



williamsdenton

REGISTERED COMPANY NUMBER: 07705219 (England and Wales)

REGISTERED CHARITY NUMBER: 1149280

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**FOR**

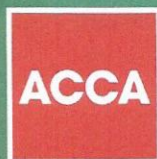
**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

PARTNERIAETH AWYR-AGORED  
*Profed • Mwynhau • Llwyddo*



*Experience • Enjoy • Achieve*  
**OUTDOOR PARTNERSHIP**

Accountants and Tax Advisors  
Cyfrifwyr ac Ymgynghorwyr Treth



**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Outdoor Partnership's mission is 'to improve opportunities for more local people to achieve their potential through outdoor activities'.

Work in the outdoor sector in North Wales is generally seen as tourism dominated. The Outdoor Partnership is a community partnership charitable company inspiring local people to become involved in outdoor activities through participation, education, volunteering and employment. Over the last year the Charity has been operating in Ayrshire, Northern Ireland and Cumbria through dedicated Outdoor Activity Development Officers, supported by Stakeholder Groups through a core strategy, local delivery and shared learning.

The charity's objectives and aims include:

- Inspiring children and young people to be active in the outdoors in a sustainable way.
- Support the development of quality products and places providing enjoyable experiences.
- Support local participation, performance, skills development and employment.
- Implement a partner delivery plan.

The aims and objectives all serve to 'increase participation' amongst local people in outdoor activities. The work to increase and sustain outdoor clubs, mentoring and training coaches, developing volunteers and supporting employment for local people in the outdoor sector, will lead to a sustainable increase in participation locally.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

**Volunteers**

The current value of volunteers supporting the charity based on commercial instructor rates is approximately £1.7 million per year.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - How our activities deliver public benefit.**

The Outdoor Partnership (TOP) is a registered Charity, established in 2004 to improve opportunities for local people to achieve their potential through outdoor activities. Each year the charity provides approximately 15,000 opportunities for people to engage with their natural resources through participation, social prescribing, volunteering, training and employability programmes, improving people's health, social and economic well-being.

2020 has been an incredibly challenging year for our communities, our partner organisations and both the groups and individuals with whom we work. There has however been much to celebrate and I hope this brief report manages to capture a flavour of the positive work that has taken place during the past 12 months. We are grateful to all of our funders, sponsors, volunteers and stakeholders for their continued support. This has enabled us to continue working throughout the pandemic although it has necessitated adapting the ways in which we work. Our thanks go to both employees and the partners of TOP who have given their time and expertise to help others during this difficult period. This help has included employing the TOP minibus to transport patients to and from hospital and volunteer stewarding for visitor management within the Snowdonia National Park.

Collectively the charity has created over 15,000 outdoor activity opportunities across North Wales, Ayrshire, Northern Ireland and Cumbria as well as playing an influential role in a number of ground breaking national projects.

The coronavirus crisis has meant major changes to the way the charity operates ensuring the safety and wellbeing of its employees, members and participants. TOP have had to take difficult decisions and has followed Governments' advice and guidance to save lives and protect our NHS.

Following the Prime Minister's Statement on the 17th of March stating people who "can work from home" to do so, all employees (10 full-time and one part-time) of TOP relocated to work from home. Staff supported each other with IT issues and office set up at home. Bi-weekly Zoom meetings were set up on the 23rd of March for the staff team as well as regular zoom meetings with Delivery Partners and Board Members.

The decision not to furlough staff was taken early on mainly due to the support of TOP's key funding partners and the need to maintain support for our communities. There was also an eagerness not to lose momentum in a major new expansion project with new members of staff recently appointed in Northern Ireland, Cumbria and Ayrshire where their early work (gap analysis/ research) could largely continue in a modified form under lockdown.

TOP quickly established a Covid-19 section on its website to share knowledge and provide advice and support from key agencies and government bodies for its members, participants and key delivery partners.  
<https://partneriaeth-awyr-agored.co.uk/en/>

During the Black and Red phases of Welsh Government TOP's CEO has played a key role on a number of forums, including the WSA, Outdoor Alliance Wales and ASW, providing advice and support to Welsh Government as the country slowly moves out of lockdown and continue to contribute to these as one of several multi agency groups.

