



Merseyside County Scout Council

Registered Charity Number 503957

Trustees' Report and Accounts for period 01 April 2015 to 29 February 2016

**MERSEYSIDE COUNTY SCOUT COUNCIL
TRUSTEES' REPORT FOR THE PERIOD ENDING 29 FEBRUARY 2016**

Name of Charity: Merseyside County Scout Council.

Charity Registration Number: 503957.

Address : County Headquarters
Tawd Vale Scout Camp
Lowry Hill Lane
Lathom, Lancashire
L40 5UL

President: Dame Lorna Muirhead

Vice Presidents: Dr Tony Entwistle
David Gee
Eric Morton
Peter Quint

Trustees at 29 February 2016:

Ex Officio:	Alan Seeley	County Commissioner
	Steve Macfarlane	County Chairman
	Sam Robinson	County Treasurer
	Julie Parr	County Secretary

Elected & Nominated:	Lee Allwood	Ian Anderson
	Mark Bennett	Paul Coleman
	Emma-Jane Draco*	John Drysdale
	Jessica Fogg*	John Foulkes
	Darren McLeod	Michael Hussey
	Peter Oliver	Rick Walker

** Nominated Youth representative and serving on Youth Forum*

Independent Examiner: Andrew Moss, Chartered Accountant

Solicitors: Whitfields, Formby

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 attendance at Executive Committee Meetings:

During the period of this report the Trustees resolved to commence reporting the attendance of Trustees at County Executive meetings. This commenced on 01 October 2015 and the first report is as follows:

Trustee	Possible number of meeting to attend	Number of meetings attended	Number of meetings unattended – With Apologies	Number of meetings unattended - No Apologies
Steve Macfarlane	2	2	0	0
Sam Robinson	2	2	0	0
Julie Parr	2	1	1	0
Alan Seeley	2	2	0	0
Paul Coleman	2	2	0	0
Jessica Fogg	2	2	0	0
John Drysdale	2	1	1	0
Darren McLeod	2	2	0	0
John Foulkes	2	1	1	0
Ian Anderson	2	0	2	0
Mark Bennett	2	1	1	0
Rick Walker	2	0	2	0
Peter Oliver	2	1	1	0
Emma-Jane Draco	2	0	2	0
Mike Hussey	2	1	1	0
Lee Allwood	2	0	2	0

Trustee Membership of sub-Committees at 29 February 2016:

Tawd Vale Steering:

Alan Seeley
Peter Oliver
Lee Allwood
Mark Bennett
Mike Hussey
Steve Macfarlane
Sam Robinson

Personnel:

Alan Seeley
Steve Macfarlane
Sam Robinson
Darren McLeod
Mark Bennett
Lee Allwood

Finance: Alan Seeley
Peter Oliver
Steve Macfarlane
Julie Parr
Lee Allwood
Mike Hussey
Sam Robinson (Chair)
Mark Bennett

Appointments and Awards: Rick Walker
Alan Seeley
Peter Oliver
Steve Macfarlane
Julie Parr
John Drysdale
Jessica Fogg
Paul Coleman (Chair)

Other Trustees attend sub- committees as appropriate

Ian Chapman:

It was with great sadness that the Trustees learned, in early December 2015, that Ian Chapman had died.

Ian was a Vice-President of the Charity and had served as both County Chair and County Commissioner during his many years of unstinting service as a volunteer with the Scouting movement.

His depth of knowledge and wealth of experience will be greatly missed.

Background and Objectives:

The Charity is well established and, following major initiatives, continues to grow in numbers and provide a challenging programme leading to the development of 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 Camp. 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, Finance, Personnel and Appointments and Awards 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 the effects of the global 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 Camp Site.

Through the careful stewardship of the operation of all aspects of the County's finances, the Trustees are pleased to report that the total funds grew by £77,907 during the period and now stand at £736,936 of which £342,481 is unrestricted including £155,041 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 campsite 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;
- seeking support for specific development projects in challenging areas.

