78,797	14,885	-	14,885
<b>Transfers between funds</b>	17	9,397	(9,397)	-	30,868	(30,868)	-
<b>Net movement in funds after transfers</b>		88,194	(9,397)	78,797	45,753	(30,868)	14,885

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
For the year ended 31 March 2021**

Note	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2021	2021	2021	2020	2020	2019
	£	£	£	£	£	£
<b>Net movement in funds after transfers brought forward</b>	88,194	(9,397)	78,797	45,753	(30,868)	14,885
Balances brought forward at 1 April 2020	710,723	60,510	771,233	664,970	91,378	756,348
<b>Balances carried forward at 31 March 2021</b>	<u>798,917</u>	<u>51,113</u>	<u>850,030</u>	<u>710,723</u>	<u>60,510</u>	<u>771,233</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classified as continuing.

The notes on pages 11 to 20 form part of these financial statements.

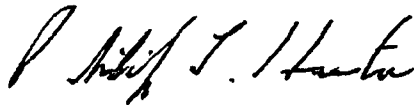
**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**BALANCE SHEET**  
As at 31 March 2021

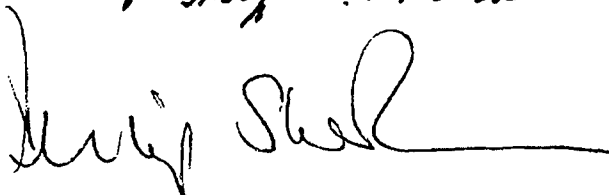
	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	11	248,022	282,254
Intangible assets	11	1	1
Investments	12	173,545	156,558
		<hr/>	<hr/>
		421,568	438,813
<b>Current assets</b>			
Stocks	13	12,585	13,473
Debtors	14	15,183	130,139
Cash at bank and in hand		635,443	449,814
		<hr/>	<hr/>
		663,211	593,426
<b>Liabilities: amounts falling due within one year</b>	15	(193,082)	(261,006)
<b>Net current assets</b>		<hr/>	<hr/>
		470,129	332,420
<b>Liabilities: amounts falling over one year</b>	15	(41,667)	-
<b>Net assets</b>		<hr/>	<hr/>
		850,030	771,233
<b>Unrestricted funds</b>	16		
General		798,917	710,723
<b>Restricted funds</b>	17	51,113	60,510
		<hr/>	<hr/>
		850,030	771,233

Approved by the executive committee on 6/9/2021 and signed on its behalf by:

P J Horton



P Sherlock



The notes on pages 11 to 20 form part of these financial statements

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

### 1 Accounting policies

#### Basis of accounting

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 October 2019, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from March 2018.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these Financial statements are rounded to the nearest £.

Greater Manchester East County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The principal accounting policies adopted are set out below:

#### Going Concern

The trustees consider it appropriate to prepare the accounts on the going concern basis due to the financial statements showing a surplus for the year ended 31<sup>st</sup> March 2021 with a surplus forecast in the current financial year and reserves exceeding 7 months of expenditure, in line with the reserves policy. Cash reserves held by the entity are considered to be sufficient to cover any unexpected expenditure which may arise.

At the time of approving the financial statements and having due regard to the impact of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Incoming resources

Voluntary income including county levy, donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

### Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operating of the campsite and cottages, training courses and special events.
- Governance costs include those incurred in the governance of the charity and its assets and county office and county team expenses.

Costs are allocated to the expenditure heading to which they relate. The charity maintains detailed accounting records to enable this to be undertaken.

### 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Fixed assets

- Tangible fixed assets are initially recorded at cost.
- Depreciation of tangible fixed assets is provided at the following rates which are calculated to write off the assets over their estimated useful lives.

Linnet Clough Farm (property only)	10 years
Equipment	4 years
Fixtures and fittings	4 years

- Intangible fixed assets are initially recorded at cost.
- Depreciation of intangible fixed assets is provided at the following rates, which are calculated to write off the assets over their estimated useful lives.

Website	3 years
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### Valuation of investments

Quoted securities have been valued at the mid-price at the close of business at the year end. The market values of fixed interest and index-linked securities exclude interest accrued between the last interest payment date and the year end.

The changes in investment market values are accounted for in the year in which they arise and include profits and losses on investments sold as well as unrealised gains and losses in the value of investments held at the year end.

### Stocks

Stocks are valued at the lower of cost and net realisable value.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021 (Continued)

### Capital Grant

A grant given for capital expenditure to which the donor has imposed conditions, to be met over a 10-year period, and is therefore subject to repayment on a pro rata basis over that period were these conditions not to be met.

### Fund structure

General funding is in unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Council.

Designated funds are unrestricted funds that have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are to be used for specific purposes laid down by the donor.

The funds held in each of these categories are disclosed in notes 16 and 17.

