



A Place to Belong.

Annual report and accounts
2025 - 2026



Scouts
Merseyside



Dwayne Fields, UK Chief Scout



Many young people feel isolated, lonely and don't have the chance to make new friends.

Nature and the outdoors can feel remote and inaccessible. That's why young people need a place they can be accepted for who they are.

Scouts is that place: a community of kindness, where fun and friendship run through everything. It's a place to belong.

A Place to Belong.

Welcome from our Chair of Trustees.

Since the last Annual Report there have been many pleasing and rewarding developments within Merseyside Scouts. These are comprehensively set out in the Report of the County Lead Volunteer, Chris Valentine-Burrows.

They include the achievements of our amazing volunteers, top awards, the benefits of the Building Brighter Futures Programme, the growth in membership numbers, community partnerships, the outstanding work being carried out at Tawd Vale and a new strategy 'Place to Belong'.

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.

As Chair, I observe first-hand the impressive work done by the Lead Volunteer and other members of the Board of Trustees, many of whom have demanding day jobs. I thank them for their continuing dedication and hard work.



David Steer Esq, KC DL
Chair, Board of Trustees



A Year in Review.

By our County Lead Volunteer.



What a year we've had across Merseyside. We are growing and getting stronger, all because of your tireless efforts to ensure our young people are developing skills for life. I want to share some facts that really highlight the impact of your dedication to scouting, and what you all achieve as our amazing team of volunteers:

1. You give a combined half a million hours of volunteer time.
2. You support 7,000 young people across 133 communities.
3. You deliver a programme of over 330 activities across all our sections.
4. You contribute £6.5 million to the local economy.
5. You are part of a team of 3,300 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.

Over two years ago we introduced the Building Brighter Futures ambitions to you. This year, these ambitions have really begun to flourish. Here are some highlights of how they are coming to fruition.

Top Awards

This year we have seen almost 1,000 young people achieve their Chief Scout Award. The Chief Scout's Awards are the highest award you can earn in each section, from Acorn for Squirrels to Platinum and Diamond for Explorers. They show that our young people are giving new things a go, playing their part, and sticking with it, even when the going got tough. It's a big achievement, and I am immensely proud that we are investing in our young people and supporting them to achieve these fantastic results.

We have had 152 Chief Scout Acorn Awards, 345 Chief Scout Bronze Awards, 331 Chief Scout Silver Awards, 109 Chief Scout Gold Awards, 36 Chief Scout Platinum Awards, and 9 Chief Scout Diamond Awards.

King's Scout Award

We have continued to invest in supporting our members to complete their King's Scout Award, the highest award any young person can achieve. This year we have seen 4 young people achieve this award, and I was privileged to present these alongside His Majesty's Lord-Lieutenant to the deserving recipients.

Jamboree

Preparations are well underway for Merseyside's Unit to attend the 26th World Scout Jamboree, taking place in Gdańsk, Poland, in summer 2027. This year we ran a series of roadshows across the county to bring the opportunity to young people and encourage applications. This was followed by the appointment of our Jamboree Unit Leadership Team, who will guide our Scouts and Explorers through training weekends, team-building, and fundraising over the next year. Getting a full unit Jamboree-ready takes more than excitement about the trip itself — it means building the skills, confidence, and friendships that will carry our young people through two weeks representing Merseyside on a world stage.

Growth

We have seen growth in our young people numbers again this year, with the largest increase in the Scout section, a 5% increase in retention of young people into the Scout section across the county, which is a key objective of our strategy.

Our Squirrels early years provision has continued to grow and see popularity this year, with a 7% increase in young people and one new Drey opening.

Six of our ten districts achieved overall growth this year, and we continue our ambition to return to pre-pandemic membership levels.

Community Partnerships

We have continued to build our community partnerships, developing new provision with Alder Hey Children's Hospital to open a Scout group supporting young people staying in hospital long-term. We have also developed a new programme with the University of Liverpool to support Dementia Awareness, including a new badge on completion of the activities.

We have also partnered with Merseyside Recycling & Waste Authority (MRWA) and Veolia, alongside Cook Clean and Green, to deliver Level 2 Food Safety Training and cooking classes, providing all the kit and ingredients to 30 adults across Merseyside. They will then pass on this knowledge to our young people, meaning over 7,000 young people can gain new skills, knowledge, and experience of cooking.

