# Scouts 0

## Merseyside

# **Merseyside Scouts**

Annual Report and Accounts for period 1 March 2020 to 28 February 2021

**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 28 FEBRUARY 2021

Name of Charity:	Merseyside County Scout	t Council
Charity Registration Number:	503957	
Address:	Merseyside Scouts Spaces 301 Tea Factory 82 Wood Street Liverpool L1 4DQ	
President:	Her Majesty's Lord Lieute Mark Blundell	enant of Merseyside
Vice Presidents:	Eric Morton Alan Seeley	
County Commissioner:	Peter Oliver	
Trustees at 28 February 2021:		
Ex Officio: Elected & Nominated	Peter Oliver Steer Esq. QC DL Sam Robinson James Barber Alex Clark Kieran Murphy Mark Bennett John Drysdale Michael Hussey Daragh O'Malley Nikki Parr * Elected Youth Represen	County Commissioner David County Chair County Treasurer County Secretary (wef 24 September 2020) County Youth Commissioner County Youth Commissioner John Cadman Jessica Fogg* Nigel MacLeod Jane Owen Alan Seeley
Appointed Assistant County Treasu	rer	Alistair Quinn
Appointed Chair of the Tawd Vale S	Steering Group	Andrew Pickersgill
Independent Examiner:	Andrew Moss, FCA	
Solicitors:	Formby Law Ltd.	
Bankers:	CAF Bank Plc Barclays Bank Plc HSBC UK Plc	



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## **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 28 February 2021

Tawd Vale Steering Group:	Mark Bennett John Cadman Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
Finance:	John Drysdale (Chair) Mark Bennett John Cadman Michael Hussey Daragh O'Malley Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
Appointments and Awards:	Alan Seeley (Chair) Jessica Fogg Daragh O'Malley Jane Owen David Steer (ex-officio) Peter Oliver (ex-officio)
Risk and Audit:	Mark Bennett (Chair) John Drysdale Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
Growth Project Working Group:	Michael Hussey (Chair) David Steer (ex-officio) Peter Oliver (ex-officio)

Other Trustees attend sub- committees as appropriate

## **Background and Objectives**

The Charity is well established and, following major initiatives, continues to grow in numbers and provides 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 and 25 years. The Executive meets at least five times per



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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, Risk and Audit and Growth Project Working Group 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 faced challenges during the year due to the Coronavirus pandemic and experienced a difficult economic situation, just like similar organisations. We were faced with the suspension of face-to-face scouting and resultant loss of some valuable revenue opportunities and reduced investment returns.

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 throughout the challenging times of 2020/21, the Trustees are pleased to report that during the period the total assets grew by £108,067 but this includes £108,052 of Capital Expenditure at the Adventure Centre which will be depreciated over a 15 year period.

The total assets now stand at £1,333,769 (£877,286 fixed assets and investments; £456,483 net current assets). £200,702 of the current assets are designated for specific purposes by the Trustees. The Trustees recognise that during 2021/22 the Tawd Vale Adventure Centre is likely to face a deficit in the region of £35,000 and that this will be met by the unrestricted funds available to the Charity.

## 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 £305,822 at the period end but as noted above this will be eroded by the anticipated deficit at the Tawd Vale Adventure Centre due to the ongoing effects of the Coronavirus Pandemic.

As reported previously the Trustees have identified 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 of the requirements of the Centre and work has begun on some of the items identified. The Coronavirus pandemic interrupted the County Executive plans to fundraise substantial funds to develop Tawd Vale into the focus of Adventure on Merseyside. This will be revived once the economic climate improves.

## 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.

The Executive also ensures that as much of the Charity's investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection to protect the charity assets.

## **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 08 September 2021 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 the Trustees

08 September 2021





## **County Commissioner's Report**

## We're preparing young people with skills for life.

Merseyside Scouts supports young people aged 6 to 25 across 145 Scout Groups and their communities, across 10 Districts, located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.

Each week our volunteers help young people to enjoy fun, friendship, and adventure. Scouts helps young people to develop a sense of optimism and strong values as well as the leadership and teamwork skills that are more valuable today than ever before. Our young people develop essential skills for life that will stay with them for the rest of their lives.



