



Scouts

Merseyside



Merseyside County Scout Council

Annual Trustees' Report and Accounts

For the period 1 March 2023 to 29 February 2024

Registered Charity 503957



**You've been great,
it's time to celebrate**



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

Forward by the Chair of Trustees

David Steer Esq. KC DL

I preface this Forward by welcoming our new Chief Scout, Dwayne Fields and by offering our heart-felt thanks to Bear Grylls for his huge contribution to Scouting over the past 15 years.



Since the last Annual Report, the year has been one of mixed fortunes for Scouting. Serious and disappointing logistical problems beset the World Jamboree which, thanks to speedy national and local endeavours, were resolved in time to ensure the overall success of the event. Then came the adverse publicity surrounding the Coroner's Inquest into the tragic fatality at the Great Orme. It comes as a relief to learn that despite the findings of the Assistant Coroner a recent poll has indicated that 86% of the population repose trust in Scouting. Membership numbers continue to be on the increase nationally and locally which, in part, has been attributed to the aftermath of the pandemic and the realisation that our activities greatly assist in growing the self- confidence and self-esteem lost due to the isolation of the pandemic 'lock down'.

We are continuing along the road of transformation both in substance and form. Amongst the formal changes the County Executive Committee has become the Board of Trustees and the County Commissioner is now County Lead Volunteer.

By way of substance, Tawd Vale Adventure Centre has a new Board of Governance and we are delighted to welcome Chris Bliss as its Chair. Chris brings a wealth of experience in funding, developing and overseeing large scale infrastructure projects. The new Board has been structured to focus upon six principal areas namely Health and Safety Compliance, Finance, Projects and Maintenance, Fundraising, Stakeholder Management and Sustainability. The first three now have Leads in place on the Governance Board and they have made inroads how Tawd functions, where the risks lie and how to address them. As we approach the centenary of our ownership of the estate the Board's primary objective is to protect and enhance it for use by or members and others over the next hundred years.

In July we were delighted to welcome our President, the Lord-Lieutenant of Merseyside, and other dignitaries to a very successful Wing Ding and at the time of writing we are looking forward to Moot.

We have begun to modernise Tawd with the introduction of WIFI to enable better digital connectivity.

We have seen good growth again both in terms of the numbers attending and consequent income. The volunteers have been very busy ensuring Tawd is able to provide a good service to each and every young person who stays and maintaining and enhancing the estate.

As always, I wish to express my sincere thanks to all concerned at Tawd and, moreover, to all volunteers across the County for your individual and invaluable contributions to the running of our great organisation.

A handwritten signature in black ink that reads "David". The signature is written in a cursive style and is positioned above the printed name and title.

David Steer KC DL
Chair of the Board of Trustees

MERSEYSIDE COUNTY SCOUT COUNCIL
BOARD OF TRUSTEES' REPORT FOR THE PERIOD ENDING 29 FEBRUARY 2024

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, His Majesties Lord-Lieutenant of Merseyside.

Vice Presidents: Eric Morton
Alan Seeley
Peter Oliver

Lead Volunteer: Christopher Valentine-Burrows

Trustees at 29 February 2024:

Ex Officio:	Christopher Valentine-Burrows	County Lead Volunteer
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	Lucy James	County Youth Lead

Elected & Nominated: Mark Bennett
Charlie Cunnane
Alan Seeley
Peter Oliver OBE DL
Michael Hussey
Wendy Graham
Calum Towers*
Christopher Bliss (Co-opted 22nd April 2024)

** Elected 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 at 29 February 2024:

Tawd Vale Governance Group: Sam Robinson (ex-officio)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Finance: Peter Oliver (Chair)
Mark Bennett
Sam Robinson (ex-officio)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)
Wendy Graham
Calum Towers
John Cadman BEM (Non-Trustee)

Appointments and Awards: Alan Seeley (Chair)
Calum Towers
Wendy Graham
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)
Daragh O'Malley (Non-Trustee)

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 Governance Group, Finance, Appointments and Awards 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 activities have continued to grow during the year but faced economic challenges due to the UK economic situation

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

During the year it was identified that depreciation costs had been incorrectly applied in prior years accounts. A restatement of the fixed assets at the end of the previous year's accounts has been included in the attached accounts to correct the situation.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2023/24, the Trustees can report that during the period the total assets, following the restatement of the previous year's figures, increased by £215,840. £200,000 is attributable to the revaluation of the bungalow at Tawd Vale (Investment Property). £7,675 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 £1,448,449 (£966,149 fixed assets and investments; £482,300 net current assets). £181,994 of the current assets are designated for specific purposes by the Trustees.