The Outdoor Partnership is well placed to help divert people from the NHS improving peoples' mental health, increasing physical activity levels and reducing diseases such as obesity and diabetes. TOP can create community cohesion by supporting existing and creating new community-based outdoor clubs and hubs and capitalise on the fantastic volunteer workforce that has evolved from this pandemic and ensure opportunities are inclusive to all.

The Outdoor Partnership's work has been cautious and sensitive to the local communities. The Charity's work is locally based where the focus is on local people in their local communities. The Outdoor Partnership's role as we slowly learn to live with the Virus will be to ensure that our programmes strictly follow Government advice, guidance and measures in each of the home nations; work closely with the Outdoor Alliance, WSA, ASW and National Governing Bodies to provide interpretation and advice for our members to ensure an appropriate level of safe activity can resume; have specific measures in place to identify if and when activity re-start needs to be reversed and be flexible to allow for this.

# **Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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We're now almost 12 months into our new 7 year UK Expansion project. Funded by the National Lottery Community Fund the project will work in Scotland, England and Northern Ireland to establish programmes which will inspire more people to regularly engage in healthy activities outdoors. The project is managed by our new Programme Manager and supported by our Delivery Partners RPT Consulting. Already this year we have appointed three new Development Officers and established Stakeholder groups in Northern Ireland, Cumbria and Ayrshire. The aim to share good practice with other regions across the UK.

This year the charity's efforts to become a fully inclusive organisation were rewarded by becoming the first Third Sector organisation in Wales to be awarded the Disability Sport Wales Insport Silver Accreditation. We are currently on our journey towards Gold.

Next year we will continue to look for opportunities to influence nationally and share our experience with other regions across Wales and the UK, without losing focus and the impact we have in the North of Wales. This pandemic has taught us all just how important it is that our communities access the outdoors, the importance of nature and the natural environment and that that we all could do with a little help with using it sensibly, safely and in a sustainable way.

Our success is due to our members, volunteers, directors and our staff team.

THANK YOU - DIOLCH YN FAWR

### **FINANCIAL REVIEW**

#### **Financial position**

During the year the Unrestricted funds have risen by £57,552 to £481,628 and the Restricted funds have increased by £187,328 to £410,163.

#### **Principal funding sources**

The principal funding sources were TNLCF (UK portfolio) TNLCF Wales, Sport Wales, WCVA Active Inclusion, Gwynt y Mor, NDA and Welsh Government Healthy and Active Fund.

#### **Reserves policy**

The charity aims to keep reserves equivalent to around six months (minimum) running costs, to be able to maintain the operations of the charity, in the event of any funding shortfall.

### **FUTURE PLANS**

The Chief Executive Officer routinely reviews funding income and associated expenditure for future periods of up to two to three years and disseminates this information to the trustees in board meetings.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

Invitations for nominations for the position of trustees will be sent to all members with the notice of the AGM. Completed nominations will be accepted up to seven days before the date of the meeting. All nominations require the signature of the nominated person and the signature of a proposer and seconder, all of which shall be members of the charity.

Trustees are elected in the AGM and can serve for up to three years. Trustees representing the charity come with a breadth of understanding gained from their own experiences of the outdoors, their roles as volunteers within their respective organisations and equally important, the knowledge and skills gained from their chosen field of employment.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Stakeholder Group meets twice a year, excluding the AGM. These meetings include the stakeholders and board members. The board of trustees meet at least four times a year and more if necessary.

The minutes from the previous meeting, an agenda, CEO report (quarterly updates and performance outcomes) are circulated prior to the scheduled meetings. Future aims and ambitions are considered in conjunction with the ongoing programme. Any discussion papers circulated prior to the meeting will be discussed and considered.

There are currently six trustees on the board based on competencies and skills. The company secretary who is also the chief executive officer (CEO) sits on the board but has no voting rights.

