

# Merseyside Scouts

**Annual Report and Accounts  
for period 1 March 2017 to 28 February 2018**

Registered Charity Number 503957





**MERSEYSIDE COUNTY SCOUT COUNCIL**  
**TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2018**

<b>Name of Charity:</b>	Merseyside County Scout Council	
<b>Charity Registration Number:</b>	503957	
<b>Address:</b>	Merseyside Scouts Spaces 301, Tea Factory, 82 Wood Street Liverpool L1 4DQ	
<b>President:</b>	Dame Lorna Muirhead DCVO DBE (until 13 Sept. 2017) Mark Blundell (with effect from 13 Sept.2017)	
<b>Vice Presidents:</b>	David Gee Eric Morton Alan Seeley (with effect from 28 Sept. 2017)	
<b>County Commissioner:</b>	Alan Seeley (until 12 April 2017) Peter Oliver (with effect from 17 July 2017)	
<b>Trustees at 28 February 2018:</b>		
<b>Ex Officio:</b>	Peter Oliver Joan Quaile Sam Robinson Andrew Tate Ben Hodge	County Commissioner County Chair County Treasurer County Secretary County Youth Commissioner
<b>Elected &amp; Nominated:</b>	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 (County vice-Chair)
<b>Co-opted:</b>	David Steer QC DL  * Elected Youth Representative	
<b>Independent Examiner:</b>	Andrew Moss, FCA	
<b>Solicitors:</b>	Whitfields Solicitors Ltd., Formby	
<b>Bankers:</b>	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 2018

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

*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 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 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 £68,110 during the period and now stand at £857,235 of which £423,328 is unrestricted including £152,259 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 £271,069 at the period end.

The Executive is 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 has been identified by the Trustees that Tawd Vale (the County Campsite and Adventure Centre) requires a significant investment to enable the provision of a first class experience for all users. They have charged the Tawd Vale Steering Group with producing a full review of the requirements of the Campsite and to formulate a Strategic Plan. The first part of this review has recommended the employment of a Centre Manager.

The cost of sustaining the impact of the Development Officer and the employment of a Centre Manager 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:

- Select suitable accounting policies and apply them consistently; Observe the methods and principles in the Charities SORP 2015 (FRS (102));
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

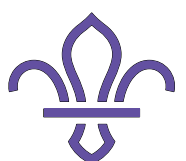
This report was approved by the Trustees at the Executive Committee meeting held on 06 September 2018 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

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

A handwritten signature in black ink that reads "Joan".

**Joan Quaile**  
**County Chair**

06 September 2018



## County Commissioner Report

Scouts is the UK's largest mixed youth organisation. We change lives by offering 6 to 25 year- olds, irrespective of background, fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Each week, across 146 communities in Merseyside, we give over 8000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed, now and in the future. We're talking about teamwork, leadership and resilience – skills that have helped Scouts become everything from teachers and social workers to astronauts and Olympians. We believe in bringing people together.



We're part of a worldwide movement, creating stronger communities and inspiring positive futures. Our focus is on preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We are growing, more inclusive, shaped by young people and making a massive impact in our communities. We are proud to say we are a values-based movement.

Our Scout values of integrity, respect, care, belief and cooperation guide everything we do and our impact addresses some of the biggest challenges that our communities face today...

**Across divided communities: we create greater social cohesion...**

We bring people together. We offer shared experiences and a place to meet those of different backgrounds, promoting mutual understanding and building friendships.

**In a time of uncertainty: we help prepare young people to be happy, resilient citizens...**

We help young people develop the values, self-belief and belief in others that will help them become confident, active citizens. We offer a place to belong, skills to succeed and are optimistic about the future.

**When there is a lack of community engagement: we encourage young people to take an active civic participation...**

We give young people opportunities to improve the lives of those around them, taking positive social action in their local, national and international communities.

**In an age of increased competition: we improve social mobility**

We develop skills for life; the character, practical and employability skills that young people will carry with them into adulthood, helping them to succeed.

Over this last year; we have seen so much success...