At 29 February 2024 the County had some 2,273 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 £4.5M to the local economy.

Aims and Policies of the Trustees:

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

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

Organisation and Decision Making:

The 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 £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £268,521 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 £32,384 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 £180,000, 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 two 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.
 - There were no serious incidents recorded in the reporting period
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

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

Statement of Trustees Responsibilities:

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

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

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

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

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

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

This report was approved by the Trustees at the Board of Trustees meeting held on 02 September 2024 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
County Chair

02 September 2024

We're preparing young people with skills for life.

Merseyside Scouts supports young people aged 6 to 25 within 140 Scout Groups and their communities, across 10 Districts located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.

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

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

Our Mission

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

Our Vision

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

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

Our Strategic Objectives

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



Our Pillars of Work

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

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

Our Aims

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

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

Lead Volunteers Review

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 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 7000 young people across 137 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 4.5 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.

I'm proud to say we saw another increase in membership in 2024, this year we have recorded a further 4% growth in youth membership, which is 241 more young people. We have seen the number of volunteers remain steady, at 2419 volunteers supporting our young people. There are now 9,284 young people and adult volunteers taking part in Scouts in Merseyside. Since the launch of Squirrels for 4–6-year-olds last year, we already have 397 Squirrels across 26 Dreys, up 8 more dreys on 2022. I was delighted to see the progress against our target to ensure we support more scouts to move up to explorers with seven of our districts increasing numbers in their explorer sections.

Against our inclusivity objectives we are pleased that 4% of our members are from global majority backgrounds, which is in line the recent Office for National Statistics 2021 Census for Merseyside. However, we would like to attract more adult volunteers from global majority backgrounds to ensure that we are truly representational of the communities that we serve.

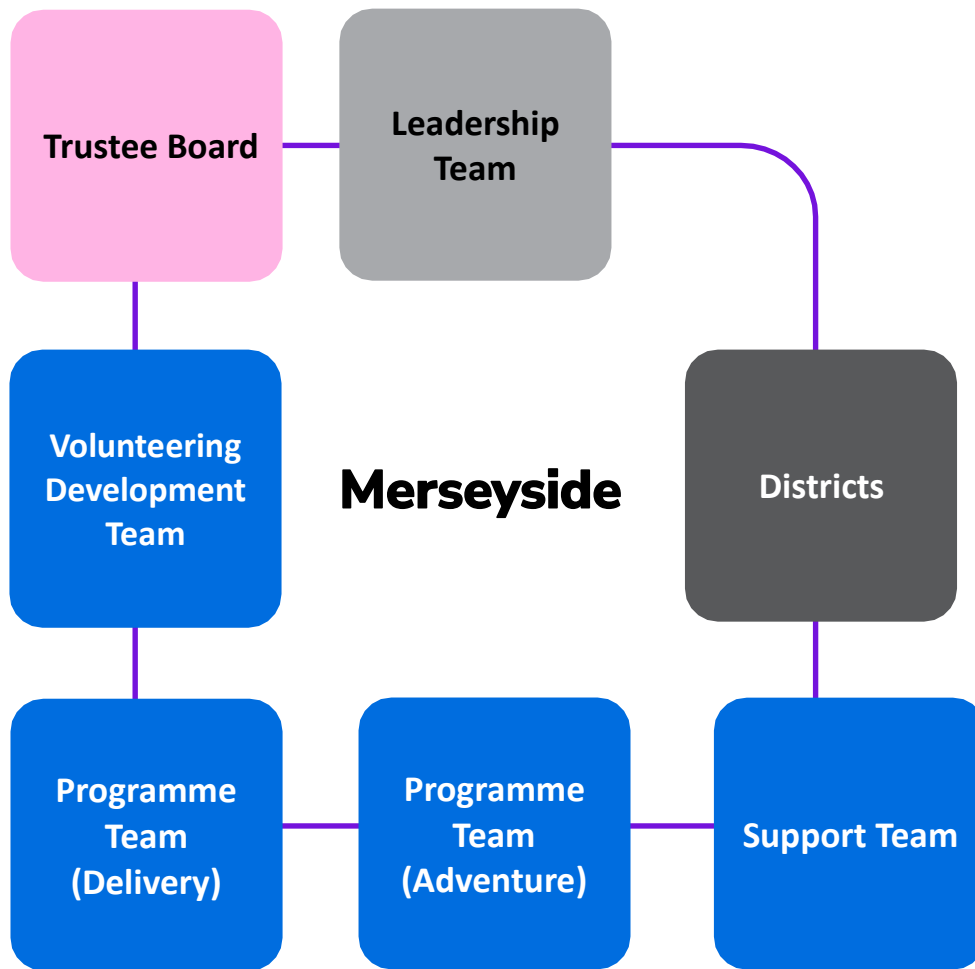
In May 2023 we celebrated His Majesty King Charles the third's Coronation with several young people supporting the coronation from across Merseyside, I was exceptionally round to see the county join in these national celebrations and subsequently receive a Coronation Medal.

