

Merseyside Scouts

Annual Report and Accounts for period 1 March 2019 to 29 February 2020

Registered Charity Number 503957

Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.



MERSEYSIDE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT FOR THE PERIOD ENDING 29 FEBRUARY 2020

Name of Charity:	Merseyside County Scout Council.	
Charity Registration Number:	503957.	
Address:	Merseyside Scouts Spaces 301, Tea Factory, 82 Wood Street Liverpool L1 4DQ	
President:	Her Majesty's Lord Lieutenant of Merseyside Mark Blundell	
Vice Presidents:	Eric Morton Alan Seeley	
County Commissioner:	Peter Oliver	
Trustees at 29 February 2020:		
Ex Officio:	Peter Oliver David Steer Esq. QC DL Sam Robinson Julie Parr Alex Clark Kieran Murphy	County Commissioner County Chair County Treasurer County Secretary County Youth Commissioner County Youth Commissioner
Elected & Nominated:	Lee Allwood John Cadman Jessica Fogg* Nigel MacLeod Jane Owen Alan Seeley	Mark Bennett John Drysdale Michael Hussey Daragh O'Malley Nikki Parr
	* Elected Youth Representative	
Independent Examiner:	Andrew Moss, FCA	
Solicitors:	Formby Law Ltd.	
Bankers:	CAF Bank Plc Barclays Bank Plc	



Governing Instrument

The Charity'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.

Trustee Membership of sub-Committees at 29 February 2020

Tawd Vale Steering Group:	Lee Allwood John Cadman Mark Bennett Sam Robinson
Finance:	John Drysdale (Chair) Mark Bennett John Cadman Daragh O'Malley Sam Robinson
Appointments and Awards:	Alan Seeley (Chair) Jessica Fogg Daragh O'Malley Jane Owen
Risk and Audit:	Mark Bennett (Chair) John Drysdale Sam Robinson

Other Trustees attend sub- committees as appropriate.

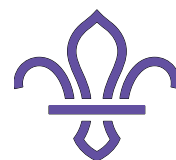
Note: The Tawd Vale Steering Group membership also includes the following non-Trustee members, appointed by the Trustees, on the basis of skills and experience:

Andrew Pickersgill (Chair)
Debbie Peers (Appointed Member)
Les Shaw (Appointed Member)
Pete Richardson (Centre Manager)

Background and Objectives

The Charity is well established and, following major initiatives, continues to grow in numbers and provide a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principle asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.



In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

Management and Governance Arrangements

The Executive Committee consists of ex officio members, elected members, members nominated by the County Commissioner, including young members aged between 18 & 25 years. The Executive meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Executive uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards and Risk and Audit and these sub-committees meet as appropriate, reporting to the Executive Committee.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

Financial Review

Scouting on Merseyside continues to experience a difficult economic situation, just like similar organisations, and we face increased input costs, reduced investment returns and resistance to increases in charges made.

Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

Through the careful stewardship of the operation of all aspects of the County's finances, the Trustees are pleased to report that during the period the total funds grew by £19,576 due to the operation of the charity and its Adventure Centre.

The total funds now stand at £1,225,701 of which £490,279 is unrestricted including £216,652 designated for specific purposes by the Trustees.

Aims and Policies of the Trustees

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services:

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside;
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure;
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting;
- leadership training and support services together with wider support for corporate matters;
- representation of Merseyside Scouting on appropriate bodies in the wider community;
- support for specific development projects in challenging areas.

Organisation and Decision Making

The Executive Committee exists to support the work of the County Commissioner and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Executive



Committee as Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq QC DL and they are supported and advised by sub-committees as required.

Risk and Internal Control

The Executive Committee has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually;
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures.

Reserves

The Executive's policy is to hold sufficient monies to continue the charitable activities of the County. The Committee considers that it should hold a sum equivalent to 12 months costs, circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £273,627 at the period end.

It has been identified by the Trustees that Tawd Vale (the County Adventure Centre) requires a significant investment to enable the provision of a first-class experience for all users. The Tawd Vale Steering Group have produced a full review, in conjunction with the Centre Manager, of the requirements of the Centre and are formulating a Strategic Plan. In addition, the County Executive has established a Tawd Vale Strategic Fundraising Group with the aim of generating substantial funds to develop Tawd Vale into the focus of Adventure on Merseyside.

