



Scouts

**Greater London
North East**

Annual Report & Accounts

1st September 2020 to 31st August 2021



I am pleased to introduce my third full annual report as Greater London North East's (GLNE) County Commissioner. The 2020/21 Financial Year has seen continued challenges for the entire County. Moving in and out of lockdowns caused by the unprecedented situation posed by the coronavirus pandemic has made returning to face-to-face Scouting extremely difficult. However, I have been inspired by the passion shown by volunteers and amazed by how they have adapted and dealt with these ever-changing circumstances to deliver Scouting for the benefit of Young People in GLNE.

With the uncertainties of the pandemic the County continued to provide training digitally, receiving positive feedback and continued engagement with online resources. It has been another difficult year for Scouting, but we have been able to use this as an opportunity to improve our structures to allow for better support. You can read more about the County's activities later in this Annual Report.

This year more than ever, I would like to thank everyone who is making Scouting a success throughout GLNE. Through working together we have been able to bounce back over the summer months to ensure that we can support more Young People through Scouts.

Lee Clark
County Commissioner

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Annual Report

1st September 2020 to 31st August 2021



CHARITY DETAILS

The Trustees present their report with the financial statements of Greater London North East (GLNE) County Scout Council for the year ended 31 August 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

Charity Name	Greater London North East County Scout Council
Other Names	Greater London North East Scouts GLNE Scouts
Registered Charity Number	1025705
Scout Association Registration Number	137 10000101
Charity Principal Operating Address	437 Wanstead Park Road, Ilford, IG1 3TT
Charity Registered Address	34 Otley Drive, Ilford, IG2 6SL
Bankers	Metro Bank plc, One Southampton Row, WC1B 5HA TSB Bank plc, 797-799 High Rd Leytonstone, Bushwood, London, E11 4QS (Until 03/2021)
Independent Examiners	Prestons and Jacksons Partnership LLP, Chartered Accountants 364-368 Cranbrook Road, Ilford, IG2 6HY

County President and Vice-Presidents

President:	Lieutenant Colonel Roderick Morris TD DL OBE (Hackney)
Vice-Presidents:	Colonel Paul Acda TD DL Mr John Barber DL (Newham) Colonel Mark Bryant MBE DL (Havering) Mr Thomas Chan DL (Redbridge) Mr Alan Dennison Major Jeremy Fern TD DL (Waltham Forest) Colonel Stephen Foakes TD DL The Right Reverend Peter Hill Mr Dean Jefferys Mr Leslie Morgan OBE DL (Tower Hamlets) Sir Jack Petchey CBE Mr Ian Pittaway BEM DL (Barking and Dagenham) Mr Paul Trayler Mrs Joan Walker Miss Barbara Westcott MBE

Board of Trustees

County Commissioner	The Reverend Lee Clark
County Chair	Mr Paul Danvers (until 20/02/2021)
County Chair (Acting)	Mr Gareth Jones (from 16/03/2021)
Deputy County Chair	Mr Robert Cashman (resigned 06/01/2021)
County Treasurer	Mr William Parry
County Secretary	Vacant
Trustees	Mrs Doreen Neun Mr Alan Towler Mr Malcolm Wetherell Mr Paul Danvers (from 20/02/2021) Miss Amy Ruder (from 20/02/2021; resigned 24/08/2021) Mr Steve Hewitt (from 20/02/2021)

GOVERNANCE

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.

Charity Constitution

The County is a trust established under the rules of The Scout Association which are common to all Scouts in the United Kingdom.

Trustee Selection

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

Policies and Procedures

The County is managed by the County Executive Committee, the members of which are the Charity Trustees of the Scout County which is an educational charity. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of the County Chair, Acting County Chair, Deputy County Chair, County Treasurer and County Secretary together with the County Commissioner, four to six members elected by the County Scout Council, four to six members nominated by the County Commissioner (the number of which must not exceed the number elected by the County Scout Council), and any further members co-opted by the Committee (the number of which must not exceed the number elected by the County Scout Council). The Regional Commissioner for the Greater London Scout Region has a right of attendance at meetings of the County Executive Committee.

Members of the Executive Committee complete Module 1 Essential Information, Safety, Safeguarding, GDPR and Trustee Introduction training within the first 5 months of joining the Committee.

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment. It meets formally at least five times a year.

