

**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 £
Incoming Resources							
<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
Total Incoming Resources		341,562	3,500	345,062	354,434	-	354,434
Resources Expended							
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
Total Resources Expended		371,277	-	371,277	387,995	-	387,995
Net Incoming Resources for the year		(29,715)	3,500	(26,215)	(33,561)	-	(33,561)
Other Recognised Gains and losses							
<i>Gains/(losses) on investment assets</i>							
Realised	12	-	-	-	-	-	-
Unrealised	12	(4,287)	-	(4,287)	23,652	-	23,652
Net Movement in funds		(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**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Transfers between funds							
	17	7,806	(7,806)	-	5,412	(5,412)	-
Net movement in funds after transfers		(29,196)	(4,306)	(30,502)	(4,497)	(5,412)	(9,909)
Balances brought forward at 1 April 2024		856,895	43,010	899,905	861,392	48,422	909,814
Balances carried forward at 31 March 2025		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 £
Fixed assets			
Tangible fixed assets	11	203,358	214,966
Intangible assets	11	1,601	1
Investments	12	211,508	215,795
		416,467	430,762
Current assets			
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
Liabilities: amounts falling due within one year	15	(390,053)	(341,629)
Net current assets		455,383	481,779
Liabilities: amounts falling over one year	15	(2,447)	(12,636)
Net assets		869,403	899,905
Unrestricted funds	16		
General		830,699	856,895
Designated			
Restricted funds	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

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

3 Voluntary Income – Donations & bequests

	Unrestricted Fund 2025	Restricted Fund 2025	Unrestricted Fund 2024	Restricted Fund 2024
	£	£	£	£
Sundry donations	-	-	185	-
Grant income	-	3,500	-	-
	-	3,500	185	-
	-	3,500	185	-

4 Investment income Unrestricted

	Unrestricted	
	2025	2024
	£	£
From cash deposits and loans	14,613	14,914
	14,613	14,914
	14,613	14,914

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
	£	£
INCOME		
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
EXPENDITURE		
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	-	-	-	-	-	-
At 31 March 2025	10,202	682,772	163,358	76,195	44,342	976,869
Depreciation						
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	-	-	-	-	-	-
At 31 March 2025	6,389	517,550	135,089	75,562	38,921	773,511
Net book value 31 March 2025	3,813	165,222	28,269	633	5,421	203,358
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 £
Quoted investments		
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
Liabilities: amounts falling due after one year	2,447	12,636

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.