

Scouts

Merseyside



Merseyside Scouts

Annual Report and Accounts
for period 1 March 2018 to 28 February 2019

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 2019**

Name of Charity:	Merseyside County Scout Council.	
Charity Registration Number:	503957.	
Address:	Merseyside Scouts Spaces 301, Tea Factory, 82 Wood Street Liverpool L1 4DQ	
President:	Her Majesty's Lord Lieutenant of Merseyside Mark Blundell	
Vice Presidents:	David Gee Eric Morton Alan Seeley	
County Commissioner:	Peter Oliver	
Trustees at 28 February 2019:		
Ex Officio:	Peter Oliver David Steer Esq. QC DL Sam Robinson Andrew Tate Ben Hodge	County Commissioner County Chair County Treasurer County Secretary County Youth Commissioner
Elected & Nominated:	Lee Allwood John Cadman Jessica Fogg* Michael Hussey Nigel MacLeod Jane Owen Matt Swain*	Mark Bennett John Drysdale Barbara Hughes Clare Kenny Daragh O'Malley Alan Seeley
	* Elected 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 Membership of sub-Committees at 28 February 2019

Tawd Vale Steering Group:	Lee Allwood John Cadman Mark Bennett Sam Robinson
Personnel:	Clare Kenny (Chair) Mark Bennett Nigel MacLeod Jane Owen Sam Robinson
Finance:	John Drysdale (Chair) Mark Bennett John Cadman Daragh O'Malley Sam Robinson Andrew Tate
Appointments and Awards:	Alan Seeley (Chair) Jessica Fogg Daragh O'Malley

Other Trustees attend sub- committees as appropriate.

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

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

Background and Objectives

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

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly



the principle asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

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

Management and Governance Arrangements

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

The Executive uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, 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 a difficult economic situation, just like similar organisations, and we face increased input costs, reduced investment returns and resistance to increases in charges made.

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

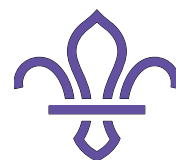
Through the careful stewardship of the operation of all aspects of the County's finances, the Trustees are pleased to report that during the period the total funds grew by £54,660 due to the operation of the charity and its Adventure Centre and by £294,229 as a result of revaluing the bungalow as an Investment Property.

The total funds now stand at £1,206,125 of which £482,157 is unrestricted including £167,413 designated for specific purposes by the Trustees.

Aims and Policies of the Trustees

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

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



Organisation and Decision Making

The Executive Committee exists to support the work of the County Commissioner and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Executive Committee as Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq QC DL and they are supported and advised by sub-committees as required.

Risk and Internal Control

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

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

Reserves

The Executive's policy is to hold sufficient monies to continue the charitable activities of the County. The Committee considers that it should hold a sum equivalent to 12 months costs, circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £314,744 at the period end.

The Executive are aware that in 2019/20 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 has been identified by the Trustees that Tawd Vale (the County Adventure Centre) requires a significant investment to enable the provision of a first-class experience for all users. The Tawd Vale Steering Group are producing a full review, in conjunction with the newly appointed Centre Manager, of the requirements of the Centre and to formulate a Strategic Plan. In addition, the County Executive has established a Tawd Vale Strategic Fundraising Group with the aim of generating substantial funds to develop Tawd Vale into the focus of Adventure on Merseyside.

The cost of sustaining the impact of the Development Officer and the initial investment into the operation of the Strategic Fundraising Group will be met from the Charity's unrestricted funds.

Investments

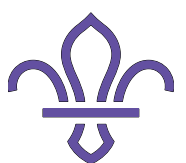
The Executive regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. This remains very challenging at the present time given the depressed level of UK interest rates.



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 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 05 September 2019 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
County Chair

05 September 2019



County Commissioner's Report

We're preparing young people with skills for life.

Merseyside Scouts has over 10,000 members, across 508 Sections and Units, 145 Scout Groups and 11 Districts, located in the North West of England; which covers the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens and Wirral. Our programme is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people.

