



**Do more.
Share more.
Be more.**

Annual report and accounts
2024-2025



Scouts
Merseyside



**I want to show that
the outdoors is a
place for all of us to
be at our best, and
that Scouts is truly
open to all.**



Dwayne Fields, UK Chief Scout

Reflecting on a successful year.

We have continued to build brighter futures, and made phenomenal changes to Tawd Vale Adventure Centre.

Since the last Annual Report we have continued to pursue the Building Brighter Futures programme in the various ways itemised by Chris Valentine-Burrows in his Lead Volunteer's Report. We have been able to effect great improvements at Tawd Vale Adventure Centre. These include repurposing the swimming pool to pond dipping, resurfacing Noble Way, constructing an aluminium framed marquee over the Dockyard, refurbishment of Bowring Hut and reprofiling of the Delph waterfront and a new jetty. All concerned there have worked tirelessly, and we have invested a great deal of money. The latter in large measure due to the continued generosity of The Daneway Foundation for which we are, as always, extremely grateful. The appointment of a full-time Centre Manager is in-hand and should prove to be another significant development.



Calum Towers and Matt Jones are deserving of special thanks for organising 'Ignite Merseyside' which proved to be a special day of speakers, workshops, plenary sessions and opportunities to renew old and form new acquaintances. I hope this will be repeated and attract an even greater attendance. Calum is also to be congratulated on his recent improvements in re-organising our accounting systems.

Our President, Mr Mark F W Blundell CVO, The Lord-Lieutenant of Merseyside, is due to retire on the 15th December 2025 after long and distinguished service. On behalf of all of us, I take this opportunity to thank him for the support he has shown throughout his Presidency and assure him that he will always be welcome should he wish to attend any of our future events.

Warmest congratulations to Peter Oliver OBE DL upon being named as the next Lord-Lieutenant of Merseyside. We wait to see if he will accept an invitation to become our new President!

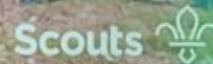
As always, I offer my sincere thanks to all volunteers throughout the County for your individual and invaluable contributions to the running of our great organisation.

David Steer Esq, KC DL
Chair, Board of Trustees

and Welcome to
Ignite Merseyside 2025



...e we are and where we're going
Carl Hankinson, UK Chief Volunteer



What a year we've had!

We're thriving and stronger thanks to all your support and tireless effort, thank you.

What a year we've had across Merseyside we are thriving and getting stronger all because of your tireless efforts to ensure our young people are developing skills for life.

I want to share some interesting facts that really highlight the impact of your dedication to scouting, & what you all achieve as our amazing team of volunteers:

- You give a combined half a million hours of volunteer time.
- You support c.7000 young people across 125 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 5.6 million pounds to the local economy.
- You are part of a team of 2400 other volunteers.

None of this could be achieved without your dedication to our young people. You should be extremely proud of the impact you make, and the wider contribution to our communities.

At last year's AGM we introduced the Building Brighter Futures ambitions to you, this year I thought it would be beneficial to highlight some of the key achievements we have made towards achieving these ambitions.

We said we wanted to empower our young people to take their place at the heart of our communities and ensure the youth voice was heard across the county.

This year we have developed a partnership with Liverpool City Council and the Lord Mayor of Liverpool to hold a youth voice event and mini youth parliament in the council chamber of Liverpool Town Hall.

We said we wanted to celebrate the success of our young people. We have refreshed our young people awards events and introduced a new event for to celebrate the achievements of our Kings Scouts with a dedicated dinner and presentation led by a representative of His Majesty The King in partnership with Merseyside Lieutenancy.



We said we wanted to extend our reach into communities that we do not currently have a large presence in.

We have begun engaging with some communities to look at expanding our engagement with the local Muslim community by looking to support an additional Muslim scout group, we are engaging with Alder Hey Children's Hospital to look at the possibility of opening a joint Scout and Guide Group for children using the hospital and we are looking at expanding our SEND provision by engaging with a local SEND school to ingrate scouting into their curriculum.

We said we wanted to promote the effective and safe use of Merseyside Scouts assets. We have done this by investing £75,000.00 into Tawd Vale Adventure Centre.

1.Delph upgrade project – (Complete)

- a.To give disable access to the delph
- b.Reopen the slipway
- c.Introduce a rear emergency slipway and
- d.Purpose-built launching dock



2.Dockyard and main carpark project – (Complete)

- a.Installation of a covered area for Team Tawd to work safely under in bad weather and for equipment storage to prolong the life of equipment
- b. Increased storage capacity by bringing all storage areas together
- c.Additional Car parking by increasing the main car parks capacity
- d.Ensuring all site plant is secure in one location

3.Pond dipping project – (Underway)

- a.New equipment to facilitate pond dipping in a previously unused facility
- b.New security fencing to the pond dipping facility
- c.Repairs to the swimming pool to increase safety

4.Resurfacing noble way – (Complete)

- a.Entered into a contract to ensure that Nobel Way is resurfaced twice a year to increase vehicle and access safety

5.Key safety improvements to lighting and electrical work around the facility – (Underway)

- a.Rolled out LED lighting across the facility
- b.Completed a fixed wiring inspection and addressed remedial actions
- c.Increased the light levels around the camp centre

We have begun a process to ensure that our suppliers and the products we purchase are supporting our positive climate action by moving to a more environmentally friendly supply chain, investment in our digital tools and looking to reduce our carbon footprint by reviewing our waste processing and recycling offering across Merseyside Scouts.