Investments

The Executive regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. This remains very challenging at the present time given the depressed level of UK interest rates.

Serious Incidents

- There have been no serious incidents recorded during the period.
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.



Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- A. Select suitable accounting policies and apply them consistently;
- B. Observe the methods and principles in the Charities SORP;
- C. Make judgements and estimates that are reasonable and prudent;
- D. State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- E. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.



The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

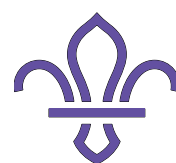
- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

This report was approved by the Trustees at the Executive Committee meeting held on 03 September 2020 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Trustees of Merseyside County Scout Council.

David Steer Esq., QC DL
Chair of Trustees

03 September 2020



County Commissioner's Report

We're preparing young people with skills for life.

Merseyside Scouts has over 10,000 members, across 508 Sections and Units, 145 Scout Groups and 10 Districts, located in the North West of England; which covers the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens and Wirral. Our programme is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people.

Each week across Merseyside; c.8,000 young people, supported by c.2,500 adult volunteers, enjoy fun, friendship and outdoor adventure. They develop a sense of optimism and strong values as well as the leadership and teamwork skills that are more valuable today than ever before. Across Merseyside, we are building on our recent success. We are focused on supporting amazing leaders to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.



Our Mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Vision

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision throughout Merseyside. Across Merseyside, we will:

- be growing, more inclusive, shaped by young people and making a bigger impact in our communities;
- focus on what matters; and the actions that will increase the impact of Scouting;
- maximise our impact; doing less, doing it well, supporting and embedding;
- make volunteering as easy as possible; keeping it practical and simple;
- work together; sharing and collaborating in keeping with our culture.

Our Strategic Objectives

Growth	Inclusivity	Youth Shaped	Community Impact
We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



Our Pillars of Work

To meet our objectives, we will focus on these three pillars of work:

Programme	People	Perception
<p>A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools</p> <ul style="list-style-type: none"> • Supporting adults to make full use of the programme to deliver skills for life through adventure • Increasing the number of young people achieving top awards • Supporting use of the programme to increase our impact in communities • Enabling section supporters to help improve programmes and develop confidence in adult volunteers • Increasing number of young people shaping their programmes 	<p>More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.</p> <ul style="list-style-type: none"> • Ensuring we have enough of the right adult volunteers across our Scout Groups, who are... <ul style="list-style-type: none"> ~well inducted ~well trained ~well supported ~recognised and rewarded • Developing and embracing our #TeamMerseyside culture • Enhancing levels of enjoyment and fulfilment • Developing a culture of succession planning, where needed 	<p>Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.</p> <ul style="list-style-type: none"> • Ensuring relevance and understanding of Scouting to our communities – for young people and adults from all background and across all communities • Celebrating our impact, self-worth, and perception. • Developing our 'internal community' as a single team, delivering Scouting across Merseyside

Our Aims

At County-level; our primary focus is supporting our young people, their Section Leaders and their Scout Groups and Units. Our support is primarily delivered via a number of support streams; each of which have the following aims:

Programme Support	Adult Support	Adventure Support	Skills for Life	Youth Commissioners
Provide support to deliver excellent programmes across all of our Groups and Units.	Implement revised full and effective adult training scheme and learner management team.	Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.	Embed the Scouting4All theme into programmes being delivered.	Encourage and support active Youth Commissioners in all Districts.
Deliver support for 'hard to deliver' programme areas.	Implement updated adult training scheme for induction and manager support.	Increase the number of adults leading and delivering adventurous activities.	Identify, develop, and implement specific projects to deliver and enable growth.	Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.
Celebrate achievement and raise awareness of top awards.	Implement effective digital communications team.	Develop a team of specialist support to enable more adventure.	Maximise our community impact through national and local partnerships, and initiatives.	Develop and support young people into other roles (i.e. Trustees, Leadership).
Encourage and deliver excellent Young Leader training provision; where County-support is needed.	Continue to enhance data insight provision to improve operations and inform decision making, including recognition.	Continue to develop global opportunities across all sections.	Develop a culture where inclusivity is second nature.	Encourage, develop, and celebrate youth participation in leadership and support at all levels.
Focus County-led events to positively supplement the programme.	Grow the role and effectiveness of SASU.	Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.	Develop and promote opportunities for young people to have their say on Scouting and influence society.	Provide an annual opportunity to bring young people together to influence County plans.
	Develop safeguarding awareness, training and support.			