Each week across Merseyside; c.8,000 young people, supported by c.2500 adult volunteers, enjoy fun, friendship and outdoor adventure. They develop a sense of optimism and strong values as well as the leadership and teamwork skills that are more valuable today than ever before. Across Merseyside; we are building on our recent success. We are focused on supporting amazing leaders to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.



Our Mission

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

Our Vision

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

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

Our Strategic Objectives

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



Thinking on your feet
starts on a patch of tarmac.

#SkillsForLife



Our Pillars of Work

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

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

Our Aims

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

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



Progress Over the Last Year

With so much impressive work happening across Merseyside, it's a challenge to pick out just a few highlights. However, if we focus on how, at County-level, we're supporting our members; I'd note the following as some of our key achievements:

Programme

- **Begun to focus Section Supporters:** on the needs of young people and Section Leadership Teams, in line with our strategic objectives;
- **Increased focus on support and celebration of Top Awards:** including a number of Queen's Scout Awards;
- **Launched County-led Young Leader Training provision:** for Young Leaders unable to access local provision;
- **Improved support for adventurous activities:** over 150 permit applications, further support planned to give volunteers and young people a taste of the possible;
- **Placed Tawd Vale as the centre of adventure for young people:** effective governance, appointed Centre Manager, improved operations, increased team across leadership, operations and activities, new branding, committed c.£100k during 2019/20 to improve existing assets and activities, established Strategic Funding Working Group to explore securing significant investment to deliver our strategic plan, introduced free access during weekday evenings, to support our members to deliver adventure within our programmes;
- **Developed opportunities for International activities and expeditions:** programme support events, Explorer Belt expeditions, World Moots, World Scout Jamborees, European Jamborees and support to local visits abroad;
- **Delivered County-led events:** supporting hard to deliver areas of the programme and provide adventure;
- **Develop the remit of the Merseyside Emergency Team:** expanding remit and expertise to mental health first aid, as well as physical first aid.

People

- **Brought a focus to 'the first five months' for new volunteers:** and begun to provide support to Appointments Advisory Committees in developing local processes and administering our adult membership;
- **Launched revised adult training schemes for both Section Leaders and Managers and Supporters:** which has created increased learning opportunities, predominantly delivered either more locally or centrally, to improve accessibility, and providing a greater level of flexibility and increased contact time with trainers;
- **Begun to build teams of Training Advisors:** to support volunteers through their training and to improve retention through the early part of a volunteer's journey with us;
- **Improved support to learners in completing their training and receive their wood badge:** with a step-change of over 200 awarded in the last 18 months;
- **Brought a focus to how we welcome and induct new volunteers:** with further work planned in this area over the coming year;
- **Celebrated the achievements of many adult volunteers:** through good use of our adult awards scheme;
- **Built a new Youth Shaped Team:** with representatives from across our Districts – who are developing plans to promote youth shaped Scouting as well as visiting Groups and having a presence at key events to engage our young people, share best practice and raise awareness of young people can shape their Scouting;
- **Supported Youth Commissioner appointments:** across our Districts.

Perception

- **Developed our Growth Strategy:** which underpins our Skills for Life strategy and which broadens our focus beyond opening new Sections in new communities, as well as supporting small Sections;
- **Continued to deliver our Growth Project:** securing a continuation of our current work until the end of 2020;
- **Delivered a series of Inclusivity Workshops:** including Supporting ADHD, LGBT+, Raising Awareness of Inclusivity, Supporting Disability, Supporting Autism, Mental Health Awareness and Challenging Behaviour;



- **Built and trained a team of 15 Mental Health Awareness Co-Ordinators:** across the County, who hold a certificate accredited by Mental Health England and who are developing support for our members – with their primary role being to educate and signpost;
- **Launched our Ecobricks 'Plastics Project':** educating young people on the impact of plastic on our planet and how to live more sustainably;
- **Improved our use of digital:** streamlining communications and developing how we use our channels more effectively;
- **Planned support and training for Executive Committee members:** to support Trustees in understanding and fulfilling their responsibilities, which we intend to roll out this year;
- **Supported Tawd Vale Adventure Centre to engage young people:** in their views for how the centre should be developed;
- **Introduced Youth Champion Awards:** recognising the contribution of young people who are shaping their Scouting.