Tawd Vale

We have continued to invest in Tawd Vale on our journey to deliver the Tawd 100 Strategy, future-proofing Tawd Vale for the next 100 years as we approach its centenary in 2030. Over the past five years we have invested more than £500,000 in the centre, and we are on track to continue this investment in the coming year. We have welcomed Pete Sturgess as the new Centre Manager, which has allowed us to reopen the centre during the evenings on a free-to-use basis, as well as introducing free camping for leaders to support more young people getting into the great outdoors. We are also now able to offer instructed activities to support the adventurous programmes delivered in our Groups and Units.

Alongside this, we continue to invest in the site's infrastructure, moving into the next phase of the strategy which will see us rebuild and renovate areas of the centre — expanding our offering with projects such as the old training building, modernising the toilet and shower facilities across the site, and bringing in more activities.

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

We now have a new strategy Place to Belong which will run from 2026 to 2035, and I am looking forward to sharing more about this with you, and how we can continue to deliver amazing scouting across Merseyside.

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 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 Valentine-Burrows
County Lead Volunteer



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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 2026

Name of Charity Merseyside County Scout Council

Charity Registration Number 503957

Address Merseyside Scouts
Suites 103 & 114, The Cotton Exchange
Bixteth Street, Liverpool, L3 9LQ

President Mr. Peter Oliver OBE, Lord-Lieutenant of Merseyside

Vice Presidents Eric Morton
Alan Seeley

Lead Volunteer Christopher Valentine-Burrows

Trustees as at 28 February 2026

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

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 2026

Tawd Vale Operating Board

Christopher Bliss (Chair)
David Steer (Ex-Officio)
Christopher Valentine-Burrows (Ex-Officio)
Adam Brighouse

Finance

Louise Sui (Chair)
Christopher Valentine-Burrows (Ex-Officio)
Sam Robinson (Ex-Officio)
David Steer (Ex-Officio)
Adam Brighouse
Michael Hussey
Calum Towers

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 4 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 Operating Board and Finance, 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 2025/26, the Trustees can report that during the period the total assets increased by £80,925. £48,614. 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 £1,588,086 (£1,001,608 fixed assets and investments; £1,583,849 net current assets). £260,041 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2026 the County had some 3,323 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 £6.5M 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 £60,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £386,362 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 £10,000 for the feasibility study and £77,353 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 £60,000, 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 16 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.

- 10 incidents involved a slip trip or fall
- 2 incidents involved members becoming unwell
- 4 incidents 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:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. 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 09 September 2026 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

3rd September 2026



A place to
belong

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.

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:

Emma Davies	Jane Everett	Andrew Cross
Suzanne Fraser	Kevin Rice	Joseph Maloney
Lucy Fol	Gareth Watts	Philip McClure
Matthew Davies	Emily Ratcliffe	Phillip Mageer
Sally Russell	Jack Kilgannon	Terence McGilvery
Philip Gilbert	Julia Armstrong	Michael Burns
Rebecca Fox	Mary Rutter	Carol-Ann O'Neill
Thomas Daly	Helen Simpson-Davies	Wendy Wood
Caroline Ratcliffe	Andrew Steele	Charlotte Dawson
Audrey Mattocks	Carl Latham	Kevin McCooey
Leah Sherlock	Stacey McClure	Thomas Howarth
Victoria Hyland	Michael Russell	Jack O'Donnell
Roderick Hodgson	Paul Russell	Ben Dale
Claire Brandwood	Lorraine Wright	Philip Ormond
Lauren Winter	Kieran Murphy	Andrew Beard
		Mark Mortimore
		Miles Cheshire

Roll of Honour

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:

Julie Moss-Jones
Jon Oliver
Richard Robinson
Jane Thompson
David Neil
Liam Cawsey-Gilbert
Ruth Skinner
Debra Griffin
Lesley Russell

Bar to the Award for Merit



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

Recipients:

Robert Gorst
Colin Tosh
John Hunt

Roll of Honour

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:

Simon Hobbs
Sean O'Rourke
Bonneville Phoenix Giselle Basford

Silver Acron



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

Recipient:

Christopher Farley
Laura Pringle
Allen Tosh
Ann Parry
Timothy Hodgson
Hayley Gorst
Helen-Louise Kibbey
Andrew Hughes
Paul Clare
Michael Carr

Census of Membership

Membership of Merseyside for the year ending
31 January 2026

Youth Members

	Male	Female	Self-Identify	Prefer Not to Say	Total
Squirrel Scouts	394	153	1	0	548
Beaver Scouts	1,418	391	1	9	1,819
Cub Scouts	1,605	445	0	9	2,059
Scouts	1,320	476	7	4	1,807
Explorer Scouts	403	208	4	3	618
Network Members	70	49	1	3	123
TOTAL YOUTH MEMBERS	5,210	1,722	14	28	6,974

