



MERSEYSIDE COUNTY SCOUT COUNCIL TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2021

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: Eric Morton

Alan Seeley

County Commissioner: Peter Oliver

Trustees at 28 February 2021:

Ex Officio: Peter Oliver County Commissioner

David Steer Esq. QC DL County Chair
Sam Robinson County Treasurer
James Barber County Secretary

(wef 24 September 2020)

Alex Clark County Youth Commissioner
Kieran Murphy County Youth Commissioner

Elected & Nominated Mark Bennett John Cadman

John Drysdale Jessica Fogg*
Michael Hussey Nigel MacLeod
Daragh O'Malley Jane Owen
Nikki Parr Alan Seeley

* Elected Youth Representative

Appointed Assistant County Treasurer Alistair Quinn

Appointed Chair of the Tawd Vale Steering Group

Andrew Pickersgill

Independent Examiner: Andrew Moss, FCA

Solicitors: Formby Law Ltd.

Bankers: CAF Bank Plc

Barclays Bank Plc HSBC UK 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 2021

Tawd Vale Steering Group: Mark Bennett

John Cadman

Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)

Finance: John Drysdale (Chair) Mark Bennett

John Cadman Michael Hussey Daragh O'Malley

Sam Robinson (ex-officio)
David Steer (ex-officio)
Peter Oliver (ex-officio)

Appointments and Awards: Alan Seeley (Chair)

Jessica Fogg Daragh O'Malley Jane Owen

David Steer (ex-officio) Peter Oliver (ex-officio)

Risk and Audit: Mark Bennett (Chair) John Drysdale

Sam Robinson (ex-officio)
David Steer (ex-officio)
Peter Oliver (ex-officio)

Growth Project Working Group: Michael Hussey (Chair)

David Steer (ex-officio) Peter Oliver (ex-officio)

Other Trustees attend sub-committees as appropriate

Background and Objectives

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

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principle asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

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

Management and Governance Arrangements

The Executive Committee consists of ex officio members, elected members, members nominated by the County Commissioner, including young members aged between 18 and 25 years. The Executive meets at least five times per

annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Executive uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards, Risk and Audit and Growth Project Working Group and these sub-committees meet as appropriate, reporting to the Executive Committee.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

Financial Review

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

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

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

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

Aims and Policies of the Trustees

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

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

Organisation and Decision Making

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



Risk and Internal Control

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

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

Reserves

The Executive's policy is to hold sufficient monies to continue the charitable activities of the County. The Committee considers that it should hold a sum equivalent to 12 months costs, circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £305,822 at the period end but as noted above this will be eroded by the anticipated deficit at the Tawd Vale Adventure Centre due to the ongoing effects of the Coronavirus Pandemic.

As reported previously the Trustees have identified that Tawd Vale (the County Adventure Centre) requires a significant investment to enable the provision of a first-class experience for all users. The Tawd Vale Steering Group have produced a full review of the requirements of the Centre and work has begun on some of the items identified. The Coronavirus pandemic interrupted the County Executive plans to fundraise substantial funds to develop Tawd Vale into the focus of Adventure on Merseyside. This will be revived once the economic climate improves.

Investments

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

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

Serious Incidents

- There have been no serious incidents recorded during the period.
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.

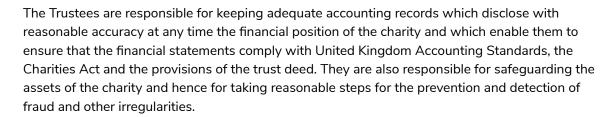


Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgements and estimates that are reasonable and prudent;
- d. State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.



Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- · Identification and management of risks.

This report was approved by the Trustees at the Executive Committee meeting held on 08 September 2021 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Trustees of Merseyside County Scout Council

David Steer Esq. QC DL Chair of the Trustees

08 September 2021



County Commissioner's Report

We're preparing young people with skills for life.

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

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



We are focused on supporting amazing volunteers to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.

Our Mission

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

Our Vision

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. Across Merseyside, we will...