These highlights represent a mere tip of the iceberg of the achievements that have happened across our 508 Sections and Units, 145 Scout Groups and 11 Districts. We have enjoyed seeing and hearing about many of those successes at events we've visited, and reading about them every day of the week across your social media channels. Your achievements are phenomenal.

Our sincere thanks to every member of the team, across every Section, Unit, Group, District and the County – the work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way. At County-level, we could not deliver everything we do without the tremendous support of the members of our Leadership and Support Teams. Members of these teams are often volunteers who also have local commitments, but who manage to also find the time to support members across our County.

It continues to be a great honour and privilege to lead Merseyside Scouts, and such an amazing team (and that firmly includes you) at this exciting time – my personal thanks to each and every one of our young people and adults.

Simply, thank you.



Peter Oliver
County Commissioner





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

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

I report on the accounts of the Council for the year ending 28 February 2019, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 15 to 29.

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:

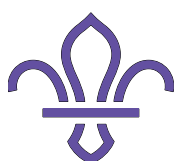
(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- 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 2019

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2019	Total funds year ending 28 February 2018
Note		£	£	£	£	£
Incoming Resources						
		293,002	0	0	293,002	284,115
		(196,656)	0	0	(196,656)	(189,592)
		30,628	0	0	30,628	21,151
		1,219	0	0	1,219	1,191
	3	8,487	0	0	8,487	13,001
	3	86,020	170,075	0	256,095	202,911
		6,377	0	0	6,377	5,739
	2	2,995	0	1,250	4,245	5,368
Total income		232,072	170,075	1,250	403,397	343,884
Resources Expended						
	4	153,758	184,581	1,499	339,838	269,139
	4	6,734	0	0	6,734	7,483
Total expenditure		160,492	184,581	1,499	346,572	276,622
Net Income/ (deficit) before investment (losses)/ gains		71,580	(14,506)	(249)	56,825	67,262
Unrealised (losses)/ gains on Investments	8	(1,452)	(712)	0	(2,164)	848
Increase in Fair Value of Investment Properties	6, 7	0	0	294,229	294,229	0
Net income		70,128	(15,218)	293,980	348,890	68,110
Transfer of funds	14	(26,453)	30,372	(3,919)	0	0
Net movement in funds		43,675	15,154	290,061	348,890	68,110
Balances brought forward at 01 March 2018		271,069	152,259	433,907	857,235	789,125
Balances carried forward at 28 February 2019	11	314,744	167,413	723,968	1,206,125	857,235

All operations are continuing operations.

The notes on pages 18 to 29 form part of these accounts

A full Comparative Statement of Financial Activities for year ending year ending 28 February 2018 is on the next page



Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2018

	Unrestricted Funds year ending 28 February 2018 £	Designated Funds year ending 28 February 2018 £	Restricted Funds year ending 28 February 2018 £	Total funds year ending 28 February 2018 £
Incoming Resources				
Subscriptions	284,115	0	0	284,115
less paid to the Scout Association	(189,592)	0	0	(189,592)
Tawd Vale Earned Income	21,151	0	0	21,151
Insurances	1,191	0	0	1,191
Providore income	13,001	0	0	13,001
Charitable Activities	80,226	122,685	0	202,911
Interest and investment income	5,739	0	0	5,739
Donations	368	0	5,000	5,368
Total income	216,199	122,685	5,000	343,884
Resources Expended				
Charitable Activities	141,347	125,608	2,184	269,139
Providore expenditure	7,483	0	0	7,483
Total expenditure	148,830	125,608	2,184	276,622
Net Income/ (deficit) before investment (losses)/ gains	67,369	(2,923)	2,816	67,262
Unrealised (losses)/ gains on Investments	569	279	0	848
Increase in Fair Value of Investment Properties	0	0	0	0
Net income	67,938	(2,644)	2,816	68,110
Transfer of funds	(24,197)	(2,220)	26,417	0
Net movement in funds	43,741	(4,864)	29,233	68,110
Balances brought forward at 01 March 2017	227,328	157,123	404,674	789,125
Balances carried forward at 28 February 2018	271,069	152,259	433,907	857,235



