

Merseyside Scouts

Annual Report and Accounts

for period 1 March 2021 to 28 February 2022

Registered Charity Number 503957



Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.

Forward by the Chair of Trustees

David Steer Esq. KC DL:

Over the last twelve months we have seen our membership begin to return to pre-pandemic levels, with one of our most significant years of growth in membership. This is in-keeping with the national trend indicating a huge increase in the number of youngsters wishing to become a part of Scouting. We know that within Merseyside Scouts this is only because of the hard work and commitment of all volunteers across each of our Groups. Thank you for your dedication and for ensuring that we continue to support many thousands of young people to develop Skills for Life.

By way of support for your endeavours we have been investing in:



- Tawd Vale Adventure Centre: ensuring that we resume normal operations, we do so safely and with the best possible experience for young people. Having completed some significant investments in infrastructure last year, we are now developing the next step plans within our 'Three A' strategy focusing upon Access, Activities and Accommodation. We are currently operating the Centre with a team made up entirely of volunteers supported by our County Office. Thank you to everyone for your hard work at our Centre for Outdoor Adventure and Education.
- Growth: we have seen the continued opening of Squirrel Dreys across all our Districts and the return of our funded Growth project through which we provide hands-on support to Scout Groups and Districts to open new Sections, recruit young people and volunteers.
- Administrative Support: we have re-located our County Office to the same building as Community Foundation for Lancashire and Merseyside. This has provided access to a larger, more accessible and more flexible space to accommodate the administrative support and functions of the County.
- Governance: reviewing the makeup and structure of the County Executive Committee, our Board of Trustees, to ensure we remain fit-for-purpose with developments to be considered and implemented during 2023.

The last twelve months has also seen a change in our leadership with Chris Valentine-Burrows succeeding Peter Oliver as our new County Commissioner. Chris was previously District Commissioner for St Helens District. We warmly congratulate Chris on his appointment and thank him for his willingness to take on this demanding role. Peter is to be congratulated on his massive contribution during his time as County Commissioner and we are pleased to have acknowledged this by appointing him as a Vice President of Merseyside Scouts. He will also continue as a Trustee and member of the County Executive Committee and a Trustee and Chair of Strategy and Delivery at The Scouts, UK.

Over the last year the contributions of many volunteers in Merseyside have been recognised by the Chief Scout through Chief Scout's Commendations. Awards for Merit, Bars to the Awards for Merit, Silver Acorns, Bars to the Silver Acorn and the Silver Wolf.

In addition to these richly deserved awards, Her Majesty the Queen also recognised John Cadman with the awarding of the British Empire Medal (BEM) for Service to Young People in Merseyside. John is a Deputy County Commissioner having initially started as a Scout Leader in 1971. He then took on further responsibility with roles in Sefton East (Altside) and then the whole of Merseyside. John helped promote the Explorer Belt Award and other overseas adventures for 2,213 people, allowing them to experience other cultures and make choices with responsibility. Warmest congratulations to John Cadman BEM.

May I take this opportunity to thank you all for the time you selflessly offer to Scouts and for your ongoing support in making our communities the best they can be.

A handwritten signature in dark ink, appearing to read 'David', with a stylized flourish at the end.

David Steer Esq KC DL

MERSEYSIDE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2022

Name of Charity: Merseyside County Scout Council

Charity Registration Number: 503957

Address: Merseyside Scouts
3rd Floor
Stanley Buildings
43 Hanover Street
Liverpool
L1 3DN

President: Mr. Mark Blundell, Lord-Lieutenant of Merseyside.