**We have continued to grow...**

Across Merseyside, we now have 142 Beaver Scout Colonies, 150 Cub Scout Packs, 138 Scout Troops, 36 Explorer Scout Units and 11 Scout Networks. There are now 10,672 members; an increase of 6% since last year, and an increase of 22% over the last 5 years.

**We have made an even greater impact in our communities...**

Through the Million Hands initiative, our members having been playing their part in nationally mobilising half a million Scouts in support of four social issues chosen by our young people. From dementia to those disabled by society, from improving the mental wellbeing and resilience of our communities to ensuring everyone, everywhere has access to clean water and sanitation. These are big issues of our time, and our young people have been tackling them head on. We have also been developing





relationships locally and supporting the work of Merseyside- based charities in their work; such as addressing hate crime and building opportunities for visually impaired young people worldwide. Our Wirral based Groups have also continued their incredible work with the Wirral Charity Post; which partly results in significant grants being made to many Wirral based charities and community groups.

**We have further developed youth shaped Scouting...**

Youth Shaped Scouting isn't a new concept; empowering young people to decide, design and implement their own programme and experiences is already happening around the County for many years. However, we are focused on supporting more and more young people to engage in decision making and to take ownership; where they would like to. We see young people grow incredibly where this ethos is well implemented.

**We are making great progress on our journey to ensure we are inherently inclusive...**

We've been providing adult volunteers with as many opportunities as possible to understand how to make Scouting accessible to as many adults/young people as possible; as well as provide adequate support and knowledge on how to make reasonable adjustments to their programme to aid active participation. This has been done by building strong partnerships with organisations – and we have plans to continue to broaden the topics and to develop more partnerships to access specialist knowledge and skills, across the nine protected characteristics.

Some of these great successes have been recognised externally too....

**We have been awarded Freedom of the City of Liverpool...**

During December 2017, we were delighted to receive Freedom of the City of Liverpool from Liverpool City Council, in recognition of the immeasurable contribution that Merseyside Scouts has made to communities across the County.

**We have been shortlisted in the National Diversity Awards...**

With us being selected as 1 of 124 nominees, shortlisted from over 24,000 nominations that were received by the judging panel.

These successes are the successes of all our members, across our 146 Scout Groups and 11 Districts which serve the communities of Knowsley, Liverpool, Sefton, St. Helens and Wirral.

Recently, we have launched our Skills for Life strategy; underpinned by our new brand. Over the next 5 years, we will continue to support our growth, community impact, inclusivity and youth shaped strategic objectives. We'll do this by focusing our efforts on supporting 'our programme', investing in 'our people' and developing 'our perception'.

It's a great honour to lead Merseyside Scouts at this time – our members are incredible. What they do is transforming lives and transforming communities – my personal thanks to each and every one of our young people and adults.



**Peter Oliver**  
County Commissioner





## Membership (as of 31st January 2018)

Member Type	Male	Female	Total
<b>YOUTH MEMBERSHIP</b>			
Beaver Scouts	1,816	377	2,193
Cub Scouts	2,143	452	2,595
Scouts	1,543	490	2,033
Explorer Scouts	391	209	600
Network members	133	86	219
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>6,026</b>	<b>1,614</b>	<b>7,640</b>
<b>LEADERSHIP</b>			
Sections leaders	693	621	1,314
Sectional Assistants & Skills Instructors	125	123	248
Group Scout Leaders	102	57	159
District Skills Instructors	3	1	4
District Advisers	11	2	13
District Scouters	5	10	15
District Commissioners	51	17	68
County+ Skills Instructors	0	0	0
County+ Advisers	0	0	0
County+ Scouters	8	12	20
County+ Commissioners	14	5	19
<b>TOTAL LEADERSHIP</b>	<b>1,012</b>	<b>848</b>	<b>1,860</b>
<b>ORGANISATIONAL SUPPORT</b>			
Group Exec	212	245	457
District Administrators	6	14	20
District Office Bearers/Exec	33	20	53
County+ Administrators	0	2	2
County+ Office Bearers/Exec	12	5	17
Active Support	52	56	108
Individual Members and Associate Members	273	242	515
<b>TOTAL ORGANISATIONAL SUPPORT</b>	<b>588</b>	<b>584</b>	<b>1,172</b>
<b>TOTAL MEMBERSHIP</b>			
Members	7,540	2,976	10,516
Associate Members	86	70	156