We are focused on supporting amazing volunteers 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**

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. 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	Everyone, regardless of	Every young person	Through community
changes lives so we want	their background, should	should be shaping their	impact projects, Scouts
to give every young	be able to participate in	experience and	makes a difference not
person in the UK the	Scouts.	developing their	just to the individual but
opportunity to join.		leadership potential.	to whole communities.



## **Our Pillars of Work**

To meet our objectives, we remain focused on these three pillars of work:

Programme	People	Perception
A fun, enjoyable, high quality	More, well trained, better supported	Scouting is understood, more
programme consistently delivered and	and motivated adult volunteers, and	visible, trusted, respected and
supported by simple (digital) tools	more young people from diverse	widely seen as playing a key role in
•Supporting adults to make full use of	backgrounds.	society today.
the programme to deliver skills for	<ul> <li>Ensuring we have enough of the right</li> </ul>	<ul> <li>Ensuring relevance and</li> </ul>
life through adventure	adult volunteers across our Scout	understanding of Scouting to
<ul> <li>Increasing the number of young</li> </ul>	Groups, who are	our communities – for young
people achieving top awards	-well inducted	people and adults from all
<ul> <li>Supporting use of the programme to</li> </ul>	-well trained	background and across all
increase our impact in communities	-well supported	communities
<ul> <li>Enabling section supporters to help</li> </ul>	recognised and rewarded	<ul> <li>Celebrating our impact, self-</li> </ul>
improve programmes and develop	<ul> <li>Developing and embracing our</li> </ul>	worth, and perception.
confidence in adult volunteers	#TeamMerseyside culture	<ul> <li>Developing our 'internal</li> </ul>
<ul> <li>Increasing number of young people</li> </ul>	<ul> <li>Enhancing levels of enjoyment and</li> </ul>	community' as a single team,
shaping their programmes	fulfilment	delivering Scouting across
	<ul> <li>Developing a culture of succession</li> </ul>	Merseyside
	planning, where needed	

## **Our Aims**

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

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



#### What we do is needed now more than ever, in recent history.

Over the last year, across our Sections, Units and Groups, our young people and volunteers have shown a tremendous level of grit, resilience and determination. Many have faced unprecedented, unexpected and significant personal challenges. Despite this, so many have managed to remain engaged through online meetings and innovative ways of operating, keep connected, support each other to have hope, and navigate their way through their own challenges of the pandemic. We couldn't be prouder of each and every one of our members – they've achieved so much. Alongside this, our team at County-level have been providing support with delivering activities at home, moving training and support opportunities online, as well as taking many of our events online. We've also been investing in significant improvements at Tawd Vale, partly enabled through the generous support of Community Foundation Merseyside, for which we are very grateful. We hope you'll notice a big difference when you're able to return.

As a result of all this hard work, together we've started to quickly bounce back. Having delivered programmes, activities and whole camps online, our Sections have begun meeting face to face again. Our volunteers and young people are returning, and we're confident that our structured programmes of activities are needed now more than ever, in recent history. We expect larger face to face events to return, even if slowly, and will continue to respond to the operating environment in which we find ourselves. Trustees and Members of Executive Committees across the County have worked hard to secure our future by effectively managing Group, District and County financial resources and physical assets – we couldn't deliver skills for life without this incredible support.

As we move forward, our focus continues to be on working with our Districts to support the face to face restart of Scouts, celebrating successes, sharing the good news stories and supporting Sections, Units and Groups which may still be facing specific challenges.

Our sincere thanks to every member of the team, across every Section, Unit, Group, District and the County – they each play a key role in making what we deliver to communities across Merseyside a reality.

Simply, thank you, once again.

Peter Oliver County Commissioner





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



Membership (as of 31st January 2021)

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1 6 <b>9</b>	0 2 2	0 0 0	0 0 <b>0</b>	5
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9	2	0	0	5
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42	16	0	0	
74	40	0	0	1
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3	1	0	0	
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3		0	0	
21			0	
			-	
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17	15	0	0	
0		0	0	
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77		-	0	1
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	21 48 3 1 0 8 17 0 10 0 39 77 238	0         1           3         1           21         13           48         31           3         1           1         1           0         0           8         5           17         15           0         2           10         2           0         1           39         27           77         83           238         181	0       1       0         3       1       0         21       13       0         48       31       0         3       1       0         3       1       0         1       1       0         0       0       0         1       1       0         0       0       0         17       15       0         10       2       0         10       2       0         0       1       0         39       27       0         77       83       0         238       181       0	0       1       0       0         3       1       0       0         21       13       0       0         48       31       0       0         3       1       0       0         1       1       0       0         0       0       0       0         1       1       0       0         0       0       0       0         17       15       0       0         10       2       0       0         10       2       0       0         39       27       0       0         238       181       0       0