Vice Presidents: Eric Morton
Alan Seeley
Peter Oliver (w.e.f. 16 May 2022)

County Commissioner: Peter Oliver (until 15 May 2022)
Christopher Valentine-Burrows (w.e.f. 16 May 2022)

Trustees at 28 February 2022:

Ex Officio:	Peter Oliver	County Commissioner
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	James Barber	County Secretary
	Alex Clark	County Youth Commissioner
	Kieran Murphy	County Youth Commissioner

Elected & Nominated:	Mark Bennett	John Cadman BEM
	John Drysdale	Alan Seeley
	Michael Hussey	Nigel MacLeod
	Daragh O'Malley	Jane Owen
	Nikki Parr	Calum Towers*

* *Elected Youth Representative*

Independent Examiner: Andrew Moss, FCA

Solicitors: Formby Law Ltd., Formby

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 2022:

Tawd Vale Steering Group:

Mark Bennett
John Cadman BEM
Sam Robinson (ex-officio)
David Steer (ex-officio)
Peter Oliver (ex-officio)

Finance:

John Drysdale (Chair)
Mark Bennett
John Cadman BEM
Michael Hussey
Daragh O'Malley
Sam Robinson (ex-officio)
David Steer (ex-officio)
Peter Oliver (ex-officio)

Appointments and Awards:

Alan Seeley (Chair)
Calum Towers
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 principal 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 continued to face challenges during the year due to the continued effects of the Coronavirus pandemic and experienced a difficult economic situation, just like similar organisations. We were faced with the suspension of Scouting activities at Tawd Vale Adventure Centre 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 2021/22, the Trustees can report that during the period the total assets decreased by £10,313. £31,158 of Capital Expenditure at the Adventure Centre was added to the assets and will be depreciated over a 15 year period.

The total assets now stand at £1,323,465 (£898,437 fixed assets and investments; £425,019 net current assets). £195,769 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2022 the County had some 2,312 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute over £4.5M to the local economy.

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 KC 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 (adjusted to remove the effects of Covid-19), circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £305,782 at the period end. but plans are in place to conduct a survey of requirements to make Tawd Vale Adventure Centre the "go to" adventure experience in the region. The funding of this survey and any subsequent works will require a significant capital investment.

As reported previously the Trustees have identified that Tawd Vale Adventure Centre requires a significant investment to develop the provision of a first-class experience for all users. It is anticipated that a full study of the requirements of the Centre. The County Executive are aware that fundraising will be necessary to implement the recommendations coming out of the study as significant capital investments will be required to develop Tawd Vale into the focus of Adventure on Merseyside.

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 in order 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.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

This report was approved by the Trustees at the Executive Committee meeting held on 01 September 2022 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, KC DL
County Chair

01 September 2022

County Commissioners Report 2021/22

Chris Valentine-Burrows

Merseyside Scouts supports young people aged 6 to 25 across 143 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 changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



Our Pillars of Work

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

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

Our Aims

At County-level; our primary focus 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	Volunteer Support	Adventure	Skills for Life	Youth Commissioners
Provide support to deliver excellent programmes across all of our Groups and Units.	Implement revised full and effective adult training scheme and learner management team.	Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.	Embed the Scouting4All theme into programmes being delivered.	Encourage and support active Youth Commissioners in all Districts.
Deliver support for 'hard to deliver' programme areas.	Implement updated adult training scheme for induction and manager support.	Increase the number of adults leading and delivering adventurous activities.	Identify, develop, and implement specific projects to deliver and enable growth.	Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.
Celebrate achievement and raise awareness of top awards.	Implement effective digital communications team.	Develop a team of specialist support	Maximise our community impact through national and local partnerships, and initiatives.	Develop and support young people into other roles (i.e. Trustees, Leadership).
Encourage and deliver excellent Young Leader training provision;				

where County-support is needed. Focus County-led events to positively supplement the programme.	Continue to enhance data insight provision to improve operations and inform decision making, including recognition. Grow the role and effectiveness of SASU. Develop safeguarding awareness, training and support.	to enable more adventure. Continue to develop global opportunities across all sections. Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.	Develop a culture where inclusivity is second nature. Develop and promote opportunities for young people to have their say on Scouting and influence society.	Encourage, develop, and celebrate youth participation in leadership and support at all levels. Provide an annual opportunity to bring young people together to influence County plans.
--	--	--	--	---

Bouncing back brighter and stronger.

