



# **Merseyside County Scout Council**

*Registered Charity Number 503957*

## **Trustees' Report and Accounts for period 01 March 2016 to 28 February 2017**

**MERSEYSIDE COUNTY SCOUT COUNCIL  
TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2017**

**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:** Dame Lorna Muirhead DCVO DBE (until 13 Sept. 2017)

**Vice Presidents:** David Gee  
Eric Morton

**County Commissioner:** Alan Seeley (until 12 April 2017)  
Peter Oliver (with effect from 17 July 2017)

**Trustees at 28 February 2017:**

<b>Ex Officio:</b>	Alan Seeley	County Commissioner
	Joan Quaile	County Chairman
	Sam Robinson	County Treasurer
	Julie Parr	County Secretary
	Alan Rowe	County Youth Commissioner

<b>Elected &amp; Nominated:</b>	Lee Allwood	Mark Bennett
	John Cadman	John Drysdale
	Jessica Fogg*	John Foulkes
	Michael Hussey	Darren McLeod
	Peter Oliver	Matt Swain*
	Pamela Tompsett	

*\* Nominated Youth Representative*

**Independent Examiner:** Andrew Moss, FCA

**Solicitors:** Whitfields Solicitors Ltd., 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 attendance of Trustees at County Executive meetings was as follows:

<b>Trustee</b>	<b>Possible number of meeting to attend</b>	<b>Number of meetings attended</b>	<b>Number of meetings unattended – With Apologies</b>	<b>Number of meetings unattended - No Apologies</b>
<b>Lee Allwood</b>	5	3	2	0
<b>Ian Anderson</b>	3	0	3	0
<b>Mark Bennett</b>	5	3	2	0
<b>John Cadman</b>	2	1	1	0
<b>Paul Coleman</b>	3	3	0	0
<b>Emma-Jane Draco</b>	3	0	2	1
<b>John Drysdale</b>	5	2	2	1
<b>Jessica Fogg</b>	5	2	3	0
<b>John Foulkes</b>	5	2	3	0
<b>Mike Hussey</b>	5	4	1	0
<b>Steve Macfarlane</b>	3	3	0	0
<b>Darren McLeod</b>	5	3	2	0
<b>Peter Oliver</b>	5	5	0	0
<b>Julie Parr</b>	5	3	2	0
<b>Joan Quaile</b>	2	2	0	0
<b>Sam Robinson</b>	5	4	1	0
<b>Alan Rowe</b>	2	1	1	0
<b>Alan Seeley</b>	5	4	1	0
<b>Matt Swain</b>	2	2	0	0
<b>Pamela Tompsett</b>	2	2	0	0
<b>Rick Walker</b>	3	0	3	0

### **Trustee Membership of sub-Committees at 28 February 2017:**

#### **Tawd Vale Steering:**

Lee Allwood  
Mark Bennett  
Mike Hussey  
Peter Oliver  
Joan Quaile  
Sam Robinson  
Alan Seeley  
Pamela Tompsett

<b>Personnel:</b>	Joan Quaile (Chair) Mark Bennett John Cadman Darren McLeod Sam Robinson Alan Seeley
<b>Finance:</b>	Peter Oliver (Chair) Mark Bennett John Cadman Mike Hussey Julie Parr Joan Quaile Sam Robinson Alan Seeley Pamela Tompsett
<b>Appointments and Awards:</b>	John Drysdale (Chair) Lee Allwood Mark Bennett Mike Hussey Peter Oliver Julie Parr Joan Quaile Alan Seeley

*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 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 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 £52,189 during the period and now stand at £789,125 of which £384,451 is unrestricted including £157,123 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;
- 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 Joan Quaile 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 £227,328 at the period end.

The Executive are aware that in 2019 the current funding cycle for the Development Officer will be coming to an end and that the County needs a plan in place to ensure that the impact of the Development Officer is sustained beyond that time. It is envisaged that a significant part of the cost of such a plan will be met from the Charity's unrestricted funds.