Members of the Executive Committee must act collectively as Charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the County.
- Manage the County finances.
- Organising relevant insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement national Safety and Safeguarding Policies locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees, including appointing a Chair to lead the sub-committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the County.
- The opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.

Risk and Internal Control

The Trustees routinely monitor the County's key risks and put in place measures to manage them appropriately. The Trustees have identified the following as the potential key risks faced by the charity:

A safeguarding incident involving Scouting members. This is mitigated through following The Scout Association's adult appointment process which includes carrying out DBS checks for those performing regulated activity; a national vetting process; and a clear system for reporting concerns. Volunteers are required to complete mandatory safeguarding training within the timeframes set out in the Policy, Organisation and Rules of The Scout Association. Training completion and renewal is monitored by the County Executive through monthly reporting. During the year, there was continued improved compliance with mandatory safeguarding training and renewal.

Risk to the health and safety of Scouting members. This is mitigated through mandatory safety training for volunteers, which is monitored by the County Executive at each meeting through the County Commissioner, and includes regular reporting of completion and renewal data to key line managers; adherence to the requirements of the adventurous activity permit scheme; and following the provisions of the Policy, Organisation and Rules of The Scout Association. During the year, there was continued improved compliance with mandatory safety training and renewal.

Routine checks have been carried out at the County Centre during periods of disuse through the Coronavirus pandemic to protect the health and safety of those who will use the building when return to face-to-face Scouting occurred.

A significant reduction in income resulting from decreased youth membership. This is mitigated by the County working closely with Groups and Districts to support them to grow and develop Scouting locally. The County provides support for specific elements of the programme and runs schemes to

recognise the achievements of young people in order to maintain engagement. The County delivers training to enable adult volunteers to deliver high quality Scouting and recognises the contributions of volunteers through schemes run by The Scout Association and external bodies.

Due to the Coronavirus pandemic and the periods of suspension of face-to-face Scouting, the County has seen a significant decrease in membership of 2,166, 24%. As of the end 2021, the County has begun to see membership increase. Due to this, the Trustees hope to see improvements in the FY 2022-23.

Due to the reduction in the County's operational costs over the course of the pandemic, the County's financial risk due to a reduction in youth membership has been mitigated to manageable levels for the Financial Year 2021-2022.

Internal Controls. The County also has in place systems of internal financial control that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and regular reviews of the financial position and expenditure of the County at the County Executive meetings.

The County has comprehensive insurance policies to ensure that insurable risks are covered. These include insurance for non-members attending Scouting activities and events.

OBJECTIVES & ACTIVITIES

Charitable Objectives

The charity's objective 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 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.

Charity Activities

Scouting is open to all young people who are between the ages of four and 25, irrespective of their background, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, financial status, political or religious beliefs.

The Scout County incorporates the London Boroughs of Barking & Dagenham, Hackney, Havering, Newham, Redbridge, Tower Hamlets, and Waltham Forest. Scouting is delivered to our members through sections and Groups within the Districts which cover these Boroughs. The County's role is to offer leadership and support to the Groups and Districts within its area of operation. It does this through supporting the development of Scouting, the provision of training and other services, and the running of events and activities for young people.

Public Benefit

The Trustees confirm that they have paid due regard to the need in the Charities Act 2011 to demonstrate that the Charity's aims are for the public benefit.

The Trustees' assessment is that Greater London North East County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

CHARITY ACHIEVEMENTS

The past year has seen Scouting continue to face disruption in providing programme to young people. The challenges faced by the Coronavirus pandemic have been on-going and restricted the amount of face-to-face Scouting that has been possible. These challenges have seen a 24% reduction in GLNE's membership in January 2021 but positive signs of a bounce back within the summer. Having said this, the County has continued to support its Districts where necessary and continued its strategy for enhancing the operation of the County.

People

Enhancing remote learning. Due to the pandemic the Training Team, led by Karen Notaro, transitioned from in person training courses to remote learning through Microsoft Teams. Throughout the year the Training Team have been adapting the scheduling of the courses based on the demand for those that are needed across the County. Alongside this the County Training Team have continued to enhance the learning experience through making regular updates to the training courses based on the feedback provided. They have also been working to make validation simpler through testing online quizzes to streamline the process for volunteers in the County.