More than two years from the start of the COVID-19 pandemic and there has been an incredible effort from our truly inspirational volunteers to get young people meeting and enjoying amazing programmes face-to-face again, with lots of challenges being overcome, we have certainly seen a return of the energy and enthusiasm that we had pre pandemic and I think it's safe to say that scouting across Merseyside has returned with a bang.

It's been great to see young people returning to Scouting in their thousands and making new friends, learning new skills, and helping their communities recover from Covid. Here in Merseyside, we're very proud to have played our part in the huge national growth in Scouting, which has seen membership increase at the fastest rate in 80 years. Merseyside Scouts has seen a 15% increase in overall membership with 25% growth in the number of young people aged 4 to 18 across the County, there are now 8747 young people and adult volunteers taking part in Scouts in Merseyside. But with 683 young people wanting to join, it's clear we need even more adult volunteers to inspire young people and help them learn skills for life. It's not always about the benefits to young people, by volunteering with the Scouts, it encourages you to try something new, make new friends, to keep your body and brain active and do something good for your community – in short, it's good for you! And not forgetting that last year we launched our brand-new section Squirrels, for four and five year olds, with 10 Dreys launched, set up and 116 young people taking part.

We also selected 4 leaders and 36 young people to represent Merseyside at the 25th World Scout Jamboree in Korea 2023, the unit are busy fundraising and raising the profile of the jamboree in their Groups and Districts and enthusing and engaging the jamboree contingent members of the future.

As we continue to bounce back and recover from the impacts of the pandemic, we believe Scouting is more important now than ever before to give young people a sense of connection and belonging, to develop skills for life. This is why we will be re-energising around reaching our north star, our 2025 strategy to prepare better futures and deliver skills for life to more young people, with exciting change coming, as we look to make volunteering with Scouts easier and even more fun, so that we can attract more volunteers and ensure our current volunteers want to stay, we will be providing:

1. A warmer welcome for all
2. More engaging learning
3. Positive volunteering every day
4. All supported by easy-to-use digital tools.

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

It is a great honour and privilege to be your new County Commissioner for Merseyside Scouts, and to work alongside such an amazing team at this exciting time – my personal thanks to each and every one of our young people and adults.



Chris Valentine-Burrows
County Commissioner



**A big thank you
to every volunteer at
Merseyside Scouts**

Adult Awards 2021

Good Service Awards

For many years, Scouts has recognised the quality of adult service. The first award of this kind – then known as the Gilt Medal of Merit – was made available by Baden-Powell in 1915. Today, Good Service Awards are presented each year to thank, acknowledge and celebrate outstanding members and associate members.

Congratulations to all our award recipients from across Merseyside. Thank you for all your dedicated service to Scouting.

Chief Scout Commendation for Good Service



Awarded in respect of not less than 5 years good service, which stands out. It should be regarded as the Chief Scout's recognition of the very real contribution made to the Scouts by the individual concerned

Recipients

Antony	Dowell
Gill	Smart
Catherine	McDonald-Hollis
David	Bond
John	Pouton
Laura	Drittler
Anna	Cotsworth

Stephen	Tysome
Kimberley	Hargreaves
Ashley	Hadfield
Jennifer	Fielding
Patricia	Fielding
Ian	Espley
Diane	Chapman
Kevin	Reevey
Caitlin	Cubbin
Clare	Kenny
Catherine	Arrowsmith
Wendy	Gacem
Heidi	Jones
Andrew	Churchill
Lezleigh-Anne	Furlong
Annette	Brown
Graham	MacDonald
Kelly	Ashcroft
Peter	Shennan
John	McNicholas
Colin	Bell
Michael	Noyce
Barbara	Rutherford
Ian	Moxley
Anna	Smtih
Susan	Platt
Jennifer	Hart
Craig	McKee

Award for Merit



Awarded for outstanding service. It implies keen, conscientious, imaginative and dedicated service over a sustained period, of at least 12 years duration.