Finally, we said we wanted to develop and enhance our support for our leadership and management roles. We have reignited the leadership and managers conference across Merseyside by refreshing the conference and introducing Ignite Merseyside 2025, bringing together our leadership and manager as a group for the first time since 2019 in a new engaging and exciting way focussed on delivering role specific workshops, inspiring keynote speakers and networking opportunities to allow our teams to access the full benefits of scouting on Merseyside and Nationally.



I hope this brief insight gives you a view into the exciting work we are doing across Merseyside to keep at the forefront of innovative and exciting scouting.

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.

My personal thanks to each and every one of our young people and adults.



Chris

Chris Valentine-Burrows
County Lead Volunteer



“

I really love seeing the Squirrels growing in their confidence and making friends with each other and learning new skills which stay with them for life.

Ninian, Squirrels volunteer

Merseyside County Scout Council

Board of Trustees' Report for the period ending 28 February 2025

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 CVO, Lord-Lieutenant of Merseyside

Vice Presidents

Eric Morton
Alan Seeley
Peter Oliver OBE DL

Lead Volunteer

Christopher Valentine-Burrows

Trustees as at 28 February 2025

Ex-Officio

Christopher Valentine Burrows (Lead Volunteer)
David Steer Esq, KC DL (County Chair)
Sam Robinson (County Treasurer)
Charlie Cunnane (County Youth Lead)

Elected

Mark Bennett
Wendy Graham
Michael Hussey
Christopher Bliss
Calum Towers
Lucy James (Youth Representative)

Board Administrator

Sue Taylor

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 as at 28 February 2025

Tawd Vale Governance Group

Christopher Bliss (Chair)
Sam Robinson (Ex-Officio)
David Steer (Ex-Officio)
Christopher Valentine-Burrows (Ex-Officio)

Finance

Christopher Valentine-Burrows (Ex-Officio)
Mark Bennett
Michael Hussey
Calum Towers
Sam Robinson (Ex-Officio)
David Steer (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 Board of Trustees consists of ex officio members, elected members, members nominated by the Lead Volunteer, including young members aged between 18 and 25 years. The Board 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 Board of Trustees 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 Board of Trustees.

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 and the charities associated activities have increased during this financial year however this remains a challenge due to the UK economic situation. 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 2024/25, the Trustees can report that during the period the total assets increased by £58,712. £13,727 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 £1,507,161 (£962,790 fixed assets and investments; £544,371 net current assets). £201,652 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2025 the County had some 2,345 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 approximately £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 Board of Trustees exists to support the work of the Lead Volunteer and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Board of 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 Board of Trustees 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 Board of Trustees' policy is to hold sufficient monies to continue the charitable activities of the County. The Board considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of non-recurring items), circa £100,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £426,686 at the period end. In addition, the Board has designated funds to certain projects to assist the running of the County or to progress the aims of the charity as set out in note 11. These include funds designated to develop Tawd Vale.

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 are likely to require a significant capital investment to develop the provision of a first-class experience for all users. As at the year-end, there are designated funds of £9,808 for the feasibility study and £67,536 for capital investment likely to be major projects. Separate fundraising may also be carried out for these projects.

Additional funds raised to implement the other recommendations coming out of the study, being smaller projects, may be matched by or supplemented by unrestricted reserves, whilst always maintaining a minimum level of £100,000, in order to complete the projects and help develop Tawd Vale into the focus of Adventure on Merseyside.

Investments:

The Board of Trustees regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. The Board of Trustees 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 twenty-five serious incidents recorded during the period. All incidents have been reported to the Scouts national safety team and have been investigated in line with The Scout Associations policies and procedures. Included below is a brief outline of the incidents.

- 13 incidents involved a slip trip or fall
- 1 incident involved a road traffic collision
- 1 incident involved a reaction to food
- 4 incidents involved members becoming unwell
- 1 incident resulted in the attendance of the emergency services
- 1 incident involved contact with equipment

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 situation 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 Board of Trustees meeting held on 01 September 2025 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

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



David Steer Esq, KC DL

Chair, Board of Trustees



Building Brighter Tomorrows

Roll of Honour

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.

Thanks Badge



Thanks Badge can be awarded to non-members or associate members who have been of service to Scouting.

Recipients:

Ros Thomas
James Proctor

Commendation Award



This is a local award that can be used to recognise youth members, adult members, and non-members for their contribution to the Scouts.

Recipients:

Emily Scorgie
Merseyside Police
Merseyside Fire and Rescue Service
North West Ambulance Service

Roll of Honour

Chief Scouts 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.

Recipients:

| | |
|------------------|-----------------|
| Calum Towers | Kathleen Orford |
| Jane Owen | Patricia Birch |
| David Steer | Mark Sargent |
| Sarah Pye | Caroline James |
| Jack Roberts | Andree Hibbert |
| Emma Draco | Jessica Fogg |
| David Jones | |
| Rachael Simons | |
| William McCauley | |
| Petra McCauley | |

Award for Merit



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

Recipients:

Steven Woods
Jennifer Wilson
Steven Wake
Kieran Murphy
Andrew Mageer
Christopher Rutter
Janice Feeney
Philip Cleary
Llewellyn Pritchard
Linda Cheetham
Christine Dempsey
Nichola Harwood

Roll of Honour

Bar to the Award for Merit



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

Recipients:

Andrew Back
Mary Haliwood

Kings Scout Award



The King's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises a variety of activities to complete.