The last 12 months have seen us return to full strength for our young people activities and events, we heard the roar of unit 54 as they jetted off to South Korea to join in the 25th World Scout Jamboree Despite the hurdles, our Scouts broadened their horizons and showed incredible adaptability, while exploring the cultural heritage of South Korea during the once-in a-lifetime experience

This coupled with the return of all our large event and the addition of our newest scout section event SPLAT we supported over 2000 young people get into the great outdoors. All this fun and adventure has led to 950 of our young people achieving their Chief Scouts Acorn, Bronze, Silver and Gold awards all celebrated on our young people's awards day in November at Aintree Racecourse.

As we have continued to transform our volunteer experience, we adopted the new team structures and have rolled this out across the county and have welcomed new volunteers into the team to support all our members across Merseyside. I look forward to seeing the team develop over the coming years.

I would like to thank our Transformation Team for all the work they have done to get us prepared for the move to our new ways for working and towards making volunteering easier and more fun with the aim of recruiting more adult volunteers and support our current volunteers to stay.



To support all the fun and adventure being had at Tawd Vale Adventure Centre, we have developed a new governance group that will bring industry experts to support and deliver the Tawd100 strategy, and to ensure that all our activities at the centre are safe, secure and ready for the next 100 years so Tawd Vale can continue offering fun and adventure to the young people of Merseyside and the surrounding areas.

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



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

Roll of Honor 2023

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



The Thanks Badge can be awarded to non members who've been of service to Scouting.

Recipients

Steve Barlow

Commissioners Commendation



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

Matthew Donnelly
James Barber
Stephen Parry
Hazel Woodward
Bernard Hughes
Charmaine Lewis
Charles Hawkins
Julie Moss

Wesley Sloane
Ken Mitchell
Les Shaw
Pete Scully
Gary Allwood
Jordan Comaish

Chief Scout Commendation for Good Service



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

Recipients

Helen Young
Sally Fol
Thomas Finnegan
Lesley Mitchell
Sarah Cluskey
Andrew Dodd
Laura Allwood
Alexander Clare
Luke Roberts
David Brand
Simon Willingham
Shannon Parr
Mark Murray
Victoria McGurk
Katie Ashton
John McBain
Diane Barrowclough
Julie Reilly
Alan Parr
Rebecca Jones
Victoria Goddard
Teresa Lyons
Susan Smith
Sophie Williams
Pamela Fewtrell

Nikki	Watts
Nicola	Morris
Matthew	Jacobs
Mark	Lee
Laura-Jane	Lindley
Katherine	Jones
Jonathan	Moore
Jeanette	Cutts
Jasmine	Thorpe
Elizabeth	Williams
Dawn	Carr
David	Goddard
Daneil	Currums
Christopher	Fisher
Christine	Adams
Caron	Johnston
Bradely	Gallagher
Anthony	Nield
Anthony	Brockway
Margaret	McClure
Daniel	Sherwood
Andrew	Gurr