## **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 the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) 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 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 Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102), 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 04 September 2017 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

Joan Quaile  
County Chair

04 September 2017

## County Commissioners Report 2017/18

Firstly, I would like to pay tribute to the work of Alan Seeley, who has been our County Commissioner for the last 4.5 years. Alan approached the role with great leadership, enthusiasm and drive; from which all of our members have benefitted.

I am delighted to have been appointed as County Commissioner for Merseyside. Scouting has much to offer young people across the County – we change lives and we change communities. We achieve this with our team of over 2,000 adult volunteers and over 1,000 occasional helpers providing a programme that delivers everyday adventure and skills for life to over 8,000 young people, every week.

Young people face challenging times with significant unrest and uncertainty in the world. Scouting is well placed to help address this unrest and uncertainty. Members in Merseyside are part of a co-educational world organisation that has 32 million members across 216 counties and territories. Scouting provides young people with opportunities to participate in programmes, events, activities and projects that contribute to their growth as active citizens. Through these initiatives, young people become agents of positive change who inspire others to take action.

Our focus, across Merseyside, is placed on supporting young people by:

- Delivering a high quality balanced programme and activities outdoors to build skills for life
- Developing character, a sense of community, social cohesion and wellbeing
- Providing employability skills and developing self confidence
- Creating an environment of fun, friendship and happiness to lead to improved resilience
- Developing influencing and campaigning skills, and providing support for building a sense of purpose and contribution

We will develop how we achieve this by continuing to:

- Grow Scouting; organically growing our existing provision, taking what we have to offer to new communities and trying new models of delivery
- Ensure that we are inclusive; truly enabling everyone to benefit from what we have to offer
- Continue to develop our community impact; enabling our members to make a difference to causes and issues that are important to them
- Develop the level by which we are youth shaped; supporting young people to work in partnership with adults to enable them to significantly influence what we do and how we do it
- And most importantly, by having fun – young people and adults

It is a great privilege for me to have recently become your County Commissioner and I hope I do the role justice. My sincere thanks to every one of our young people and adults who made Scouting on Merseyside so amazing.

Peter Oliver  
County Commissioner



# **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 2017, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 10 to 19

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 28 February 2017

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2017	Total funds period ending 29 February 2016
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		268,971	0	0	268,971	267,716
less paid to the Scout Association		(176,400)	0	0	(176,400)	(178,442)
Tawd Vale Earned Income		19,338	0	0	19,338	21,421
Insurances		444	0	0	444	1,544
Providore income		15,000	0	0	15,000	10,417
Grants	2	0	0	16,850	16,850	24,272
Charitable Activities	3	78,596	50,953	0	129,549	115,855
Interest and investment income		5,137	0	0	5,137	4,966
Donations		1,883	0	0	1,883	559
<b>Total income</b>		<b>212,969</b>	<b>50,953</b>	<b>16,850</b>	<b>280,772</b>	<b>268,308</b>
<b>Resources Expended</b>						
Charitable Activities	4	141,954	78,598	7,084	227,636	175,195
Providore expenditure	4	8,715	0	0	8,715	8,625
<b>Total expenditure</b>		<b>150,669</b>	<b>78,598</b>	<b>7,084</b>	<b>236,351</b>	<b>183,820</b>
<b>Net Income before investment gains/(losses)</b>		<b>62,300</b>	<b>(27,645)</b>	<b>9,766</b>	<b>44,421</b>	<b>84,488</b>
<b>Unrealised gains/(losses) on Investments</b>	7	<b>5,209</b>	<b>2,559</b>	<b>0</b>	<b>7,768</b>	<b>(6,581)</b>
<b>Net income</b>		<b>67,509</b>	<b>(25,086)</b>	<b>9,766</b>	<b>52,189</b>	<b>77,907</b>
Transfer of funds	12	(27,621)	27,168	453	0	0
Net movement in funds		39,888	2,082	10,219	52,189	77,907
Balances brought forward at 01 March 2016		187,440	155,041	394,455	736,936	659,029
<b>Balances carried forward at 28 February 2017</b>	9	<b>227,328</b>	<b>157,123</b>	<b>404,674</b>	<b>789,125</b>	<b>736,936</b>

All operations are continuing operations.