Recipients:

Nem Calvert
Lestyn Hughes
Ben Coleman
Jack Jones

Silver Wolf



This award is the unrestricted gift of the Chief Scout. It's only awarded for service of a most exceptional nature. It's not normally awarded until at least a Silver Acorn has been previously gained and a further prolonged period of exceptional service has been achieved. In practice, it's rarely awarded for less than 30 years' service although, because it is the Chief Scout's unrestricted gift, no length of service is prescribed.

Recipient:

John Simpson

British Empire Medal (BEM)



Recipients:

Stephen Bousfield BEM

Census of Membership

Membership of Merseyside for the year ending
31 January 2025

Youth Members

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|----------------------------|--------------|--------------|---------------|-------------------|--------------|
| Squirrel Scouts | 359 | 145 | 1 | 2 | 507 |
| Beaver Scouts | 1,430 | 370 | 0 | 4 | 1,804 |
| Cub Scouts | 1,676 | 459 | 1 | 9 | 2,145 |
| Scouts | 1,287 | 430 | 2 | 2 | 1,721 |
| Explorer Scouts | 397 | 214 | 3 | 3 | 617 |
| Network Members | 53 | 38 | 0 | 0 | 91 |
| TOTAL YOUTH MEMBERS | 5,202 | 1,656 | 7 | 20 | 6,885 |

Section Teams

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|----------------------------------|------------|------------|---------------|-------------------|--------------|
| Team Leader | 269 | 297 | 2 | 2 | 570 |
| Team Member | 395 | 435 | 2 | 1 | 833 |
| TOTAL ADULT SECTION TEAMS | 664 | 732 | 4 | 3 | 1,403 |
| Young Leader | 191 | 121 | 5 | 0 | 97 |
| Other 14-17 Helper | 24 | 18 | 0 | 0 | 42 |
| TOTAL SECTION TEAMS | 879 | 871 | 9 | 3 | 1,762 |

Group Leadership Team

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|----------------------|------|--------|---------------|-------------------|-------|
| Group Lead Volunteer | 63 | 34 | 0 | 0 | 97 |
| Team Member | 51 | 61 | 0 | 0 | 112 |

Group Trustee Boards

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|--------------------------|------------|------------|---------------|-------------------|------------|
| Group Chair | 57 | 19 | 0 | 0 | 76 |
| Tresurer | 41 | 53 | 0 | 0 | 94 |
| Members | 92 | 145 | 0 | 0 | 237 |
| Total Group Teams | 304 | 312 | 0 | 0 | 616 |

District Leadership Team

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|-------------------------|------|--------|---------------|-------------------|-------|
| District Lead Volunteer | 6 | 4 | 0 | 0 | 10 |
| Youth Lead | 0 | 1 | 0 | 0 | 1 |
| Team Member | 4 | 5 | 0 | 0 | 9 |

District Trustee Boards

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|-----------------------------|-----------|-----------|---------------|-------------------|------------|
| District Chair | 8 | 1 | 0 | 0 | 9 |
| Tresurer | 3 | 5 | 0 | 0 | 8 |
| Members | 10 | 7 | 0 | 0 | 17 |
| Total District Teams | 88 | 87 | 0 | 0 | 175 |

County+ Leadership Team

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|----------------|------|--------|---------------|-------------------|-------|
| Lead Volunteer | 1 | 0 | 0 | 0 | 1 |
| Youth Lead | 1 | 1 | 0 | 0 | 2 |
| Team Member | 0 | 0 | 0 | 0 | 0 |

County+ Trustee Boards

| | Male | Female | Self-Identify | Prefer Not to Say | Total |
|----------------------|--------------|--------------|---------------|-------------------|--------------|
| Chair | 1 | 0 | 0 | 0 | 1 |
| Treasurer | 1 | 0 | 0 | 0 | 1 |
| Members | 3 | 1 | 0 | 0 | 4 |
| Total Adults | 1,092 | 1,155 | 4 | 3 | 2,254 |
| Total Members | 6,294 | 2,811 | 11 | 23 | 9,139 |

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 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 27 to 41