Before We Consider Our Progress

Before we begin to review progress during the period covered by this Annual Report; it would be remiss of me not to make note of the significant impact of our current circumstances in relation to the COVID-19 pandemic.

Aside from the organisational challenges the pandemic has introduced, which we'll report on next year, the very real personal impact has been felt by many of our members. We have tragically lost highly valued volunteers to the virus, our members have needed to change their way of life, many have been impacted financially, some will have experienced significant challenges with their mental health and wellbeing, and we have all needed to deal with unparalleled levels of uncertainty. Our thoughts and prayers remain with those impacted.

Despite the challenges, so many of our Sections have continued to meet, digitally, and support young people and their families to take part in a whole range of Scouting activities at home. It's been incredible to see, and to take part in some of them. Thank you.

Progress Over the Last Year

2019/20 was another year of great progress for Merseyside Scouts. Below we summarise some of the headlines:

Adult Support

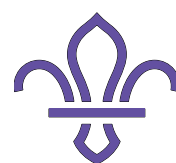
- Continued to focus on 'the first five months' to support new volunteers through the early months in their new adventures;
- Continued to build teams of Training Advisors to support volunteers through their training and to improve retention through the early part of a volunteer's journey with us;
- Continued to see good numbers of volunteers progress through their training, to receive their Wood Badge;
- Celebrated the achievements of a record number of adult volunteers through good use of our adult awards scheme;
- Continued to develop our use of digital, streamlining communications and developing how we use our channels more effectively.

Adventure

- Accelerated our journey to place Tawd Vale Adventure Centre as the centre of adventure for our young people by building on the foundations of the previous year. We have defined our investment strategy and are focused on Access, Activities and Accommodation; with a priority placed on the first two for the foreseeable future;
- Continued to develop support for the Adventurous Activities permit scheme; with what must be a record number of permit holders now able to deliver the more adventurous elements of our programme;
- Internationally, we offered an experience of a lifetime to 60 young people and adults, who took part in the 24th World Scout Jamboree in the USA – and to 40 young people who attended their Explorer Belt Expedition in Hungary;
- Continued to develop the role and remit of the Merseyside Emergency Team, with their members expanding into mental health first aid, as well as physical first aid.

Programme

- Continued to develop the foundations of a strong team of Section Supporters at County-level who will lead a change in the nature of support Section Supporters provide across Merseyside – with a clear focus on our young people, their Section Leadership Teams and in line with our strategic objectives;
- Delivered County-led events which support hard to deliver areas of the programme, provide adventure and are much enjoyed by our young people;
- Celebrated the achievements of Top Award recipients; including a number of Queen's Scout Award recipients;
- Continued to deliver and develop the County-led Young Leader Training provision, which can be access by Young Leaders who are unable to access local provision – with great and early success.



Skills for Life

- Continued to invest in our Growth Strategy through our funded growth work, which underpins our Skills for Life strategy and which broadens our focus beyond opening new Sections and supporting small Sections;
- Continued to deliver a series of Inclusivity Workshops, broadening our topics to include support for working with young people who have autism and mental health awareness;
- Continued to evolve the role of our team of Mental Health Awareness Co-Ordinators;
- Commenced the rollout of support and training for Executive Committee members, which was exceptionally well received by those who attended.

Youth Commissioners

- Continued to develop our Youth Shaped Team, with representatives from across our Districts – who are developing plans to promote youth shaped Scouting as well as visiting Groups and having a presence at key events to engage our young people, share best practice and raise awareness of young people can shape their Scouting;
- Supported the appointment of a further number of Youth Commissioners across our Districts;
- Recognised the continuation of a number of our members with Youth Shaped Champion awards.

As usual, these few bullets summarise a mere tip of the iceberg of the achievements that have happened across our 508 Sections and Units, 145 Scout Groups and 10 Districts. We have enjoyed seeing and hearing about many of those successes at events we've visited, and reading about them every day of the week across your social media channels. Your achievements are, as ever, phenomenal.

Moving into the next year; we are adding a forth pillar of work to our Skills for Life strategy - 'Protect'. This pillar of work will focus on supporting our members and provision to recover from the impact of the COVID-19 pandemic.