Recipients

Mike	Hussey
Martyn	Climpson
Iain	Parr
Suzanne	Clare
Isabella (Jane)	Byrne
Emma Louise	Lawler
Susan	Abbott
James	Chinnery
Dawn	Bennett
Anthony	Bennett
Helen	Slater
Helen	Black
Christopher	Hunt
Caroline	Hunt
Bertram	Watts
Wesley	Sloane
Karen	Ackers
James	Long
Helen	Archibald
Glen	Melling

Bar to the Award for Merit



Awarded after at least five years of further outstanding service after receiving the Award for Merit.

Recipients

Lee	Allwood
Clare	Butterworth
Elizabeth	Lawler
Jim	Crawford
Stephen	Riley

Silver Acorn



Awarded after at least 20 years' service, which should be specially distinguished and appreciably better than outstanding.

Recipients - SA

Jennifer	Tickle
Viv	Rathbone
Norah	Doherty

Bar to the Silver Acorn



Awarded after at least five years of similarly distinguished service after receiving the Silver Acorn.

Recipients

Mike	Harrison
Chris	Williams
Jane	Leadbetter



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



Membership (as of 31st January 2022)

	Male	Female	Self-identify	Prefer not to say	Total
YOUTH MEMBERSHIP					
Squirrel Scouts	76	40	0	0	116
Beaver Scouts	1,451	345	0	2	1,798
Cub Scouts	1,697	447	0	0	2,144
Scouts	1,247	412	2	0	1,661
Explorer Scouts (including Young Leaders)	367	179	0	1	547
Network Members	80	55	1	0	136
TOTAL YOUTH MEMBERSHIP	4,918	1,478	3	3	6,402
PROGRAMME DELIVERY ROLES					
Section Leaders	210	218	0	0	428
Assistant Section Leaders	356	331	1	0	688
Section Assistants	68	83	0	0	151
TOTAL ADULT PROGRAMME DELIVERY ROLES	634	632	1	0	1,267
Young Leaders*	181	100	0	0	281
TOTAL PROGRAMME DELIVERY ROLES	815	732	1	0	1,548
LINE MANAGER ROLES					
Group Scout Leaders	76	38	0	0	114
District Explorer Scout Commissioners	3	2	0	0	5
District Scout Network Commissioners	4	0	0	0	4
District Commissioners	9	1	0	0	10
County+ Scout Network Commissioners	0	0	0	0	0
County+ Commissioners	0	0	0	1	1
TOTAL LINE MANAGER ROLES	92	41	0	1	134
GOVERNANCE ROLES					
Group Chair	59	18	0	0	77
Group Secretary	16	51	0	0	67
Group Treasurer	47	57	0	0	104
Group Executive Members	105	72	0	0	177
TOTAL GROUP GOVERNANCE ROLES	227	198	0	0	425
District Chair	8	2	0	0	10
District Secretary	1	8	0	0	9
District Treasurer	6	5	0	0	11
District Executive Members	19	10	0	0	29
TOTAL DISTRICT GOVERNANCE ROLES	34	25	0	0	59
County+ Chair	0	0	0	1	1
County+ Secretary	1	0	0	0	1
County+ Treasurer	0	0	0	0	0
County+ Executive Members	0	1	0	3	4
TOTAL COUNTY+ GOVERNANCE ROLES	1	1	0	4	6
TOTAL GOVERNANCE ROLES	262	224	0	4	490
SUPPORT ROLES					
Deputy Group Scout Leaders	16	19	0	0	35
Group Administrators ~	3	3	0	0	6
Group Skills Instructors	22	2	0	0	24
Other Group Adults	39	40	0	0	79
TOTAL GROUP SUPPORT ROLES	80	64	0	0	144
Deputy District Commissioners	10	6	0	0	16
District Youth Commissioners	4	0	0	0	4
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	12	9	0	0	21
District Leaders	9	11	0	0	20
District Scouters Incl in Leaders					0
District Administrators ~	4	4	0	0	8
District Skills Instructors	1	0	0	0	1
Other District Support roles	42	20	0	0	62
TOTAL DISTRICT SUPPORT ROLES	82	50	0	0	132
Deputy County+ Commissioners	1	0	0	3	4
County Youth Commissioners	1	0	0	1	2
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	1	0	0	5	6
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators ~	0	0	0	2	2
County Skills Instructors	0	0	0	3	3
Other County+ Support roles	1	5	0	5	11
TOTAL COUNTY+ SUPPORT ROLES	4	5	0	19	28
Scout Active Support	47	52	0	18	117
TOTAL SUPPORT ROLES	213	171	0	37	421
TOTAL ADULT ROLES	1,201	1,068	1	42	2,312
TOTAL MEMBERSHIP	6,119	2,546	4	45	8,714