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 2025

| | | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds year ending 28 February 2025 | Restated Total Funds year ending 29 February 2024 |
|----------------------------------------------------------------|------|-----------------------|---------------------|---------------------|------------------------------------------------|------------------------------------------------------------|
| | Note | £ | £ | £ | £ | £ |
| Incoming Resources | | | | | | |
| Subscriptions | | 326,420 | 0 | 0 | 326,420 | 300,801 |
| less paid to the Scout Association | | (257,700) | 0 | 0 | (257,700) | (233,803) |
| Tawd Vale Earned Income | | 16,519 | 0 | 0 | 16,519 | 9,979 |
| Insurances | | 1,883 | 0 | 0 | 1,883 | 1,671 |
| Grants | | 0 | 0 | 0 | 0 | 0 |
| Charitable Activities | 3 | 93,717 | 82,775 | 0 | 176,492 | 226,591 |
| Shop income | 3 | 23,103 | 0 | 0 | 23,103 | 22,532 |
| Interest and investment income | | 17,976 | 0 | 0 | 17,976 | 27,592 |
| Donations | 2 | 800 | 20,000 | 0 | 20,800 | 341 |
| Total income | | 222,718 | 102,775 | 0 | 325,493 | 355,704 |
| Resources Expended | | | | | | |
| Charitable Activities | 4 | 153,468 | 108,129 | 0 | 261,597 | 319,732 |
| Shop expenditure | 4 | 12,316 | 0 | 0 | 12,316 | 12,366 |
| Total expenditure | | 165,784 | 108,129 | 0 | 273,913 | 332,098 |
| Net Income/ (deficit) before investment (losses)/ gains | | 56,934 | (5,354) | 0 | 51,580 | 23,606 |
| Revaluation of Investment Properties | | 0 | 0 | 0 | 0 | 200,000 |
| Unrealised (losses)/ gains on Investments | 8 | 7,132 | 0 | 0 | 7,132 | (7,766) |
| Net income | | 64,066 | (5,354) | 0 | 58,712 | 215,840 |
| Net Transfer of funds | 14 | (14,191) | 25,011 | (10,820) | 0 | 0 |
| Net movement in funds | | 49,875 | 19,657 | (10,820) | 58,712 | 215,840 |
| Balances brought forward at 01 March 2024 | | 376,811 | 181,995 | 889,643 | 1,448,449 | 1,232,609 |
| Balances carried forward at 28 February 2025 | 11 | 426,686 | 201,652 | 878,823 | 1,507,161 | 1,448,449 |

All operations are continuing operations.

The notes on pages 31 to 41 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending year ending 29 February 2024 is on the next page.

Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 29 February 2024 (restated)

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total funds Year ending 29 February 2024 £ |
|----------------------------------------------------------------|-----------------------|---------------------|---------------------|--------------------------------------------------------|
| | £ | £ | £ | £ |
| Incoming Resources | | | | |
| Subscriptions | 300,801 | 0 | 0 | 300,801 |
| less paid to the Scout Association | (233,803) | 0 | 0 | (233,803) |
| Tawd Vale Earned Income | 9,979 | 0 | 0 | 9,979 |
| Insurances | 1,671 | 0 | 0 | 1,671 |
| Grants | 0 | 0 | 0 | 0 |
| Charitable Activities | 107,586 | 119,005 | 0 | 226,591 |
| Shop income | 22,532 | 0 | 0 | 22,532 |
| Interest and investment income | 27,592 | 0 | 0 | 27,592 |
| Donations | 341 | 0 | 0 | 341 |
| Total income | 236,699 | 119,005 | 0 | 355,704 |
| Resources Expended | | | | |
| Charitable Activities | 174,164 | 141,260 | 4,308 | 319,732 |
| Shop expenditure | 12,366 | 0 | 0 | 12,366 |
| Total expenditure | 186,530 | 141,260 | 4,308 | 332,098 |
| Net Income/ (deficit) before investment (losses)/ gains | 50,169 | (22,255) | (4,308) | 23,606 |
| Revaluation of Investment Properties | 0 | 0 | 200,000 | 200,000 |
| Unrealised (losses)/ gains on Investments | (7,766) | 0 | 0 | (7,766) |
| Increase in Fair Value of Investment Properties | 0 | 0 | 0 | 0 |
| Net income | 42,403 | (22,255) | 195,692 | 215,840 |
| Net Transfer of funds | 65,887 | (50,226) | (15,661) | 0 |
| Net movement in funds | 108,290 | (72,481) | 180,031 | 215,840 |
| Balances brought forward at 01 March 2023 | 268,521 | 254,475 | 709,613 | 1,232,609 |
| Balances carried forward at 29 February 2024 | 376,811 | 181,994 | 889,644 | 1,448,449 |

Merseyside County Scout Council

Balance Sheet as at 28 February 2025

| | Note | 28 February 2025 £ | Restated 29 February 2024 £ |
|---------------------------------------------------------|------|--------------------------|--------------------------------------|
| Fixed assets | | | |
| Tangible fixed assets | 6 | 379,153 | 389,644 |
| Investment Property | 7 | 500,000 | 500,000 |
| Investments | 8 | 83,637 | 76,505 |
| Total fixed assets | | 962,790 | 966,149 |
| Current assets | | | |
| Stock | 9 | 4,645 | 3,467 |
| Cash at bank and in hand | | 544,053 | 482,201 |
| Total current assets | | 548,698 | 485,668 |
| Liabilities: amounts falling due within one year | 10 | (4,327) | (3,368) |
| Net current assets | | 544,371 | 482,300 |
| Net assets | 11 | 1,507,161 | 1,448,449 |
| Funds | | | |
| Revaluation reserve | 14 | 199,231 | 199,231 |
| Unrestricted | 14 | 426,686 | 376,811 |
| Designated | 14 | 201,652 | 181,994 |
| Restricted | 14 | 679,592 | 690,413 |
| Total charity funds | | 1,507,161 | 1,448,449 |