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

Our Strategic Objectives

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





Our Pillars of Work

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

Programme	People	Perception
A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools •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	More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds. •Ensuring we have enough of the right adult volunteers across our Scout Groups, who are -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	Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today. •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
	planning, where needed	

Our Aims

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

Programme	Adult	Adventure	Skills for Life	Youth
Support	Support	Support	Skills for Life	Commissioners
Provide support	Implement revised full	Place Tawd Vale as a	Embed the	Encourage and
to deliver	and effective adult	focus for adventure	Scouting4All	support active Youth
excellent	training scheme and	on Merseyside; and	theme into	Commissioners in all
programmes	learner management	achieve step-change	programmes being	Districts.
across all of our	team.	development of the	delivered.	B
Groups and Units.	Implement updated	provision at the site.	Identify, develop,	Provide youth shaped programme
Deliver support	adult training scheme	Increase the number	and implement	resources to help
for 'hard to	for induction and	of adults leading and	specific projects to	adults plan and
deliver'	manager support.	delivering	deliver and enable	deliver youth shaped
programme areas.	manager support.	adventurous	growth.	activities.
	Implement effective	activities.	growth.	activities.
Celebrate	digital	activities.	Maximise our	Develop and
achievement and	communications	Develop a team of	community impact	support young
raise awareness	team.	specialist support to	through national	people into other
of top awards.		enable more	and local	roles (i.e. Trustees,
Encourage and	Continue to enhance	adventure.	partnerships, and	Leadership).
deliver excellent	data insight provision		initiatives.	
Young Leader	to improve operations	Continue to develop		Encourage, develop,
training provision;	and inform decision	global opportunities	Develop a culture	and celebrate youth
where County-	making, including	across all sections.	where inclusivity is	participation in
support is	recognition.	Build Merseyside	second nature.	leadership and
needed.	Grow the role and	Emergency Team	Develop and	support at all levels.
F 6 1 1 1	effectiveness of	capability and	promote	Provide an annual
Focus County-led	SASU.	extend remit to	opportunities for	opportunity to bring
events to		support enhancing	young people to	young people
positively	Develop safeguarding	our safety culture.	have their say on	together to influence
supplement the	awareness, training		Scouting and	County plans.
programme.	and support.		influence society.	71



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

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

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

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

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

Simply, thank you, once again.

Peter Oliver

County Commissioner







Membership (as of 31st January 2021)