Our sincere thanks to every member of the team, across every Section, Unit, Group, District and the County – the work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way.

Simply, thank you.



Peter Oliver
County Commissioner





Feeling great about yourself.
There isn't a badge for that, but there should be.

Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report on the accounts of the Council for the year ending 29 February 2020, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 14 to 28

This report is made solely to the trustees 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 an Independent Examiner's report and for no other purposes. 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 for my examination work.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

the trustees have not met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss
Qualification FCA
Address: 85 Cottage Lane
Ormskirk
Lancashire
L39 3NF



Merseyside County Scout Council

Statement of financial activities for the year ending 29 February 2020

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 29 February 2020	Total funds year ending 28 February 2019
	Note	£	£	£	£	£
Incoming Resources						
Subscriptions		296,946	0	0	296,946	293,002
less paid to the Scout Association		(201,630)	0	0	(201,630)	(196,656)
Tawd Vale Earned Income		29,770	0	0	29,770	30,628
Insurances		1,632	0	0	1,632	1,219
Charitable Activities	3	116,630	114,254	0	230,884	256,095
Providore income	3	17,369	0	0	17,369	8,487
Interest and investment income		7,987	0	0	7,987	6,377
Donations	2	766	0	0	766	4,245
Total income		269,470	114,254	0	383,724	403,397
Resources Expended						
Charitable Activities	4	191,004	155,142	4,330	350,476	339,838
Providore expenditure	4	10,460	0	0	10,460	6,734
Total expenditure		201,464	155,142	4,330	360,936	346,572
Net Income/ (deficit) before investment (losses)/ gains		68,006	(40,888)	(4,330)	22,788	56,825
Unrealised (losses)/ gains on Investments	8	(2,154)	(1,057)	0	(3,211)	(2,164)
Increase in Fair Value of Investment Properties	6,7	0	0	0	0	294,229
Net income		65,852	(41,945)	(4,330)	19,577	348,890
Transfer of funds	14	(80,495)	64,711	15,784	0	0
Net movement in funds		(14,643)	22,766	11,454	19,577	348,890
Balances brought forward at 01 March 2019		314,744	167,413	723,968	1,206,125	857,235
Balances carried forward at 29 February 2020	11	300,101	190,179	735,422	1,225,702	1,206,125

All operations are continuing operations.

The notes on pages 18 to 28 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 29 February 2020 is on the next page.



Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2019

	Unrestricted Funds year ending 28 February 2019 £	Designated Funds year ending 28 February 2019 £	Restricted Funds year ending 28 February 2019 £	Total funds year ending 28 February 2019 £
Incoming Resources				
Subscriptions	293,002	0	0	293,002
less paid to the Scout Association	(196,656)	0	0	(196,656)
Tawd Vale Earned Income	30,628	0	0	30,628
Insurances	1,219	0	0	1,219
Charitable Activities	86,020	170,075	0	256,095
Providore income	8,487	0	0	8,487
Interest and investment income	6,377	0	0	6,377
Donations	2,995	0	1,250	4,245
Total income	232,072	170,075	1,250	403,397
Resources Expended				
Charitable Activities	153,758	184,581	1,499	339,838
Providore expenditure	6,734	0	0	6,734
Total expenditure	160,492	184,581	1,499	346,572
Net Income/ (deficit) before investment (losses)/ gains	71,580	(14,506)	(249)	56,825
Unrealised (losses)/ gains on Investments	(1,452)	(712)	0	(2,164)
Increase in Fair Value of Investment Properties	0	0	294,229	294,229
Net income	70,128	(15,218)	293,980	348,890
Transfer of funds	(26,453)	30,372	(3,919)	0
Net movement in funds	43,675	15,154	290,061	348,890
Balances brought forward at 01 March 2018	271,069	152,259	433,907	857,235
Balances carried forward at 28 February 2019	314,744	167,413	723,968	1,206,125



Merseyside County Scout Council

Balance Sheet as at 29 February 2020

	Note	29 February 2020 £	28 February 2019 £
Fixed assets			
Tangible fixed assets	6	406,999	391,215
Investment Property	7	300,000	300,000
Investments	8	79,379	82,591
Total fixed assets		786,378	773,806
Current assets			
Stock	9	1,610	1,099
Cash at bank and in hand		443,113	434,673
Total current assets		444,723	435,772
Liabilities: amounts falling due within one year	10	(5,399)	(3,453)
Net current assets		439,324	432,319
Net assets	11	1,225,702	1,206,125
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	300,101	314,744
Designated	14	190,179	167,413
Restricted	14	536,191	524,737
Total charity funds		1,225,702	1,206,125