Approved by the County Executive on 01 September 2025

Chairman

The notes on pages 31 to 41 form part of these accounts

The report of the independent examiner is on page 26

Merseyside County Scout Council

Statement of cash flows for the year ending 28 February 2025

| | Note | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|----------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Cash flows from operating activities: | | | |
| Net cash generated from operating activities | 15 | 57,428 | 15,936 |
| Cash flows from investing activities: | | | |
| Interest and investment income | | 17,976 | 27,592 |
| Sale of assets and equipment | | 175 | 225 |
| Purchase of assets and equipment | | (13,727) | (7,675) |
| Net cash absorbed by investing activities | | 4,424 | 20,142 |
| Cash flows from financing activities | | - | - |
| Change in cash in the period | | 61,852 | 36,078 |
| Cash brought forward | | 482,201 | 446,123 |
| Cash carried forward | | 544,053 | 482,201 |

The notes on pages 31 to 41 form part of these accounts

The report of the independent examiner is on page 26

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

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 The ability to continue as a going concern

The Trustees have considered the ability of the Charity to continue 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 2025

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 2025

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 2025

2 Grants and Donation Income

| | Year ending 28 February 2025 | | | | Year ending 29 February 2024 | | | |
|--------------------------------|------------------------------|------------|------------|--------|------------------------------|------------|------------|-------|
| | Unrestricted | Designated | Restricted | Total | Unrestricted | Designated | Restricted | Total |
| | funds | funds | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| General Donations and Legacies | 800 | 20,000 | 0 | 20,800 | 341 | 0 | 0 | 341 |

3 Analysis of income from charitable activities and shop

| | Year ending 28 February 2025 | | | | Year ending 29 February 2024 (Restated) | | | |
|--------------------------------------------------|------------------------------|---------------|------------|----------------|-----------------------------------------|----------------|------------|----------------|
| | Unrestricted | Designated | Restricted | Total | Unrestricted | Designated | Restricted | Total |
| | funds | funds | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Membership Liaison | 1,794 | 0 | 0 | 1,794 | 16,131 | 0 | 0 | 16,131 |
| Tawd Vale | 66,721 | 0 | 0 | 66,721 | 76,405 | 0 | 0 | 76,405 |
| Events | 0 | 82,775 | 0 | 82,775 | 0 | 119,005 | 0 | 119,005 |
| Activity support | 25,202 | 0 | 0 | 25,202 | 15,050 | 0 | 0 | 15,050 |
| Total Charitable Activity | 93,717 | 82,775 | 0 | 176,492 | 107,586 | 119,005 | 0 | 226,591 |
| Shop | | | | | | | | |
| Income | 23,103 | 0 | 0 | 23,103 | 22,532 | 0 | 0 | 22,532 |
| Total Charitable Activity and Shop Income | 116,820 | 82,775 | 0 | 199,595 | 130,118 | 119,005 | 0 | 249,123 |

4 Analysis of expenditure on charitable activities and shop

| | Year ending 28 February 2025 | | | | Year ending 29 February 2024 (Restated) | | | |
|----------------------------------|------------------------------|----------------|------------|----------------|-----------------------------------------|----------------|--------------|----------------|
| | Unrestricted | Designated | Restricted | Total | Unrestricted | Designated | Restricted | Total |
| | funds | funds | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Membership Liaison | 7,801 | 0 | 0 | 7,801 | 8,098 | 0 | 0 | 8,098 |
| Tawd Vale | 31,875 | 0 | 0 | 31,875 | 30,243 | 2,874 | 4,308 | 37,425 |
| Events | 0 | 88,122 | 0 | 88,122 | 0 | 138,195 | 0 | 138,195 |
| Activity support | 111,229 | 20,007 | 0 | 131,236 | 131,215 | 191 | 0 | 131,406 |
| | 150,905 | 108,129 | 0 | 259,034 | 169,556 | 141,260 | 4,308 | 315,124 |
| Governance Costs | | | | | | | | |
| Salaries and office costs | 2,063 | 0 | 0 | 2,063 | 4,108 | 0 | 0 | 4,108 |
| Independent Examiner | 500 | 0 | 0 | 500 | 500 | 0 | 0 | 500 |
| | 2,563 | 0 | 0 | 2,563 | 4,608 | 0 | 0 | 4,608 |
| Total Charitable Activity | 153,468 | 108,129 | 0 | 261,597 | 174,164 | 141,260 | 4,308 | 319,732 |
| Shop | | | | | | | | |
| Purchases | 12,316 | 0 | 0 | 12,316 | 12,366 | 0 | 0 | 12,366 |
| Total Resources Expended | 165,784 | 108,129 | 0 | 273,913 | 186,530 | 141,260 | 4,308 | 332,098 |

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

5 Staff Costs and Support and Governance Costs

a) Staff costs

| | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|--------------------------------------|-----------------------------------------|-----------------------------------------|
| Staff Costs: | | |
| Wages and salaries | 20,749 | 22,298 |
| Pension Costs (Defined Contribution) | 0 | 143 |
| Social security costs | 379 | 1,490 |
| | <u>21,128</u> | <u>23,931</u> |