ſ			Self-	Prefer	-
	Male	Female	identify	not to say	Total
YOUTH MEMBERSHIP					
Beaver Scouts	1,046	230	0	0	1,276
Cub Scouts Scouts	1,399 1,144	349 356	0	0	1,748 1,502
Explorer Scouts (including Young Leaders)	330	173	0	0	503
Network members	96	64	0	21	181
TOTAL YOUTH MEMBERSHIP	4,015	1,172	2	21	5,210
PROGRAMME DELIVERY ROLES					
Section Leaders	233	242	0	0	475
Assistant Section Leaders Section Assistants	369 65	333 76	0	0	702 141
TOTAL ADULT PROGRAMME DELIVERY ROLES	667	651	0	0	1,318
Young Leaders+	144	104	1	0	249
TOTAL PROGRAMME DELIVERY ROLES	811	755	1	0	1,567
LINE MANAGER ROLES					
Group Scout Leaders	79	37	0	0	116
District Commissioners	9	0	0	0	9
District ES/SN Commissioners County* Commissioners	5 1	6 0	0	0	11 1
County* ES/SN Commissioners	1	0	0	0	1
TOTAL LINE MANAGER ROLES	95	43	0	0	138
GOVERNANCE ROLES					
Group Chair	63	22	0	0	85
Group Secretary	18	62	0	0	80
Group Treasurer	40	59	0	0	99
Group Executive members TOTAL GROUP GOVERNANCE ROLES	90 211	78 221	0 0	0 0	168 432
District Chair	7	2	0	0	9
District Secretary	1	7	0	0	8
District Treasurer	7	4	0	0	11
District Executive members TOTAL DISTRICT GOVERNANCE ROLES	21 36	16 29	0 0	0 0	37 65
County* Chair	1	0	0	0	1
County* Secretary	1	0	0	0	1
County* Treasurer	1	0	0	0	1
County* Executive members TOTAL COUNTY* GOVERNANCE ROLES	6 9	2 2	0 0	0 0	8 11
TOTAL COUNTY GOVERNANCE ROLES TOTAL GOVERNANCE ROLES	256	252	0	0	508
		-	-	- 1	
SUPPORT ROLES	40	20	0	٥١	22
Deputy Group Scout Leaders Group Administrators/Supporters	12 4	20 2	0	0	32 6
Group Skills Instructors	16	2	0	0	18
Other Group Adults	42	16	0	0	58
TOTAL GROUP SUPPORT ROLES	74	40	0	0	114
Deputy District Commissioners District Youth Commissioners	10 3	3 1	0	0	13 4
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	7	7	0	0	14
District Leaders	4	5	0	0	9
District Administrators/Supporters District Skills Instructors	0 3	1	0	0	1 4
Other District Support roles	21	13	0	0	34
TOTAL DISTRICT SUPPORT ROLES	48	31	0	0	79
Deputy County* Commissioners	3	1	0	0	4
County* Youth Commissioners	1	1	0	0	2
Deputy County* Youth Commissioners Assistant County* Commissioners	0 8	<u>0</u> 5	0	0	0 13
County* Leaders	17	15	0	0	32
County* Administrators/Supporters	0	2	0	0	2
County* Skills Instructors	10	2 1	0	0	12
Other County* Support roles TOTAL COUNTY* SUPPORT ROLES	0 39	27	0 0	0 0	1 66
Active Support	77	83	0	0	160
TOTAL SUPPORT ROLES	238	181	0	0	419
TOTALS					
TOTAL YOUTH MEMBERSHIP	4,015	1,172	2	21	5,210
TOTAL ADULT MEMBERSHIP	1,256	1,127	0	0	2,383



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

I report on the accounts of the Council for the year ending 28 February 2021, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 14 to 28

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b)
 of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - $_{\bullet}$ $\,$ to keep $\,$ accounting records in accordance with section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

the trustees have not met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss Qualification FCA

Address: 85 Cottage Lane

Ormskirk Lancashire L39 3NF



Statement of financial activities for the year ending 28 February 2021

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

All operations are continuing operations.

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

 $A full \ Comparative \ Statement \ of \ Financial \ Activities \ for \ the \ year \ ending \ 29 \ February \ 2020 \ is \ on \ the \ next \ page.$