Merseyside County Scout Council

Balance Sheet as at 28 February 2019

	Note	28 February 2019 £	28 February 2018 £
Fixed assets			
Tangible fixed assets	6	391,215	400,905
Investment Property	7	300,000	0
Investments	8	82,591	84,755
Total fixed assets		773,806	485,660
Current assets			
Stock	9	1,099	1,610
Cash at bank and in hand		434,673	372,839
Total current assets		435,772	374,449
Liabilities: amounts falling due within one year	10	(3,453)	(2,874)
Net current assets		432,319	371,575
Net assets	11	1,206,125	857,235
Funds			
Revaluation reserve - Tawd Vale Fixed Assets	14	199,231	199,231
Unrestricted	14	314,744	271,069
Designated	14	167,413	152,259
Restricted	14	524,737	234,676
Total charity funds		1,206,125	857,235

Approved by the County Executive on 5th September 2019

Chairman

The notes on pages 18 to 29 form part of these accounts

The report of the independent examiner is on page 14



Statement of cash flow for the year ending 28 February 2019

	Note	year ending 28 February 2019 £	year ending 28 February 2018 £
Cash flows from operating activities:			
Net cash generated from operating activities	15	56,917	68,334
Cash flows from investing activities:			
Interest and investment income		6,377	5,739
Purchase of assets and equipment		(1,460)	(36,640)
Net cash absorbed by investing activities		4,917	(30,901)
Cash flows from financing activities		-	-
Change in cash and cash equivalents in the period		61,834	37,433
Cash and cash equivalents brought forward		372,839	335,406
Cash and cash equivalents carried forward		434,673	372,839

The notes on pages 18 to 29 form part of these accounts

The report of the independent examiner is on page 14



Notes to the accounts for the year ending 28 February 2019

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, 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.

1.04 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.

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.

1.05 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered or the Charity has met the performance related conditions.

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.



Notes to the accounts for the year ending 28 February 2019

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.

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

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

1.08 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes any 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.

1.09 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.



Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2019

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 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.

1.14 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 purposes of the charity in its charitable activities.

The value of Investment properties will be depreciated to an estimated residual value over 50 years.

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 2019

2	Restricted income	Year ending 28 February 2019 £	Year ending 28 February 2018 £
	Donation for Woodland Management	1,250	5,000

3 Analysis of income from charitable activities and providore

	Year ending 28 February 2019				Year ending 28 February 2018			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	17,058	0	0	17,058	9,427	0	0	9,427
Tawd Vale	57,250	0	0	57,250	51,762	0	0	51,762
Events	3,465	170,075	0	173,540	0	122,685	0	122,685
Activity support	8,247	0	0	8,247	19,037	0	0	19,037
Total Charitable Activity	86,020	170,075	0	256,095	80,226	122,685	0	202,911
Providore								
Income	8,487	0	0	8,487				
Total Charitable Activity and Providore Income	94,507	170,075	0	264,582				

4 Analysis of expenditure on charitable activities and providore

	Year ending 28 February 2019				Year ending 28 February 2018			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	63,158	23,870	0	87,028	71,628	23,281	0	94,909
Tawd Vale	54,007	0	0	54,007	36,351	0	0	36,351
Events	20,869	160,432	0	181,301	0	102,327	0	102,327
Activity support	13,112	279	1,499	14,890	30,532	0	2,184	32,716
	151,146	184,581	1,499	337,226	138,511	125,608	2,184	266,303
Governance Costs								
Salaries and office costs	2,212	0	0	2,212	2,436	0	0	2,436
Independent Examiner	400	0	0	400	400	0	0	400
	2,612	0	0	2,612	2,836	0	0	2,836
Total Charitable Activity	153,758	184,581	1,499	339,838	141,347	125,608	2,184	269,139
Providore								
Purchases	6,734	0	0	6,734	7,483	0	0	7,483
Total Resources Expended	160,492	184,581	1,499	346,572	148,830	125,608	2,184	276,622



Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2019

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 28 February 2019	year ending 28 February 2018
	£	£
Staff Costs:		
Wages and salaries	22,695	19,376
Pension Costs (Defined Contribution)	58	0
Social security costs	518	296
	<u>23,271</u>	<u>19,672</u>

No employee earned more than £60,000 per annum

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

	year ending 28 February 2019	year ending 28 February 2018
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	Year ending 28 February 2019			Year ending 28 February 2018		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	87,028	2,212	89,240	92,092	2,436	94,528
Independent Examiner	Actual	0	400	400	0	400	400
		<u>87,028</u>	<u>2,612</u>	<u>89,640</u>	<u>92,092</u>	<u>2,836</u>	<u>94,928</u>



Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2019

6 Tangible fixed assets

	Tawd Vale					HQ	Total
	Land	Bungalow	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£	£
Cost or valuation cost							
At 01 March 2018	200,000	76,403	345,726	28,073	5,695	13,216	669,113
Additions in year	0	0	1,460	0	0	0	1,460
Revaluation	0	223,597	0	0	0	0	223,597
Transfer	0	(300,000)	0	0	0	0	(300,000)
At 28 February 2019	200,000	0	347,186	28,073	5,695	13,216	594,170
Depreciation							
At 01 March 2018	0	70,632	150,592	28,073	5,695	13,216	268,208
Charge in year	0	0	5,379	0	0	0	5,379
Revaluation	0	(70,632)	0	0	0	0	(70,632)
At 28 February 2019	0	0	155,971	28,073	5,695	13,216	202,955
Net book values							
At 28 February 2019	200,000	0	191,215	0	0	0	391,215
At 01 March 2018	200,000	5,771	195,134	0	0	0	400,905

/ Investment Properties

	£
Fair Value	
At 01 March 2018	0
Transfer	300,000
At 28 February 2019	300,000

The Council consider that the fair value of freehold bungalow is £300,000 and it was revalued during the year to this amount.



Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2019

8 Investments

	year ending 28 February 2019 £	year ending 28 February 2018 £
Market Value at 01 March 2018	84,755	83,907
Additions in year	0	0
Net unrealised investment (losses)/ gains	(2,164)	848
Market Value at 28 February 2019	<u>82,591</u>	<u>84,755</u>
Historical Cost at 28 February 2019	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

9 Stocks

	year ending 28 February 2019 £	year ending 28 February 2018 £
Stocks held for resale	<u>1,099</u>	<u>1,611</u>

10 Liabilities falling due within one year

	year ending 28 February 2019 £	year ending 28 February 2018 £
Accruals and Other Creditors	2,243	940
Deferred Income	1,210	1,934
Total Creditors	<u>3,453</u>	<u>2,874</u>
Debtor Accruals and Other Debtors	0	0
Total Liabilities falling due within one year	<u>(3,453)</u>	<u>(2,874)</u>



Notes to the accounts for the year ending 28 February 2019

11 Analysis of net assets between funds

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

	Year ending 28 February 2018				
	Tangible fixed assets £	Investment Properties £	Investments £	Net current assets £	Total £
Restricted funds:					
Tawd Vale Fixed Assets	201,674	0	0	0	201,674
Tawd Vale Woodland Management	0	0	0	5,000	5,000
Growth in Deprived Areas	0	0	0	28,002	28,002
	<u>201,674</u>	<u>0</u>	<u>0</u>	<u>33,002</u>	<u>234,676</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>400,905</u>	<u>0</u>	<u>0</u>	<u>33,002</u>	<u>433,907</u>
Designated Funds:					
County Events	0	0	0	40,458	40,458
Network Committee	0	0	0	464	464
Tawd Vale Capital Projects	0	0	0	58,717	58,717
Development Officer (Employment and Project Costs)	0	0	0	24,703	24,703
County Reserve	0	0	27,917	0	27,917
	<u>0</u>	<u>0</u>	<u>27,917</u>	<u>124,342</u>	<u>152,259</u>
Unrestricted funds	0	0	56,838	214,231	271,069
	<u>400,905</u>	<u>0</u>	<u>84,755</u>	<u>371,575</u>	<u>857,235</u>