# 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 2018, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 12 to 22

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



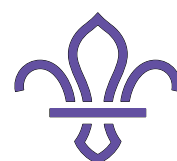
# Merseyside County Scout Council

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

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2018	Total funds year ending 28 February 2017
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		284,115	0	0	284,115	268,971
less paid to the Scout Association		(189,592)	0	0	(189,592)	(176,400)
Tawd Vale Earned Income		21,151	0	0	21,151	19,338
Insurances		1,191	0	0	1,191	444
Providore income		13,001	0	0	13,001	15,000
Grants	2	0	0	0	0	16,850
Charitable Activities	3	80,226	122,685	0	202,911	129,549
Interest and investment income		5,739	0	0	5,739	5,137
Donations		368	0	5,000	5,368	1,883
<b>Total income</b>		<b>216,199</b>	<b>122,685</b>	<b>5,000</b>	<b>343,884</b>	<b>280,772</b>
<b>Resources Expended</b>						
Charitable Activities	4	141,347	125,608	2,184	269,139	227,636
Providore expenditure	4	7,483	0	0	7,483	8,715
<b>Total expenditure</b>		<b>148,830</b>	<b>125,608</b>	<b>2,184</b>	<b>276,622</b>	<b>236,351</b>
<b>Net Income before investment gains/(losses)</b>		<b>67,369</b>	<b>(2,923)</b>	<b>2,816</b>	<b>67,262</b>	<b>44,421</b>
<b>Unrealised gains/(losses) on Investments</b>	7	<b>569</b>	<b>279</b>	<b>0</b>	<b>848</b>	<b>7,768</b>
<b>Net income</b>		<b>67,938</b>	<b>(2,644)</b>	<b>2,816</b>	<b>68,110</b>	<b>52,189</b>
Transfer of funds	12	(24,197)	(2,220)	26,417	0	0
Net movement in funds		43,741	(4,864)	29,233	68,110	52,189
Balances brought forward at 01 March 2017		227,328	157,123	404,674	789,125	736,936
<b>Balances carried forward at 28 February 2018</b>	9	<b>271,069</b>	<b>152,259</b>	<b>433,907</b>	<b>857,235</b>	<b>789,125</b>

All operations are continuing operations.

The notes on pages 15 to 22 form part of these accounts





# Merseyside County Scout Council

## Balance Sheet as at 28 February 2018

	Note	28 February 2018 £	28 February 2017 £
<b>Fixed assets</b>			
Tangible fixed assets	6	400,905	369,562
Investments	7	84,755	83,906
<b>Total fixed assets</b>		<b>485,660</b>	<b>453,468</b>
<b>Current assets</b>			
Stock		1,611	2,111
Cash at bank and in hand		372,838	335,406
<b>Total current assets</b>		<b>374,449</b>	<b>337,517</b>
<b>Liabilities:</b> amounts falling due within one year	8	<b>(2,874)</b>	<b>(1,860)</b>
<b>Net current assets</b>		<b>371,575</b>	<b>335,657</b>
<b>Net assets</b>	9	<b>857,235</b>	<b>789,125</b>
<b>Funds</b>			
Revaluation reserve	9	199,231	199,231
Unrestricted	9	271,069	227,328
Designated	9	152,259	157,123
Restricted	9	234,676	205,443
<b>Total charity funds</b>		<b>857,235</b>	<b>789,125</b>

Approved by the County Executive on 6th September 2018



Chairman

The notes on pages 15 to 22 form part of these accounts

The report of the independent examiner is on page 11



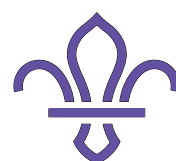
# Merseyside County Scout Council

## Statement of cash flow for the year ending 28 February 2018

Note	year ending 28 February 2018 £	year ending 28 February 2017 £
<b>Cash flows from operating activities:</b>		
Net cash generated	68,334	41,953
<b>Cash flows from investing activities:</b>		
Interest and investment income	5,739	5,137
Purchase of assets and equipment	(36,640)	(3,454)
<b>Net cash absorbed by investing activities</b>	<b>(30,901)</b>	<b>1,683</b>
<b>Cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the period</b>	<b>37,433</b>	<b>43,636</b>
Cash and cash equivalents brought forward	335,406	291,770
<b>Cash and cash equivalents carried forward</b>	<b>372,839</b>	<b>335,406</b>