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

Subscriptions 296,946 0 0 296,946 1 201,630 0 201,630 1 201,630 201,		Unrestricted Funds year ending 29 February 2020 £	Designated Funds year ending 29 February 2020 £	Restricted Funds year ending 29 February 2020 £	Total funds year ending 29 February 2020 £
less paid to the Scout Association (201,630) 0 0 (201,630) Tawd Vale Earned Income 29,770 0 0 29,770 Insurances 1,632 0 0 1,632 Grants 0 0 0 0 0 Charitable Activities 116,630 114,254 0 230,884 Shop income 17,369 0 0 7,987 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Inves	Incoming Resources				
Tawd Vale Earned Income Insurances 29,770 1,632 0 0 29,770 1,632 Grants 0 0 0 0 Charitable Activities 116,630 114,254 0 0 230,884 Shop income 17,369 0 0 17,369 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 0 10,460 10,460 Total expenditure 201,464 155,142 4,330 360,936 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 15,777 15,784 0 0 Net movement in funds (14,643) 22,766 11,454 19,577 11,454 19,577 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,668 1,206,125 1,206,125	Subscriptions	296,946	0	0	296,946
Insurances 1,632 0 0 1,632 Grants 0 0 0 0 Charitable Activities 116,630 114,254 0 230,884 Shop income 17,369 0 0 17,369 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds <	•		_		
Grants 0 0 0 0 Charitable Activities 116,630 114,254 0 230,884 Shop income 17,369 0 0 17,369 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended 8 8 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Shop expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 <t< td=""><td></td><td></td><td>_</td><td>-</td><td></td></t<>			_	-	
Charitable Activities 116,630 114,254 0 230,884 Shop income 17,369 0 0 17,369 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended 8 8 4,330 350,476 Shop expenditure 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766	insurances	1,632	U	U	1,632
Shop income 17,369 0 0 17,369 Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125 </td <td>Grants</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Grants	0	0	0	0
Interest and investment income 7,987 0 0 7,987 Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Charitable Activities	116,630	114,254	0	230,884
Donations 766 0 0 766 Total income 269,470 114,254 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Shop income	17,369	0	0	17,369
Total income 269,470 114,254 0 383,724 Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Interest and investment income	7,987	0	0	7,987
Resources Expended Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Donations	766	0	0	766
Charitable Activities 191,004 155,142 4,330 350,476 Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Total income	269,470	114,254	0	383,724
Shop expenditure 10,460 0 0 10,460 Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Resources Expended				
Total expenditure 201,464 155,142 4,330 360,936 Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Charitable Activities	191,004	155,142	4,330	350,476
Net Income/ (deficit) before investment (losses)/ gains 68,006 (40,888) (4,330) 22,788 Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Shop expenditure	10,460	0	0	10,460
Unrealised (losses)/ gains on Investments (2,154) (1,057) 0 (3,211) Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Total expenditure	201,464	155,142	4,330	360,936
Net income 65,852 (41,945) (4,330) 19,577 Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Net Income/ (deficit) before investment (losses)/ gains	68,006	(40,888)	(4,330)	22,788
Transfer of funds (80,495) 64,711 15,784 0 Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Unrealised (losses)/ gains on Investments	(2,154)	(1,057)	0	(3,211)
Net movement in funds (14,643) 22,766 11,454 19,577 Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Net income	65,852	(41,945)	(4,330)	19,577
Balances brought forward at 01 March 2019 314,744 167,413 723,968 1,206,125	Transfer of funds	(80,495)	64,711	15,784	0
	Net movement in funds	(14,643)	22,766	11,454	19,577
Balances carried forward at 29 February 2020 300,101 190,179 735,422 1,225,702	Balances brought forward at 01 March 2019	314,744	167,413	723,968	1,206,125
	Balances carried forward at 29 February 2020	300,101	190,179	735,422	1,225,702



Balance Sheet as at 28 February 2021

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

Approved by the County Executive on 8th September 2021



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

The report of the independent examiner is on page 13



Statement of cash flows for the year ending 28 February 2021

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

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

The report of the independent examiner is on page 13

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Notes to the accounts for the year ending 28 February 2021

1 Accounting Policies

1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102)) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.02 Covid-19 and the Ability to Continue as a Going Concern

The Trustees have considered the impact of Covid-19 on the Charity to continue and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future, taking into account a reduced level of income generating activities.

1.03 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA

1.04 Grants, donations and legacies

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

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.05 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

1.06 Contractual income and performance related grants

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

1.07 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



Notes to the accounts for the year ending 28 February 2021

1.08 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

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

1.09 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes and realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.10 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.11 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.12 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

1.13 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.



Notes to the accounts for the year ending 28 February 2021

1.14 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

1.15 Investment Properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

1.16 Stocks

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

1.17 Provisions

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

1.18 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.



Notes to the accounts for the year ending 28 February 2021

2 Grants and Donation Income

Covid-19 Lockdown Grants
Covid-19 Job Retention Scheme Grants

General Donations and Legacies

Year	ending 28 F	ebruary 2021	L	Year ending 29 February 2020			
Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
funds	funds	funds	funds	funds	funds	funds	funds
£	£	£	£	£	£	£	£
43,357	0	0	43,357	0	0	0	0
14,895	0	0	14,895	0	0	0	0
58,252	0	0	58,252	0	0	0	0
2,702	0	48,161	50,863	0	0	0	0

3 Analysis of income from charitable activities

Membership Liaison
Tawd Vale
Events
Activity support
Total Charitable Activity
Shop
Shop
Shop
·