Emma	Donnelly
Gary	Donaldson
Paul	Chaplin
Peter	Eaves
Terrance	Granby
Sean	Reck
Carole	Bright
Simon	Reeve
Alison	Oliver
Elizabeth	Hughes
Christopher	Jones
Maureen	Barker
John	Townsend
Mellisa	Roberts
Laura	Henwood
Jennifer	Dodd
David	Rogers
Colin	Rowland
Christopher	Townsend
Graham	Palin
Andrew	Costall
Gareth	Roberts
David	Philip

Award for Merit



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

Recipients

Paul	Snutch
Andrew	Kayley
Leslie	Thomas
Claire	Battisto
Martin	Perkins
Steven	Robinson
Sarah	Green
Heather	Gathercole
Gillian	Fairclough
Emma	Fairclough

Bar to the Award for Merit



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

Recipients

Dennis	Cook
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Silver Acorn



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

Recipients

Stuart	Eley
John	Bridgewater
Kelvin	Britton
Lynne	Southerin
Janet	Taylor

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.

Recipients

Kenneth	Braithwaite
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Queen's and King's Scout Award



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

Recipients

Charlotte	Dawson
Emily	Radcliffe

National Honors

Officer of the Order of the British Empire OBE



Awarded for distinguished regional or county-wide role in any field, through achievement or service to the community including notable practitioners known nationally.

Recipients

Peter	Oliver
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Membership (as of 31st January 2024)

	2024				Total
	Male	Female	Self-identify	Prefer not to say	
YOUTH MEMBERSHIP					
Squirrel Scouts	286	111	0	0	397
Beaver Scouts	1,458	377	0	6	1,841
Cub Scouts	1,730	489	2	12	2,233
Scouts	1,327	459	0	1	1,787
Explorer Scouts (including Young Leaders)	389	217	8	0	614
Network Members	68	51	2	13	134
TOTAL YOUTH MEMBERSHIP	5,258	1,704	12	32	7,006
PROGRAMME DELIVERY ROLES					
Section Leaders	217	231	0	1	449
Assistant Section Leaders	367	357	2	1	727
Section Assistants	78	99	0	0	177
TOTAL ADULT PROGRAMME DELIVERY ROLES	662	687	2	2	1,353
Young Leaders*	193	123	1	0	317
TOTAL PROGRAMME DELIVERY ROLES	855	810	3	2	1,670
LINE MANAGER ROLES					
Group Scout Leaders	68	38	0	0	106
District Explorer Scout Commissioners	4	1	0	0	5
District Scout Network Commissioners	1	1	0	0	2
District Commissioners	7	3	0	0	10
County+ Scout Network Commissioners	0	0	0	0	0
County+ Commissioners	1	0	0	0	1
TOTAL LINE MANAGER ROLES	81	43	0	0	124
GOVERNANCE ROLES					
Group Chair	58	18	0	0	76
Group Secretary	14	52	0	0	66
Group Treasurer	40	57	0	0	97
Group Executive Members	68	83	0	0	151
TOTAL GROUP GOVERNANCE ROLES	180	210	0	0	390
District Chair	7	1	0	0	8
District Secretary	2	3	0	0	5
District Treasurer	5	5	0	0	10
District Executive Members	20	8	0	0	28
TOTAL DISTRICT GOVERNANCE ROLES	34	17	0	0	51
County+ Chair	1	0	0	0	1
County+ Secretary	0	0	0	0	0
County+ Treasurer	1	0	0	0	1
County+ Executive Members	5	1	0	0	6
TOTAL COUNTY+ GOVERNANCE ROLES	7	1	0	0	8
TOTAL GOVERNANCE ROLES	221	228	0	0	449
SUPPORT ROLES					
Deputy Group Scout Leaders	11	16	0	0	27
Group Administrators ~	6	9	0	0	15
Group Skills Instructors	16	3	0	0	19
Other Group Adults	51	38	0	0	89
TOTAL GROUP SUPPORT ROLES	84	66	0	0	150
Deputy District Commissioners	9	8	0	0	17
District Youth Commissioners	0	1	0	0	1
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	8	11	0	0	19
District Leaders	17	9	0	0	26
District Scouters Incl in Leaders					0
District Administrators ~	3	4	0	0	7
District Skills Instructors	2	1	0	0	3
Other District Support roles	31	15	0	0	46
TOTAL DISTRICT SUPPORT ROLES	70	49	0	0	119
Deputy County+ Commissioners	1	1	0	0	2
County Youth Commissioners	1	0	0	0	1
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	2	0	0	2	4
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators ~	0	1	0	1	2
County Skills Instructors	1	0	0	1	2
Other County+ Support roles	1	3	0	1	5
TOTAL COUNTY+ SUPPORT ROLES	6	5	0	5	16
Scout Active Support	36	26	0	0	62
TOTAL SUPPORT ROLES	196	146	0	5	347
TOTAL ADULT ROLES	1,160	1,104	2	7	2,273
TOTAL MEMBERSHIP	6,418	2,808	14	39	9,279