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

I report on the accounts of the Council for the year ending 28 February 2021, 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



#### Statement of financial activities for the year ending 28 February 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28	Total funds year ending 29
	Note	£	£	£	February 2021 £	February 2020 £
Incoming Resources						
Subscriptions less paid to the Scout Association Tawd Vale Earned Income Insurances		305,274 (209,646) 0 1,619	0 0 0 0	0 0 0	305,274 (209,646) 0 1,619	296,946 (201,630) 29,770 1,632
Grants	2	58,252	0	0	58,252	0
Charitable Activities	3	19,868	34,871	0	54,739	230,884
Shop income	3	149	0	0	149	17,369
Interest and investment income		4,972	0	0	4,972	7,987
Donations	2	2,702	0	48,161	50,863	766
Total income		183,190	34,871	48,161	266,222	383,724
Resources Expended						
Charitable Activities	4	67,975	38,340	49,357	155,672	350,476
Shop expenditure	4	433	0	0	433	10,460
Total expenditure		68,408	38,340	49,357	156,105	360,936
Net Income/ (deficit) before investment (losses)/ gains		114,782	(3,469)	(1,196)	110,117	22,788
Unrealised (losses)/ gains on Investments	8	(2,050)	0	0	(2,050)	(3,211)
Net income		112,732	(3,469)	(1,196)	108,067	19,577
Transfer of funds	14	(106,951)	13,992	92,959	0	0
Net movement in funds		5,781	10,523	91,763	108,067	19,577
Balances brought forward at 01 March 2020		300,101	190,179	735,422	1,225,702	1,206,125
Balances carried forward at 28 February 2021	11	305,882	200,702	827,185	1,333,769	1,225,702

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.



## Comparative Statement of financial activities for the year ending year ending 29 February 2020

	Unrestricted Funds year ending 29 February 2020 £	Designated Funds year ending 29 February 2020 £	Restricted Funds year ending 29 February 2020 £	Total funds year ending 29 February 2020 £
Incoming Resources				
Subscriptions	296,946	0	0	296,946
less paid to the Scout Association	(201,630)	0	0	(201,630)
Tawd Vale Earned Income	29,770	0	0	29,770
Insurances	1,632	0	0	1,632
Grants	0	0	0	0
Charitable Activities	116,630	114,254	0	230,884
Shop income	17,369	0	0	17,369
Interest and investment income	7,987	0	0	7,987
Donations	766	0	0	766
Total income	269,470	114,254	0	383,724
Resources Expended				
Charitable Activities	191,004	155,142	4,330	350,476
Shop expenditure	10,460	0	0	10,460
Total expenditure	201,464	155,142	4,330	360,936
Net Income/ (deficit) before investment (losses)/ gains	68,006	(40,888)	(4,330)	22,788
Unrealised (losses)/ gains on Investments	(2,154)	(1,057)	0	(3,211)
Net income	65,852	(41,945)	(4,330)	19,577
Transfer of funds	(80,495)	64,711	15,784	0
Net movement in funds	(14,643)	22,766	11,454	19,577
Balances brought forward at 01 March 2019	314,744	167,413	723,968	1,206,125
Balances carried forward at 29 February 2020	300,101	190,179	735,422	1,225,702



## Balance Sheet as at 28 February 2021

	Note	28 February 2021 £	29 February 2020 £
Fixed assets			
Tangible fixed assets Investment Property Investments Total fixed assets	6 7 8	499,957 300,000 77,329 877,286	406,999 300,000 79,379 786,378
Current assets			
Stock Cash at bank and in hand <b>Total current assets</b>	9	1,455 461,295 462,750	1,610 443,113 444,723
Liabilities:amounts falling due within one year	10	(6,267)	(5,399)
Net current assets		456,483	439,324
Net assets	11	1,333,769	1,225,702
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	305,882	300,101
Designated	14	200,702	190,179
Restricted	14	627,954	536,191
Total charity funds		1,333,769	1,225,702