Approved by the County Executive on 3rd September 2020

Chairman

The notes on pages 18 to 28 form part of these accounts

The report of the independent examiner is on page 13



Merseyside County Scout Council

Statement of cash flows for the year ending 29 February 2020

	Note	year ending 29 February 2020 £	year ending 28 February 2019 £
Cash flows from operating activities:			
Net cash generated from operating activities	15	23,176	56,917
Cash flows from investing activities:			
Interest and investment income		7,987	6,377
Purchase of assets and equipment		(22,723)	(1,460)
Net cash absorbed by investing activities		(14,736)	4,917
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the period		8,440	61,834
Cash and cash equivalents brought forward		434,673	372,839
Cash and cash equivalents carried forward		443,113	434,673

The notes on pages 18 to 28 form part of these accounts

The report of the independent examiner is on page 13



Notes to the accounts for the year ending 29 February 2020

1 Accounting Policies

1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102)) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.02 Covid-19 and the Ability to Continue as a Going Concern

The Trustees have considered the impact of Covid-19 on the Charity to continue and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future, taking into account a reduced level of income generating activities.

1.03 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA

1.04 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.05 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

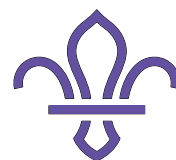
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.06 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

1.07 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



Notes to the accounts for the year ending 29 February 2020

1.08 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.09 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.10 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.11 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.12 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

1.13 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.



Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2020

1.14 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

1.15 Investment Properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

1.16 Stocks

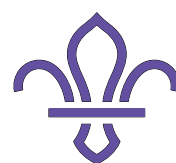
Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

1.17 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

1.18 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.



Notes to the accounts for the year ending 29 February 2020

2	Restricted income	year ending 29 February 2020	year ending 28 February 2019
		£	£
	Donation for Woodland Management	0	1,250

3 Analysis of income from charitable activities

	Year ending 29 February 2020				Year ending 28 February 2019			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	14,764	0	0	14,764	17,058	0	0	17,058
Tawd Vale	77,549	0	0	77,549	57,250	0	0	57,250
Events	16,590	114,254	0	130,844	3,465	170,075	0	173,540
Activity support	7,727	0	0	7,727	8,247	0	0	8,247
Total Charitable Activity	116,630	114,254	0	230,884	86,020	170,075	0	256,095
Providore								
Income	17,369	0	0	17,369	8,487	0	0	8,487
Total Charitable Activity and Providore Income	133,999	114,254	0	248,253	94,507	170,075	0	264,582

4 Analysis of expenditure on charitable activities and providore

	Year ending 29 February 2020				Year ending 28 February 2019			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	73,857	0	0	73,857	63,158	23,870	0	87,028
Tawd Vale	70,072	28,325	330	98,727	54,007	0	0	54,007
Events	40,792	107,803	0	148,595	20,869	160,432	0	181,301
Activity support	3,215	19,014	4,000	26,229	13,112	279	1,499	14,890
	187,936	155,142	4,330	347,408	151,146	184,581	1,499	337,226
Governance Costs								
Salaries and office costs	2,668	0	0	2,668	2,212	0	0	2,212
Independent Examiner	400	0	0	400	400	0	0	400
	3,068	0	0	3,068	2,612	0	0	2,612
Total Charitable Activity	191,004	155,142	4,330	350,476	153,758	184,581	1,499	339,838
Providore								
Purchases	10,460	0	0	10,460	6,734	0	0	6,734
Total Resources Expended	201,464	155,142	4,330	360,936	160,492	184,581	1,499	346,572



Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2020

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 29 February 2020	year ending 28 February 2019
	£	£
Staff Costs:		
Wages and salaries	41,881	22,695
Pension Costs (Defined Contribution)	625	58
Social security costs	3,744	518
	<u>46,250</u>	<u>23,271</u>

