



Merseyside Scouts Annual Trustees' Report and Accounts.



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

Forward by the Chair of Trustees

David Steer Esq. KC DL

Over the last twelve months the County Executive Committee has been renamed as the 'Board of Trustees' of Merseyside Scouts (the Board). This is the first of a number of governance enhancements that we are expecting to implement as part of The Scouts transformation journey.



The Board has, over the last twelve months, continued to focus on supporting our County Commissioner and County Leadership, and by way of support for your endeavours we have been investing in:

- **Growing our membership in an inclusive way:** across all Sections through our funded growth project and including the continued development of the number of Squirrel Dreys and their membership (8 new Dreys and a 136% increase in membership). We are currently focused on strengthening existing provision to ensure as many of our Groups and Units as possible are well-placed to offer Skills for Life to the young people in our communities.
- **Developing how we welcome and support volunteers:** preparing to embrace the anticipated developments and new digital tools within our Volunteer Journey transformation programme. This includes improving how we attract, appoint, welcome, induct and support volunteers to learn the skills needed to run Scouts.
- **Improving Tawd Vale and expanding the use of the Centre:** a strategy to action plan has been designed to expand the existing pillars of our strategy namely, access, activities and accommodation. The new plan identifies the next practical steps we will endeavour to take in each of these areas. Tawd Vale also saw High Adventure return to mid-week use during the early summer months. It proved to be a successful season, and we value our partnership. New flag poles, an archway over the pedestrian entrance leading from the main car park and a massive amount of tree planting are just some of the improvements that have taken place during the past twelve months. Well done to all of those who have been involved in these works.
- **Supplementing your programmes with large events:** as we get back into the routine practice of welcoming thousands of young people across our existing and new events and activities – it's been wonderful to see so many taking part.

We each share in our successes, and there have been many across our Groups, Units, Districts, the County and at Tawd Vale. On behalf of our Trustees, as always, I wish to thank each of you for the time you generously give and for the immeasurable impact you make.

Finally, and on a personal note, I offer my warmest congratulations to our former County Commissioner, Peter Oliver, upon becoming an Officer of the Order of the British Empire (OBE). This is a richly deserved reward for all his hard work locally and nationally within and outside Scouting.

A handwritten signature in black ink, which appears to read 'David Steer'. 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 28 FEBRUARY 2023

Name of Charity: Merseyside County Scout Council

Charity Registration Number: 503957

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

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

Vice Presidents: Eric Morton
Alan Seeley
Peter Oliver

Lead Volunteer: Christopher Valentine-Burrows

Trustees at 28 February 2023:

Ex Officio:	Christopher Valentine-Burrows	Lead Volunteer
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	James Barber	County Secretary
	Alex Clark	County Youth Commissioner
	Kieran Murphy	County Youth Commissioner

Elected & Nominated: Mark Bennett John Cadman BEM
John Drysdale Alan Seeley
Peter Oliver Michael Hussey
Daragh O'Malley Nikki Parr
Phill Richardson (elected 05/10/2022)
Wendy Graham (elected 05/10/2022)
Calum Towers*

** Elected Youth Representative*

Independent Examiner: Andrew Moss, FCA

Solicitors: Formby Law Ltd., Formby

Bankers: CAF Bank Plc
Barclays Bank Plc
HSBC UK Plc

Governing Instrument:

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Trustee Membership of sub-Committees at 28 February 2023:

Tawd Vale Steering Group:

Mark Bennett
John Cadman BEM
Sam Robinson (ex-officio)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Finance:

James Barber (Chair)
John Drysdale
Mark Bennett
John Cadman BEM
Sam Robinson (ex-officio)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Appointments and Awards:

Alan Seeley (Chair)
Calum Towers
Daragh O'Malley
Wendy Graham
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Risk and Audit:

Mark Bennett
John Drysdale
Sam Robinson (ex-officio)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Growth Project Working Group:

Michael Hussey (Chair)
David Steer (ex-officio)
Christopher Valentine-Burrows (ex-officio)

Other Trustees attend sub- committees as appropriate

Background and Objectives:

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

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

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

Management and Governance Arrangements:

The Board of Trustees consists of ex officio members, elected members, members nominated by the Lead Volunteer, including young members aged between 18 and 25 years. The Board meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

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

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

Financial Review:

Scouting on Merseyside activities recovered during the year after the Coronavirus pandemic 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.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2022/23, the Trustees can report that during the period the total assets increased by £14,057. £10,767 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 £1,337,513 (£894,480 fixed assets and investments; £443,033 net current assets). £254,475 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2023 the County had some 2,499 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute approximately £5M to the local economy.

Aims and Policies of the Trustees:

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

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

Organisation and Decision Making:

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

Risk and Internal Control:

The Board of Trustees has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:-

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

Reserves:

The Board of Trustees' policy is to hold sufficient monies to continue the charitable activities of the County. The Board considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of non-recurring items), circa £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.
 1. Whilst paddle boarding in the Delph at Tawd Vale Adventure Centre a young person entered the water without footwear and subsequently stood on debris that became embedded into their foot. The debris required surgical removal in hospital.
 2. A parent helper who was supporting a Scout event, was subject to a head injury causing loss of consciousness that required hospital treatment.
- 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 04 September 2023 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

04 September 2023

Lead Volunteer Report 2022/23

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

Scouting in Merseyside is 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 140 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 5.6 million pounds to the local economy.
- You are part of a team of 2500 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 2023, this year we have recorded a further 6% growth in youth membership, which is 345 more young people. We have also grown the number of volunteers by 12%, with 289 new front-line leaders. There are now 9,381 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 274 Squirrels across 18 Dreys, with more Dreys opening this year.

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 September, we remembered our Patron, Her Majesty Queen Elizabeth II with great fondness. 120 Scouts aged 18-25 from across the UK volunteered to support everyone paying their respects at the lying-in state, including Kieran Murphy from West Wirral District.

This year have seen the return of some of our large events for the first time since the pandemic. In June 2022 we welcomed over 1500 Cubs, Beaver and for the first time Squirrels to Tawd Vale for a fantastic weekend packed full of activities. We also saw the return of the Great Escape and Bevan for our Scout section offering a return to the usual activities of the scout section. Finally, the MerseyMoot returned to Tawd Vale to complete our section large events with over 1000 Explorers and Network members joining us from across the North West for the weekend.

You have continued to deliver amazing programmes to our young people and support them to achieve their Chief Scouts awards. So much so, that later in 2023 our Young Persons Awards Event will be returning so we can celebrate all the amazing achievements of our young people across Merseyside.

So far this year 3 Merseyside Scouts have already gained their King's Scout Award. I was proud to join 6 Queen's and King's Scouts and their parents at the first ever King's Scout St. George's Day Parade at Windsor Castle. In addition to our Kings Scouts awardees, across Merseyside we have been continuing to support our young people to achieve their Duke of Edinburgh Award Scheme in 2022 - we have 24 young people achieving their Sliver Award and 16 young people achieving their Gold Award.

We have also continued to invest in Tawd Vale Adventure Centre. The team at Tawd have developed a new strategy Tawd 100 to see the centre into its centenary year. This strategy will see an increase in investment in the centre, building on the developments already underway to develop the centre.

Transformation

We are continuing to work towards our North star. The task ahead is to return to pre-pandemic membership levels, and welcome in the 937 young people on our waiting lists. The key to this, as ever, is to attract more adult volunteers. But even more important is improving our volunteering experience – making volunteering easier and more enjoyable for everyone and giving a warmer welcome.

As we continue to move towards our North star we will be holding a Merseyside Basecamp later in 2023 to support all of our Districts and Groups to develop your plans for Transformation. We will be in touch later in the year with more information. Our Transformation team will be supporting our County Transformation and have developed an initial change on a page to support our initial conversations around Transformation you will be able to see this following this report.



