

**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
6th 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**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Incoming Resources							
<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
Investment income	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
Total Incoming Resources		235,629	-	235,629	397,488	-	397,488
Resources Expended							
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
Total Resources Expended		193,819	-	193,819	384,703	-	384,703
Net Incoming Resources for the year		41,810	-	41,810	12,785	-	12,785
Other Recognised Gains and losses							
<i>Gains/(losses) on investment assets</i>							
Realised	12	20,000	-	20,000	-	-	-
Unrealised	12	16,987	-	16,987	2,100	-	2,100
Net Movement in funds		78,797	-	78,797	14,885	-	14,885
Transfers between funds	17	9,397	(9,397)	-	30,868	(30,868)	-
Net movement in funds after transfers		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
	£	£	£	£	£	£
Net movement in funds after transfers brought forward	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
Balances carried forward at 31 March 2021	<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.

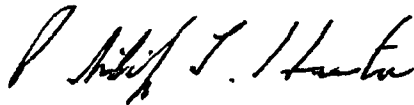
GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

BALANCE SHEET
As at 31 March 2021

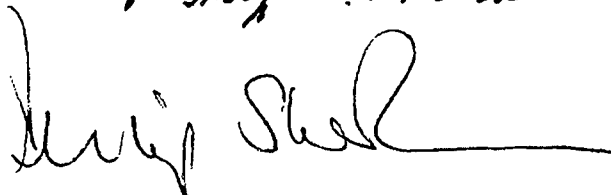
	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	248,022	282,254
Intangible assets	11	1	1
Investments	12	173,545	156,558
		<hr/>	<hr/>
		421,568	438,813
Current assets			
Stocks	13	12,585	13,473
Debtors	14	15,183	130,139
Cash at bank and in hand		635,443	449,814
		<hr/>	<hr/>
		663,211	593,426
Liabilities: amounts falling due within one year	15	(193,082)	(261,006)
Net current assets		<hr/>	<hr/>
		470,129	332,420
Liabilities: amounts falling over one year	15	(41,667)	-
Net assets		<hr/>	<hr/>
		850,030	771,233
Unrestricted funds	16		
General		798,917	710,723
Restricted funds	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 31st 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

	Unrestricted Fund 2021 £	Unrestricted Fund 2020 £
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

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

4 Investment income

	Unrestricted 2021 £	Unrestricted 2020 £
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)

5	Costs of generating funds						
		Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
		Funds 2021	Funds 2021		Funds 2020	Funds 2020	
		£	£	£	£	£	£
	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>
		<u><u>2,873</u></u>	<u><u>-</u></u>	<u><u>2,873</u></u>	<u><u>6,587</u></u>	<u><u>-</u></u>	<u><u>6,587</u></u>
6	Analysis of charitable expenditure						
		Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
		Funds 2021	Funds 2021		Funds 2020	Funds 2020	
		£	£	£	£	£	£
	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>
		<u><u>176,645</u></u>	<u><u>-</u></u>	<u><u>176,645</u></u>	<u><u>354,593</u></u>	<u><u>-</u></u>	<u><u>354,593</u></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		
		2021	2020
		£	£
	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>
		<u><u>14,301</u></u>	<u><u>23,523</u></u>

GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021 (Continued)

8 Staff Costs

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

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

9 Employees

The average number of employees analysed by function was:

	2021	2020
Provision of activities and training	3	3
Management and administration	2	2
	5	5

10 Linnet Clough Camp

	2021	2020
	£	£
INCOME		
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	-
	135,965	263,522
EXPENDITURE		
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
	176,347	283,625
Operating (Deficit) for the year	(40,382)	(20,103)

GREATER MANCHESTER EAST COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021 (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 2020	6,397	656,698	127,985	76,195	44,342	911,617
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2021	6,397	656,698	127,985	76,195	44,342	911,617
Depreciation						
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	-	-	-	-	-	-
At 31 March 2021	5,563	439,229	123,388	74,160	21,155	663,595
Net book value						
31 March 2021	734	217,469	4,597	2,035	23,187	248,022
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

	2021	2020
	£	£
Cost brought forward	10,869	10,869
Amortisation brought forward	(10,868)	(10,868)
	1	1

12 Fixed asset investments

	2021	2020
	£	£
Quoted investments		
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	-	-
	173,545	156,558
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)

13	Stocks	2021	2020
		£	£
	Linnet Clough Shop	12,279	13,050
	County Shop	306	423
		<hr/>	<hr/>
		12,585	13,473
		<hr/>	<hr/>
14	Debtors	2021	2020
		£	£
	Capitation not received at year end	1,920	120,870
	Prepayments	13,263	9,269
		<hr/>	<hr/>
		15,183	130,139
		<hr/>	<hr/>
15	Liabilities: amounts falling due within one year	2021	2020
		£	£
	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/>
	Liabilities: amounts falling due after one year	41,667	-
		<hr/>	<hr/>
	Deferred income	2021	2021
		£	£
	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

Unrestricted Funds 2021	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
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>

Unrestricted Funds 2020	Tangible/ Intangible Assets	Investment	Residual Net assets/ (Liabilities)	Total
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

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
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.