**Induction and training of new trustees**

New trustees will go through an induction process as part of the charity's induction and training policy and this includes an overview of the charity, policies and procedures, staff structure, dates of board meetings and the charity's strategy. New trustees must complete the trustee declaration.

**Related parties**

Due to the nature of the charity's operations and the composition of the board of trustees it is inevitable that transactions will take place with organisations in which a member may have an interest. All transactions involving organisations in which a trustee may have an interest are conducted at arm's length. The Charity has a policy that all trustees must declare an interest if a related party transaction occurs.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the risks to which the charity is exposed, both in terms of financial and operational risks in carrying out its objectives and are satisfied that the systems are in place to mitigate exposure to major risk. Workplace risk assessments have been carried out for all operational processes and are regularly updated and checked by the CEO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07705219 (England and Wales)

**Registered Charity number**

1149280

**Registered office**

Bwthyn Carnedd

Plas Y Brenin

Capel Curig

Conwy

LL24 0ET

# **Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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### **Trustees**

P W Airey  
Ms A D Davies  
Mrs J Edwards  
Mrs J Owen  
P N H Frost  
J J Jones  
S I Wallace  
Ms L Watkins

### **Executives**

Conwy County Borough Council  
Gwynedd Council  
Isle of Anglesey County Council  
Sport Wales Plas Menai National Outdoor Centre  
Conway Centre - Outdoor Education  
Outdoor Education Advisers' Panel  
Mountain Training Cymru  
Natural Resources Wales  
Snowdonia Active  
Bangor University  
Nant Bwlch yr Haeam Outdoor Education Centre  
Plas y Brenin (The National Mountain Centre)  
Snowdonia National Park Authority  
The Snowdonia Society  
North Wales Tourism  
Grwp Llandrillo Menai (Coleg Llandrillo, Coleg Meirion Dwyfor and Coleg Menai)  
NE Wales Outdoor Education Service  
DofE  
Institute of Outdoor Learning (IOL)  
Field Studies Council  
Betsi Cadwaladr University Health Board  
Public Health Wales  
YHA

### **Company Secretary**

Ms T Evans

### **Independent Examiner**

Keith Barker FCCA  
The Association of Chartered Certified Accountants  
Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

### **COMMENCEMENT OF ACTIVITIES**

The Outdoor Partnership was formed in 2005, and incorporated into a company limited by guarantee on 14 July 2011. The company achieved registered charity status on 11 October 2012.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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Approved by order of the board of trustees on 16 September 2021 and signed on its behalf by:



.....  
P W Airey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

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**Independent examiner's report to the trustees of Y Bartneriaeth Awyr Agored The Outdoor Partnership ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Keith Barker FCCA  
The Association of Chartered Certified Accountants  
Williams Denton Cyf  
Chartered Certified Accountants  
Glaslyn  
Ffordd Y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

Date: 8 December 2021

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | <b>31.3.21<br/>Total<br/>funds<br/>£</b> | 31.3.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |  |                                |
| Donations and legacies             | 2     | <b>2,011</b>               | -                        | <b>2,011</b>                             | 762                            |
| <b>Charitable activities</b>       | 4     |                            |                          |  |                                |
| Outdoor activities                 |       | <b>91,549</b>              | <b>684,712</b>           | <b>776,261</b>                           | 670,370                        |
| Investment income                  | 3     | <u><b>198</b></u>          | <u>-</u>                 | <u><b>198</b></u>                        | <u>781</u>                     |
| <b>Total</b>                       |       | <b>93,758</b>              | <b>684,712</b>           | <b>778,470</b>                           | 671,913                        |
| <b>EXPENDITURE ON</b>              |       |                            |                          |  |                                |
| <b>Charitable activities</b>       | 5     |                            |                          |  |                                |
| Outdoor activities                 |       | <u><b>36,206</b></u>       | <u><b>497,384</b></u>    | <u><b>533,590</b></u>                    | <u>480,680</u>                 |
| <b>NET INCOME</b>                  |       | <b>57,552</b>              | <b>187,328</b>           | <b>244,880</b>                           | 191,233                        |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |  |                                |
| <b>Total funds brought forward</b> |       | <u><b>424,076</b></u>      | <u><b>222,835</b></u>    | <u><b>646,911</b></u>                    | <u>455,678</u>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><b>481,628</b></u>      | <u><b>410,163</b></u>    | <u><b>891,791</b></u>                    | <u><b>646,911</b></u>          |