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 29 February 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 20 to 34

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 29 February 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Restated Total Funds
	Note	£	£	£	year ending 29 February 2024 £	year ending 28 February 2023 £
Incoming Resources						
Subscriptions		300,801	0	0	300,801	278,837
less paid to the Scout Association		(233,803)	0	0	(233,803)	(216,177)
Tawd Vale Earned Income		9,979	0	0	9,979	0
Insurances		1,671	0	0	1,671	1,473
Grants		0	0	0	0	0
Charitable Activities	3	107,586	119,005	0	226,591	233,161
Shop income	3	22,532	0	0	22,532	17,105
Interest and investment income		27,592	0	0	27,592	19,059
Donations	2	341	0	0	341	8,768
Total income		236,699	119,005	0	355,704	342,226
Resources Expended						
Charitable Activities	4	174,164	141,260	4,308	319,732	324,653
Shop expenditure	4	12,366	0	0	12,366	11,324
Total expenditure		186,530	141,260	4,308	332,098	335,977
Net Income/ (deficit) before investment (losses)/ gains		50,169	(22,255)	(4,308)	23,606	6,249
Revaluation of Investment Properties		0	0	200,000	200,000	0
Unrealised (losses)/ gains on Investments	8	(7,766)	0	0	(7,766)	1,740
Net income		42,403	(22,255)	195,692	215,840	7,989
Net Transfer of funds	14	65,887	(50,226)	(15,661)	0	0
Net movement in funds		108,290	(72,481)	180,031	215,840	7,989
Balances brought forward at 01 March 2023		268,521	254,475	709,613	1,232,609	1,224,620
Balances carried forward at 29 February 2024	11	376,811	181,994	889,644	1,448,449	1,232,609

All operations are continuing operations.

The notes on pages 24 to 34 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 28 February 2023 is on the next page.

Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2023 (restated)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 28 February 2023
	£	£	£	£
Incoming Resources				
Subscriptions	278,837	0	0	278,837
less paid to the Scout Association	(216,177)	0	0	(216,177)
Insurances	1,473	0	0	1,473
Grants	0	0	0	0
Charitable Activities	74,504	158,657	0	233,161
Shop income	17,105	0	0	17,105
Interest and investment income	19,059	0	0	19,059
Donations	8,768	0	0	8,768
Total income	183,569	158,657	0	342,226
Resources Expended				
Charitable Activities	133,825	183,069	7,759	324,653
Shop expenditure	11,324	0	0	11,324
Total expenditure	145,149	183,069	7,759	335,977
Net Income/ (deficit) before investment (losses)/ gains	38,420	(24,412)	(7,759)	6,249
Unrealised (losses)/ gains on Investments	1,740	0	0	1,740
Net income	40,160	(24,412)	(7,759)	7,989
Net Transfer of funds	(77,421)	83,118	(5,697)	0
Net movement in funds	(37,261)	58,706	(13,456)	7,989
Balances brought forward at 01 March 2022	305,782	195,769	723,069	1,224,620
Balances carried forward at 28 February 2023	268,521	254,475	709,613	1,232,609

Merseyside County Scout Council

Balance Sheet as at 29 February 2024

	Note	29 February 2024 £	28 February 2023 £
Fixed assets			
Tangible fixed assets	6	389,644	405,305
Investment Property	7	500,000	300,000
Investments	8	76,505	84,271
Total fixed assets		966,149	789,576
Current assets			
Stock	9	3,467	1,828
Cash at bank and in hand		482,201	446,123
Total current assets		485,668	447,951
Liabilities: amounts falling due within one year	10	(3,368)	(4,918)
Net current assets		482,300	443,033
Net assets	11	1,448,449	1,232,609
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	376,811	268,521
Designated	14	181,994	254,475
Restricted	14	690,413	510,382
Total charity funds		1,448,449	1,232,609