As the Coronavirus pandemic continues to disrupt regular operating models, it has meant that completing First Aid requirements has been difficult. The County Training Team worked hard to support the remote delivery of the majority of the First Aid qualification, then switching to deliver the remainder of the courses when face-to-face Scouting resumed. Since then the Training Team began alternating the delivery of the courses to ensure volunteers were able to complete the course in a timely manner.

Recognising young people and volunteers through the Jack Petchey Awards. The County continues to be supported by the Jack Petchey Foundation through allowing the County to

take part in its scheme recognising young people and leaders for over twenty years. In the period 126 Achievement Awards were provided across the Districts for those aged 11-25. Each winner is awarded with not only a medallion and certificate but £250 to spend within their Scout Group, typically on equipment or an activity for the Group. The value of these awards in full equate to £31,500 a year to support the development of young people and GLNE would like to thank the Jack Petchey Foundation for their continued support.

Furthermore, the Jack Petchey Foundation support recognition for Leaders who demonstrated, in an outstanding way, an ability to encourage and motivate young people aged 11-25 in London or Essex. Last year six Leaders were nominated and received the award resulting in up to £1,000 each for a project of their choosing and resulted in £5,300 in total.

Improving volunteer compliance with appointments and training requirements. This has continued to be a core focus for the County Team and County Executive. At the beginning of each month Districts receive a compliance report detailing the volunteers that are non-compliant helping to alleviate the administration for Districts. This focus has ensured that non-compliance of our mandatory ongoing learning of Safety and Safeguarding is consistently below 10% with the vast majority of Districts below 5% non-compliance; working towards a target of no more than 2% of volunteers non-compliant. Progress continues to be made tackling other training compliance areas such as First Aid, Getting Started Training and Woodbadge completion.

Adapting to hybrid Scouting. This year has been difficult for both volunteers and young people to engage with Scouting. Towards the end of 2020 and early 2021, the Country found itself in another national lockdown placing several restrictions on the ability to conduct face-to-face Scouting. Volunteers across

the County have shown great resilience and determination to provide programme for young people in a frequently changing environment. As we saw at the beginning of the pandemic, volunteers made huge efforts to take Scouting online and have once again made the same efforts to grapple with hybrid Scouting. As a result, the County has become more adaptable to utilising both in person and online meetings becoming more effective and saving time. With this transformation in mind, it is an appropriate time to thank all volunteers for their efforts, perseverance and hard work to support young people when they have needed Scouting now more than ever before.

Programme

Recognising the achievements of young people within GLNE. Due to the Coronavirus pandemic it has not been possible to hold ceremony awards evenings to celebrate these achievements. Ordinarily, the young people who achieve their Top Awards in all sections are provided with the opportunity to attend an awards evening. Throughout the pandemic the County have continued to collect the relevant data for the Top Award holders to issue certificates for the Districts to distribute to the young people themselves. The celebration for these achievements are currently conducted locally whilst the pandemic is on-going.

International activities. In April 2020 it was announced that the European Jamboree would be postponed to August 2021. In September of 2020 the County conducted a recruitment drive to fill the remaining spaces in the European Jamboree Contingent caused by the postponement of the event caused by the pandemic. In November 2020 it was then announced that the European Jamboree would be cancelled.

Since the cancellation of the event, the County have been working tirelessly to organise insurance claims to refund participants costs associated with the event. By the year end, participants had not yet received refunds, however, organisation of a partial refund that equated to approximately 50% of the cost for participants. The County Executive have been working closely with insurers and

communicating regularly with participants on the remainder which has been held up due to a dispute between third party providers and the insurers.

Towards the end of the financial year the County has worked towards preparing for the next World Scout Jamboree, held in South Korea in 2023. For the first time, GLNE Scouts have been provided with one and three quarter units (the remainder of the second unit allocated to London And South East Region Guides). By the year end two Unit Leaders were appointed for the units with the appointments of the remainder completed after the year end.

Supporting the programme. The County continues to support the programme within the County by providing Online Scout Manager licenses to all sections. During the year ended August 2021, around 330 sections were using the GLNE-issued OSM, which marks an increase from 300 in August 2020.