The notes on pages 15 to 22 form part of these accounts

The report of the independent examiner is on page 11





**Notes to the accounts for the year ending 28 February 2018**

**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.



**Notes to the accounts for the year ending 28 February 2018**

**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 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 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 2018

#### 2 Restricted income

	year ending 28 February 2018	year ending 28 February 2017
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	£	£
Scout Association Development Grants	0	16,850

#### 3 Analysis of income from charitable activities

	Unrestricted funds	Designated funds	Restricted funds	Total year ending 28 February 2018 £	Total year ending 28 February 2017 £
	£	£	£		
Membership Liaison	9,427	0	0	9,427	5,292
Tawd Vale	51,762	0	0	51,762	56,048
Events	0	122,685	0	122,685	50,953
Activity support	19,037	0	0	19,037	17,256
	80,226	122,685	0	202,911	129,549

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

	Unrestricted funds	Designated funds	Restricted funds	Total year ending 28 February 2018 £	Total year ending 28 February 2017 £
	£	£	£		
Membership Liaison	71,628	23,281	0	94,909	94,307
Tawd Vale	36,351	0	0	36,351	47,117
Events	0	102,327	0	102,327	46,348
Activity support	30,532	0	2,184	32,716	37,429
	138,511	125,608	2,184	266,303	225,201

##### Governance Costs

Salaries and office costs	2,436	0	0	2,436	2,035
Independent Examiner	400	0	0	400	400
	2,836	0	0	2,836	2,435

##### Total Charitable Activity

	141,347	125,608	2,184	269,139	227,636
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##### Provideore

Purchases	7,483	0	0	7,483	8,715
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##### Total Resources Expended

	148,830	125,608	2,184	276,622	236,351
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# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2018

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February 2018	year ending 28 February 2017
	£	£
Staff Costs:		
Wages and salaries	19,376	19,508
Social security costs	296	275
	<b>19,672</b>	<b>19,783</b>

No employee earned more than £60,000 per annum

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

	year ending 28 February 2018	year ending 28 February 2017
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 2018 Total	year ending 28 February 2017 Total
Office Costs	Time Estimate	92,092	2,436	94,528	96,159
Independent Examiner	Actual	0	400	400	400
		<b>92,092</b>	<b>2,836</b>	<b>94,928</b>	<b>96,559</b>



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2018

### 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 2017	200,000	76,403	309,086	28,073	5,695	13,216	632,473
Additions in year	0	0	36,640	0	0	0	36,640
At 28 February 2018	200,000	76,403	345,726	28,073	5,695	13,216	669,113
<b>Depreciation</b>							
At 01 March 2017	0	70,632	145,295	28,073	5,695	13,216	262,911
Charge in year	0	0	5,297	0	0	0	5,297
At 28 February 2018	0	70,632	150,592	28,073	5,695	13,216	268,208
<b>Net book values</b>							
At 28 February 2018	200,000	5,771	195,134	0	0	0	400,905
At 01 March 2017	200,000	5,771	163,791	0	0	0	369,562

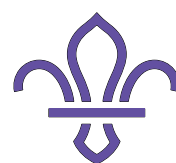
### 7 Investments

	year ending 28 February 2018 £	year ending 28 February 2017 £
Market Value at 01 March 2017	83,907	76,139
Additions in year	0	0
Net unrealised investment gains/(losses)	848	7,768
Market Value at 28 February 2018	<u>84,755</u>	<u>83,907</u>
Historical Cost at 28 February 2018	<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 2018 £	year ending 28 February 2017 £
Accruals and Other Creditors	940	940
Deferred Income	1,934	920
Total Creditors	<u>2,874</u>	<u>1,860</u>
Debtor Accruals and Other Debtors	0	0
Total Liabilities falling due within one year	<u>(2,874)</u>	<u>(1,860)</u>