Year	ending 28 F	ebruary 2021	_	Year	Year ending 29 February 2020			
Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total	
funds	funds	funds	funds	funds	funds	funds	funds	
£	£	£	£	£	£	£	£	
11,056	0	0	11,056	14,764	0	0	14,764	
6,969	0	0	6,969	77,549	0	0	77,549	
0	34,871	0	34,871	16,590	114,254	0	130,844	
1,843	0	0	1,843	7,727	0	0	7,727	
40.000	24074		E 1 700	446.600	111051		222.004	
19,868	34,871	0	54,739	116,630	114,254	0	230,884	
149	0	0	149	17,369	0	0	17,369	
20,017	34,871	0	54,888	133,999	114,254	0	248,253	

4 Analysis of expenditure on charitable activities and shop

Membership Liaison Tawd Vale
Events
Activity support
Governance Costs
Salaries and office costs Independent Examiner
Total Charitable Activity
Shop
Purchases
Total Resources Expended

Year	ending 28 F	ebruary 202	1	Year ending 29 February 2020				
Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total	
funds	funds	funds	funds	funds	funds	funds	funds	
£	£	£	£	£	£	£	£	
54,502	0	0	54,502	73,857	0	0	73,857	
3,885	2,040	48,161	54,086	70,072	28,325	330	98,727	
0	36,300	0	36,300	40,792	107,803	0	148,595	
6,358	0	1,196	7,554	3,215	19,014	4,000	26,229	
64,745	38,340	49,357	152,442	187,936	155,142	4,330	347,408	
2,830	0	0	2,830	2,668	0	0	2,668	
400	0	0	400	400	0	0	400	
3,230	0	0	3,230	3,068	0	0	3,068	
67,975	38,340	49,357	155,672	191,004	155,142	4,330	350,476	
433	0	0	433	10,460	0	0	10,460	
68,408	38,340	49,357	156,105	201,464	155,142	4,330	360,936	



Notes to the accounts for the year ending 28 February 2021

5 Staff Costs and Suport and Governance Costs

a) Staff costs

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

No employee earned more than £60,000 per anum

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

year ending 28 year ending February 2021 29 February 2020

3 3

Management and administraton

b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

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



Notes to the accounts for the year ending 28 February 2021

6 Tangible fixed assets

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

7 Investment Properties

£

 Fair Value

 At 01 March 2020
 300,000

 Revaluation
 0

 At 28 February 2021
 300,000

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



Notes to the accounts for the year ending 28 February 2021

8 Investments

		year ending 28 February 2021	year ending 29 February 2020
		£	£
	Market Value at 01 March 2020	79,379	82,590
	Additions in year	0	0
	Net unrealised investment gains/(losses)	(2,050)	(3,211)
	Market Value at 28 February 2021	77,329	79,379
	Historical Cost at 28 February 2021	55,000	55,000
	Market value being the agreed value of inve	estments held	
9	Stock		
		year ending	year ending
		28 February	29 February
		2021	2020
		£	£
	Stock held for resale	1,455	1,610
10	Liabilities falling due within one ye	ar	
		year ending	year ending
		28 February	29 February
		2021	2020
		£	£
	Accruals and Other Creditors	2,117	3,169
	Deferred Income	4,150	2,230
	Total Creditors	6,267	5,399
	Other Debtors and Prepayments	0	0
	Total Liabilities falling due within one year	(6,267)	(5,399)