Section Teams

	Male	Female	Self-Identify	Prefer Not to Say	Total
Team Leader	174	215	3	9	401
Team Member	638	676	7	52	1,373
TOTAL ADULT SECTION TEAMS	812	891	10	61	1,774
Young Leader	194	99	1	1	295
Other 14-17 Helper	31	17	0	0	48
TOTAL SECTION TEAMS	1,037	1,007	11	62	2,117

Group Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
Group Lead Volunteer	80	51	0	0	131
Team Member	52	52	0	4	108

Group Trustee Boards

	Male	Female	Self-Identify	Prefer Not to Say	Total
Group Chair	49	19	0	2	70
Tresurer	39	44	0	5	88
Members	182	198	1	7	388
Total Group Teams	402	364	1	18	785

District Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
District Lead Volunteer	6	4	0	0	10
Youth Lead	1	2	0	0	3
Team Member	47	35	0	0	82

District Trustee Boards

	Male	Female	Self-Identify	Prefer Not to Say	Total
District Chair	9	0	0	0	9
Tresurer	6	4	0	0	10
Members	41	32	0	1	74
Total District Teams	258	195	0	3	456

County+ Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
Lead Volunteer	1	0	0	0	1
Youth Lead	1	0	0	0	1
Team Member	3	5	0	0	8

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	11	5	0	0	16
Total Adults	1,584	1,505	11	85	3,185
Total Members	6,794	3,227	25	113	10,159

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 2026, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 23 to 37

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 2026

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds year ending 28 February 2026	Total Funds year ending 28 February 2025
Note		£	£	£	£	£
Incoming Resources						
		356,685	0	0	356,685	326,420
		(288,745)	0	0	(288,745)	(257,700)
		21,347	0	0	21,347	16,519
		1,542	0	0	1,542	1,883
		0	0	0	0	0
	3	80,386	84,089	0	164,475	176,492
	3	25,748	0	0	25,748	23,103
		12,865	0	0	12,865	17,976
	2	9,167	0	40,909	50,076	20,800
Total income		218,995	84,089	40,909	343,993	325,493
Resources Expended						
	4	210,187	59,676	0	269,863	261,597
	4	12,904	0	0	12,904	12,316
Total expenditure		223,091	59,676	0	282,767	273,913
Net Income/ (deficit) before investment (losses)/ gains		(4,096)	24,414	40,909	61,226	51,580
Revaluation of Investment Properties		0	0	0	0	0
Unrealised (losses)/ gains on Investments	8	19,698	0	0	19,698	7,132
Net income		15,602	24,414	40,909	80,925	58,712
Net Transfer of funds	14	(55,926)	33,975	21,951	(0)	0
Net movement in funds		(40,324)	58,389	62,860	80,924	58,712
Balances brought forward at 01 March 2025		426,687	201,652	878,823	1,507,161	1,448,449
Balances carried forward at 28 February 2026	11	386,362	260,041	941,683	1,588,086	1,507,161

All operations are continuing operations.

The notes on pages 27 to 37 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending year ending 28 February 2025 is on the next page.

Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2025

	U nrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 28 February 2025 £
	£	£	£	£
Incoming Resources				
Subscriptions	326,420	0	0	326,420
less paid to the Scout Association	(257,700)	0	0	(257,700)
Tawd Vale Earned Income	16,519	0	0	16,519
Insurances	1,883	0	0	1,883
Grants	0	0	0	0
Charitable Activities	93,717	82,775	0	176,492
Shop income	23,103	0	0	23,103
Interest and investment income	17,976	0	0	17,976
Donations	800	20,000	0	20,800
Total income	222,718	102,775	0	325,493
Resources Expended				
Charitable Activities	153,468	108,129	0	261,597
Shop expenditure	12,316	0	0	12,316
Total expenditure	165,784	108,129	0	273,913
Net Income/ (deficit) before investment (losses)/ gains	56,934	(5,354)	0	51,580
Revaluation of Investment Properties	0	0	0	0
Unrealised (losses)/ gains on Investments	7,132	0	0	7,132
Increase in Fair Value of Investment Properties	0	0	0	0
Net income	64,066	(5,354)	0	58,712
Net Transfer of funds	(14,191)	25,011	(10,820)	0
Net movement in funds	49,875	19,657	(10,820)	58,712
Balances brought forward at 01 March 2023	376,811	181,995	889,643	1,448,449
Balances carried forward at 29 February 2024	426,686	201,652	878,823	1,507,161