Developing Scouting in GLNE

Strengthening the foundations of the County. It has been a focus of the County to ensure that the structures of the how the County operates are correct to be able to support the growth of Scouting. It has been recognised that with Districts of smaller membership it becomes difficult to ensure a full District Team to support Groups across the District as well as apply for Borough based funding. With this in mind, the County has worked hard re-organise the Districts into ones of somewhat comparable membership and alignment to the London Boroughs where possible.

Some time ago the District of Waltham Forest was formed from the previous two Districts of Chingford and Waltham Forest South. This merger of the two has been a success and seen Scouting grow stronger within the District. Within this financial year, the County has predominantly focused on supporting the merger of Epping Forest South, Ilford East and Ilford North West into Redbridge District, which has its inaugural meeting just after the year end in September 2021. Epping Forest South and Ilford North West began the merger by first operating as one entity, however, as

two separate charities from a governance perspective. The success of working together was strongly apparent to volunteers and as Redbridge, Ilford East will gain the benefits from working together.

This method has paved the way for the final expected merger to happen between Barking & Dagenham and Newham. Towards the year end, both Districts were beginning the journey of operating as one District with the view to a full merger occurring within the next financial year.

Supporting the growth of Scouting. Following a difficult year through the pandemic, the County saw a large reduction in its membership from 9,124 in 2020 to 6,958 in 2021. This 24% reduction in membership (28% reduction in young people and 11% reduction in adult volunteers) was similar across the country. However, throughout 2021 the return of face-to-face Scouting brought a little hope, anecdotally seeing more young people engage with face-to-face than with online. Over the summer months there appeared to be a bounce back, not to the former numbers the County had, but a positive direction given the continued effects of the pandemic.

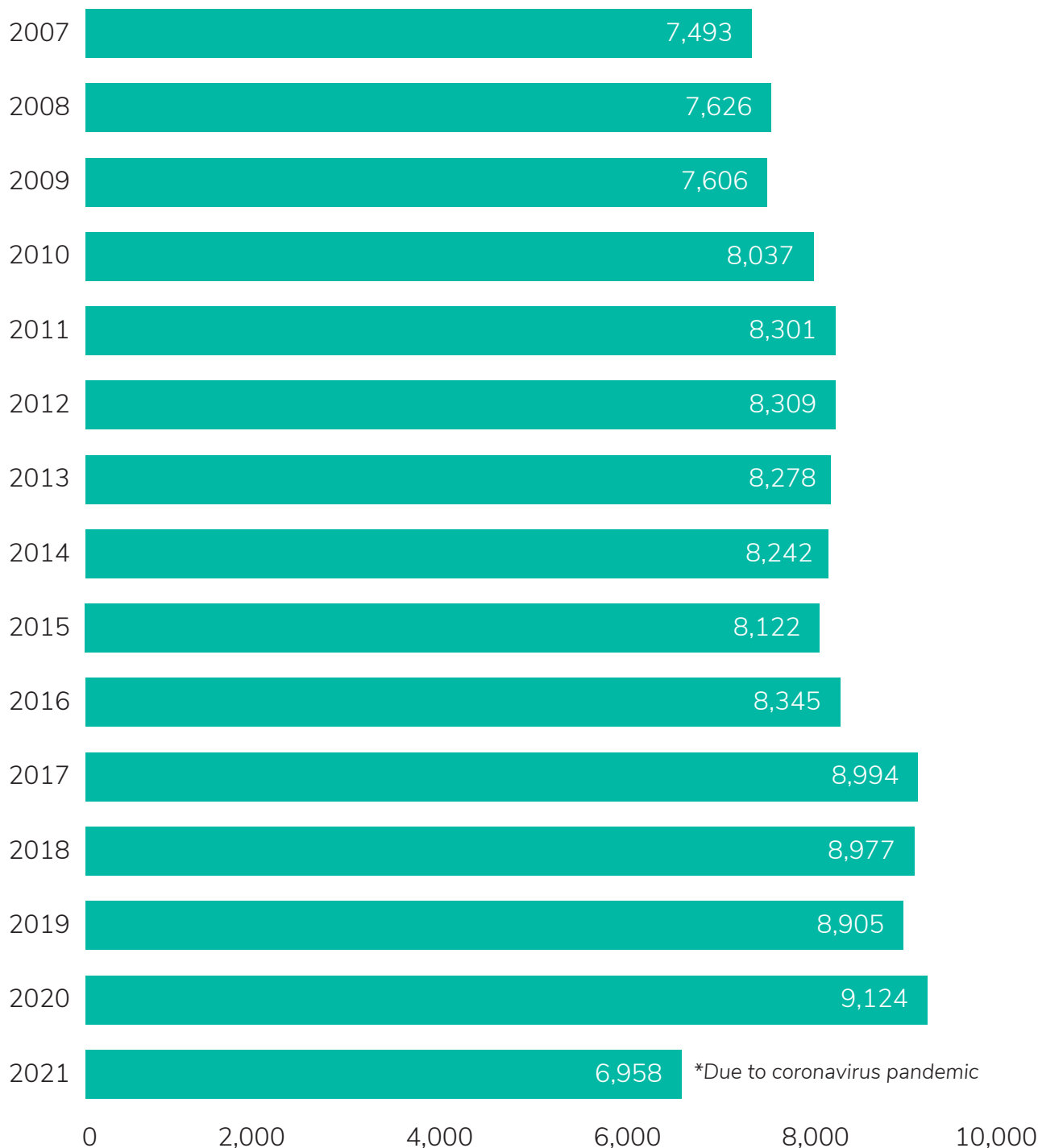
Using digital tools to support volunteers. Over the course of the pandemic the County and much of the world has entered into a new normal with the use of digital tools. In the previous year, the County made the decision to switch from Google Suite as its main provider to Microsoft Office 365 (O365). This has been a major shift in the way that the County has worked and has become integral to its operation. The County has become much more collaborative in the way it works with these tools ensuring that all volunteers with a County role have access to the digital tools.