The notes on pages 13 to 19 form part of these accounts

# Merseyside County Scout Council

## Balance Sheet as at 28 February 2017

	Note	28 February 2017 £	29 February 2016 £
<b>Fixed assets</b>			
Tangible fixed assets	6	369,562	369,109
Investments	7	83,906	76,138
<b>Total fixed assets</b>		<b>453,468</b>	<b>445,247</b>
<b>Current assets</b>			
Stock		2,111	1,450
Cash at bank and in hand		335,406	291,770
<b>Total current assets</b>		<b>337,517</b>	<b>293,220</b>
<b>Liabilities:</b> amounts falling due within one year	8	<b>(1,860)</b>	<b>(1,531)</b>
<b>Net current assets</b>		<b>335,657</b>	<b>291,689</b>
<b>Net assets</b>	9	<b>789,125</b>	<b>736,936</b>
<b>Funds</b>			
Revaluation reserve	9	199,231	199,231
Unrestricted	9	227,328	187,440
Designated	9	157,123	155,041
Restricted	9	205,443	195,224
<b>Total charity funds</b>		<b>789,125</b>	<b>736,936</b>

Approved by the County Executive on 4th September 2017

Chairman

The notes on pages 13 to 19 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 year ending 28 February 2017

	Note	year ending 28 February 2017 £	period ending 29 February 2016 £
<i>Cash flows from operating activities:</i>			
Net cash generated from operating activities	13	41,953	87,894
<i>Cash flows from investing activities:</i>			
Interest and investment income		5,137	4,966
Purchase of assets and equipment		(3,454)	(10,864)
Net cash absorbed by investing activities		1,683	(5,898)
<i>Cash flows from financing activities</i>			
		-	-
Change in cash and cash equivalents in the period		43,636	81,996
Cash and cash equivalents brought forward		291,770	209,774
Cash and cash equivalents carried forward		335,406	291,770

The notes on pages 13 to 19 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 year ending 28 February 2017**

### **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 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

#### **1.03 Grants and donations**

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

#### **1.04 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.

#### **1.05 Contractual income and performance related grants**

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

#### **1.06 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.

#### **1.07 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.

#### **1.08 Investment income**

Investment income is recognised when it is receivable.

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2017

### 1.09 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.

### 1.10 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.

### 1.11 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.

### 1.12 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.

### 1.13 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 2015/7 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.

### 1.14 Stocks

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

### 1.15 Provisions

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

### 1.16 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 year ending 28 February 2017

2 Restricted income	year ending 28 February 2017	period ending 29 February 2016
	£	£
Scout Association development Grants	16,850	24,272

### 3 Analysis of income from charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Total year ending 28 February 2017	Total period ending 29 February 2016
	£	£	£	£	£
Membership Liaison	5,292	0	0	5,292	5,685
Tawd Vale	56,048	0	0	56,048	41,602
Events	0	50,953	0	50,953	28,802
Activity support	17,256	0	0	17,256	39,766
	<u>78,596</u>	<u>50,953</u>	<u>0</u>	<u>129,549</u>	<u>115,855</u>

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

	Unrestricted funds	Designated funds	Restricted funds	Total year ending 28 February 2017	Total period ending 29 February 2016
	£	£	£	£	£
Membership Liaison	65,291	29,016	0	94,307	51,453
Tawd Vale	47,117	0	0	47,117	41,684
Events	12,630	33,718	0	46,348	33,322
Activity support	14,481	15,864	7,084	37,429	46,749
	<u>139,519</u>	<u>78,598</u>	<u>7,084</u>	<u>225,201</u>	<u>173,208</u>

#### Governance Costs

Salaries and office costs	2,035	0	0	2,035	1,587
Independent Examiner	400	0	0	400	400
	<u>2,435</u>	<u>0</u>	<u>0</u>	<u>2,435</u>	<u>1,987</u>