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

I report to the Trustees on my examination of the financial statements of the Council for the year ending 28 February 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 17 to 31

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, for this report, or for the opinions I have formed.

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 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2022	Total funds year ending 28 February 2021
	Note	£	£	£	£	£
Incoming Resources						
Subscriptions		231,334	0	0	231,334	305,274
less paid to the Scout Association		(181,044)	0	0	(181,044)	(209,646)
Tawd Vale Earned Income		0	0	0	0	0
Insurances		0	0	0	0	1,619
Grants		20,490	0	0	20,490	58,252
Charitable Activities	3	7,856	18,188	0	26,044	54,739
Shop income	3	32	0	0	32	149
Interest and investment income		15,586	0	0	15,586	4,972
Donations	2	11,644	7,552	0	19,196	50,863
Total income		105,898	25,740	0	131,638	266,222
Resources Expended						
Charitable Activities	4	65,926	59,998	21,229	147,153	155,672
Shop expenditure	4	0	0	0	0	433
Total expenditure		65,926	59,998	21,229	147,153	156,105
Net Income/ (deficit) before investment (losses)/ gains		39,972	(34,258)	(21,229)	(15,515)	110,117
Unrealised (losses)/ gains on Investments	8	5,202	0	0	5,202	(2,050)
Increase in Fair Value of Investment Properties	6,7	0	0	0	0	0
Net income		45,174	(34,258)	(21,229)	(10,313)	108,067
Transfer of funds	14	(45,274)	29,325	15,949	0	0
Net movement in funds		(100)	(4,933)	(5,280)	(10,313)	108,067
Balances brought forward at 01 March 2021		305,882	200,702	827,185	1,333,769	1,225,702
Balances carried forward at 28 February 2022	11	305,782	195,769	821,905	1,323,456	1,333,769

All operations are continuing operations.

The notes on pages 21 to 31 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 28 February 2021 is on the next page.

Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2021

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

Merseyside County Scout Council

Balance Sheet as at 28 February 2022

	Note	28 February 2022 £	28 February 2021 £
Fixed assets			
Tangible fixed assets	6	515,906	499,957
Investment Property	7	300,000	300,000
Investments	8	82,531	77,329
Total fixed assets		898,437	877,286
Current assets			
Stock	9	1,487	1,455
Cash at bank and in hand		426,924	461,295
Total current assets		428,411	462,750
Liabilities: amounts falling due within one year	10	(3,392)	(6,267)
Net current assets		425,019	456,483
Net assets	11	1,323,456	1,333,769
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	305,782	305,882
Designated	14	195,769	200,702
Restricted	14	622,674	627,954
Total charity funds		1,323,456	1,333,769

Approved by the County Executive on 1st September 2022



Chairman

The notes on pages 21 to 31 form part of these accounts

The report of the independent examiner is on page 16

Merseyside County Scout Council

Statement of cash flows for the year ending 28 February 2022

	Note	year ending 28 February 2022 £	year ending 28 February 2021 £
Cash flows from operating activities:			
Net cash generated from operating activities	15	(17,799)	121,262
Cash flows from investing activities:			
Interest and investment income		15,586	4,972
Purchase of assets and equipment		(32,157)	(108,052)
Net cash absorbed by investing activities		(16,571)	(103,080)
Cash flows from financing activities		-	-
Change in cash in the period		(34,370)	18,182
Cash brought forward		461,295	443,113
Cash carried forward		426,925	461,295

The notes on pages 21 to 31 form part of these accounts

The report of the independent examiner is on page 16

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

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 ability of the Charity to continue, taking into account the gradual recovery of activities post the Covid-19, and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

1.03 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.04 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

1.05 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.