No employee earned more than £60,000 per annum

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

| | year ending 28 February 2025 | year ending 29 February 2024 |
|-------------------------------|------------------------------------|------------------------------------|
| Management and administration | 2 | 2 |

b) Support and governance costs

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

| | Basis of Apportionment | Year ending 28 February 2025 | | | Year ending 29 February 2024 | | |
|----------------------|---------------------------|------------------------------|--------------|---------------|------------------------------|--------------|---------------|
| | | Charitable Activities | Governance | Total | Charitable Activities | Governance | Total |
| Office Costs | Time Estimate | 18,566 | 2,063 | 20,628 | 85,947 | 4,108 | 90,055 |
| Independent Examiner | Actual | 0 | 500 | 500 | 0 | 500 | 500 |
| | | <u>18,566</u> | <u>2,563</u> | <u>21,128</u> | <u>85,947</u> | <u>4,608</u> | <u>90,555</u> |

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

6 Tangible fixed assets

| | Tawd Vale | | | | HQ | Total |
|---------------------------------------|-----------|-------------------|-------------------|----------------|------------------|---------|
| | Land | Site Improvements | Plant & Equipment | Motor Vehicles | Office Equipment | |
| | £ | £ | £ | £ | £ | £ |
| Cost or deemed cost | | | | | | |
| At 01 March 2024 | 200,000 | 529,060 | 28,073 | 5,695 | 13,216 | 776,044 |
| Additions in year | 0 | 13,727 | 0 | 0 | 0 | 13,727 |
| Disposals in year | 0 | 0 | (175) | 0 | 0 | (175) |
| At 28 February 2025 | 200,000 | 542,787 | 27,898 | 5,695 | 13,216 | 789,596 |
| Depreciation | | | | | | |
| At 01 March 2024 as originally stated | 0 | 234,513 | 28,073 | 5,695 | 13,216 | 281,497 |
| Prior Year Adjustment (note 17) | 0 | 104,905 | 0 | 0 | 0 | 104,905 |
| Restated | 0 | 339,418 | 28,073 | 5,695 | 13,216 | 386,402 |
| Charge in year | 0 | 24,216 | 0 | 0 | 0 | 24,216 |
| Disposals in year | 0 | 0 | (175) | 0 | 0 | (175) |
| At 28 February 2025 | 0 | 363,634 | 27,898 | 5,695 | 13,216 | 410,443 |
| Net book values | | | | | | |
| At 28 February 2025 | 200,000 | 179,153 | 0 | 0 | 0 | 379,153 |
| At 01 March 2024 | 200,000 | 189,642 | 0 | 0 | 0 | 389,642 |

7 Investment Properties

| | £ |
|-------------------|---------|
| Fair Value | |
| At 01 March 2024 | 500,000 |
| Revaluation | 0 |
| 28 February 2025 | 500,000 |

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

8 Investments

| | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|------------------------------------------|-----------------------------------------|-----------------------------------------|
| Market Value at 01 March 2024 | 76,505 | 84,271 |
| Additions in year | 0 | 0 |
| Net unrealised investment gains/(losses) | 7,132 | (7,766) |
| Market Value at 28 February 2025 | <u>83,637</u> | <u>76,505</u> |

| | | |
|-------------------------------------|---------------|---------------|
| Historical Cost at 28 February 2025 | <u>55,000</u> | <u>55,000</u> |
|-------------------------------------|---------------|---------------|

Market value being the agreed value of investments held

9 Stock

| | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|-----------------------|-----------------------------------------|-----------------------------------------|
| Stock held for resale | <u>4,645</u> | <u>3,467</u> |

10 Liabilities falling due within one year

| | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|-----------------------------------------------|-----------------------------------------|-----------------------------------------|
| Accruals and Other Creditors | 1,276 | 1,260 |
| Deferred Income | <u>3,147</u> | <u>2,108</u> |
| Total Creditors | 4,423 | 3,368 |
| Other Debtors and Prepayments | 96 | 0 |
| Total Liabilities falling due within one year | <u>(4,327)</u> | <u>(3,368)</u> |

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

11 Analysis of net assets between funds

| | Year ending 28 February 2025 | | | | |
|-----------------------------------------------------|-------------------------------|--------------------------|------------------|----------------------------|------------------|
| | Tangible fixed assets £ | Investment Properties | Investments £ | Net current assets £ | Total £ |
| <u>Restricted funds:</u> | | | | | |
| Tawd Vale Fixed Assets | 179,592 | 500,000 | 0 | 0 | 679,592 |
| Tawd Vale Woodland Management | 0 | 0 | 0 | 0 | 0 |
| Growth in Deprived Areas | 0 | 0 | 0 | 0 | 0 |
| | <u>179,592</u> | <u>500,000</u> | <u>0</u> | <u>0</u> | <u>679,592</u> |
| Revaluation reserve | 199,231 | 0 | 0 | 0 | 199,231 |
| | <u>378,823</u> | <u>500,000</u> | <u>0</u> | <u>0</u> | <u>878,823</u> |
| <u>Designated Funds:</u> | | | | | |
| County Events | 0 | 0 | 0 | 20,549 | 20,549 |
| Tawd Vale Site Development Capital Investment | 0 | 0 | 0 | 67,536 | 67,536 |
| Tawd Vale General Site Maintenance and Repairs | 0 | 0 | 0 | 7,552 | 7,552 |
| Tawd Vale Activity Equipment and Training | 0 | 0 | 0 | 0 | 0 |
| Tawd Vale Strategic Fundraising - Feasibility Study | 0 | 0 | 0 | 9,808 | 9,808 |
| Digital Accounting Project | 0 | 0 | 0 | 3,520 | 3,520 |
| Digital Development Project | 0 | 0 | 0 | 2,687 | 2,687 |
| Delph Project | 0 | 0 | 0 | 20,000 | 20,000 |
| Transformation Delivery | 0 | 0 | 0 | 10,000 | 10,000 |
| County Reserve | 0 | 0 | 0 | 60,000 | 60,000 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>201,652</u> | <u>201,652</u> |
| <u>Unrestricted funds</u> | 0 | 0 | 83,637 | 343,049 | 426,686 |
| | <u>378,823</u> | <u>500,000</u> | <u>83,637</u> | <u>544,701</u> | <u>1,507,161</u> |