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 Valentine-Burrows
County Commissioner

CHANGE ON A PAGE

A warmer welcome for all

Recruiters will be able to create digital adverts and opportunities easily to reach new people.

A 'Welcome Conversation' will replace the often dreaded Appointments interview.

New volunteers and those supporting them will be able to track their progress digitally.



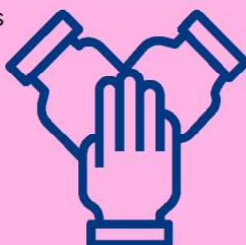
Why?

Volunteers have told us the current welcome process can be off-putting and it takes up a lot of admin time.

Simplifying roles and structures

Most volunteers will be members of teams rather than having specific roles, so it's easier to share the load.

Team Descriptions will give purpose, tasks/outcomes, and will replace the current role descriptions.



Updated and clearer titles such as 'Lead Volunteer' for those leading Groups, Districts and Counties.

Why?

Current structures and roles are confusing. We have a small number of people with lots of responsibility placed on them.

A more engaging learning experience

We're using new digital tools to make learning more accessible, personalised and relevant.



We're reducing and removing the administration work of manually recording and validating learning.

Content will be split into Roots (core learning), which is mandatory, and Branching Out, which is optional.

Why?

"I've completed my training over a year ago, but the trainer has no time to validate me, I feel really let down"

Digital support to get things done



New Welcome, Membership and Learning systems will be accessed via a single log-in on scouts.org.uk.

They'll be easy to access whatever your device and have been extensively tested with real volunteers.

For those not as comfortable digitally as others there will be support from Digital Champions.

Why?

Compass! It isn't up to the job and only a quarter of volunteers have ever used it!

Timeline

Mar to Jul 2023

Communicating Change
Change to Trustee Boards
Compass Data Cleanse

Sep to Dec 2023

Change to Team Roles
Change to Welcome
Compass Data Cleanse

Feb 2024 onwards

Digital Tools Launch
Change to Role Titles
Change to Learning





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

Roll of Honor 2022

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

Joshua	Harwood
Carla	Sherlock
Hazel	Thompson
Steven	Betteridge
Emma	Stanley
Ian	Stanley
Caroline	McBain
Andrew	Everett
Simon	Grey
Peter	Scott
Lucy	Scott
Laura	Riley
Gillian	Knowles

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

Chief Scout Commendation for Good Service



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

Recipients

Kathleen	Thomas
Hannah	Withey
Stefan	Rischer
Charmaine	Lewis
Alexandra	Clark
Luke	Pickavance
Kaly	Sugden

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

Andrew	Wright
Darren	Suttle
Laura	Bench
Margaret	Rouse
Sara	Stephens
Melanie	George
Paul	Beard
Martin	James
Andrew	Cain
Peter	Hamon
Lynne	Cook
John	Gorst

Bar to the Award for Merit



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

Recipients

Yvonne Hazlehurst
Kath Savery

National Honors

British Empire Medal BEM



The British Empire Medal is a British and Commonwealth award for meritorious civil or military service worthy of recognition by the Crown

Recipients

John Cadman

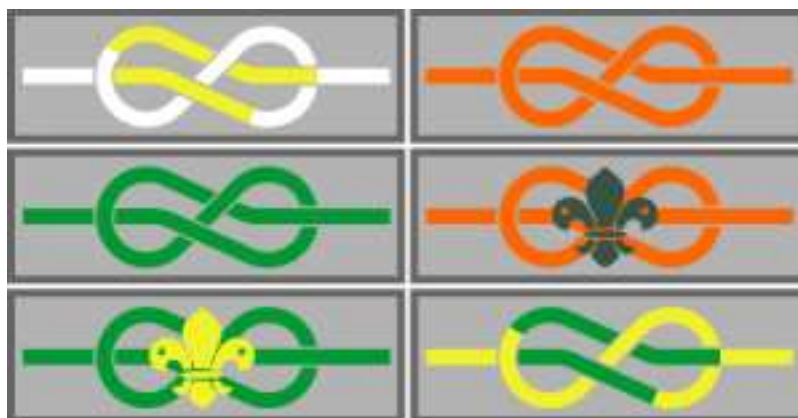
Bar to the Silver Acorn



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

Recipients

Peter Oliver
Jane Leadbetter



Membership (as of 31st January 2023)