#### Total Charitable Activity

	<u>141,954</u>	<u>78,598</u>	<u>7,084</u>	<u>227,636</u>	<u>175,195</u>
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#### Providore

Purchases	<u>8,715</u>	<u>0</u>	<u>0</u>	<u>8,715</u>	<u>8,625</u>
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#### Total Resources Expended

	<u>150,669</u>	<u>78,598</u>	<u>7,084</u>	<u>236,351</u>	<u>183,820</u>
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# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2017

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February 2017	period ending 29 February 2016
	£	£
Staff Costs:		
Wages and salaries	19,508	17,042
Social security costs	275	274
	<u>19,783</u>	<u>17,316</u>

No employee earned more than £60,000 per annum

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

	year ending 28 February 2017	period ending 29 February 2016
Management and administration	2	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	Charitable Activities	Governance	year ending 28 February 2017 Total	period ending 29 February 2016 Total
Office Costs	Time Estimate	94,124	2,035	96,159	52,657
Independent Examiner	Actual	0	400	400	400
		<u>94,124</u>	<u>2,435</u>	<u>96,559</u>	<u>53,057</u>



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2017

### 6 Tangible fixed assets

	Tawd Vale					HQ	Total
	Land	Bungalow	Site Improvements	Plant & equipment	Motor vehicles	Office equipment	
	£	£	£	£	£	£	£
<b>Cost or deemed cost</b>							
At 01 March 2016	200,000	76,403	305,633	28,073	5,695	13,216	629,020
Additions in year	0	0	3,453	0	0	0	3,453
At 28 February 2017	<u>200,000</u>	<u>76,403</u>	<u>309,086</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>632,473</u>
<b>Depreciation</b>							
At 01 March 2016	0	70,632	142,478	28,073	5,695	13,033	259,911
Charge in year	0	0	2,817	0	0	183	3,000
At 28 February 2017	<u>0</u>	<u>70,632</u>	<u>145,295</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>262,911</u>
<b>Net book values</b>							
At 28 February 2017	<u>200,000</u>	<u>5,771</u>	<u>163,791</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>369,562</u>
At 01 March 2016	<u>200,000</u>	<u>5,771</u>	<u>163,155</u>	<u>0</u>	<u>0</u>	<u>183</u>	<u>369,109</u>

### 7 Investments

	year ending 28 February 2017 £	period ending 29 February 2016 £
Market Value at 01 March 2016	76,138	82,719
Additions in year	0	0
Net unrealised investment gains/(losses)	<u>7,768</u>	<u>(6,581)</u>
Market Value at 28 February 2017	<u>83,906</u>	<u>76,138</u>
Historical Cost at 28 February 2017	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

### 8 Liabilities falling due within one year

	year ending 28 February 2017 £	period ending 29 February 2016 £
Accruals and Other Creditors	940	911
Deferred Income	<u>920</u>	<u>620</u>
Total Creditors	<u>1,860</u>	<u>1,531</u>
Debtor Accruals and Other Debtors	0	0
Total Liabilities falling due within one year	<u>(1,860)</u>	<u>(1,531)</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2017

### 9 Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
<b><u>Restricted funds:</u></b>				
Tawd Vale Fixed Assets	170,331	0	0	170,331
2nd Stockbridge Project	0	0	3,272	3,272
Supported Volunteer Contracts	0	0	13,500	13,500
Urban Development Project	0	0	5,990	5,990
YUF Startup Grants	0	0	12,350	12,350
	<u>170,331</u>	<u>0</u>	<u>35,112</u>	<u>205,443</u>
Revaluation reserve	199,231	0	0	199,231
	<u>369,562</u>	<u>0</u>	<u>35,112</u>	<u>404,674</u>
<b><u>Designated Funds:</u></b>				
County Events	0	0	20,100	20,100
Network Committee	0	0	464	464
Tawd Vale Development	0	0	45,687	45,687
County Development and Projects	0	0	15,251	15,251
Development Officer Employment and Project Costs	0	0	47,984	47,984
County Reserve	0	27,637	0	27,637
	<u>0</u>	<u>27,637</u>	<u>129,486</u>	<u>157,123</u>
<b><u>Unrestricted funds</u></b>	0	56,269	171,059	227,328
	<u>369,562</u>	<u>83,906</u>	<u>335,657</u>	<u>789,125</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.