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2018

### 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	201,674	0	0	201,674
Tawd Vale Woodland Management	0	0	5,000	5,000
2nd Stockbridge Project	0	0	3,272	3,272
Supported Volunteer Contracts	0	0	12,500	12,500
YUF Startup Grants	0	0	12,230	12,230
	<u>201,674</u>	<u>0</u>	<u>33,002</u>	<u>234,676</u>
Revaluation reserve	199,231	0	0	199,231
	<u>400,905</u>	<u>0</u>	<u>33,002</u>	<u>433,907</u>
<b><u>Designated Funds:</u></b>				
County Events	0	0	40,458	40,458
Network Committee	0	0	464	464
Tawd Vale Development	0	0	8,530	8,530
County Development and Projects	0	0	15,250	15,250
Development Officer (Employment and Project Costs)	0	0	24,703	24,703
Tawd Vale Special Project	0	0	34,937	34,937
County Reserve	0	27,917	0	27,917
	<u>0</u>	<u>27,917</u>	<u>124,342</u>	<u>152,259</u>
<b><u>Unrestricted funds</u></b>	<u>0</u>	<u>56,838</u>	<u>214,231</u>	<u>271,069</u>
	<u>400,905</u>	<u>84,755</u>	<u>371,575</u>	<u>857,235</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 designated funds:**

County Events	Fund to support events such as Wingdings, Explorer Belt Challenge, World
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 (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
Tawd Vale Special Project	memory of a past County Commissioner and County Chair
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
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the 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
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 2018

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

	year ending 28 February 2018 £	year ending 28 February 2017 £
Independent examiner's fee	400	400
Depreciation	5,297	3,000

### 11 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2017 none).

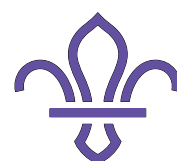
Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

### 12 Fund Movements

	Funds at 01 March 2017 £	Income £	Expenditure £	Unrealised Investment Gains/(losses) £	Transfers In £	Transfers Out £	Funds at 28 February 2018 £
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	170,331	0	0	0	36,640	(5,297)	201,674
Tawd Vale Woodland Management	0	5,000	0	0	0	0	5,000
2nd Stockbridge Project	3,272	0	0	0	0	0	3,272
Supported Volunteer Costs	13,500	0	(1,000)	0	0	0	12,500
Urban Development	5,990	0	(1,064)	0	0	(4,926)	0
YUF Startup Grants	12,350	0	(120)	0	0	0	12,230
	205,443	5,000	(2,184)	0	36,640	(10,223)	234,676
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>404,674</b>	<b>5,000</b>	<b>(2,184)</b>	<b>0</b>	<b>36,640</b>	<b>(10,223)</b>	<b>433,907</b>
<b>Designated Funds:</b>							
County Events	20,100	122,685	(102,327)	0	0	0	40,458
Network Committee	464	0	0	0	0	0	464
Tawd Vale Development	45,687	0	0	0	0	(37,157)	8,530
County Development and Projects	15,250	0	0	0	0	0	15,250
Development Officer	47,984	0	(23,281)	0	4,926	(4,926)	24,703
Tawd Vale Special Project	0	0	0	0	34,937	0	34,937
County Reserve	27,638	0	0	279	0	0	27,917
<b>Total Designated Funds</b>	<b>157,123</b>	<b>122,685</b>	<b>(125,608)</b>	<b>279</b>	<b>39,863</b>	<b>(42,083)</b>	<b>152,259</b>
<b>Unrestricted funds</b>	<b>227,328</b>	<b>405,791</b>	<b>(338,422)</b>	<b>569</b>	<b>10,740</b>	<b>(34,937)</b>	<b>271,069</b>
<b>Total Unrestricted Funds</b>	<b>227,328</b>	<b>405,791</b>	<b>(338,422)</b>	<b>569</b>	<b>10,740</b>	<b>(34,937)</b>	<b>271,069</b>
<b>TOTAL FUNDS</b>	<b>789,125</b>	<b>533,476</b>	<b>(466,214)</b>	<b>848</b>	<b>87,243</b>	<b>(87,243)</b>	<b>857,235</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements: £36,640 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Development (Designated Fund)  
 Site Activities: £517 into Unrestricted Funds out of Tawd Vale Development (Designated Fund)  
 Depreciation Costs: £5,297 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)  
 Tawd Vale Special Project: £34,937 into Tawd Vale Special Project (Designated Fund) out of Unrestricted Funds  
 Urban Development: £4,926 into Development Officer (Designated Fund) out of Urban Development (Restricted Fund)  
 Development Officer: £4,926 into Unrestricted Funds out of Development Officer (Designated Fund)