Approved by the County Executive on 4th September 2023

Chairman

The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

Merseyside County Scout Council

Statement of cash flows for the year ending 29 February 2024

	Note	year ending 29 February 2024 £	year ending 28 February 2023 £
<i>Cash flows from operating activities:</i>			
Net cash generated from operating activities	15	15,936	10,907
<i>Cash flows from investing activities:</i>			
Interest and investment income		27,592	19,059
Sale of assets and equipment		225	500
Purchase of assets and equipment		(7,675)	(11,266)
Net cash absorbed by investing activities		20,142	8,292
<i>Cash flows from financing activities</i>			
		-	-
Change in cash in the period		36,078	19,200
Cash brought forward		446,123	426,924
Cash carried forward		482,201	446,123

The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

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 29 February 2024

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 29 February 2024

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 29 February 2024

2 Grants and Donation Income

	Year ending 29 February 2024				Year ending 28 February 2023			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
General Donations and Legacies	341	0	0	341	8,768	0	0	8,768

3 Analysis of income from charitable activities and shop

	Year ending 29 February 2024				Year ending 28 February 2023			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	16,131	0	0	16,131	573	0	0	573
Tawd Vale	76,405	0	0	76,405	68,755	0	0	68,755
Events	0	119,005	0	119,005	0	158,657	0	158,657
Activity support	15,050	0	0	15,050	5,176	0	0	5,176
Total Charitable Activity	107,586	119,005	0	226,591	74,504	158,657	0	233,161
Shop								
Income	22,532	0	0	22,532	17,105	0	0	17,105
Total Charitable Activity and Shop Income	130,118	119,005	0	249,123	91,609	158,657	0	250,266

4 Analysis of expenditure on charitable activities and shop

	Year ending 29 February 2024				Year ending 28 February 2023 (Restated)			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	8,098	0	0	8,098	75,399	45,263	577	121,239
Tawd Vale	30,243	2,874	4,308	37,425	49,916	5,494	7,182	62,592
Events	0	138,195	0	138,195	0	132,312	0	132,312
Activity support	131,215	191	0	131,406	7,979	0	0	7,979
	169,556	141,260	4,308	315,124	133,294	183,069	7,759	324,122
Governance Costs								
Salaries and office costs	4,108	0	0	4,108	131	0	0	131
Independent Examiner	500	0	0	500	400	0	0	400
	4,608	0	0	4,608	531	0	0	531
Total Charitable Activity	174,164	141,260	4,308	319,732	133,825	183,069	7,759	324,653
Shop								
Purchases	12,366	0	0	12,366	11,324	0	0	11,324
Total Resources Expended	186,530	141,260	4,308	332,098	145,149	183,069	7,759	335,977

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 29 February 2024 £	year ending 28 February 2023 £
Staff Costs:		
Wages and salaries	22,298	21,340
Pension Costs (Defined Contribution)	143	0
Social security costs	1,490	475
	23,931	21,815

No employee earned more than £60,000 per annum

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

	year ending 29 February 2024	year ending 28 February 2023
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 29 February 2024			Year ending 28 February 2023		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	36,971	4,108	41,079	120,662	131	120,793
Independent Examiner	Actual	0	500	500	0	400	400
		36,971	4,608	41,579	120,662	531	121,193

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2023	200,000	521,385	28,073	5,695	13,216	768,369
Additions in year	0	7,675	0	0	0	7,675
Disposals in year	0	0	(225)	0	0	(225)
At 29 February 2024	<u>200,000</u>	<u>529,060</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>776,044</u>
Depreciation						
At 01 March 2023 as originally stated	0	211,176	28,073	5,695	13,216	258,160
Prior Year Adjustment (note 17)	0	104,904	0	0	0	104,904
Restated	0	316,080	28,073	5,695	13,216	363,064
Charge in year	0	23,336	0	0	0	23,336
Disposals in year	0	0	(225)	0	0	(225)
At 29 February 2024	<u>0</u>	<u>339,416</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>386,400</u>
Net book values						
At 29 February 2024	<u>200,000</u>	<u>189,644</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>389,644</u>
At 01 March 2023	<u>200,000</u>	<u>205,305</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>405,305</u>