| | Year ending 29 February 2024 (Restated) | | | | |
|-----------------------------------------------------|-----------------------------------------|--------------------------|------------------|----------------------------|------------------|
| | Tangible fixed assets £ | Investment Properties | Investments £ | Net current assets £ | Total £ |
| <u>Restricted funds:</u> | | | | | |
| Tawd Vale Fixed Assets | 190,413 | 500,000 | 0 | 0 | 690,413 |
| Tawd Vale Woodland Management | 0 | 0 | 0 | 0 | 0 |
| Growth in Deprived Areas | 0 | 0 | 0 | 0 | 0 |
| | <u>190,413</u> | <u>500,000</u> | <u>0</u> | <u>0</u> | <u>690,413</u> |
| Revaluation reserve | 199,231 | 0 | 0 | 0 | 199,231 |
| | <u>389,644</u> | <u>500,000</u> | <u>0</u> | <u>0</u> | <u>889,644</u> |
| <u>Designated Funds:</u> | | | | | |
| County Events | 0 | 0 | 0 | 25,975 | 25,975 |
| Tawd Vale Site Development Capital Investment | 0 | 0 | 0 | 55,806 | 55,806 |
| Tawd Vale General Site Maintenance and Repairs | 0 | 0 | 0 | 7,552 | 7,552 |
| Tawd Vale Activity Equipment and Training | 0 | 0 | 0 | 1,215 | 1,215 |
| Tawd Vale Strategic Fundraising - Feasibility Study | 0 | 0 | 0 | 9,808 | 9,808 |
| Digital Accounting Project | 0 | 0 | 0 | 3,520 | 3,520 |
| Digital Development Project | 0 | 0 | 0 | 8,118 | 8,118 |
| Growth | 0 | 0 | 0 | 10,000 | 10,000 |
| County Reserve | 0 | 0 | 0 | 60,000 | 60,000 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>181,994</u> | <u>181,994</u> |
| <u>Unrestricted funds</u> | 0 | 0 | 76,505 | 300,306 | 376,811 |
| | <u>389,644</u> | <u>500,000</u> | <u>76,505</u> | <u>482,306</u> | <u>1,448,449</u> |

Merseyside County Scout Council

Notes to the accounts for the 28 February 2025

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 General Site Maintenance and Repairs | Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County |
| Tawd Vale Activity Equipment and Training | Fund for the purchase of Activity Equipment and Instructor Training |
| Tawd Vale Strategic Fundraising - Feasibility Study | Fund to cover a study of the County Adventure Centre to establish development plans are feasible. |
| Digital Accounting Project | Fund to support the transformation of the County Accounting processes to a digital platforms |
| Digital Development Project | Fund to support general digital development within the County |
| Delph Project | Fund for the refurbishment of the Delph waterfront. |
| Transformation Delivery | Fund to cover implementation of the Scout Association Transformation Project in Merseyside |
| County Reserve | The County's emergency reserve fund |

Purpose of restricted funds:

| | |
|-------------------------------|----------------------------------------------------------------------------------------|
| Tawd Vale Fixed Assets | Fixed Asset value of County Adventure Centre and the Investment Property |
| Tawd Vale Woodland Management | Fund established from a donation to manage the Woodland at the County Adventure Centre |

12 The resources expended by the charity include:

| | year ending 28 February 2025 | year ending 29 February 2024 |
|----------------------------|------------------------------------|------------------------------------|
| | £ | £ |
| Independent examiner's fee | 500 | 500 |
| Depreciation | 24,216 | 23,336 |

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2024 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 2025 | year ending 29 February 2024 |
|-----------------------|------------------------------------|------------------------------------|
| | £ | £ |
| Travel | 889 | 730 |
| Events and Meetings | 20 | 775 |
| Equipment and Repairs | 1,637 | 36 |
| IT Support | 0 | 426 |
| Training | 0 | 29 |
| | 2,546 | 1,996 |

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 3 (2024: 5)