1.06 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.

1.07 Contractual income and performance related grants

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

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

1.08 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.

1.09 Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report

1.10 Donated service and facilities

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

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

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

1.11 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.

1.12 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.

1.13 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.

1.14 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.

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

1.15 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.

1.16 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.

1.17 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.

1.18 Stocks

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

1.19 Provisions

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

1.20 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.

1.21 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7, FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

2 Grants and Donation Income

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Covid-19 Lockdown Grants	19,143	0	0	19,143	43,357	0	0	43,357
Covid-19 Job Retention Scheme Grants	1,347	0	0	1,347	14,895	0	0	14,895
	20,490	0	0	20,490	58,252	0	0	58,252
General Donations and Legacies	11,644	7,552	0	19,196	2,702	0	48,161	50,863

3 Analysis of income from charitable activities and shop

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	1,415	0	0	1,415	11,056	0	0	11,056
Tawd Vale	4,827	0	0	4,827	6,969	0	0	6,969
Events	0	18,188	0	18,188	0	34,871	0	34,871
Activity support	1,614	0	0	1,614	1,843	0	0	1,843
Total Charitable Activity	7,856	18,188	0	26,044	19,868	34,871	0	54,739
Shop								
Income	32	0	0	32	149	0	0	149
Total Charitable Activity and Shop Income	7,888	18,188	0	26,076	20,017	34,871	0	54,888

4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	60,571	0	21,229	81,800	54,502	0	0	54,502
Tawd Vale	161	32,158	0	32,319	3,885	2,040	48,161	54,086
Events	0	27,840	0	27,840	0	36,300	0	36,300
Activity support	3,959	0	0	3,959	6,358	0	1,196	7,554
	64,691	59,998	21,229	145,918	64,745	38,340	49,357	152,442
Governance Costs								
Salaries and office costs	835	0	0	835	2,830	0	0	2,830
Independent Examiner	400	0	0	400	400	0	0	400
	1,235	0	0	1,235	3,230	0	0	3,230
Total Charitable Activity	65,926	59,998	21,229	147,153	67,975	38,340	49,357	155,672
Shop								
Purchases	0	0	0	0	433	0	0	433
Total Resources Expended	65,926	59,998	21,229	147,153	68,408	38,340	49,357	156,105

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 28 February 2022 £	year ending 28 February 2021 £
Staff Costs:		
Wages and salaries	26,111	42,088
Pension Costs (Defined Contribution)	128	555
Social security costs	1,056	3,495
	<u>27,295</u>	<u>46,138</u>

No employee earned more than £60,000 per annum

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

	year ending 28 February 2022	year ending 28 February 2021
Management and administration	2	3

b) Support and governance costs

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

	Basis of Apportionment	Year ending 28 February 2022			Year ending 28 February 2021		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	60,571	835	61,406	54,502	2,830	57,332
Independent Examiner	Actual	0	400	400	0	400	400
		<u>60,571</u>	<u>1,235</u>	<u>61,806</u>	<u>54,502</u>	<u>3,230</u>	<u>57,732</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2021	200,000	477,961	28,073	5,695	13,216	724,945
Additions in year	0	32,157	0	0	0	32,157
At 28 February 2022	200,000	510,118	28,073	5,695	13,216	757,102
Depreciation						
At 01 March 2021	0	178,004	28,073	5,695	13,216	224,988
Charge in year	0	16,209	0	0	0	16,209
At 28 February 2022	0	194,213	28,073	5,695	13,216	241,197
Net book values						
At 28 February 2022	200,000	315,905	0	0	0	515,905
At 01 March 2021	200,000	299,957	0	0	0	499,957