Notes to the accounts for the year ending 28 February 2019

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 Adventure Centre, the asset value of Investment Properties 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
Network Committee	Fund to support the operation of the Network Committee
Tawd Vale Capital Projects	Fund to support capital investment in County Adventure Centre
Development Officer (Employment and Project Costs)	Fund to provide the County contribution towards the Scout Association's costs in providing a Development Officer to coordinate development projects
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 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	Grants received to develop scouting in Deprived Areas

12 The resources expended by the charity include:

	Year ending 28 February 2019 £	Year ending 28 February 2018 £
Independent examiner's fee	400	400
Depreciation	5,379	5,297

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2018 none).

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

Analysis of Expenses Reimbursed:

	Year ending 28 February 2019 £	Year ending 28 February 2018 £
Travel	2,808	1,904
Subsistence	23	88
Accommodation	135	0
Events and Meetings	1,087	838
Equipment and Repairs	695	310
Legal Fees	105	0
	4,853	3,140

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 9 (2018: 9)



Notes to the accounts for the year ending 28 February 2019

14 Fund Movements

	Funds at 01 March 2018	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2019
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	201,674	0	0	0	295,689	(5,379)	491,984
Tawd Vale Woodland Management	5,000	1,250	(499)	0	0	0	5,751
Growth in Deprived Areas	28,002	0	(1,000)	0	0	0	27,002
	234,676	1,250	(1,499)	0	295,689	(5,379)	524,737
Revaluation reserve - Tawd Vale Fixed Assets	199,231	0	0	0	0	0	199,231
Total Restricted Funds	433,907	1,250	(1,499)	0	295,689	(5,379)	723,968
Designated Funds:							
County Events	40,458	170,075	(160,711)	0	0	0	49,822
Network Committee	464	0	0	0	0	0	464
Tawd Vale Development	8,530	0	0	0	0	(8,530)	0
County Development and Projects	15,250	0	0	0	0	(15,250)	0
Tawd Vale Capital Projects	0	0	0	0	90,550	(1,461)	89,089
Development Officer	24,703	0	(23,870)	0	0	0	833
Tawd Vale Special Project	34,937	0	0	0	0	(34,937)	0
County Reserve	27,917	0	0	(712)	0	0	27,205
Total Designated Funds	152,259	170,075	(184,581)	(712)	90,550	(60,178)	167,413
Unrestricted funds	271,069	428,728	(357,148)	(1,452)	5,379	(31,832)	314,744
Total Unrestricted Funds	271,069	428,728	(357,148)	(1,452)	5,379	(31,832)	314,744
TOTAL FUNDS	857,235	600,053	(543,228)	(2,164)	391,618	(97,389)	1,206,125

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£1,461 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Capital Projects (Designated Fund)
Revaluation of Bungalow to Fair Value	£294,229 into Tawd Vale Fixed Assets (Restricted Fund)
Depreciation Costs:	£5,379 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Capital Projects	£8,530 into Tawd Vale Capital Projects (Designated Fund) out of Tawd Vale Development (Designated Fund) £15,250 into Tawd Vale Capital Projects (Designated Fund) out of County Development and Projects (Designated Fund) £34,937 into Tawd Vale Capital Projects (Designated Fund) out of Tawd Vale Special Project (Designated Fund) £31,832 into Tawd Vale Capital Projects (Designated Fund) out of Unrestricted Funds