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

**BALANCE SHEET  
31 MARCH 2021**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Debtors  | 11    | 3,913                      | 19,627                   | 23,540                         | 34,915                         |
| Cash at bank                                     |       | <u>487,858</u>             | <u>413,570</u>           | <u>901,428</u>                 | <u>632,854</u>                 |
|  |       | 491,771                    | 433,197                  | 924,968                        | 667,769                        |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 12    | (10,143)                   | (23,034)                 | (33,177)                       | (20,858)                       |
|  |       | <u>481,628</u>             | <u>410,163</u>           | <u>891,791</u>                 | <u>646,911</u>                 |
| <b>NET CURRENT ASSETS</b>                        |       |                            |                          |                                |                                |
|  |       | <u>481,628</u>             | <u>410,163</u>           | <u>891,791</u>                 | <u>646,911</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                            |                          |                                |                                |
|  |       | <u>481,628</u>             | <u>410,163</u>           | <u>891,791</u>                 | <u>646,911</u>                 |
| <b>NET ASSETS</b>                                |       |                            |                          |                                |                                |
|  |       | <u>481,628</u>             | <u>410,163</u>           | <u>891,791</u>                 | <u>646,911</u>                 |
| <b>FUNDS</b>                                     | 14    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 481,628                        | 424,076                        |
| Restricted funds                                 |       |                            |                          | <u>410,163</u>                 | <u>222,835</u>                 |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>891,791</u>                 | <u>646,911</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

**BALANCE SHEET - continued  
31 MARCH 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2021 and were signed on its behalf by:



.....  
P W Airey - Trustee



.....  
Joan Edwards - Trustee

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR  
PARTNERSHIP**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021**

|   | Notes | 31.3.21<br>£          | 31.3.20<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                                   |       |                       |                       |
| Cash generated from operations  | 1     | <u>268,376</u>        | <u>190,519</u>        |
| Net cash provided by operating activities                                     |       | <u>268,376</u>        | <u>190,519</u>        |
| <b>Cash flows from investing activities</b>                                   |       |                       |                       |
| Interest received   |       | <u>198</u>            | <u>781</u>            |
| Net cash provided by investing activities                                     |       | <u>198</u>            | <u>781</u>            |
|   |       | <u>          </u>     | <u>          </u>     |
| <b>Change in cash and cash equivalents in<br/>the reporting period</b>        |       | <b>268,574</b>        | 191,300               |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <u>632,854</u>        | <u>441,554</u>        |
| <b>Cash and cash equivalents at the end of<br/>the reporting period</b>       |       | <u><u>901,428</u></u> | <u><u>632,854</u></u> |

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING  
ACTIVITIES**

|   | <b>31.3.21</b>        | 31.3.20               |
|---|-----------------------|-----------------------|
|   | £                     | £                     |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | <b>244,880</b>        | 191,233               |
| <b>Adjustments for:</b>   |                       |                       |
| Interest received   | (198)                 | (781)                 |
| Decrease/(increase) in debtors  | 11,375                | (10,769)              |
| Increase in creditors   | <u>12,319</u>         | <u>10,836</u>         |
| <b>Net cash provided by operations</b>  | <b><u>268,376</u></b> | <b><u>190,519</u></b> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                 | At 1.4.20             | Cash flow             | At 31.3.21            |
|-----------------|-----------------------|-----------------------|-----------------------|
|                 | £                     | £                     | £                     |
| <b>Net cash</b> |                       |                       |                       |
| Cash at bank    | <u>632,854</u>        | <u>268,574</u>        | <u>901,428</u>        |
|                 | <u>632,854</u>        | <u>268,574</u>        | <u>901,428</u>        |
| <b>Total</b>    | <b><u>632,854</u></b> | <b><u>268,574</u></b> | <b><u>901,428</u></b> |