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 designate 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 Development	Fund to support development and maintenance of County Campsite
County Development and Projects	Fund to support projects aimed at the development of scouting in the County
Development Officer	Fund to provide the County contribution towards the Scout Association's costs in providing a Development Officer to coordinate development projects
Employment and Project Costs	
County Reserve	Long Term Investment designated as the County's emergency reserve fund

#### **Purpose of restricted funds:**

Tawd Vale Fixed Assets	Fixed Asset value 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
YUF Startup Grants	Grant received to provide startup costs for new scouting provisions.

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2017

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

	year ending 28 February 2017	period ending 29 February 2016
	£	£
Independent examiner's fee	400	400
Depreciation	3,000	2,866

### 11 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2016 none).

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

### 12 Fund Movements

	Funds at 01 March 2016	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2017
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	169,878	0	0	0	3,453	(3,000)	170,331
2nd Stockbridge Project	3,272	0	0	0	0	0	3,272
Supported Volunteer Costs	16,000	4,500	(7,000)	0	0	0	13,500
Urban Development	6,074	0	(84)	0	0	0	5,990
YUF Startup Grants	0	12,350	0	0	0	0	12,350
	195,224	16,850	(7,084)	0	3,453	(3,000)	205,443
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>394,455</b>	<b>16,850</b>	<b>(7,084)</b>	<b>0</b>	<b>3,453</b>	<b>(3,000)</b>	<b>404,674</b>
<b>Designated Funds:</b>							
County Events	18,729	50,953	(49,582)	0	0	0	20,100
Network Committee	464	0	0	0	0	0	464
Tawd Vale Development	18,519	0	0	0	32,223	(5,055)	45,687
County Development and Projects	15,250	0	0	0	0	0	15,250
Development Officer	77,000	0	(29,016)	0	0	0	47,984
County Reserve	25,079	0	0	2,559	0	0	27,638
<b>Total Designated Funds</b>	<b>155,041</b>	<b>50,953</b>	<b>(78,598)</b>	<b>2,559</b>	<b>32,223</b>	<b>(5,055)</b>	<b>157,123</b>
<b>Unrestricted funds</b>	<b>187,440</b>	<b>389,369</b>	<b>(327,069)</b>	<b>5,209</b>	<b>4,602</b>	<b>(32,223)</b>	<b>227,328</b>
<b>Total Unrestricted Funds</b>	<b>187,440</b>	<b>389,369</b>	<b>(327,069)</b>	<b>5,209</b>	<b>4,602</b>	<b>(32,223)</b>	<b>227,328</b>
<b>TOTAL FUNDS</b>	<b>736,936</b>	<b>457,172</b>	<b>(412,751)</b>	<b>7,768</b>	<b>40,278</b>	<b>(40,278)</b>	<b>789,125</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements: £3,453 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Development (Designated Fund)  
 Site Activities: £1,602 into Unrestricted Funds out of Tawd Vale Development (Designated Fund)  
 Depreciation Costs: £3,000 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)  
 Tawd Vale Operating Surplus: £32,223 into Tawd Vale Development (Designated Fund) out of Unrestricted Funds

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2017

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

	year ending 28 February 2017 £	period ending 29 February 2016 £
Net movement in funds	52,189	77,907
Deduct interest and investment income	(5,137)	(4,966)
Unrealised gains/(loss) on investments	(7,768)	6,581
Add back depreciation charge	3,000	2,865
(Increase)/decrease in stock	(661)	1,001
(Decrease)/increase in creditors	330	4,506
Net cash used in operating activities	<u>41,953</u>	<u>87,894</u>

#### 14 Related party transactions

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