Approved by the County Executive on 8th September 2021

airel

Chairman

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

The report of the independent examiner is on page 13



## Statement of cash flows for the year ending 28 February 2021

	Note	year ending 28 February 2021 £	year ending 29 February 2020 £
Cash flows from operating activities:			
Net cash generated from operating activities	15	121,262	23,176
Cash flows from investing activities:			
Interest and investment income		4,972	7,987
Purchase of assets and equipment		(108,052)	(22,723)
Net cash absorbed by investing activities		(103,080)	(14,736)
Cash flows from financing activities		-	-
Change in cash in th period		18,182	8,440
Cash brought forward		443,113	434,673
Cash carried forward		461,295	443,113

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

The report of the independent examiner is on page 13

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#### Notes to the accounts for the year ending 28 February 2021

#### **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 28 February 2021

#### 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 areb 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 and 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.



#### Notes to the accounts for the year ending 28 February 2021

#### 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 28 February 2021

2	Grants and Donation Income	Year	ending 28 Fe	ebruary 202	1	Year	ending 29 Fe	ebruary 2020	)
		Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
		funds	funds	funds	funds	funds	funds	funds	funds
		£	£	£	£	£	£	£	£
	Covid-19 Lockdown Grants	43,357	0	0	43,357	0	0	0	0
	Covid-19 Job Retention Scheme Grants	14,895	0	0	14,895	0	0	0	0
		58,252	0	0	58,252	0	0	0	0
	General Donations and Legacies	2,702	0	48,161	50,863	0	0	0	0

#### 3 Analysis of income from charitable activities

	Year	Year ending 28 February 2021				Year ending 29 February 2020		
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds £	funds £	funds £	funds £	funds £	funds £	funds £	funds £
Membership Liaison	11,056	0	0	11,056	14,764	0	0	14,764
Tawd Vale	6,969	0	0	6,969	77,549	0	0	77,549
Events	0	34,871	0	34,871	16,590	114,254	0	130,844
Activity support	1,843	0	0	1,843	7,727	0	0	7,727
Total Charitable Activity	19,868	34,871	0	54,739	116,630	114,254	0	230,884
Shop								
Income	149	0	0	149	17,369	0	0	17,369
Total Charitable Activity and Shop Income	20,017	34,871	0	54,888	133,999	114,254	0	248,253

#### 4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2021			Year ending 29 February 2020				
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	54,502	0	0	54,502	73,857	0	0	73,857
Tawd Vale	3,885	2,040	48,161	54,086	70,072	28,325	330	98,727
Events	0	36,300	0	36,300	40,792	107,803	0	148,595
Activity support	6,358	0	1,196	7,554	3,215	19,014	4,000	26,229
	64,745	38,340	49,357	152,442	187,936	155,142	4,330	347,408
Governance Costs								
Salaries and office costs	2,830	0	0	2,830	2,668	0	0	2,668
Independent Examiner	400	0	0	400	400	0	0	400
	3,230	0	0	3,230	3,068	0	0	3,068
Total Charitable Activity	67,975	38,340	49,357	155,672	191,004	155,142	4,330	350,476
Shop								
Purchases	433	0	0	433	10,460	0	0	10,460
Total Resources Expended	68,408	38,340	49,357	156,105	201,464	155,142	4,330	360,936



#### Notes to the accounts for the year ending 28 February 2021

#### 5 Staff Costs and Suport and Governance Costs

#### a) Staff costs year ending 28 year ending February 2021 29 February 2020 £ £ Staff Costs: 42,088 41,881 Wages and salaries Pension Costs (Defined Contribution) 625 555 Social security costs 3,495 3,744 46,250 46,138

No employee earned more than £60,000 per anum

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

	year ending 28	year ending
	February 2021	29 February
		2020
Management and administraton	3	3

#### 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:

		Year ending 28 February 2021			Year endi	ng 29 February	2020
	Basis of Apportionment	Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	54,502	2,830	57,332	73,857	2,668	76,525
Independent Examiner	Actual	0	400	400	0	400	400
		54,502	3,230	57,732	73,857	3,068	76,925



## **#SkillsForLife**

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## Notes to the accounts for the year ending 28 February 2021