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 29 February 2020	year ending 28 February 2019
Management and administration	3	2

b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 29 February 2020			Year ending 28 February 2019		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	73,857	2,668	76,525	87,028	2,212	89,240
Independent Examiner	Actual	0	400	400	0	400	400
		<u>73,857</u>	<u>3,068</u>	<u>76,925</u>	<u>87,028</u>	<u>2,612</u>	<u>89,640</u>



Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2020

6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2019	200,000	347,186	28,073	5,695	13,216	594,170
Additions in year	0	22,723	0	0	0	22,723
At 29 February 2020	<u>200,000</u>	<u>369,909</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>616,893</u>
Depreciation						
At 01 March 2019	0	155,971	28,073	5,695	13,216	202,955
Charge in year	0	6,939	0	0	0	6,939
At 29 February 2020	<u>0</u>	<u>162,910</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>209,894</u>
Net book values						
At 29 February 2020	<u>200,000</u>	<u>206,999</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>406,999</u>
At 01 March 2019	<u>200,000</u>	<u>191,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>391,215</u>

7 Investment Properties

	£
Fair Value	
At 01 March 2019	300,000
Revaluation	<u>0</u>
At 29 February 2020	<u>300,000</u>

The Council consider that the fair value of freehold bungalow continues to be £300,000



Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2020

8 Investments

	year ending 29 February 2020 £	year ending 28 February 2019 £
Market Value at 01 March 2019	82,591	84,755
Additions in year	0	0
Net unrealised investment gains/(losses)	(3,211)	(2,164)
Market Value at 29 February 2020	<u>79,380</u>	<u>82,591</u>
Historical Cost at 29 February 2020	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

9 Stocks

	year ending 29 February 2020 £	year ending 28 February 2019 £
Stocks held for resale	<u>1,610</u>	<u>1,099</u>

10 Liabilities falling due within one year

	year ending 29 February 2020 £	year ending 28 February 2019 £
Accruals and Other Creditors	3,169	2,243
Deferred Income	2,230	1,210
Total Creditors	<u>5,399</u>	<u>3,453</u>
Debtor Accruals and Other Debtors	0	0
Total Liabilities falling due within one year	<u>(5,399)</u>	<u>(3,453)</u>



Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2020

11 Analysis of net assets between funds

	Year ending 29 February 2020				
	Tangible fixed assets	Investment Properties	Investments	Net current assets	Total
	£		£	£	£
Restricted funds:					
Tawd Vale Fixed Assets	207,768	300,000	0	0	507,768
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	23,002	23,002
	207,768	300,000	0	28,423	536,191
Revaluation reserve	199,231	0	0	0	199,231
	406,999	300,000	0	28,423	735,422
Designated Funds:					
County Events	0	0	0	35,390	35,390
Network Committee	0	0	0	464	464
Tawd Vale Site Development Capital Investment	0	0	0	73,751	73,751
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	0	0	0	4,762	4,762
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	44,000	44,000
County Reserve (Non-Cash Investment)	0	0	26,146	0	26,146
	0	0	26,146	164,033	190,179
Unrestricted funds	0	0	53,233	246,868	300,101
	406,999	300,000	79,379	439,324	1,225,702

	Year ending 28 February 2019				
	Tangible fixed assets	Investment Properties	Investments	Net current assets	Total
	£	£	£	£	£
Restricted funds:					
Tawd Vale Fixed Assets	191,984	300,000	0	0	491,984
Tawd Vale Woodland Management	0	0	0	5,751	5,751
Growth in Deprived Areas	0	0	0	27,002	27,002
	191,984	300,000	0	32,753	524,737
Revaluation reserve	199,231	0	0	0	199,231
	391,215	300,000	0	32,753	723,968
Designated Funds:					
County Events	0	0	0	49,822	49,822
Network Committee	0	0	0	464	464
Tawd Vale Capital Projects	0	0	0	89,089	89,089
Development Officer (Employment and Project Costs)	0	0	0	833	833
County Reserve	0	0	27,205	0	27,205
	0	0	27,205	140,208	167,413
Unrestricted funds	0	0	55,386	259,358	314,744
	391,215	300,000	82,591	432,319	1,206,125



Notes to the accounts for the year ending 29 February 2020

11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

Purpose of designated funds:

County Events	Fund to support events such as Wingdings, Explorer Belt Challenge, World Jamboree participation.
Network Committee	Fund to support the operation of the Network Committee
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	Fund to support a fundraising campaign to raise capital to enable development plans for the County Adventure Centre to be implemented
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.
County Reserve (Non-Cash Investment)	Long Term Investment designated as the County's emergency reserve fund