2023					
	Male	Female	Self-identify	Prefer not to say	Total
YOUTH MEMBERSHIP					
Squirrel Scouts	184	89	0	1	274
Beaver Scouts	1,460	355	0	8	1,823
Cub Scouts	1,757	500	1	27	2,285
Scouts	1,263	409	3	8	1,683
Explorer Scouts (including Young Leaders)	363	182	1	0	546
Network Members	90	72	2	0	164
TOTAL YOUTH MEMBERSHIP	5,117	1,607	7	44	6,775
PROGRAMME DELIVERY ROLES					
Section Leaders	228	226	0	0	454
Assistant Section Leaders	358	326	1	0	685
Section Assistants	92	96	0	0	188
TOTAL ADULT PROGRAMME DELIVERY ROLES	678	648	1	0	1,327
Young Leaders*	169	96	1	0	266
TOTAL PROGRAMME DELIVERY ROLES	847	744	2	0	1,593
LINE MANAGER ROLES					
Group Scout Leaders	67	33	0	0	100
District Explorer Scout Commissioners	6	0	0	0	6
District Scout Network Commissioners	3	1	0	0	4
District Commissioners	8	3	0	0	11
County+ Scout Network Commissioners	1	0	0	0	1
County+ Commissioners	1	0	0	0	1
TOTAL LINE MANAGER ROLES	86	37	0	0	123
GOVERNANCE ROLES					
Group Chair	52	18	0	0	70
Group Secretary	12	53	0	0	65
Group Treasurer	40	54	0	0	94
Group Executive Members	92	86	0	0	178
TOTAL GROUP GOVERNANCE ROLES	196	211	0	0	407
District Chair	8	1	0	0	9
District Secretary	1	7	0	0	8
District Treasurer	3	6	0	0	9
District Executive Members	27	13	0	0	40
TOTAL DISTRICT GOVERNANCE ROLES	39	27	0	0	66
County+ Chair	1	0	0	0	1
County+ Secretary	1	0	0	0	1
County+ Treasurer	1	0	0	0	1
County+ Executive Members	1	1	0	3	5
TOTAL COUNTY+ GOVERNANCE ROLES	4	1	0	3	8
TOTAL GOVERNANCE ROLES	239	239	0	3	481
SUPPORT ROLES					
Deputy Group Scout Leaders	14	15	0	0	29
Group Administrators ~	13	15	0	0	28
Group Skills Instructors	20	3	0	0	23
Other Group Adults	52	48	0	0	100
TOTAL GROUP SUPPORT ROLES	99	81	0	0	180
Deputy District Commissioners	10	7	0	0	17
District Youth Commissioners	2	0	0	0	2
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	12	13	0	0	25
District Leaders	21	8	0	0	29
District Scouters Incl in Leaders					0
District Administrators ~	4	5	0	0	9
District Skills Instructors	0	1	0	0	1
Other District Support roles	36	21	0	0	57
TOTAL DISTRICT SUPPORT ROLES	85	55	0	0	140
Deputy County+ Commissioners	3	1	0	0	4
County Youth Commissioners	1	1	0	0	2
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	0	1	0	0	1
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators ~	0	0	0	1	1
County Skills Instructors	5	1	0	10	16
Other County+ Support roles	13	8	0	20	41
TOTAL COUNTY+ SUPPORT ROLES	22	12	0	31	65
Scout Active Support	51	56	0	76	183
TOTAL SUPPORT ROLES	257	204	0	107	568
TOTAL ADULT ROLES	1,260	1,128	1	110	2,499
TOTAL MEMBERSHIP	6,377	2,735	8	154	9,274