7 Investment Properties

	£
Fair Value	
At 01 March 2021	300,000
Revaluation	0
At 28 February 2022	300,000

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

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

8 Investments

	year ending 28 February 2022 £	year ending 28 February 2021 £
Market Value at 01 March 2021	77,329	79,379
Additions in year	0	0
Net unrealised investment gains/(losses)	5,202	(2,050)
Market Value at 28 February 2022	<u>82,531</u>	<u>77,329</u>

Historical Cost at 28 February 2022	<u>55,000</u>	<u>55,000</u>
-------------------------------------	---------------	---------------

Market value being the agreed value of investments held

9 Stocks

	year ending 28 February 2022 £	year ending 28 February 2021 £
Stocks held for resale	<u>1,487</u>	<u>1,455</u>

10 Liabilities falling due within one year

	year ending 28 February 2022 £	year ending 28 February 2021 £
Accruals and Other Creditors	1,032	2,117
Deferred Income	2,360	4,150
Total Creditors	<u>3,392</u>	<u>6,267</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(3,392)</u>	<u>(6,267)</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

11 Analysis of net assets between funds

	Year ending 28 February 2022				
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	Total £
<u>Restricted funds:</u>					
Tawd Vale Fixed Assets	316,675	300,000	0	0	616,675
Tawd Vale Woodland Management	0	0	0	5,422	5,422
Growth in Deprived Areas	0	0	0	577	577
	<u>316,675</u>	<u>300,000</u>	<u>0</u>	<u>5,999</u>	<u>622,674</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>515,906</u>	<u>300,000</u>	<u>0</u>	<u>5,999</u>	<u>821,905</u>
<u>Designated Funds:</u>					
County Events	0	0	0	49,124	49,124
Tawd Vale Site Development Capital Investment	0	0	0	35,588	35,588
Tawd Vale Legacies and Donations	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	3,505	3,505
Growth	0	0	0	40,000	40,000
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,769</u>	<u>195,769</u>
<u>Unrestricted funds</u>	0	0	82,531	223,251	305,782
	<u>515,906</u>	<u>300,000</u>	<u>82,531</u>	<u>425,019</u>	<u>1,323,456</u>

	Year ending 28 February 2021				
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	Total £
<u>Restricted funds:</u>					
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
	<u>300,726</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>627,954</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>499,957</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>827,185</u>
<u>Designated Funds:</u>					
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,702</u>	<u>200,702</u>
<u>Unrestricted funds</u>	0	0	77,329	228,553	305,882
	<u>499,957</u>	<u>300,000</u>	<u>77,329</u>	<u>456,483</u>	<u>1,333,769</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

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	Fund to support County organised events such as Wingdings, Explorer Belt Challenge, World Jamboree
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale Legacies and Donations	Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County Adventure Centre
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Growth	Fund to cover ongoing Growth initiatives including support of Growth Development Officer
County Reserve	The County's emergency reserve fund
Network Committee	Fund to support the operation of the Network Committee
Restart Support to Local Groups following Covid-19	Fund to provide support to Local Groups suffering hardship due to Covid-19 restrictions on operation
Tawd Vale Strategic Fundraising - Feasibility Study	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	Balance of grant received to develop scouting in Deprived Areas

12 The resources expended by the charity include:

	year ending 28 February 2022 £	year ending 28 February 2021 £
Independent examiner's fee	400	400
Depreciation	16,209	15,094

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2021 none).

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

Analysis of Expenses Reimbursed:

	year ending 28 February 2022 £	year ending 28 February 2021 £
Travel	292	54
Events and Meetings	428	160
Equipment and Repairs	2,952	270
	3,672	484

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 6 (2021: 5)