Notes to the accounts for the year ending 28 February 2018

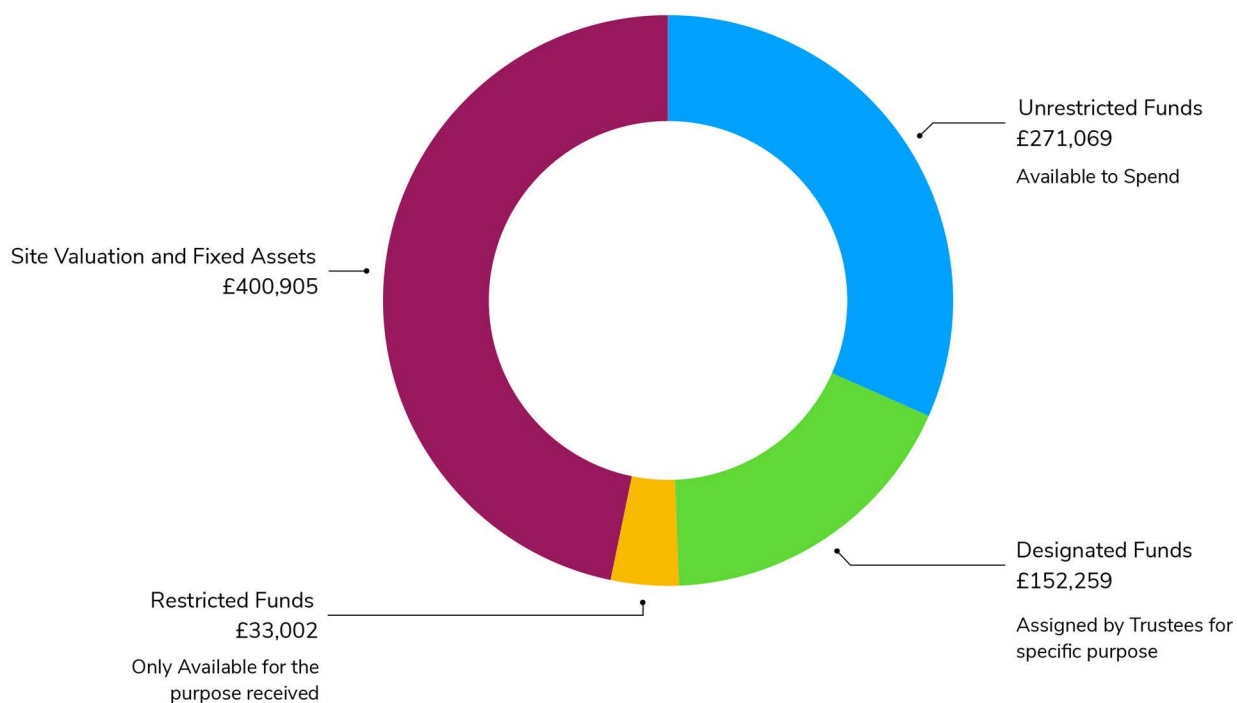
13 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2018 £	year ending 28 February 2017 £
Net movement in funds	68,110	52,189
Interest and investment income	(5,739)	(5,137)
Unrealised gains/(loss) on investments	(848)	(7,768)
Depreciation charge	5,297	3,000
(Increase)/decrease in stock	500	(661)
Increase in creditors	1,014	330
Net cash used in operating activities	68,334	41,953

14 Related party transactions

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

Illustration: Breakdown of net assets





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