Notes to the accounts for the year ending 28 February 2021

11 Analysis of net assets between funds

	Tangible	Investment	ling 28 Februa Investments	Net current	Total
	fixed assets £	Properties	£	assets £	£
Restricted funds:					
Tawd Vale Fixed Assets	300,726	300,000	0	0	600,726
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	21,807	21,807
	300,726	300,000	0	27,228	627,954
Revaluation reserve	199,231	0	0	0	199,231
	499,957	300,000	0	27,228	827,185
Designated Funds:					
County Events	0	0	0	28,987	28,987
Network Committee	0	0	0	464	464
Restart Support to Local Groups following Covid-19	0	0	0	100,000	100,000
Tawd Vale Site Development Capital Investment	0	0	0	55,585	55,585
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
	0	0	0	200,702	200,702
Unrestricted funds	0	0	77,329	228,553	305,882
	499,957	300,000	77,329	456,483	1,333,769
	Tangible	Investment	ling 29 Februa Investments	Net current	Total
	fixed assets	Properties		assets	
	£	Properties	£	assets £	£
Restricted funds:		Properties	£		£
Restricted funds: Tawd Vale Fixed Assets		300,000	£		£ 507,768
	£	·		£	
Tawd Vale Fixed Assets	£ 207,768 0 0	300,000	0 0 0	£ 0	507,768
Tawd Vale Fixed Assets Tawd Vale Woodland Management	£ 207,768 0	300,000	0	£ 0 5,421	507,768 5,421
Tawd Vale Fixed Assets Tawd Vale Woodland Management	207,768 0 0 207,768 199,231	300,000 0 0 300,000	0 0 0 0	£ 0 5,421 23,002 28,423	507,768 5,421 23,002 536,191 199,231
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas	207,768 0 0 207,768	300,000 0 0 300,000	0 0 0	0 5,421 23,002 28,423	507,768 5,421 23,002 536,191
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas	207,768 0 0 207,768 199,231	300,000 0 0 300,000	0 0 0 0	£ 0 5,421 23,002 28,423	507,768 5,421 23,002 536,191 199,231
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve	207,768 0 0 207,768 199,231	300,000 0 0 300,000	0 0 0 0	£ 0 5,421 23,002 28,423	507,768 5,421 23,002 536,191 199,231
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds:	207,768 0 0 207,768 199,231 406,999	300,000 0 0 300,000 0 300,000	0 0 0 0 0	0 5,421 23,002 28,423 0 28,423	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events	207,768 0 0 207,768 199,231 406,999	300,000 0 0 300,000 0 300,000	0 0 0 0 0	0 5,421 23,002 28,423 0 28,423	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training	207,768 0 0 207,768 199,231 406,999	300,000 0 300,000 0 300,000	0 0 0 0 0	0 5,421 23,002 28,423 0 28,423 35,390 464 73,751 5,666	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	£ 207,768 0 0 207,768 199,231 406,999 0 0 0 0 0 0	300,000 0 300,000 0 300,000	0 0 0 0 0	£ 0 5,421 23,002 28,423 0 28,423 35,390 464 73,751 5,666 4,762	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement Tawd Vale Strategic Fundraising - Feasibility Study	207,768 0 0 207,768 199,231 406,999	300,000 0 300,000 0 300,000	0 0 0 0 0	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762 44,000
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	£ 207,768 0 0 207,768 199,231 406,999 0 0 0 0 0 0 0 0	300,000 0 300,000 0 300,000	0 0 0 0 0 0 0 0 0 0 0 0 0 26,146	0 5,421 23,002 28,423 0 28,423 35,390 464 73,751 5,666 4,762 44,000 0	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762 44,000 26,146
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement Tawd Vale Strategic Fundraising - Feasibility Study County Reserve (Non-Cash Investment)	£ 207,768 0 0 207,768 199,231 406,999 0 0 0 0 0 0 0	300,000 0 300,000 0 300,000	0 0 0 0 0 0 0 0 0 0 0 0 26,146	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762 44,000
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement Tawd Vale Strategic Fundraising - Feasibility Study	£ 207,768 0 0 207,768 199,231 406,999 0 0 0 0 0 0 0 0	300,000 0 300,000 0 300,000	0 0 0 0 0 0 0 0 0 0 0 0 0 26,146	0 5,421 23,002 28,423 0 28,423 35,390 464 73,751 5,666 4,762 44,000 0	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762 44,000 26,146
Tawd Vale Fixed Assets Tawd Vale Woodland Management Growth in Deprived Areas Revaluation reserve Designated Funds: County Events Network Committee Tawd Vale Site Development Capital Investment Tawd Vale Activity Equipment and Training Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement Tawd Vale Strategic Fundraising - Feasibility Study County Reserve (Non-Cash Investment)	£ 207,768 0 0 207,768 199,231 406,999 0 0 0 0 0 0 0	300,000 0 300,000 0 300,000	0 0 0 0 0 0 0 0 0 0 0 0 26,146	\$\begin{array}{c} 0 \\ 5,421 \\ 23,002 \\ 28,423 \\ \tag{28,423} \\ \tag{35,390} \\ 464 \\ 73,751 \\ 5,666 \\ 4,762 \\ 44,000 \\ 0 \\ 164,033 \end{array}	507,768 5,421 23,002 536,191 199,231 735,422 35,390 464 73,751 5,666 4,762 44,000 26,146 190,179