#### 6 Tangible fixed assets

		Tawd	HQ	Total		
	Land	Site	Plant &	Motor	Office	
		Improvements	Equipment	Vehicles	Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2020	200,000	369,909	28,073	5,695	13,216	616,893
Additions in year	0	108,052	0	0	0	108,052
At 28 February 2021	200,000	477,961	28,073	5,695	13,216	724,945
Depreciation						
At 01 March 2020	0	162,910	28,073	5,695	13,216	209,894
Charge in year	0	15,094	0	0	0	15,094
At 28 February 2021	0	178,004	28,073	5,695	13,216	224,988
Net book values						
At 28 February 2021	200,000	299,957	0	0	0	499,957
At 01 March 2020	200,000	206,999	0	0	0	406,999

#### 7 Investment Properties

	£
Fair Value	
At 01 March 2020	300,000
Revaluation	0
At 28 February 2021	300,000

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



## Notes to the accounts for the year ending 28 February 2021

## 8 Investments

	year ending 28 February 2021 £	year ending 29 February 2020 £
Market Value at 01 March 2020 Additions in year Net unrealised investment gains/(losses) Market Value at 28 February 2021	79,379 0 (2,050) 77,329	82,590 0 (3,211) 79,379
Historical Cost at 28 February 2021	55,000	55,000

Market value being the agreed value of investments held

#### 9 Stock

	year ending 28 February	year ending 29 February
	2021 £	2020 £
Stock held for resale	1,455	1,610

## 10 Liabilities falling due within one year

	year ending 28 February 2021 £	year ending 29 February 2020 £
Accruals and Other Creditors Deferred Income	2,117 4,150	3,169 2,230
Total Creditors	6,267	5,399
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	(6,267)	(5,399)



#### Notes to the accounts for the year ending 28 February 2021

#### 11 Analysis of net assets between funds

	Year ending 28 February 2021 Tangible Investment Investments Net current Tota fixed assets Properties assets			Total	
	£	Toperties	£	£	£
Restricted funds:	_		_	_	_
Tawd Vale Fixed Assets	300,726	300,000	0	0	600,726
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	21,807	21,807
	300,726	300,000	0	27,228	627,954
Revaluation reserve	199,231	0	0	0	199,231
	499,957	300,000	0	27,228	827,185
Designated Funds:					
County Events	0	0	0	28,987	28,987
Network Committee	0	0	0	464	464
Restart Support to Local Groups following Covid-19	0	0	0	100,000	100,000
Tawd Vale Site Development Capital Investment	0	0	0	55,585	55,585
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
	0	0	0	200,702	200,702
Unrestricted funds	0	0	77,329	228,553	305,882
	499,957	300,000	77,329	456,483	1,333,769

		Year end	ding 29 Februa	ry 2020	
	Tangible	Investment	Investments	Net current	Total
	fixed assets	Properties		assets	
	£		£	£	£
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



#### Notes to the accounts for the year ending 28 February 2021

#### 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
Restart Support to Local Groups following Covid-19	Fund to provide support to Local Groups suffering hardship due to Covid-19 restrictions on operation
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 - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.

#### 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 Deprived Areas

#### 12 The resources expended by the charity include:

	year ending	year ending	
	28 February	29 February	
	2021 £	2020 £	
Independent examiner's fee	400	400	
Depreciation	15,094	6,939	

#### 13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2020 none).

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

Analysis of Expenses Reimbursed:

	year ending	year ending
	28 February	29 February
	2021 £	2020 £
Travel	54	3,046
Subsistence	0	378
Events and Meetings	160	1,325
Equipment and Repairs	270	1,150
	484	5,899

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 5 (2020: 11)