Purpose of restricted funds:

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre
Growth in Deprived Areas	Grant received to develop scouting in Feprived Areas

12 The resources expended by the charity include:

	year ending 29 February 2020 £	year ending 28 February 2019 £
Independent examiner's fee	400	400
Depreciation	6,939	5,379

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2019 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 29 February 2020 £	year ending 28 February 2019 £
Travel	3,046	2,808
Subsistence	378	23
Accommodation	0	135
Events and Meetings	1,325	1,087
Equipment and Repairs	1,150	695
Legal Fees	0	105
	5,899	4,853

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 11 (2019: 9)



Notes to the accounts for the year ending 29 February 2020

14 Fund Movements

	Funds at 01 March 2019	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 29 February 2020
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	491,984	0	0	0	22,723	(6,939)	507,768
Tawd Vale Woodland Management	5,751	0	(330)	0	0	0	5,421
Growth in Deprived Areas	27,002	0	(4,000)	0	0	0	23,002
	524,737	0	(4,330)	0	22,723	(6,939)	536,191
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	723,968	0	(4,330)	0	22,723	(6,939)	735,422
Designated Funds:							
County Events	49,822	114,254	(126,817)	0	0	(1,869)	35,390
Network Committee	464	0	0	0	0	0	464
Tawd Vale Site Development Capital Investment	89,089	0	(7,116)	0	14,500	(22,723)	73,750
Tawd Vale General Site Maintenance and Repairs	0		(9,636)		10,000	(364)	0
Tawd Vale Activity Equipment and Training	0		(6,334)		12,000		5,666
Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	0		(5,238)		10,000		4,762
Tawd Vale Strategic Fundraising - Feasibility Study	0				44,000		44,000
Development Officer	833	0	0	0	0	(833)	0
County Reserve (Non-Cash Investment)	27,205	0	0	(1,058)	0	0	26,147
Total Designated Funds	167,413	114,254	(155,141)	(1,058)	90,500	(25,789)	190,179
Unrestricted funds	314,744	269,470	(201,464)	(2,154)	10,005	(90,500)	300,101
Total Unrestricted Funds	314,744	269,470	(201,464)	(2,154)	10,005	(90,500)	300,101
TOTAL FUNDS	1,206,125	383,724	(360,935)	(3,212)	123,228	(123,228)	1,225,702

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£22,723 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Site Development Capital Investment (Designated Fund)
Depreciation Costs:	£6,939 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Development:	£14,500 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Unrestricted Funds
	£10,000 into Tawd Vale General Site Maintenance and Repairs (Designated Fund) out of Unrestricted Funds
	£12,000 into Tawd Vale Activity Equipment and Training (Designated Fund) out of Unrestricted Funds
	£10,000 into Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement (Designated Fund) out of Unrestricted Funds
	£44,000 into Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) out of Unrestricted Funds
	£364 into Unrestricted Funds out of Tawd Vale General Site Maintenance and Repairs (Designated Fund)
Unrestricted Funds:	£1,869 into Unrestricted Funds out of County Events (Designated Fund)
	£833 into Unrestricted Funds out of Development Officer (Designated Fund)