Notes to the accounts for the year ending 28 February 2021

11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

Purpose of designated funds:

County Events

Network Committee

Restart Support to Local Groups following Covid-19

Tawd Vale Stite Development Capital Investment

Tawd Vale Strategic Fundraising - Feasibility Study

Tawd Vale Strategic Fundraising - Feasibility Study

Fund to support events such as Wingdings, Explorer Belt Challenge, World Jamboree participation.

Fund to support the operation of the Network Committee

Fund to provide support to Local Groups suffering hardship due to Covid-19 restrictions on operation

Fund to support development and maintenance of County Adventure Centre

Fund for the purchase of Activity Equipment and Instructor Training

Fund to cover a study of the County Adventure Centre to establish development plans are feasible.

Purpose of restricted funds:

Tawd Vale Fixed Assets
Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management
Fund established from a donation to manage the Woodland at the County Adventure Centre
Growth in Deprived Areas
Grant received to develop scouting in Deprived Areas

12 The resources expended by the charity include:

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

13 Related party transactions

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

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

Analysis of Expenses Reimbursed:

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

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



Notes to the accounts for the year ending 28 February 2021

14 Fund Movements

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

Transfers have been made between funds as follows:

£108,053 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Site Development Capital Investment Capitalisation of Site Improvements:

£15,094 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund) Depreciation Costs:

£89,887 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Unrestricted Funds Tawd Vale Development: £31,960 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) £4,762 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - PR and Strategic Fundraising

Engagement (Designated Fund)

Covid - 19 Provisions: £100,000 into Restart Support to Local Groups following Covid-19 (Designated Fund) out of Unrestricted Funds £4,974 into Unrestricted Funds out of County Events (Designated Fund) Unrestricted Funds:

£26,147 into Unrestricted Funds out of County Reserve (Designated Fund)



Notes to the accounts for the year ending 28 February 2021

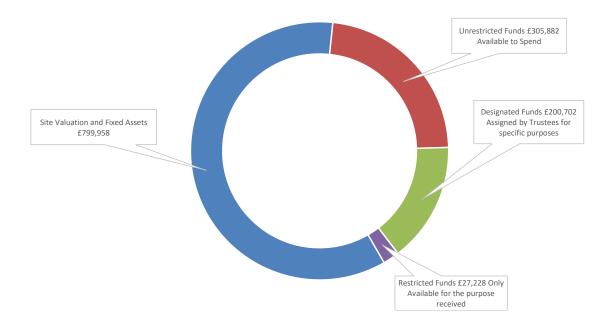
15 Reconciliation of net movements in funds to net cash flow from operating activities

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

16 Related party transactions

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

Illustration: Breakdown of net assets







Why volunteering at Scouts is



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

84%

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020) **71%**

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



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

2. It's good for your health and happiness



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



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



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



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

3. It's good for your family, friends and community



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



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



Merseyside Scouts

Spaces 301, Tea Factory, 82 Wood Street, Liverpool. L1 4DQ Telephone: 0151 707 2671 Email: office@merseysidescouts.com Web: www.merseysidescouts.com



Tawd Vale Adventure Centre

Lowry Hill Lane, Lathom. L40 5UL Telephone: 01695 302 010 Email: info@tawdvale.org.uk Web: www.tawdvale.org.uk