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 2023, 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 28 February 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2023	Total funds year ending 28 February 2022
	Note	£	£	£	£	£
Incoming Resources						
Subscriptions		278,837	0	0	278,837	231,334
less paid to the Scout Association		(216,177)	0	0	(216,177)	(181,044)
Insurances		1,473	0	0	1,473	0
Grants		0	0	0	0	20,490
Charitable Activities	3	74,504	158,657	0	233,161	26,044
Shop income	3	17,105	0	0	17,105	32
Interest and investment income		19,059	0	0	19,059	15,586
Donations	2	8,768	0	0	8,768	19,196
Total income		183,569	158,657	0	342,226	131,638
Resources Expended						
Charitable Activities	4	133,825	183,069	1,691	318,585	147,153
Shop expenditure	4	11,324	0	0	11,324	0
Total expenditure		145,149	183,069	1,691	329,909	147,153
Net Income/ (deficit) before investment (losses)/ gains		38,420	(24,412)	(1,691)	12,317	(15,515)
Unrealised (losses)/ gains on Investments	8	1,740	0	0	1,740	5,202
Net income		40,160	(24,412)	(1,691)	14,057	(10,313)
Net Transfer of funds	14	(77,421)	83,118	(5,697)	0	0
Net movement in funds		(37,261)	58,706	(7,388)	14,057	(10,313)
Balances brought forward at 01 March 2022		305,782	195,769	821,905	1,323,456	1,333,769
Balances carried forward at 28 February 2023	11	268,521	254,475	814,517	1,337,513	1,323,456

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 2022 is on the next page.

Merseyside County Scout Council

Comparative Statement of financial activities for the year ending 28 February 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 28 February 2022
	£	£	£	£
Incoming Resources				
Subscriptions	231,334	0	0	231,334
less paid to the Scout Association	(181,044)	0	0	(181,044)
Insurances	0	0	0	0
Grants	20,490	0	0	20,490
Charitable Activities	7,856	18,188	0	26,044
Shop income	32	0	0	32
Interest and investment income	15,586	0	0	15,586
Donations	11,644	7,552	0	19,196
Total income	105,898	25,740	0	131,638
Resources Expended				
Charitable Activities	65,926	59,998	21,229	147,153
Shop expenditure	0	0	0	0
Total expenditure	65,926	59,998	21,229	147,153
Net Income/ (deficit) before investment (losses)/ gains	39,972	(34,258)	(21,229)	(15,515)
Unrealised (losses)/ gains on Investments	5,202	0	0	5,202
Net income	45,174	(34,258)	(21,229)	(10,313)
Net Transfer of funds	(45,274)	29,325	15,949	0
Net movement in funds	(100)	(4,933)	(5,280)	(10,313)
Balances brought forward at 01 March 2021	305,882	200,702	827,185	1,333,769
Balances carried forward at 28 February 2022	305,782	195,769	821,905	1,323,456

Merseyside County Scout Council

Balance Sheet as at 28 February 2023

	Note	28 February 2023 £	28 February 2022 £
Fixed assets			
Tangible fixed assets	6	510,209	515,906
Investment Property	7	300,000	300,000
Investments	8	84,271	82,531
Total fixed assets		894,480	898,437
Current assets			
Stock	9	1,828	1,487
Cash at bank and in hand		446,123	426,924
Total current assets		447,951	428,411
Liabilities: amounts falling due within one year	10	(4,918)	(3,392)
Net current assets		443,033	425,019
Net assets	11	1,337,513	1,323,456
Funds			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	268,521	305,782
Designated	14	254,475	195,769
Restricted	14	615,286	622,674
Total charity funds		1,337,513	1,323,456