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

14 Fund Movements

	Funds at 01 March 2021	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2022
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	600,727	0	0	0	32,158	(16,209)	616,676
Tawd Vale Woodland Management	5,421	0	0	0	0	0	5,421
Growth in Deprived Areas	21,806	0	(21,229)	0	0	0	577
	627,954	0	(21,229)	0	32,158	(16,209)	622,674
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	827,185	0	(21,229)	0	32,158	(16,209)	821,905
Designated Funds:							
County Events	28,987	18,188	(27,840)	0	29,789	0	49,124
Network Committee	464	0	0	0	0	(464)	0
Restart Support to Local Groups following Covid-19	100,000	0	0	0	0	(100,000)	0
Tawd Vale Site Development Capital Investment	55,585	0	(29,998)	0	10,000	0	35,587
Tawd Vale Legacies and Donations	0	7,552	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	5,666	0	(2,160)	0	0	0	3,506
Tawd Vale Strategic Fundraising - Feasibility Study	10,000	0	0	0	0	(10,000)	0
Growth	0	0	0	0	40,000	0	40,000
County Reserve	0	0	0	0	60,000	0	60,000
Total Designated Funds	200,702	25,740	(59,998)	0	139,789	(110,464)	195,769
Unrestricted funds	305,882	105,898	(65,927)	5,203	16,672	(61,946)	305,782
Total Unrestricted Funds	305,882	105,898	(65,927)	5,203	16,672	(61,946)	305,782
TOTAL FUNDS	1,333,769	131,638	(147,154)	5,203	188,619	(188,619)	1,323,456

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£32,158 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£16,209 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
County Events	£29,789 into County Events (Designated Fund) out of Unrestricted Funds
Tawd Vale Development:	£10,000 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund)
Growth	£40,000 into Growth (Designated Fund) out of Restart Support to Local Groups following Covid-19 (Designated Fund)
County Reserve	£60,000 into County Reserve (Designated Fund) out of Restart Support to Local Groups following Covid-19 (Designated Fund)
Unrestricted Funds	£464 into Unrestricted Funds out of Network Committee (Designated Fund).

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

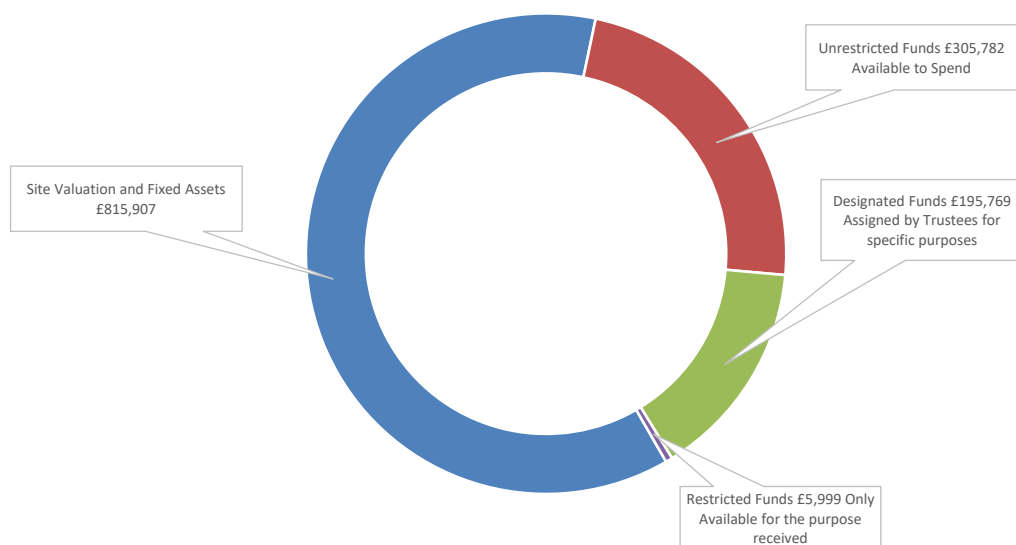
15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2022 £	year ending 28 February 2021 £
Net movement in funds	(10,313)	108,067
Increase in Fair Value of Investment Property	0	0
Interest and investment income	(15,586)	(4,972)
Unrealised gains/(loss) on investments	(5,202)	2,050
Depreciation charge	16,209	15,094
(Increase)/decrease in stock	(32)	156
Increase in creditors	(2,875)	867
Net cash used in operating activities	(17,799)	121,262

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

#GOODFORYOU

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)



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)



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

3rd Floor, Stanley Buildings, 43 Hanover Street, Liverpool. L1 3DN

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