Merseyside County Scout Council

Balance Sheet as at 28 February 2026

	Note	28 February 2026 £	28 February 2025 £
Fixed assets			
Tangible fixed assets	6	398,273	379,153
Investment Property	7	500,000	500,000
Investments	8	103,335	83,637
Total fixed assets		<u>1,001,608</u>	<u>962,790</u>
Current assets			
Stock	9	6,867	4,645
Cash at bank and in hand		609,457	544,053
Total current assets		<u>616,324</u>	<u>548,698</u>
Liabilities: amounts falling due within one year	10	<u>(34,084)</u>	<u>(4,327)</u>
Net current assets		582,241	544,371
Net assets	11	<u>1,583,849</u>	<u>1,507,161</u>
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	386,362	426,686
Designated	14	260,041	201,652
Restricted	14	742,452	679,592
Total charity funds		<u>1,588,086</u>	<u>1,507,161</u>

Approved by the County Executive on 09 September 2026

Chairman

The notes on pages 27 to 37 form part of these accounts

The report of the independent examiner is on page 22

Merseyside County Scout Council

Statement of cash flows for the year ending 28 February 2026

	Note	year ending 28 February 2026 £	year ending 28 February 2025 £
Cash flows from operating activities:			
Net cash generated from operating activities	15	101,153	57,428
Cash flows from investing activities:			
Interest and investment income		12,865	17,976
Sale of assets and equipment		0	175
Purchase of assets and equipment		(48,614)	(13,727)
Net cash absorbed by investing activities		<u>(35,749)</u>	<u>4,424</u>
Cash flows from financing activities		-	-
Change in cash in the period		<u>65,403</u>	<u>61,852</u>
Cash brought forward		544,053	482,201
Cash carried forward		<u><u>609,456</u></u>	<u><u>544,053</u></u>

The notes on pages 27 to 37 form part of these accounts

The report of the independent examiner is on page 22

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

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 2026

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 2026

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 2026

2 Grants and Donation Income

	Year ending 28 February 2026				Year ending 28 February 2025			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
General Donations and Legacies	9,167	0	0	9,167	800	20,000	0	20,800

3 Analysis of income from charitable activities and shop

	Year ending 28 February 2026				Year ending 28 February 2025			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	1,869	0	0	1,869	1,794	0	0	1,794
Tawd Vale	66,722	0	0	66,722	66,721	0	0	66,721
Events	0	84,089	0	84,089	0	82,775	0	82,775
Activity support	11,796	0	0	11,796	25,202	0	0	25,202
Total Charitable Activity	80,386	84,089	0	164,475	93,717	82,775	0	176,492
Shop								
Income	25,748	0	0	25,748	23,103	0	0	23,103
Total Charitable Activity and Shop Income	106,134	84,089	0	190,224	116,820	82,775	0	199,595

4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2026				Year ending 28 February 2025			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	2,475	0	0	2,475	7,801	0	0	7,801
Tawd Vale	31,875	0	0	31,875	31,875	0	0	31,875
Events	0	59,676	0	59,676	0	88,122	0	88,122
Activity support	171,158	0	0	171,158	111,229	20,007	0	131,236
	205,509	59,676	0	265,184	150,905	108,129	0	259,034
Governance Costs								
Salaries and office costs	4,178	0	0	4,178	2,063	0	0	2,063
Independent Examiner	500	0	0	500	500	0	0	500
	4,678	0	0	4,678	2,563	0	0	2,563
Total Charitable Activity	210,187	59,676	0	269,863	153,468	108,129	0	261,597
Shop								
Purchases	12,904	0	0	12,904	12,316	0	0	12,316
Total Resources Expended	223,091	59,676	0	282,767	165,784	108,129	0	273,913

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 28 February 2026 £	year ending 28 February 2025 £
Staff Costs:		
Wages and salaries	32,558	20,749
Pension Costs (Defined Contribution)	490	0
Social security costs	3,512	379
	<u>36,560</u>	<u>21,128</u>

