

**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 £
Incoming Resources							
<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
Investment income	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
Total Incoming Resources		354,434	-	354,434	317,641	-	317,641
Resources Expended							
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
Total Resources Expended		387,995	-	387,955	317,993	-	317,993
Net Incoming Resources for the year		(33,561)	-	(33,561)	(352)	-	(352)
Other Recognised Gains and losses							
<i>Gains/(losses) on investment assets</i>							
Realised	12	-	-	-	-	-	-
Unrealised	12	23,652	-	23,652	(1,655)	-	(1,655)
Net Movement in funds		(9,909)	-	(9,909)	(2,007)	-	(2,007)
Transfers between funds	17	5,412	(5,412)	-	2,691	(2,691)	-
Net movement in funds after transfers		(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		Total	Unrestricted Funds		Total
	2024	2024		2023	2023	
Note	£	£	£	£	£	£
Net movement in funds after transfers brought forward	(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
Balances carried forward at 31 March 2024	856,895	43,010	899,905	861,392	48,422	909,814

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

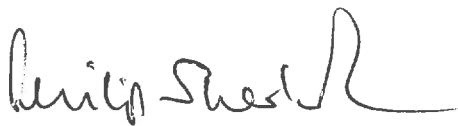
	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	214,966	190,550
Intangible assets	11	1	1
Investments	12	215,795	192,142
		430,762	382,693
Current assets			
Stocks	13	7,523	11,204
Debtors	14	45,573	84,445
Cash at bank and in hand		770,312	775,391
		823,408	870,940
Liabilities: amounts falling due within one year	15	(341,629)	(321,338)
Net current assets		481,779	549,702
Liabilities: amounts falling over one year	15	(12,636)	(22,581)
Net assets		469,143	527,121
Unrestricted funds	16		
General		856,895	861,392
Designated			
Restricted funds	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 31st 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
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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 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

	Unrestricted Fund 2024	Unrestricted Fund 2023
	£	£
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

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

4 Investment income

	Unrestricted 2024	Unrestricted 2023
	£	£
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)

5	Costs of generating funds						
	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	
	£	£	£	£	£	£	£
	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>	
6	Analysis of charitable expenditure						
	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	
	£	£	£	£	£	£	£
	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

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

EXPENDITURE		
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	(74,846)	(28,263)

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
Cost						
At 1 April 2023	£	£	£	£	£	£
Additions	6,397	656,698	128,755	76,195	44,342	912,387
Disposals	-	18,268	30,575	-	-	48,843
At 31 March 2024	<u>6,397</u>	<u>674,966</u>	<u>159,330</u>	<u>76,195</u>	<u>44,342</u>	<u>961,230</u>
Depreciation						
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	-	-	-	-	-	-
At 31 March 2024	<u>5,946</u>	<u>499,310</u>	<u>128,543</u>	<u>75,350</u>	<u>37,115</u>	<u>746,264</u>
Net book value 31 March 2024	<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)

13	Stocks		2024	2023
			£	£
	Linnet Clough Shop		6,861	10,728
	County Shop		662	476
			<hr/>	<hr/>
			7,523	11,204
			<hr/>	<hr/>
14	Debtors		2024	2023
			£	£
	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/>
15	Liabilities: amounts falling due within one year		2024	2023
			£	£
	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/>
	Liabilities: amounts falling due after one year		12,636	22,581
			<hr/>	<hr/>
	Deferred income		2024	
			£	
	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.