On top of the O365 tools, the County also utilises a Zoom license, provided by The Scout Association through the partnership with Zoom, to ensure the most efficient tools are available depending on the event. Other tools such as the website and Eventbrite continue to be utilised for training purposes as has been normal practice prior to the pandemic.

Enhancing governance and financial management. Furthering the work from the previous year, the County has completed work to close an additional legacy bank account, details of which are stated under Charity Details of this report. The purpose of this work is to ensure that Metro Bank is the sole provider of banking services for the County.

The County Executive has continued to meet regularly in order to effectively manage the charity and support the County Commissioner in fulfilling the requirements of his appointment. At Executive Committee meetings trustees regularly receive financial and compliance reporting to exercise their duties along with regular oversight over the strategy for the County.

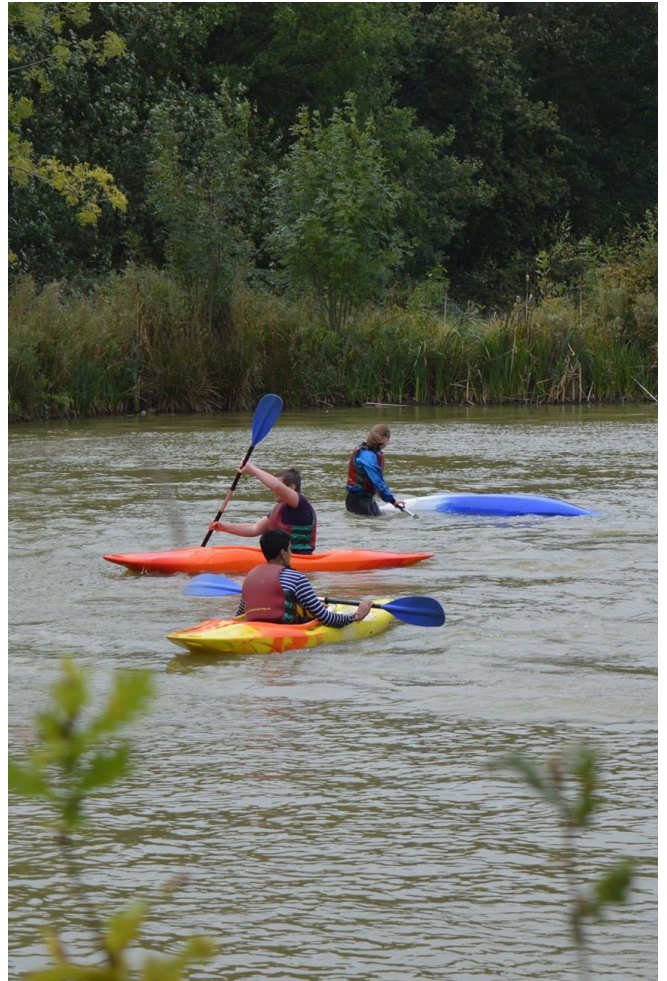
MEMBERSHIP FIGURES



The Annual Report on pages 05 to 14 was authorised for issue by the Board of Trustees and signed on its behalf by:

Gareth Jones
County Chair (Acting)
18/02/2022

William Parry
County Treasurer
18/02/2022



Annual Financial Accounts

1st September 2020 to 31st August 2021



FINANCIAL REVIEW

Review

The County's principal source of unrestricted income is the levy charged as part of the annual membership fee. This provides the County with funds which are used to support the growth and development of Scouting within GLNE and to meet the County's operating costs. During the reporting period, the County collected this levy in April 2021. In addition, the County ordinarily receives payments from London over the Border Guides for their use of the County Centre, however, given the Coronavirus pandemic this remains low over this financial year.

Due to the timing of the County's membership income, the April 2021 income will be used for the 2022 financial year. The reduction in the County membership numbers means that it is likely the County will need to top up the income with money built up into reserves. This decision will be made by the County Executive with due reference to the County's reserves policy and available reserves. Other income collected over the period typically relates to specific activities, events or projects. This includes registrations for the Duke of Edinburgh's Award Scheme and the County water activities days at the Docklands Scout Project.

The County coordinates the Jack Petchey Award Scheme for Groups and Explorer Scout Units within GLNE. Funds received from the Jack Petchey Foundation are paid to those Groups and Units which have made successful nominations for awards for their Young People. During the period, the County also continued to coordinate fees for the European Scout Jamboree. After the date of the FY21 year end, being the 31 August 2021, the European Jamboree was cancelled. The County has since been managing the process of refunds to participants. This has been heavily impacted by delays from third parties which has been outside the control of the County. Post-balance sheet date, these refunds have begun to be paid based on the value received from insurers.

The County Executive is now working with the insurance company to ensure the remainder of the value can be paid in due course. The details for these refunds will be visible in the FY 2021-22 Annual Report and Accounts.

Over the reporting period, the majority of County expenditure has related to the running costs of the County Centre as well as other governance related costs such as the continued payments to Hornchurch District for the County Administrator, insurance and the independent examination of the accounts. As discussed above, the cessation of face-to-face Scouting meant that costs associated with training continue to be reduced due to digital training.

The accounts have been prepared on receipts and payments basis.

Impact of the coronavirus pandemic

At the time of signing these financial statements, the County has returned to face-to-face Scouting activities in line with Government and The Scout Association guidance. Based on this, the County Trustees have considered whether it is appropriate to sign these accounts on a Going Concern basis. The Trustees have determined that it is appropriate for these accounts to be prepared on a Going Concern basis as the Charity has sufficient funds to meet its financial obligations for the foreseeable future and at least 12 months from the date of signing of these financial statements. The County will keep abreast of the latest Government and The Scout Association guidelines when planning any future events. At this point in time, the County sees no reason why the 2022 membership fee would not be collected and, as discussed in the "review" section, the 2021 membership fee will be used for the 2022 financial year. Any requirements for additional money may be met from the County's reserves, but at all times due consideration will be given to the reserves policy and reserves position of the County.

FINANCIAL POLICIES

Reserves Policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee has reviewed the reserve policy and considers that the County should hold a sum equivalent to 12 months base running costs, circa £30,000. This reflects that the county receives the majority of its unrestricted income when it collects the annual membership fee and associated levy. As at 31 August 2021, the County held unrestricted reserves of £136,032. This is above the level required for operating expenses and surplus aimed to being utilised for the development of Scouting within the County.

Investment Policy

All the County's funds are held in cash using mainstream banks, listed on page 6. The County Executive regularly monitors the levels of bank balances, as well as the distribution of bank accounts. As the County has not been required to utilise its reserves due to the effects of the coronavirus pandemic, the County Executive will now look to ensure the County obtains maximum value and income from its banking arrangements by investing surplus funds as may be appropriate. The County Executive will seek to ensure that investment deposits are spread across institutions to mitigate the risk of loss associated with investments. The County may use accounts that require a period of notice before funds may be withdrawn, but before doing so the County Executive will consider the County's cashflow requirements.