7 Investment Properties

	£
Fair Value	
At 01 March 2023	300,000
Revaluation	200,000
At 29 February 2024	<u>500,000</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

8 Investments

	year ending 29 February 2024 £	year ending 28 February 2023 £
Market Value at 01 March 2023	84,271	82,531
Additions in year	0	0
Net unrealised investment gains/(losses)	(7,766)	1,740
Market Value at 29 February 2024	<u>76,505</u>	<u>84,271</u>
Historical Cost at 29 February 2024	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

9 Stock

	year ending 29 February 2024 £	year ending 28 February 2023 £
Stock held for resale	<u>3,467</u>	<u>1,828</u>

10 Liabilities falling due within one year

	year ending 29 February 2024 £	year ending 28 February 2023 £
Accruals and Other Creditors	1,260	1,384
Deferred Income	2,107	3,534
Total Creditors	<u>3,368</u>	<u>4,918</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(3,368)</u>	<u>(4,918)</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

11 Analysis of net assets between funds

	Year ending 29 February 2024				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
Restricted funds:					
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>
Designated Funds:					
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
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>181,994</u>	<u>181,994</u>
Unrestricted funds	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>

	Year ending 28 February 2023 (Restated)				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
Restricted funds:					
Tawd Vale Fixed Assets	206,074	300,000	0	0	506,074
Tawd Vale Woodland Management	0	0	0	4,308	4,308
Growth in Deprived Areas	0	0	0	0	0
	<u>206,074</u>	<u>300,000</u>	<u>0</u>	<u>4,308</u>	<u>510,382</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>405,305</u>	<u>300,000</u>	<u>0</u>	<u>4,308</u>	<u>709,613</u>
Designated Funds:					
County Events	0	0	0	75,469	75,469
Tawd Vale Site Development Capital Investment	0	0	0	32,384	32,384
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	10,000	10,000
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	8,118	8,118
Growth	0	0	0	56,217	56,217
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,475</u>	<u>254,475</u>
Unrestricted funds	0	0	84,271	184,250	268,521
	<u>405,305</u>	<u>300,000</u>	<u>84,271</u>	<u>443,033</u>	<u>1,232,609</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

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
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 29 February 2024 £	year ending 28 February 2023 £
Independent examiner's fee	500	400
Depreciation	23,336	16,963

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2023 none).

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

Analysis of Expenses Reimbursed:

	year ending 29 February 2024 £	year ending 28 February 2023 £
Travel	730	291
Events and Meetings	775	6,531
Equipment and Repairs	36	1,592
IT Support	426	846
Award to County Commissioner	0	600
Training	29	758
	<u>1,996</u>	<u>10,618</u>

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 5 (2023: 10)

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

14 Fund Movements

	Restated Funds at 01 March 2023	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 29 February 2024
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	506,074	0	0	200,000	7,675	(23,336)	690,413
Tawd Vale Woodland Management	4,308	0	(4,308)	0	0	0	0
Growth in Deprived Areas	0	0	0	0	0	0	0
	<u>510,382</u>	<u>0</u>	<u>(4,308)</u>	<u>200,000</u>	<u>7,675</u>	<u>(23,336)</u>	<u>690,413</u>
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	<u>709,613</u>	<u>0</u>	<u>(4,308)</u>	<u>200,000</u>	<u>7,675</u>	<u>(23,336)</u>	<u>889,644</u>
Designated Funds:							
County Events	75,469	119,005	(138,194)	0	0	(30,304)	25,976
Tawd Vale Site Development Capital Investment	32,384	0	(2,875)	0	26,295	0	55,804
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	0	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	10,000	0	(191)	0	0	0	9,809
Digital Accounting Project	3,520	0	0	0	0	0	3,520
Digital Development Project	8,118	0	0	0	0	0	8,118
Transformation Delivery	0	0	0	0	10,000	0	10,000
Growth	56,217	0	0	0	0	(56,217)	0
County Reserve	60,000	0	0	0	0	0	60,000
Total Designated Funds	<u>254,475</u>	<u>119,005</u>	<u>(141,260)</u>	<u>0</u>	<u>36,295</u>	<u>(86,521)</u>	<u>181,994</u>
Unrestricted funds	268,521	236,699	(186,530)	(7,766)	109,858	(43,971)	376,811
Total Unrestricted Funds	<u>268,521</u>	<u>236,699</u>	<u>(186,530)</u>	<u>(7,766)</u>	<u>109,858</u>	<u>(43,971)</u>	<u>376,811</u>
TOTAL FUNDS	<u>1,232,609</u>	<u>355,704</u>	<u>(332,098)</u>	<u>192,234</u>	<u>153,828</u>	<u>(153,828)</u>	<u>1,448,449</u>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£7,675 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£23,336 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
County Events	£30,304 into Unrestricted Funds out of County Events (Designated Fund)
Tawd Vale Site Development:	£26,295 into Tawd Vale Site Development - Capital Investment (Designated Fund) out of Unrestricted Fund
Transformation Delivery	£10,000 into Transformation Delivery (Designated Fund) out of Unrestricted Fund
Growth	£56,217 into Unrestricted Fund out of Growth (Designated Fund)