Organisation and Decision Making:

Overall management, financial and legal responsibility rests with the Executive Committee as Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of Steve Macfarlane 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 £187,440 at the period end.

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 adults 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 applicable law and United Kingdom Generally Accepted Accounting Practice.

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 2015 (FRS (102));
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable 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 the charity will continue in operation.

The Trustees are responsible for keeping 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 the Charities Act 2011, the charity (Accounts and Reports) Regulations 2008 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 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

Steve Macfarlane
County Chairman

08 September 2016

County Commissioners Report 2015/16

Another year when 'Scouting4All' has been at the centre of all that we have done with communities we serve here on Merseyside. The energy, imagination, delivery, success and willingness of our young people and adults to play an active part in their local communities as Scouts over the last year has once again shown that Scouting has a significant and important role to play in offering young people and adults opportunities to try something new.

Growing Scouting and offering more young people and adults the opportunity to enjoy the experiences we offer has remained at the heart of everything we have done. Initiating and establishing new ways to deliver our activities and programmes that suit the diverse communities around Merseyside has seen us open new sections and groups on a scale never before experienced. 2015 also saw Merseyside Scouts take part in Liverpool Pride for the first time further increasing our awareness and commitment to our local communities to show that our Scouting4All activities are available to all.

The last year has also seen the County fine tune our Growth project that will see the introduction of a full time Growth Development Officer from summer 2016. This is a joint project supported by the Development Grants Board at Headquarters and the County Executive. The investment and commitment from the Trustees in establishing and designing the support and finance required for this project shows the progressive nature of our team here in Merseyside.

More recently the appointment of Allan Rowe as our Youth Commissioner and his team of deputies has given the County the opportunity to further showcase our Youth Engagement activities. Another example were our young people here on Merseyside are having a say in how we should respond to the challenges of the ever-changing society we live in and how Scouting should respond. I am grateful to all those who take the time to allow our young people to 'take the lead' with their Scouting.

Progress and improvements at Tawd Vale, our County Campsite, are ongoing and the introduction of a partnership with 'High Adventure' on site has both provided new activities and increased our income that can be re invested in the site.

We should look forward to another year when we will recognise achievement, provide challenge, excitement, adventure and strive to realise our Vision.

Thank you for all that you do!

A handwritten signature in dark ink, appearing to read 'Alan', followed by a vertical line.

Alan Seeley
County Commissioner

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

I report on the accounts of the Council for the period ending 29 February 2016, which are set out on pages 10 to 20

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 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 Commission under section 145(5)(b) of the 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 Commission. 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

Your attention is drawn to the fact that the Charity has prepared the accounts 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 in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 01 April 2005 which is referred to in the regulations but has since been withdrawn.

I understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015

In connection with my examination no matter, except that referred to in the previous paragraph, has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Actor
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A. D. Moss
Chartered Accountant
85 Cottage Lane
Ormskirk
Lancashire
L39 3NF

Merseyside County Scout Council

Statement of financial activities for the period ending 29 February 2016

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds period ending 29 February 2016	Total funds year ending 31 March 2015
	Note	£	£	£	£	£
Incoming Resources						
Subscriptions		267,716	0	0	267,716	265,982
less paid to the Scout Association		(178,442)	0	0	(178,442)	(183,270)
Tawd Vale Earned Income		21,421	0	0	21,421	2,926
Insurances		1,544	0	0	1,544	1,263
Providore income		10,417	0	0	10,417	12,252
Grants	2	0	0	24,272	24,272	0
Charitable Activities	3	87,053	28,802	0	115,855	212,264
Interest and investment income		4,966	0	0	4,966	5,019
Donations		559	0	0	559	3,199
Total income		215,234	28,802	24,272	268,308	319,635
Resources expended						
Charitable Activities	4	131,521	38,674	5,000	175,195	239,351
Providore expenditure	4	8,625	0	0	8,625	7,081
Total expenditure		140,146	38,674	5,000	183,820	246,432
Unrealised gains/(losses) on Investments	7	(4,413)	(2,168)	0	(6,581)	3,342
Net income		70,675	(12,040)	19,272	77,907	76,545
Transfer of funds	12	(99,086)	91,087	7,999	0	0
Net movement in funds		(28,411)	79,047	27,271	77,907	76,545
Balances brought forward at 01 April 2015		215,851	75,994	367,184	659,029	582,484
Balances carried forward at 29 February 2016	9	187,440	155,041	394,455	736,936	659,029

All operations are continuing operations.