The financial statements on pages 20 to 26 were authorised for issue by the Board of Trustees and signed on its behalf by:



.....
Gareth Jones
County Chair (Acting)
18/02/2022



.....
William Parry
County Treasurer
18/02/2022

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of the Greater London North East County Scout Council

I report to the charity trustees on my examination of the accounts of Greater London North East County Scout Council (the Trust) for the year ended 31 August 2021 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.
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.

Name: Anwer Patel BA (Hons) BFP FCA
ICAEW
Prestons & Jacksons Partnership
LLP
364 - 368 Cranbrook Road
Ilford, Essex, IG2 6HY

Date: 18/2/22

A. PATEL

Anwer Patel
Independent Examiner

SUMMARY OF RECEIPTS & PAYMENTS

For the Year 1 September 2020 to 31 August 2021

Year Ended
31 Aug 21

Year Ended
31 Aug 20

	Notes	Unrestricted fund (£)	Restricted fund (£)	Total funds (£)	Total funds (£)
RECEIPTS					
Donations and Legacies		35,588	37,326	72,914	94,477
Other Trading Activities	2	898	23,068	23,966	38,133
Total Receipts		36,486	60,394	96,880	132,610
PAYMENTS					
Charitable Activities					
Charitable Activity		15,767	-	15,767	11,969
Training		220	-	220	2,476
Jack Petchey Foundation Grants		-	36,451	36,451	36,519
World Scout Jamboree		-	498	498	4,953
Other Activities		-	104	104	46,840
Top Awards and Duke of Edinburgh		310	3,295	3,605	4,484
Governance Costs					
County Centre		5,530	-	5,530	6,411
Insurance		3,113	-	3,113	3,360
Annual General Meeting		-	-	-	-
Other Governance Costs		4,002	-	4,002	3,065
Total Payments		28,942	40,348	69,290	120,077
NET RECEIPTS/(PAYMENTS)		7,544	20,046	27,590	12,533
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		128,488	(4,593)	123,895	111,362
Total Funds Carried Forward		136,032	15,453	151,485	123,895

STATEMENT OF ASSETS & LIABILITIES

As at 31 August 2021

			31 Aug 21	31 Aug 20
	Notes	Unrestricted fund (£)	Restricted fund (£)	Total funds (£)
CASH FUND				
Cash at Bank		136,032	15,453	151,485
Total Cash Funds		136,032	15,453	151,485
SPLIT OF CASH FUNDS				
	5			
Unrestricted Funds			136,032	128,488
Restricted Funds			15,453	(4,593)
Total Cash Funds			151,485	123,895

The financial statements on pages 20 to 26 were authorised for issue by the Board of Trustees and signed on its behalf by:



.....
Gareth Jones
County Chair (Acting)
18/02/2022



.....
William Parry
County Treasurer
18/02/2022

EXPLANATORY NOTES

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared on receipts and payments basis.

Receipts

All income is recognised in the Summary of Receipts and Payments once the charity receives the funds, it is probable that the income will be received, and the amount can be measured reliably. Income from Membership Fees is accounted for on net received basis of the amount payable to The Scout Association, the amount included in the financial statements is the net amount received by GLNE.

Payments

Expenses are recognised on a payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going Concern

As with other organisations, the Charity has been impacted by the coronavirus pandemic. At the time of signing these financial statements the County has started to return to a form of regular operation of its activities, however, continues to adjust its activities in-line with public health guidance. There has been minimal impact on income for FY21, as the County receives a majority of its unrestricted income via the County levy which was calculated in Jan 20 and charged when it collects the annual membership fees on behalf of Headquarters in March/April each year. There is reduced County levy income in FY22 due to the reduction in youth membership when recorded in January 21. The charity has sufficient funds to meet its financial obligations for the foreseeable future and period of at least 12 months from the date of signing of these financial statements. GLNE has a reasonable expectation that it will be able to collect its annual levy in 2022. As such, the Financial Statement have been prepared on a going concern basis.

2. Other Trading Activities

	Year Ended 31 Aug 21 (£)	Year Ended 31 Aug 20 (£)
World Scout Jamboree	-	2,900
Other Activities	23,966	35,229
Bank Interest	-	4
Total	23,966	38,133

3. Trustees' Remuneration and Benefits

Trustees' Remuneration

There were no Trustees' remuneration or other benefits for the year ended 31 August 2021 (year ended 31 August 2020: nil).