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 28 February 2023

	Note	year ending 28 February 2023 £	year ending 28 February 2022 £
<i>Cash flows from operating activities:</i>			
Net cash generated from operating activities	15	10,907	(17,800)
<i>Cash flows from investing activities:</i>			
Interest and investment income		19,059	15,586
Sale of assets and equipment		500	0
Purchase of assets and equipment		(11,266)	(32,157)
Net cash absorbed by investing activities		8,292	(16,571)
<i>Cash flows from financing activities</i>			
		-	-
Change in cash in the period		19,200	(34,371)
Cash brought forward		426,924	461,295
Cash carried forward		446,123	426,924

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 28 February 2023

1 Accounting Policies

1.01 Accounting convention

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

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

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

1.02 Covid-19 and the ability to continue as a going concern

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

1.03 Charitable Funds

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

1.04 Recognition of incoming resources

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

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

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

1.05 Grants, donations and legacies

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

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

1.06 Tax reclaims on donations and gifts

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

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

1.07 Contractual income and performance related grants

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

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

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 2023

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 2023

2 Grants and Donation Income

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Covid-19 Lockdown Grants	0	0	0	0	19,143	0	0	19,143
Covid-19 Job Retention Scheme Grants	0	0	0	0	1,347	0	0	1,347
	0	0	0	0	20,490	0	0	20,490
General Donations and Legacies	8,768	0	0	8,768	11,644	7,552	0	19,196

3 Analysis of income from charitable activities and shop

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	573	0	0	573	1,415	0	0	1,415
Tawd Vale	68,755	0	0	68,755	4,827	0	0	4,827
Events	0	158,657	0	158,657	0	18,188	0	18,188
Activity support	5,176	0	0	5,176	1,614	0	0	1,614
Total Charitable Activity	74,504	158,657	0	233,161	7,856	18,188	0	26,044
Shop								
Income	17,105	0	0	17,105	32	0	0	32
Total Charitable Activity and Shop Income	91,609	158,657	0	250,266	7,888	18,188	0	26,076

4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	75,399	45,263	577	121,239	60,571	0	21,229	81,800
Tawd Vale	49,916	5,494	1,114	56,524	161	32,158	0	32,319
Events	0	132,312	0	132,312	0	27,840	0	27,840
Activity support	7,979	0	0	7,979	3,959	0	0	3,959
	133,294	183,069	1,691	318,054	64,691	59,998	21,229	145,918
Governance Costs								
Salaries and office costs	131	0	0	131	835	0	0	835
Independent Examiner	400	0	0	400	400	0	0	400
	531	0	0	531	1,235	0	0	1,235
Total Charitable Activity	133,825	183,069	1,691	318,585	65,926	59,998	21,229	147,153
Shop								
Purchases	11,324	0	0	11,324	0	0	0	0
Total Resources Expended	145,149	183,069	1,691	329,909	65,926	59,998	21,229	147,153

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

5 Staff Costs and Support and Governance Costs

a) Staff costs

	year ending 28 February	year ending 28 February
	£	£
Staff Costs:		
Wages and salaries	21,340	26,111
Pension Costs (Defined Contribution)	0	128
Social security costs	475	1,056
	<u>21,815</u>	<u>27,295</u>

No employee earned more than £60,000 per annum

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

	year ending 28 February	year ending 28 February
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 2023			Year ending 28 February 2022		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	120,662	131	120,793	60,571	835	61,406
Independent Examiner	Actual	0	400	400	0	400	400
		<u>120,662</u>	<u>531</u>	<u>121,193</u>	<u>60,571</u>	<u>1,235</u>	<u>61,806</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
Cost or deemed cost						
At 01 March 2022	200,000	510,118	28,073	5,695	13,216	757,102
Additions in year	0	11,267	0	0	0	11,267
Disposals in year	0	0	(500)	0	0	(500)
At 28 February 2023	<u>200,000</u>	<u>521,385</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>768,369</u>
Depreciation						
At 01 March 2022	0	194,213	28,073	5,695	13,216	241,197
Charge in year	0	16,963	0	0	0	16,963
Disposals in year	0	0	(500)	0	0	(500)
At 28 February 2023	<u>0</u>	<u>211,176</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>258,160</u>
Net book values						
At 28 February 2023	<u>200,000</u>	<u>310,209</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>510,209</u>
At 01 March 2022	<u>200,000</u>	<u>315,906</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>515,906</u>