The notes on pages 13 to 20 form part of these accounts

Merseyside County Scout Council

Balance Sheet as at 29 February 2016

	Note	29 February 2016 £	31 March 2015 £
Fixed assets			
Tangible fixed assets	6	369,109	361,110
Investments	7	76,138	82,720
Total fixed assets		<u>445,247</u>	<u>443,830</u>
Current assets			
Stock		1,450	2,450
Cash at bank and in hand		291,770	209,774
Total current assets		<u>293,220</u>	<u>212,224</u>
Liabilities: amounts falling due within one year	8	<u>(1,531)</u>	<u>2,975</u>
Net current assets		291,689	215,199
Net assets	9	<u>736,936</u>	<u>659,029</u>
Funds			
Revaluation reserve	9	199,231	199,231
Unrestricted	9	187,440	215,851
Designated	9	155,041	75,994
Restricted	9	195,224	167,953
Total charity funds		<u>736,936</u>	<u>659,029</u>

Approved by the County Executive on 8th September 2016

Chairman

The notes on pages 13 to 20 form part of these accounts

The report of the independent examiner is on page 9

Merseyside County Scout Council

Statement of cash flow for the period ending 29 February 2016

	Note	period ending 29 February 2016 £	year ending 31 March 2015 £
<i>Cash flows from operating activities:</i>			
Net cash generated from operating activities	13	87,894	6,895
<i>Cash flows from investing activities:</i>			
Interest and investment income		4,966	5,019
Purchase of assets and equipment		(10,864)	(26,339)
Net cash absorbed by investing activities		(5,898)	(21,320)
<i>Cash flows from financing activities</i>			
		-	-
Change in cash and cash equivalents in the period		81,996	(14,425)
Cash and cash equivalents brought forward		209,774	224,199
Cash and cash equivalents carried forward		291,770	209,774

The notes on pages 13 to 20 form part of these accounts

The report of the independent examiner is on page 9

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

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) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity adopted SORP (FRS 102) in the current year and an explanation of how transition to SORP (FRS 102) has affected the reported financial position and performance is given in note 1.02.

1.02 Reconciliation with previously Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether, in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

Reconciliation of reported net income:

	£
Net income as previously reported	73,202
Adjustment for gains on investments now treated as a component of net income	3,343
2015 net income as adjusted	<u>76,545</u>

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 and donations

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

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.

1.06 Contractual income and performance related grants

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

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

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.

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.

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

Investment income is recognised when it is receivable.

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 period ending 29 February 2016

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 Campsite 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 2015/6 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 Bungalow and site improvements at Tawd Vale Campsite, to have a residual value at least equal to book value.

1.15 Stocks

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

1.16 Provisions

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

1.17 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.

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

2 Restricted income

	period ending 29 February 2016 £	year ending 31 March 2015 £
Scout Association development Grants	24,272	0

3 Analysis of income on charitable activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total period ending 29 February 2016 £	Total year ending 31 March 2015 £
Membership Liaison	5,685	0	0	5,685	13,919
Tawd Vale	41,602	0	0	41,602	46,170
Events	0	28,802	0	28,802	112,390
Activity support	39,766	0	0	39,766	39,784
	87,053	28,802	0	115,855	212,264