Notes to the accounts for the year ending 29 February 2020

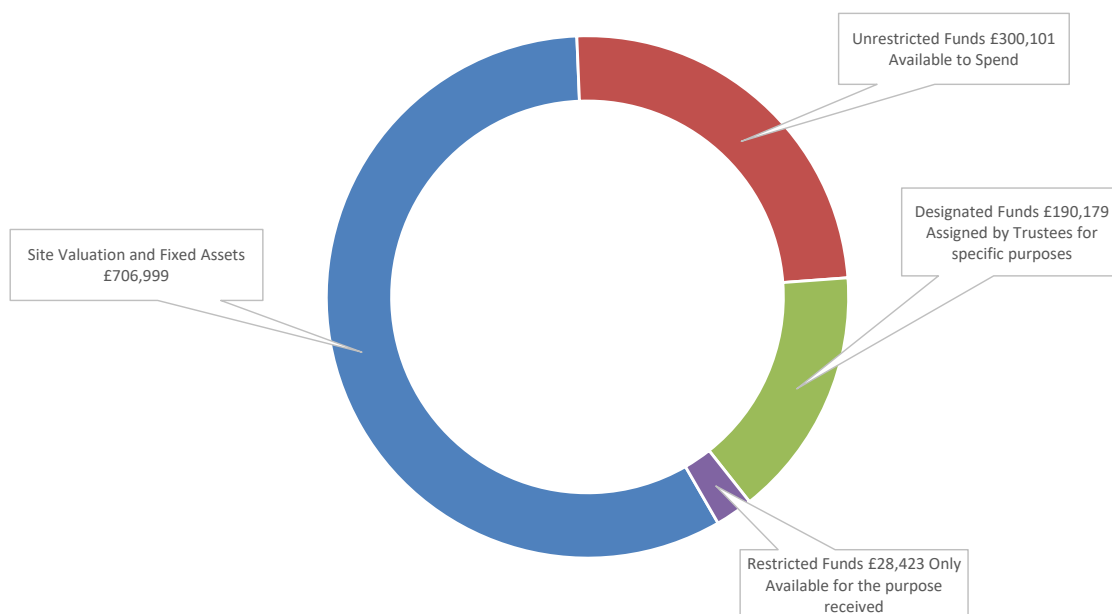
15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 29 February 2020 £	year ending 28 February 2019 £	
Net movement in funds	19,576	348,890	19576.39
Increase in Fair Value of Investment Property	0	(294,229)	0.00
Interest and investment income	(7,987)	(6,377)	-7987.33
Unrealised gains/(loss) on investments	3,212	2,164	3211.62
Depreciation charge	6,939	5,379	6939.04
(Increase)/decrease in stock	(511)	511	-510.93
Increase in creditors	1,947	579	1946.72
			0.00
Net cash used in operating activities	23,176	56,917	23175.51

16 Related party transactions

There have been no related party transactions in the period that require disclosure in the accounts.

Illustration: Breakdown of net assets





Membership (as of 31st January 2020)

	Male	Female	Total
YOUTH MEMBERSHIP			
Beaver Scouts	1,771	409	2,180
Cub Scouts	2,077	475	2,552
Scouts	1,471	537	2,008
Explorer Scouts	392	224	616
Network members	279	183	462
TOTAL YOUTH MEMBERSHIP	5,990	1,828	7,818
LEADERSHIP ROLES			
Sections leaders	251	242	493
Assistant Section Leaders	420	380	800
Section Assistants	66	94	161
TOTAL LEADERSHIP ROLES	737	716	1,454
Young Leaders	226	167	393
LEADERSHIP TEAM MEMBERS	963	883	1,847
MANAGEMENT ROLES			
Group Scout Leaders & Assistant GSLs	98	62	160
District Commissioners & Deputies	23	8	31
District Youth Commissioners	1	1	2
County+ Commissioners & Deputies	4	1	5
County Youth Commissioners	1	1	2
TOTAL MANAGEMENT ROLES	127	73	200
GOVERNANCE ROLES			
Group Office Bearers & Exec Members	242	261	503
District Office Bearers & Exec Members	42	26	68
County Office Bearers & Exec Members	10	6	16
TOTAL GOVERNANCE ROLES	294	293	587
SUPPORT ROLES			
Group Administrators	5	12	17
Group Skills Instructors	16	6	22
Other Group Adults	34	46	80
TOTAL GROUP SUPPORT ROLES	55	64	119
Deputy District Youth Commissioners	1	0	1
Assistant District Commissioners	22	11	33
District Leaders	2	3	5
District Scouters	12	7	19
District Administrators	3	1	4
District Skills Instructors	14	3	17
Other District Support roles	35	29	64
TOTAL DISTRICT SUPPORT ROLES	89	54	143
Deputy County+ Youth Commissioners	0	0	0
Assistant County+ Commissioners	10	5	15
County+ Leaders	0	0	0
County+ Scouters	11	7	18
County+ Administrators	0	2	2
County+ Skills Instructors	7	1	8
Other County+ Support roles	17	12	29
TOTAL COUNTY+ SUPPORT ROLES	45	27	72
Active Support	100	90	190
TOTAL SUPPORT ROLES	289	235	524
TOTAL ADULTS	1,447	1,317	2,765
TOTAL MEMBERSHIP	7,437	3,145	10,583





Merseyside Scouts

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Tawd Vale Adventure Centre

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