Notes to the accounts for the year ending 28 February 2019

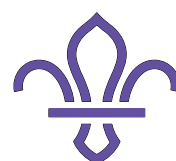
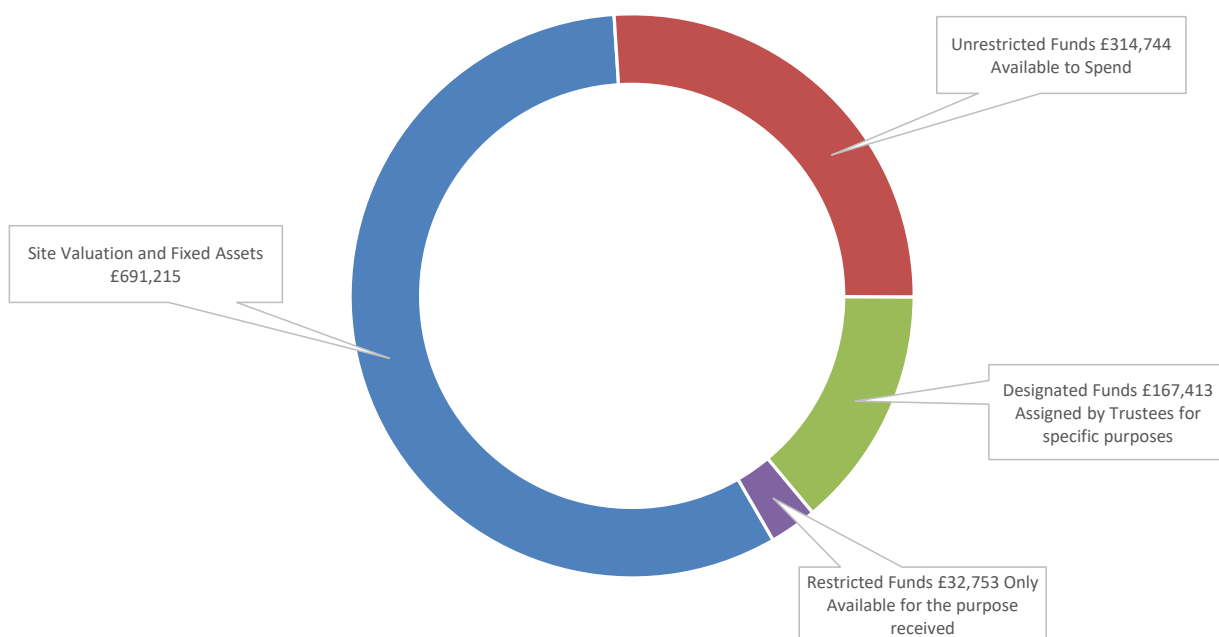
15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2019 £	year ending 28 February 2018 £
Net movement in funds	348,890	68,110
Increase in Fair Value of Investment Property	(294,229)	0
Interest and investment income	(6,377)	(5,739)
Unrealised gains/(loss) on investments	2,164	(848)
Depreciation charge	5,379	5,297
(Increase)/decrease in stock	511	500
Increase in creditors	579	1,014
Net cash used in operating activities	56,917	68,334

16 Related party transactions

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

Illustration: Breakdown of net assets





Membership (as of 31st January 2019)

Member Type	Male	Female	Total
YOUTH MEMBERSHIP			
Beaver Scouts	1,894	352	2,246
Cub Scouts	2,043	450	2,493
Scouts	1,495	504	1,999
Explorer Scouts	367	227	594
Network members	290	186	476
TOTAL YOUTH MEMBERSHIP	6,089	1,719	7,808
LEADERSHIP			
Sections leaders	664	576	1,240
Sectional Assistants & Skills Instructors	111	121	232
Group Scout Leaders	111	52	163
District Skills Instructors	10	5	15
District Advisers	13	6	19
District Scouters	8	4	12
District Commissioners	49	17	66
County+ Skills Instructors	3	4	7
County+ Advisers	0	0	0
County+ Scouters	16	9	25
County+ Commissioners	17	4	21
TOTAL LEADERSHIP	1,002	798	1,800
ORGANISATIONAL SUPPORT			
Group Exec	208	226	434
District Office Bearers/Exec	33	15	48
County+ Office Bearers/Exec	6	2	8
Active Support	67	59	126
Individual Members and Associate Members	249	198	447
TOTAL ORGANISATIONAL SUPPORT	563	500	1,063
TOTAL MEMBERSHIP	7,654	3,017	10,671
Members	7,618	2,969	10,587
Associate Members	36	48	84



Those campfire chats that build friendships
which last a lifetime.



Merseyside Scouts

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