7 Investment Properties

	£
Fair Value	
At 01 March 2022	300,000
Revaluation	<u>0</u>
At 28 February 2023	<u>300,000</u>

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

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

8 Investments

	year ending 28 February 2023 £	year ending 28 February 2022 £
Market Value at 01 March 2022	82,531	77,329
Additions in year	0	0
Net unrealised investment gains/(losses)	1,740	5,202
Market Value at 28 February 2023	<u>84,271</u>	<u>82,531</u>

Historical Cost at 28 February 2023	<u>55,000</u>	<u>55,000</u>
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Market value being the agreed value of investments held

9 Stock

	year ending 28 February 2023 £	year ending 28 February 2022 £
Stock held for resale	<u>1,828</u>	<u>1,487</u>

10 Liabilities falling due within one year

	year ending 28 February 2023 £	year ending 28 February 2022 £
Accruals and Other Creditors	1,384	1,032
Deferred Income	3,534	2,360
Total Creditors	<u>4,918</u>	<u>3,392</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(4,918)</u>	<u>(3,392)</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

11 Analysis of net assets between funds

	Year ending 28 February 2023				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<u>Restricted funds:</u>					
Tawd Vale Fixed Assets	310,978	300,000	0	0	610,978
Tawd Vale Woodland Management	0	0	0	4,308	4,308
Growth in Deprived Areas	0	0	0	0	0
	310,978	300,000	0	4,308	615,286
Revaluation reserve	199,231	0	0	0	199,231
	510,209	300,000	0	4,308	814,517
<u>Designated Funds:</u>					
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
	0	0	0	254,475	254,475
<u>Unrestricted funds</u>	0	0	84,271	184,250	268,521
	510,209	300,000	84,271	443,033	1,337,513

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

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

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
Growth	Fund to cover ongoing Growth initiatives including support of Growth Development Officer
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 2023 £	year ending 28 February 2022 £
Independent examiner's fee	400	400
Depreciation	16,963	16,209

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2022 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 2023 £	year ending 28 February 2022 £
Travel	291	292
Events and Meetings	6,531	428
Equipment and Repairs	1,592	2,952
IT Support	846	0
Award to County Commissioner	600	0
Training	758	0

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 10 (2022: 6)

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

14 Fund Movements

	Funds at 01 March 2022	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2023
	£	£	£	£	£	£	£
Restricted funds:							
Tawd Vale Fixed Assets	616,675	0	0	0	10,767	(16,464)	610,978
Tawd Vale Woodland Management	5,422	0	(1,114)	0	0	0	4,308
Growth in Deprived Areas	577	0	(577)	0	0	0	0
	<u>622,674</u>	<u>0</u>	<u>(1,691)</u>	<u>0</u>	<u>10,767</u>	<u>(16,464)</u>	<u>615,286</u>
Revaluation reserve	199,231	0	0	0	0	0	199,231
Total Restricted Funds	821,905	0	(1,691)	0	10,767	(16,464)	814,517
Designated Funds:							
County Events	49,124	158,657	(132,312)	0	0	0	75,469
Tawd Vale Site Development Capital Investment	35,587	0	(3,203)	0	0	0	32,384
Tawd Vale Leagues and Donations	7,552	0	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	3,506	0	(2,291)	0	0	0	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	0	10,000	0	10,000
Digital Accounting Project	0	0	(6,480)	0	10,000	0	3,520
Digital Development Project	0	0	0	0	8,118	0	8,118
Growth	40,000	0	(38,783)	0	55,000	0	56,217
County Reserve	60,000	0	0	0	0	0	60,000
Total Designated Funds	195,769	158,657	(183,069)	0	83,118	0	254,475
Unrestricted funds	305,782	183,569	(145,149)	1,740	16,464	(93,885)	268,521
Total Unrestricted Funds	305,782	183,569	(145,149)	1,740	16,464	(93,885)	268,521
TOTAL FUNDS	1,323,456	342,226	(329,909)	1,740	110,349	(110,349)	1,337,513