### Irrecoverable VAT

The charity is registered for VAT. Irrecoverable VAT is included within the asset or expenditure heading to which it relates.

### Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021 (Continued)

**2 Voluntary Income - County Levy**

	<b>Unrestricted Fund 2021 £</b>	<b>Unrestricted Fund 2020 £</b>
Gross subscriptions collected	248,464	235,356
Paid to Scout Association	(179,749)	(168,245)
	<hr/>	<hr/>
County Levy	68,715	67,111
	<hr/>	<hr/>

**3 Voluntary Income – Donations & bequests**

	<b>Unrestricted Fund 2021 £</b>	<b>Restricted Fund 2021 £</b>	<b>Unrestricted Fund 2020 £</b>	<b>Restricted Fund 2020 £</b>
Sundry donations	27,252	-	3,170	-
	<hr/>	<hr/>	<hr/>	<hr/>
	27,252	-	3,170	-
	<hr/>	<hr/>	<hr/>	<hr/>

**4 Investment income**

	<b>Unrestricted 2021 £</b>	<b>Unrestricted 2020 £</b>
From cash deposits and loans	181	818
	<hr/>	<hr/>
	181	818
	<hr/>	<hr/>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2021 (Continued)**

<b>5</b>	<b>Costs of generating funds</b>						
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>
		<b>Funds 2021</b>	<b>Funds 2021</b>		<b>Funds 2020</b>	<b>Funds 2020</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Badges and books	2,333	-	2,333	5,507	-	5,507
	Fundraising	540	-	540	1,080	-	1,080
		<u>2,873</u>	<u>-</u>	<u>2,873</u>	<u>6,587</u>	<u>-</u>	<u>6,587</u>
<b>6</b>	<b>Analysis of charitable expenditure</b>						
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2020</b>
		<b>Funds 2021</b>	<b>Funds 2021</b>		<b>Funds 2020</b>	<b>Funds 2020</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Camp and provide costs (Note 10)	176,347	-	176,347	283,625	-	283,625
	Event, Activity Costs and Award Evening	55	-	55	60,616	-	60,616
	Training Costs	243	-	243	8,231	-	8,231
	World Scout Jamboree Costs	-	-	-	2,121	-	2,121
		<u>176,645</u>	<u>-</u>	<u>176,645</u>	<u>354,593</u>	<u>-</u>	<u>354,593</u>

The charity undertakes its charitable activities through grants awarded to Scout groups in other districts in furtherance of its charitable activities.

<b>7</b>	<b>Governance costs</b>		
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	County Team expenses	-	5,076
	Postage and telephone	971	2,128
	Insurance	550	364
	Sundry expenses	94	1,352
	Independent Examiner fees	2,980	2,070
	Accountancy fees	1,460	880
	OSM	6,480	6,620
	Pensions	1,766	4,683
	Room Hire	-	350
		<u>14,301</u>	<u>23,523</u>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2021 (Continued)**

**8 Staff Costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	91,500	104,606
National Insurance	2,306	4,614
	<hr/>	<hr/>
	93,806	109,220
	<hr/>	<hr/>

No employees had emoluments in excess of £60,000.

**9 Employees**

The average number of employees analysed by function was:

	<b>2021</b>	<b>2020</b>
Provision of activities and training	3	3
Management and administration	2	2
	<hr/>	<hr/>
	5	5
	<hr/>	<hr/>

**10 Linnet Clough Camp**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Camp fees	3,485	52,763
Buildings	4,371	88,350
Camp Annual Events and Sundry	1,367	27,264
Activities	1,448	81,282
Shop Sales	36	13,863
Coronavirus Job Retention Scheme	72,115	-
Covid Grants	53,143	-
	<hr/>	<hr/>
	135,965	263,522
	<hr/>	<hr/>
<b>EXPENDITURE</b>		
Rates and Water	3,646	9,674
Maintenance and improvements	15,788	36,761
Postage and telephone	1,951	2,001
Printing, stationery and advertising	107	3,729
Vehicle & tractor expenses	2,598	3,304
Sundry expenses	4,133	11,145
Salaries	93,806	109,220
Heat and Light	10,222	28,169
Depreciation	34,232	37,633
Insurance	6,410	6,627
Shop Purchases	1,121	14,233
Activity Expenses	-	15,673
Non-recoverable VAT	2,333	5,456
	<hr/>	<hr/>
	176,347	283,625
	<hr/>	<hr/>
Operating (Deficit) for the year	(40,382)	(20,103)
	<hr/>	<hr/>

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2021 (Continued)