No employee earned more than £60,000 per annum

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

	year ending 28 February 2026	year ending 28 February 2025
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 2026			Year ending 28 February 2025		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	37,604	4,178	41,783	18,566	2,063	20,628
Independent Examiner	Actual	0	500	500	0	500	500
		<u>37,604</u>	<u>4,678</u>	<u>42,283</u>	<u>18,566</u>	<u>2,563</u>	<u>21,128</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2025	200,000	542,787	27,898	5,695	13,216	789,596
Additions in year	0	48,614	0	0	0	48,614
Disposals in year	0	0	0	0	0	0
At 28 February 2026	200,000	591,401	27,898	5,695	13,216	838,210
Depreciation						
At 01 March 2025	0	363,634	27,898	5,695	13,216	410,443
Charge in year	0	27,465	0	0	0	27,465
Disposals in year	0	0	0	0	0	0
At 28 February 2026	0	391,099	27,898	5,695	13,216	437,908
Net book values						
At 28 February 2026	200,000	200,302	0	0	0	400,302
At 01 March 2025	200,000	179,153	0	0	0	379,153

7 Investment Properties

	£
Fair Value	
At 01 March 2025	500,000
Revaluation	0
28 February 2026	500,000

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

8 Investments

	year ending 28 February 2026 £	year ending 28 February 2025 £
Market Value at 01 March 2025	83,637	76,505
Additions in year	0	0
Net unrealised investment gains/(losses)	19,698	7,132
Market Value at 28 February 2026	<u><u>103,335</u></u>	<u><u>83,637</u></u>
Historical Cost at 28 February 2026	<u><u>55,000</u></u>	<u><u>55,000</u></u>
Market value being the agreed value of investments held		

9 Stock

	year ending 28 February 2026 £	year ending 28 February 2025 £
Stock held for resale	<u><u>6,867</u></u>	<u><u>4,645</u></u>

10 Liabilities falling due within one year

	year ending 28 February 2026 £	year ending 28 February 2025 £
Accruals and Other Creditors	26,696	1,276
Deferred Income	5,178	3,147
Total Creditors	<u><u>31,874</u></u>	<u><u>4,423</u></u>
Other Debtors and Prepayments	0	96
Total Liabilities falling due within one year	<u><u>(31,874)</u></u>	<u><u>(4,327)</u></u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

11 Analysis of net assets between funds

	Year ending 28 February 2026				
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	Total £
Restricted funds:					
Tawd Vale Fixed Assets	201,543	500,000	0	0	701,543
Tawd Vale Woodland Management	0	0	0	40,909	40,909
Growth in Deprived Areas	0	0	0	0	0
	<u>201,543</u>	<u>500,000</u>	<u>0</u>	<u>40,909</u>	<u>742,452</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>400,774</u>	<u>500,000</u>	<u>0</u>	<u>40,909</u>	<u>941,683</u>
Designated Funds:					
County Events	0	0	0	47,121	47,121
Tawd Vale Site Development Capital Investment	0	0	0	77,353	77,353
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	0	0
Transformation Delivery	0	0	0	0	0
Hub Refurbishment	0	0	0	12,000	12,000
Tawd Vale CCTV Project	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>260,041</u>	<u>260,041</u>
Unrestricted funds	0	0	103,335	283,027	386,362
	<u>400,774</u>	<u>500,000</u>	<u>103,335</u>	<u>583,977</u>	<u>1,588,086</u>
Year ending 28 February 2025					
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	Total £
Restricted funds:					
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>
Designated Funds:					
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>
Unrestricted funds	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>

Merseyside County Scout Council

Notes to the accounts for the 28 February 2026

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
Hub Refurbishment	Fund to cover the refurbishment of the County Activity Centre Hub
Tawd Vale CCTV Project	Fund for the installation of CCTV at the County Activity Centre
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 2026	year ending 28 February 2025
	£	£
Independent examiner's fee	500	500
Depreciation	27,465	24,216

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2025 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 2026	year ending 28 February 2025
	£	£
Travel	889	889
Events and Meetings	20	20
Equipment and Repairs	1,637	1,637
IT Support	0	0
Training	0	0
	<u>2,546</u>	<u>2,546</u>

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 3 (2025: 5)