Trustees' Expenses

There were £442 Trustees' expenses paid for the year ended 31 August 2021 (year ended 31 August 2020: £969).

4. Comparatives for the Statement of Financial Activities

	Unrestricted Fund (£)	Restricted Fund (£)	Total Funds (£)
RECEIPTS			
Donations and Legacies	58,125	36,352	94,477
Other Trading Activities	3,720	34,413	38,133
Total Receipts	61,845	70,765	132,610
PAYMENTS			
<i>Charitable Activities</i>			
Charitable Activity	11,969	-	11,969
Training	2,476	-	2,476
Jack Petchey Foundation Grants	-	36,519	36,519
World Scout Jamboree	-	4,953	4,953
Other Activities	1,645	45,195	46,840
Top Awards and Duke of Edinburgh	1,673	2,811	4,484
<i>Governance costs</i>			
County Centre	6,411	-	6,411
Insurance	3,360	-	3,360
Other Governance Costs	3,065	-	3,065
Total	30,599	89,478	120,077
NET RECEIPTS/(PAYMENTS)	31,249	(18,713)	12,533
Transfer Between Funds	24,800	(24,800)	-
RECONCILIATION OF FUNDS			
Total Funds Brought Forward	72,442	38,920	111,362
Total Funds Carried Forward	128,488	(4,593)	123,895

5. Movement in Funds

	At 1 Sep 20 (£)	Net Movement in Funds (£)	Transfers Between Funds (£)	At 31 Aug 21 (£)
Unrestricted Fund				
General Funds	128,488	7,544	-	136,032
Restricted Fund				
Restricted Fund	(4,593)	20,046	-	15,453
Total Cash Funds	123,895	27,590	-	151,485

Net movement in funds, included in the above are as follows:

	Incoming Resources (£)	Resources Expended (£)	Movement in Funds (£)
Unrestricted Fund			
General Fund	36,486	(28,942)	7,544
Restricted Fund			
Restricted Fund	60,394	(40,348)	20,046
Total Cash Funds	96,880	(69,290)	27,590

Comparatives for movement in funds

	At 1 Apr 19 (£)	Net Movement in Funds (£)	Transfers Between Funds (£)	At 31 Aug 20 (£)
Unrestricted Fund				
General Fund	72,442	31,246	24,800	128,488
Restricted Fund				
Restricted Fund	38,920	(18,713)	(24,800)	(4,593)
Total Funds	111,362	12,533	-	123,895

5. Movement in Funds - Continued

Comparative net movement in funds, included in the above are as follows:

	Incoming Resources (£)	Resources Expended (£)	Movement in Funds (£)
Unrestricted Fund			
General Fund	61,845	(30,599)	31,246
Restricted Fund			
Restricted Fund	70,765	(89,478)	(18,713)
Total Funds	132,610	(120,077)	12,533

Restricted Reserves Analysis

	31 Aug 21 (£)	31 Aug 20 (£)
Name of Fund		
Jack Petchey Foundation Grants	15,189	14,314
World Scout Jamboree	1,201	1,699
Surplus on Other Activities	(937)	(20,606)
Total	15,453	(4,593)

The Jack Petchey Foundation Grants are funds awarded to the Scout Groups/Units of individuals who show outstanding achievements during the year and are administered in accordance with the requirements of the Jack Petchey Foundation.

The World Scout Jamboree fund consists of participant fees and fundraising used towards the expenses for the World Scout Jamboree that takes place once every four years. The surplus seen above will be used towards the 2023 World Scout Jamboree in South Korea.

The Other Activities fund consists of participant fees and fundraising for other events run by the County. As at 31 August 2021 this fund consisted of amounts relating to the European Scout Jamboree and the Duke of Edinburgh's Award scheme. The deficit on the restricted fund is comprised partly of a surplus on the European Scout Jamboree (£87). During the financial year, the event was cancelled and the County has been managing the process of refunds to participants. This small surplus does not take into account the value due to be received from the event insurance, which will be paid out to participants to cover the payments made towards the event.

The balance on the Duke of Edinburgh's Award scheme fund was a deficit of £1,024, which is included in "Surplus on Other Activities".

6. Related Party Disclosures

There were no related party transactions for the year ended 31 August 2021 (year ended 31 August 2020: nil).





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