**11 Tangible fixed assets**

	<b>Office Equipment</b>	<b>Linnet Clough Farm</b>	<b>Linnet Clough Equipment</b>	<b>Linnet Clough Fixtures &amp; Fittings</b>	<b>All Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>						
At 1 April 2020	6,397	656,698	127,985	76,195	44,342	911,617
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
<b>At 31 March 2021</b>	<b>6,397</b>	<b>656,698</b>	<b>127,985</b>	<b>76,195</b>	<b>44,342</b>	<b>911,617</b>
<b>Depreciation</b>						
At 1 April 2020	5,535	415,066	121,856	73,480	13,426	629,363
Charge for the year	128	24,163	1,532	680	7,729	34,232
Disposals	-	-	-	-	-	-
<b>At 31 March 2021</b>	<b>5,563</b>	<b>439,229</b>	<b>123,388</b>	<b>74,160</b>	<b>21,155</b>	<b>663,595</b>
<b>Net book value</b>						
<b>31 March 2021</b>	<b>734</b>	<b>217,469</b>	<b>4,597</b>	<b>2,035</b>	<b>23,187</b>	<b>248,022</b>
31 March 2020	862	241,632	6,129	2,715	30,916	282,254

The farm is freehold, the deeds being held by the Scout Association Trust Corporation. The freehold land is not depreciated. All tangible fixed assets are for charitable use.

**Intangible Assets – Website**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost brought forward	10,869	10,869
Amortisation brought forward	(10,868)	(10,868)
	<b>1</b>	<b>1</b>

**12 Fixed asset investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Quoted investments</b>		
Market value brought forward	156,558	154,458
Additions	-	-
Disposals	(20,000)	-
Net unrealised investment gains	36,987	2,100
Market value carried forward	173,545	156,558
Cash deposits	-	-
	<b>173,545</b>	<b>156,558</b>
Historical cost of quoted investments	93,912	103,606

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021 (Continued)

<b>13</b>	<b>Stocks</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Linnet Clough Shop	12,279	13,050
	County Shop	306	423
		<hr/>	<hr/>
		12,585	13,473
		<hr/>	<hr/>
<b>14</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Capitation not received at year end	1,920	120,870
	Prepayments	13,263	9,269
		<hr/>	<hr/>
		15,183	130,139
		<hr/>	<hr/>
<b>15</b>	<b>Liabilities: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Bank loans and overdrafts	8,333	-
	Creditors and accruals	4,643	5,432
	Scout Association – capitation in advance	151,164	179,749
	County Levy – capitation in advance	16,796	68,442
	Lynmouth Reservations income in advance	12,146	7,383
		<hr/>	<hr/>
		193,082	261,006
		<hr/>	<hr/>
	<b>Liabilities: amounts falling due after one year</b>	<b>41,667</b>	<b>-</b>
		<hr/>	<hr/>
	<b>Deferred income</b>	<b>2021</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Deferred income as at 1 April 2020	248,454	235,543
	Released from previous year	(248,454)	(235,543)
	Resources deferred in year	167,960	248,454
		<hr/>	<hr/>
	Deferred income as at 31 March 2021	167,960	248,454
		<hr/>	<hr/>

At the balance sheet date, the Scout Council was holding funds received in advance for events and activities taking place later in 2021. The Scout Council also received Scout Association and County Levy capitation in advance.

**GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021 (Continued)

**16 Analysis of net assets between funds**

<b>Unrestricted Funds 2021</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	248,023	173,545	377,349	798,917
	<u>248,023</u>	<u>173,545</u>	<u>377,349</u>	<u>798,917</u>

<b>Unrestricted Funds 2020</b>	<b>Tangible/ Intangible Assets</b>	<b>Investment</b>	<b>Residual Net assets/ (Liabilities)</b>	<b>Total</b>
General	282,255	156,558	271,910	710,723
	<u>282,255</u>	<u>156,558</u>	<u>271,910</u>	<u>710,723</u>

**17 Restricted Funds**

	<b>Balance at 1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Jack Hewitt legacy	59,397	-	-	(9,397)	50,000
Lancastrians	1,113	-	-	-	1,113
	<u>60,510</u>	<u>-</u>	<u>-</u>	<u>(9,397)</u>	<u>51,113</u>

**Jack Hewitt Legacy**

Restricted for spend on Linnet Clough camp only.

The transfer in the year represents expenditure on the roof at the Linnet Clough camp which was made in the prior year.

**Lancastrians**

For use by the Lancastrians group only.

# GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021 (Continued)

### 18 Transactions involving trustees and related parties

The County Chairman and County Treasurer give their time voluntarily as trustees.

*None of the other trustees received any remuneration or had any material transactions with the County except for potentially receiving reimbursement of expenses incurred in the course of their duties.*

The Charity considers its key management personnel comprise the Chair, County Commissioner, Chair of Camps Committee and the County Treasurer. The notional value of the key management personnel would be £67,392 (2020: £56,110).

Most of the income of the County derives from fellow members of the Scout Movement. Membership subscriptions collected as agent for the Scout Association are disclosed in note 2.

### 19 Taxation

The County Scout Council is a registered charity and as such is exempt from tax under Section 483 of the Corporation Tax Act 2010.