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2025

14 Fund Movements

| | Restated Funds at 01 March 2024 | Income | Expenditure | Unrealised Investment Gains/(losses) | Transfers In | Transfers Out | Funds at 28 February 2025 |
|-----------------------------------------------------|---------------------------------------|----------------|------------------|--------------------------------------------|-----------------|------------------|------------------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Restricted funds: | | | | | | | |
| Tawd Vale Fixed Assets | 690,412 | 0 | 0 | 0 | 13,396 | (24,216) | 679,592 |
| Tawd Vale Woodland Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Growth in Deprived Areas | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 690,412 | 0 | 0 | 0 | 13,396 | (24,216) | 679,592 |
| Revaluation reserve | 199,231 | 0 | 0 | 0 | 0 | 0 | 199,231 |
| Total Restricted Funds | 889,643 | 0 | 0 | 0 | 13,396 | (24,216) | 878,823 |
| Designated Funds: | | | | | | | |
| County Events | 25,976 | 82,775 | (88,202) | 0 | 0 | 0 | 20,549 |
| Tawd Vale Site Development Capital Investment | 55,805 | 0 | (14,495) | 0 | 26,226 | 0 | 67,536 |
| Tawd Vale Legacies and Donations | 7,552 | 0 | 0 | 0 | 0 | 0 | 7,552 |
| Tawd Vale Activity Equipment and Training | 1,215 | 0 | 0 | 0 | 0 | (1,215) | 0 |
| Tawd Vale Strategic Fundraising - Feasibility Study | 9,809 | 0 | 0 | 0 | 0 | 0 | 9,809 |
| Digital Accounting Project | 3,520 | 0 | 0 | 0 | 0 | 0 | 3,520 |
| Digital Development Project | 8,118 | 0 | (5,432) | 0 | 0 | 0 | 2,686 |
| Transformation Delivery | 10,000 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Delph Project | 0 | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| County Reserve | 60,000 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| Total Designated Funds | 181,995 | 102,775 | (108,129) | 0 | 26,226 | (1,215) | 201,652 |
| Unrestricted funds | 376,811 | 222,718 | (165,784) | 7,132 | 25,431 | (39,622) | 426,686 |
| Total Unrestricted Funds | 376,811 | 222,718 | (165,784) | 7,132 | 25,431 | (39,622) | 426,686 |
| TOTAL FUNDS | 1,448,449 | 325,493 | (273,913) | 7,132 | 65,053 | (65,053) | 1,507,161 |

Transfers have been made between funds as follows:

| | |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Capitalisation of Site Improvements: | £13,396 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund |
| Depreciation Costs: | £24,216 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund) |
| Tawd Vale Activity Equipment and Training | £1,215 into Unrestricted Funds out of Tawd Vale Activity Equipment and Training (Designated Fund) |
| Tawd Vale Site Development: | £26,226 into Tawd Vale Site Development - Capital Investment (Designated Fund) out of Unrestricted Fund |

Notes to the accounts for the 28 February 2025

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

| | year ending 28 February 2025 £ | year ending 29 February 2024 £ |
|-----------------------------------------------|-----------------------------------------|-----------------------------------------|
| Net movement in funds | 58,712 | 215,840 |
| Increase in Fair Value of Investment Property | 0 | (200,000) |
| Profit on Disposals | (175) | (225) |
| Interest and investment income | (17,976) | (27,592) |
| Unrealised gains/(loss) on investments | (7,132) | 7,766 |
| Depreciation charge | 24,218 | 23,336 |
| (Increase)/decrease in stock | (1,178) | (1,639) |
| Increase in creditors | 959 | (1,550) |
| Net cash used in operating activities | 57,428 | 15,936 |

16 Related party transactions

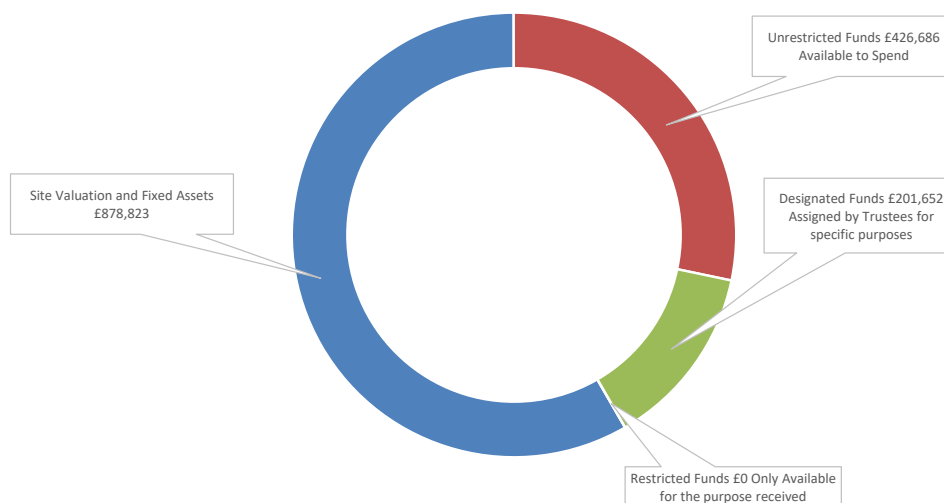
There have been no related party transactions in the period that require disclosure in the accounts.

17 Prior Year Adjustment

It has been identified that depreciation has been undercharged in prior periods with a cumulative effect of £104,904 being an overstatement of the assets and reserves. This has been corrected as follows:

| | |
|-----------------------------------------------------------------------------------|------------|
| Reserves at 01 March 2024 as originally presented | £1,337,513 |
| Under depreciation relating to the period ending 28 February 2024 and prior years | (£104,904) |
| Reserves at 01 March 2024 as restated | £1,232,609 |
| Surplus for the period to 29 February 2024 as restated | £215,840 |
| Reserves at 29 February 2024 as restated | £1,448,449 |

Illustration: Breakdown of net assets





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