4 Analysis of expenditure on charitable activities and providore

	Unrestricted funds £	Designated funds £	Restricted funds £	Total period ending 29 February 2016 £	Total year ending 31 March 2015 £
Membership Liaison	51,453	0	0	51,453	42,016
Tawd Vale	41,684	0	0	41,684	32,125
Events	6,806	26,516	0	33,322	140,734
Activity support	29,591	12,158	5,000	46,749	22,264
	129,534	38,674	5,000	173,208	237,139

Governance Costs

Salaries and office costs	1,587	0	0	1,587	1,813
Independent Examiner	400	0	0	400	400
	1,987	0	0	1,987	2,213

Providore

Purchases	8,625	0	0	8,625	7,081
Total Resources Expended	140,146	38,674	5,000	183,820	246,433

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

5 Staff Costs and Support and Governance Costs

a) Staff costs

	period ending 29 February 2016 £	year ending 31 March 2015 £
Staff Costs:		
Wages and salaries	17,042	19,347
Social security costs	274	311
	<u>17,316</u>	<u>19,658</u>

No employee earned more than £60,000 per annum

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

	period ending 29 February 2016	year ending 31 March 2015
Management and administration	2	2

a) 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	Charitable Activities	Governance	period ending 29 February 2016 Total	year ending 31 March 2015 Total
Office Costs	Time Estimate	51,070	1,587	52,657	43,446
Independent Examiner	Actual	0	400	400	400
		<u>51,070</u>	<u>1,987</u>	<u>53,057</u>	<u>43,846</u>

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

6 Tangible fixed assets

	Tawd Vale					HQ	Total
	Land	Bungalow	Site Improvements	Plant & equipment	Motor vehicles	Office equipment	
	£	£	£	£	£	£	£
Cost or deemed cost							
At 01 April 2015	200,000	76,403	294,769	28,073	5,695	13,216	618,156
Additions in year	0	0	10,864	0	0	0	10,864
At 29 February 2016	<u>200,000</u>	<u>76,403</u>	<u>305,633</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>629,020</u>
Depreciation							
At 01 April 2015	0	70,633	139,995	28,073	5,695	12,650	257,046
Charge in year	0	0	2,483	0	0	383	2,866
At 29 February 2016	<u>0</u>	<u>70,633</u>	<u>142,478</u>	<u>28,073</u>	<u>5,695</u>	<u>13,033</u>	<u>259,912</u>
Net book values							
At 29 February 2016	<u>200,000</u>	<u>5,770</u>	<u>163,155</u>	<u>0</u>	<u>0</u>	<u>183</u>	<u>369,108</u>
At 01 April 2015	<u>200,000</u>	<u>5,770</u>	<u>154,774</u>	<u>0</u>	<u>0</u>	<u>566</u>	<u>361,110</u>

7 Investments

	period ending 29 February 2016 £	year ending 31 March 2015 £
Market Value at 01 April 2015	82,720	79,377
Additions in year	0	0
Net unrealised investment gains/(losses)	<u>(6,581)</u>	<u>3,343</u>
Market Value at 29 February 2016	<u>76,139</u>	<u>82,720</u>
Historical Cost at 29 February 2016	<u>55,000</u>	<u>55,000</u>
Market value being the agreed value of investments held		

8 Liabilities falling due within one year

	period ending 29 February 2016 £	year ending 31 March 2015 £
Accruals and Other Creditors	911	1,383
Deferred Income	<u>620</u>	<u>827</u>
Total Creditors	<u>1,531</u>	<u>2,210</u>
Debtor Accruals and Other Debtors	0	5,185
Total Liabilities falling due within one year	<u>(1,531)</u>	<u>2,975</u>