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£10,767 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£16,464 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Development:	£10,000 into Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) out of Unrestricted Fund
Growth	£55,000 into Growth (Designated Fund) out of Unrestricted Fund
Digital Accounting Project	£10,000 into Digital Accounting Project (Designated Fund) out of Unrestricted Fund
Digital Development Project	£8,118 into Digital Development Project (Designated Fund) out of Unrestricted Fund

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

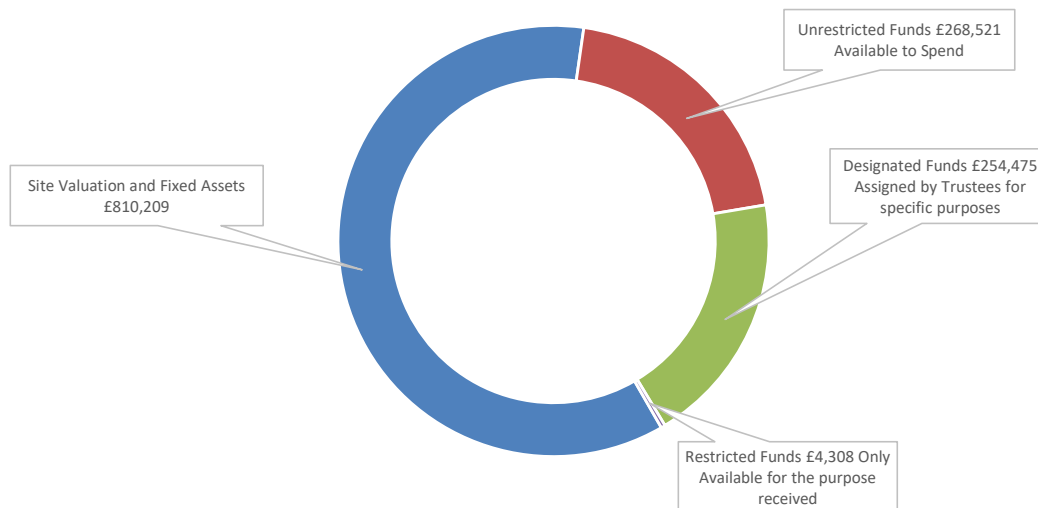
15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2023 £	year ending 28 February 2022 £
Net movement in funds	14,057	(10,313)
Increase in Fair Value of Investment Property	0	0
Profit on Disposals	(500)	0
Interest and investment income	(19,059)	(15,586)
Unrealised gains/(loss) on investments	(1,740)	(5,202)
Depreciation charge	16,963	16,209
(Increase)/decrease in stock	(341)	(32)
Increase in creditors	1,527	(2,875)
Net cash used in operating activities	<u>10,907</u>	<u>(17,799)</u>

16 Related party transactions

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

Illustration: Breakdown of net assets



Why volunteering at Scouts is

#GOODFORYOU

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

84%

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

71%

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



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

2. It's good for your health and happiness



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



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



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



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

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



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



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

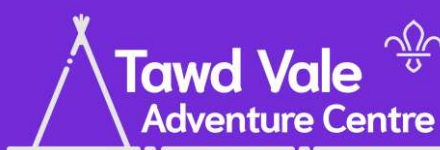




Merseyside Scouts

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