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2026

14 Fund Movements

	Funds at 01 March 2025	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2026
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	679,592	0	0	0	49,417	(27,465)	701,544
Tawd Vale Woodland Management	0	40,909	0	0		0	40,909
Growth in Deprived Areas	0	0	0	0	0	0	0
	679,592	40,909	0	0	49,417	(27,465)	742,453
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	878,823	40,909	0	0	49,417	(27,465)	941,684
Designated Funds:							
County Events	20,549	84,089	(59,676)	0	2,158	0	47,121
Tawd Vale Site Development Capital Investment	67,536	0	0	0	21,817	(12,000)	77,352
Tawd Vale General Site Maintenance and Repairs	7,552	0	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	0	0	0	0	0	0	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	2,686	0	0	0	0	0	2,686
Delph Project	20,000	0	0	0	0	(20,000)	0
Transformation Delivery	10,000	0	0	0	0	(10,000)	0
Hub Refurbishment	0	0	0	0	12,000	0	12,000
Tawd Vale CCTV Project	0	0	0	0	40,000	0	40,000
County Reserve	60,000	0	0	0	0	0	60,000
Total Designated Funds	201,652	84,089	(59,676)	0	75,975	(42,000)	260,041
Unrestricted funds	426,686	218,995	(223,091)	19,698	69,465	(125,392)	386,361
Total Unrestricted Funds	426,686	218,995	(223,091)	19,698	69,465	(125,392)	386,361
TOTAL FUNDS	1,507,161	343,993	(282,767)	19,698	194,857	(194,857)	1,588,086

Transfers have been made between funds as follows:

Capitalisation of Site Improvements: Depreciation Costs:	£49,417 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
County Events	£27,465 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Site Development Capital Investment:	£2,158 into County Events (Designated Fund) out of Unrestricted Funds
Tawd Vale Site Development Capital Investment:	£12,000 into Unrestricted Funds out of Tawd Vale Site Development - Capital Investment (Designated Fund)
Delph Project	£21,816 into Tawd Vale Site Development - Capital Investment (Designated Fund) out of Unrestricted Fund
Transformation Delivery	£20,000 into Unrestricted Funds out of Delph Project (Designated Fund)
Hub Refurbishment	£10,000 into Unrestricted Funds out of Transformation Delivery (Designated Fund)
Tawd Vale CCTV Project	£12,000 into Hub Refurbishment (Designated Fund) out of Unrestricted Fund
	£40,000 into Tawd Vale CCTV Project (Designated Fund) out of Unrestricted Fund

Merseyside County Scout Council

Notes to the accounts for the 28 February 2026

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

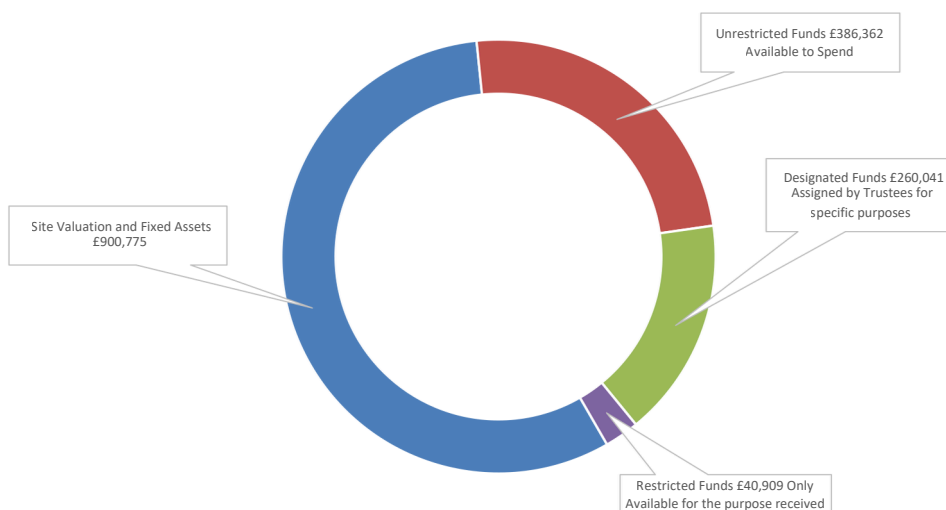
	year ending 28 February 2026 £	year ending 28 February 2025 £
Net movement in funds	80,925	58,712
Increase in Fair Value of Investment Property	0	0
Profit on Disposals	0	(175)
Interest and investment income	(12,865)	(17,976)
Unrealised gains/(loss) on investments	(19,698)	(7,132)
Depreciation charge	27,465	24,218
(Increase)/decrease in stock	(2,222)	(1,178)
Increase in creditors	27,548	959

Net cash used in operating activities	101,153	57,428
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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





Merseyside County Scout Council

Suites 103 & 114, Cotton Exchange, Bixteth St, L3 9LQ

merseysidescouts.com



Tawd Vale Adventure Centre

Lowry Hill Lane, Lathom, L40 5UL

tawdvale.org.uk