#### Notes to the accounts for the year ending 28 February 2021

#### 14 Fund Movements

	Funds at 01 March 2020	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2021
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	507,768	0	0	0	108,053	(15,094)	600,727
Tawd Vale Woodland Management	5,421	0	0	0	0	0	5,421
Tawd Vale Strategic Fundraising Appeal	0	48,161	(48,161)	0	0	0	0
Growth in Deprived Areas	23,002	0	(1,196)	0	0	0	21,806
-	536,191	48,161	(49,357)	0	108,053	(15,094)	627,954
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	735,422	48,161	(49,357)	0	108,053	(15,094)	827,185
Designated Funds:							
County Events	35,390	34,871	(36,300)	0	0	(4,974)	28,987
Network Committee	464	0	0	0	0	0	464
Restart Support to Local Groups following Covid-19	0	0	0	0	100,000	0	100,000
Tawd Vale Site Development Capital Investment	73,750	0	0	0	89,887	(108,052)	55,585
Tawd Vale Activity Equipment and Training	5,666	0	0	0	0	0	5,666
Tawd Vale Strategic Fundraising - PR and Strategic	4,762	0	0	0	0	(4,762)	0
Fundraising Engagement	44.000	0	(2.0.40)	0	0	(24.000)	10.000
Tawd Vale Strategic Fundraising - Feasibility Study	44,000	0	(2,040)	0	0	(31,960)	10,000
County Reserve (Non-Cash Investment)	26,147	0	0	0	0	(26,147)	0
Total Designated Funds	190,179	34,871	(38,340)	0	189,887	(175,895)	200,702
Unrestricted funds	300,101	183,190	(68,408)	(2,050)	82,936	(189,887)	305,882
Total Unrestricted Funds	300,101	183,190	(68,408)	(2,050)	82,936	(189,887)	305,882
TOTAL FUNDS	1,225,702	266,222	(156,105)	(2,050)	380,876	(380,876)	1,333,769

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:

£108,053 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Site Development Capital Investment (Designated Fund) C15 004 into Uprostricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)

Depreciation Costs:	£15,094 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Development:	£89,887 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Unrestricted Funds
	£31,960 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) £4,762 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - PR and Strategic Fundraising
	Engagement (Designated Fund)
Covid - 19 Provisions:	£100,000 into Restart Support to Local Groups following Covid-19 (Designated Fund) out of Unrestricted Funds
Unrestricted Funds:	£4,974 into Unrestricted Funds out of County Events (Designated Fund)

 $\begin{array}{l} \pm 4,974 \text{ into Unrestricted Funds out of County Events (Designated Fund)} \\ \pm 26,147 \text{ into Unrestricted Funds out of County Reserve (Designated Fund)} \end{array}$ 



#### Notes to the accounts for the year ending 28 February 2021

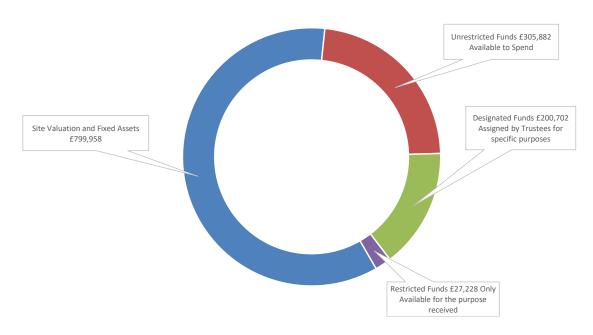
#### 15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February	year ending 29 February
	2021	2020
	£	£
Net movement in funds	108,067	19,576
Interest and investment income	(4,972)	(7,987)
Unrealised gains/(loss) on investments	2,050	3,212
Depreciation charge	15,094	6,939
(Increase)/decrease in stock	156	(511)
Increase in creditors	867	1,947
Net cash used in operating activities	121,262	23,176

#### 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





## #SkillsForLife

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# Why volunteering at Scouts is #GOODFORYOU

# **1. It's good for your skills and your future**

84%

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020)

# **71%**

of young people in the UK aged 14–18 believe Scouts helps you develop skills useful in later life (YouGov 2020)



Scouts score **18%** higher on courage, **15%** higher on independence and are **18%** more likely to be better problem solvers (Scout Experience Survey 2020)

# 2. It's good for your health and happiness



The most common benefits volunteers report are enjoyment (93%), a sense of personal achievement (90%) and feeling that they make a difference (90%). (Time Well Spent Survey NCVO 2019)



Scouts spend on average 1.1 more days a week being physically active (Scouts Experience Survey 2020



Over three-quarters of volunteers (77%) agree it improves their mental health and wellbeing. (Time Well Spent Survey NCVO 2019)



People who've volunteered in the past year were more satisfied with their lives and rated their overall health as better. (Journal of Happiness Studies 2020)

## It's good for your family, friends and community



Researchers found that participants ages 16-24 and 55-74 were especially likely to benefit from volunteering, perhaps because of the opportunity to build social connections. (Journal of Happiness 2020)



Over two-thirds **(68%)** of volunteers agree it helps them feel less isolated – this is even higher among younger volunteers **(77%)** for those aged 18–24 and **76%** for those aged 25–34). (Time Well Spent Survey NCVO 2019)





## **Merseyside Scouts**

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## **Tawd Vale Adventure Centre**

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