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

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

	year ending 29 February 2024	year ending 28 February 2023
	£	£
Net movement in funds	215,840	14,057
Increase in Fair Value of Investment Property	(200,000)	0
Profit on Disposals	(225)	(500)
Interest and investment income	(27,592)	(19,059)
Unrealised gains/(loss) on investments	7,766	(1,740)
Depreciation charge	23,336	16,963
(Increase)/decrease in stock	(1,639)	(341)
Increase in creditors	(1,550)	1,527
Net cash used in operating activities	<u>15,936</u>	<u>10,907</u>

16 Related party transactions

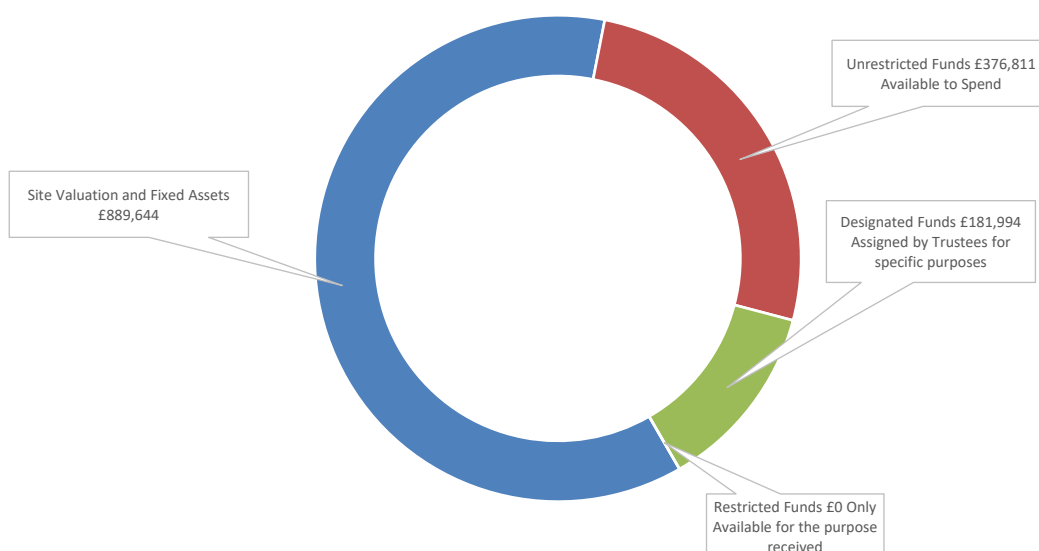
There have been no related party transactions in the period that require disclosure in the accounts.

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 2022 as originally presented	£1,323,456
Under depreciation relating to the period ending 28 February 2022 and prior years	(£98,836)
Reserves at 01 March 2022 as restated	<u>£1,224,620</u>
Surplus for the period to 28 February 2023 as originally stated	£14,057
Under depreciation relating to the period ending 28 February 2023	(£6,068)
Surplus for the period to 28 February 2023 as restated	<u>£7,989</u>
Reserves at 28 February 2023 as restated	<u>£1,232,609</u>

Illustration: Breakdown of net assets







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