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

9 Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
<u>Restricted funds:</u>				
Tawd Vale Development	169,878	0	0	169,878
2nd Stockbridge Project	0	0	3,272	3,272
Supported Volunteer Contracts	0	0	16,000	16,000
Urban Development Project	0	0	6,074	6,074
	<u>169,878</u>	<u>0</u>	<u>25,346</u>	<u>195,224</u>
Revaluation reserve	199,231	0	0	199,231
	<u>369,109</u>	<u>0</u>	<u>25,346</u>	<u>394,455</u>
<u>Designated Funds:</u>				
County Events	0	0	18,729	18,729
Network Committee	0	0	464	464
Tawd Vale	0	0	18,519	18,519
County Development and Projects	0	0	15,250	15,250
Development Officer Employment and Project Costs	0	0	77,000	77,000
County Reserve	0	25,079	0	25,079
	<u>0</u>	<u>25,079</u>	<u>129,962</u>	<u>155,041</u>
<u>Unrestricted funds</u>	<u>0</u>	<u>51,059</u>	<u>136,381</u>	<u>187,440</u>
	<u>369,109</u>	<u>76,138</u>	<u>291,689</u>	<u>736,936</u>

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.

Purpose of restricted funds:

Tawd Vale Development	Fund to support development and maintenance of County Campsite
2nd Stockbridge Project	Grant received for project to develop scouting in Stockbridge
Supported Volunteer Contracts	Grant received to provide funding of contracted volunteers to develop scouting
Urban Development Project	Grant received for project to develop scouting in urban areas

10 The resources expended by the charity include:

	period ending 29 February 2016 £	year ending 31 March 2015 £
Independent examiner's fee	400	400
Depreciation	<u>2,866</u>	<u>383</u>

11 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2015 none).

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

Merseyside County Scout Council

Notes to the accounts for the period ending 29 February 2016

12 Fund Movements

	Funds at 01 April 2015	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 29 February 2016
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Development	161,879	0	0	0	10,864	(2,865)	169,878
2nd Stockbridge Project	0	3,272	0	0	0	0	3,272
Supported Volunteer Costs	0	21,000	(5,000)	0	0	0	16,000
Urban Development	6,074	0	0	0	0	0	6,074
	167,953	24,272	(5,000)	0	10,864	(2,865)	195,224
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	367,184	24,272	(5,000)	0	10,864	(2,865)	394,455
Designated Funds:							
County Events	19,627	28,802	(29,700)	0	0	0	18,729
Network Committee	564	0	(100)	0	0	0	464
Tawd Vale	14,315	0	0	0	9,883	(5,679)	18,519
County Development and Projects	14,241	0	(8,874)	0	9,883	0	15,250
Development Officer	0	0	0	0	77,000	0	77,000
County Reserve	27,247	0	0	(2,168)	0	0	25,079
Total Designated Funds	75,994	28,802	(38,674)	(2,168)	96,766	(5,679)	155,041
Unrestricted funds	215,851	393,675	(318,587)	(4,413)	2,865	(101,951)	187,440
Total Unrestricted Funds	215,851	393,675	(318,587)	(4,413)	2,865	(101,951)	187,440
TOTAL FUNDS	659,029	446,749	(362,261)	(6,581)	110,495	(110,495)	736,936

Transfers have been made between funds as follows:

Capitalisation of Site Improvements: £5,185 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Funds
£5,679 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Development (Designated Fund)
Depreciation Costs: £2,865 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Operating Surplus: £9,883 into Tawd Vale Development (Designated Fund) out of Unrestricted Funds
£9,883 into County Development and Projects (Designated Fund) out of Unrestricted Funds
Development Officer Costs: £64,083 into Development Officer Employment Costs (Designated Fund) out of Unrestricted Funds
£12,917 into Development Officer Project Costs (Designated Fund) out of Unrestricted Funds

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

	period ending 29 February 2016 £	year ending 31 March 2015 £
Net movement in funds	77,907	76,545
Deduct interest and investment income	(4,966)	(5,019)
Unrealised gains/(loss) on investments	6,581	(3,342)
Add back depreciation charge	2,866	383
(Increase)/decrease in stock	1,001	(641)
(Decrease)/increase in creditors	4,506	(61,031)
Net cash used in operating activities	87,894	6,895

14 Related party transactions

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