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities or estimated usage.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

|           | <b>31.3.21</b>      | 31.3.20           |
|-----------|---------------------|-------------------|
|           | £                   | £                 |
| Donations | <u><b>2,011</b></u> | <u><b>762</b></u> |

**3. INVESTMENT INCOME**

|                          | <b>31.3.21</b>    | 31.3.20           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | <u><b>198</b></u> | <u><b>781</b></u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                 |                    | <b>31.3.21</b>        | 31.3.20               |
|-----------------|--------------------|-----------------------|-----------------------|
|                 | Activity           | £                     | £                     |
| Grants          | Outdoor activities | <b>771,713</b>        | 650,056               |
| Other income    | Outdoor activities | -                     | 2,305                 |
| Membership fees | Outdoor activities | -                     | 6,025                 |
| Course fees     | Outdoor activities | <u><b>4,548</b></u>   | <u><b>11,984</b></u>  |
|                 |                    | <u><b>776,261</b></u> | <u><b>670,370</b></u> |

Grants received, included in the above, are as follows:

|  | <b>31.3.21</b>        | 31.3.20               |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Millenium Stadium Charitable Trust       | <b>7,500</b>          | -                     |
| NDA                                      | <b>36,000</b>         | 36,000                |
| Sport Wales                              | <b>45,000</b>         | 45,000                |
| Gwynt y Mor                              | <b>30,000</b>         | 30,000                |
| Coach Ed - Sport Wales                   | <b>24,000</b>         | 23,929                |
| Cronfa Eryri                             | -                     | 20,000                |
| Active Inclusion 25+                     | -                     | 28,407                |
| NRW - Get Active Outdoors                | -                     | 22,500                |
| Mountain Training Cymru Bursary          | -                     | 2,500                 |
| TNLCF Wales 2019-23                      | <b>100,000</b>        | 100,000               |
| Active Inclusion 25+ (2)                 | -                     | 23,962                |
| RNLI                                     | -                     | 4,000                 |
| Esme Kirby Snowdonia Trust               | -                     | 8,000                 |
| TNLCF UK                                 | <b>394,998</b>        | 210,500               |
| Sport Wales - Health and Active Fund     | <b>64,243</b>         | 92,258                |
| Canoe Wales                              | -                     | 3,000                 |
| Sport Northern Ireland                   | <b>16,400</b>         | -                     |
| Active Inclusion 18-24                   | <b>11,572</b>         | -                     |
| Sport Wales - Sport and Leisure Recovery | <u><b>42,000</b></u>  | -                     |
|  | <u><b>771,713</b></u> | <u><b>650,056</b></u> |

Due to the pandemic, grant monies have been received but it has been difficult to carry out the charitable activities they were earmarked for in some instances. However they are available to be used as Covid restrictions are relaxed.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. CHARITABLE ACTIVITIES COSTS**

|                    | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£    |
|--------------------|----------------------|---------------------------------------|----------------|
| Outdoor activities | <u>524,376</u>       | <u>9,215</u>                          | <u>533,591</u> |

**6. SUPPORT COSTS**

|                    | Governance<br>costs<br>£ |
|--------------------|--------------------------|
| Outdoor activities | <u>9,215</u>             |

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                        | 31.3.21<br>£ | 31.3.20<br>£ |
|------------------------|--------------|--------------|
| Other operating leases | <u>8,891</u> | <u>1,714</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

|                    | 31.3.21<br>£ | 31.3.20<br>£ |
|--------------------|--------------|--------------|
| Trustees' expenses | <u>-</u>     | <u>978</u>   |

Trustees received travel expenses during the year ended 31 March 2020 totalling £978 as a result of additional travel relating to the UK expansion project in the 3 new areas - Ayrshire, Northern Ireland and Cumbria.

**9. STAFF COSTS**

|                       | 31.3.21<br>£   | 31.3.20<br>£   |
|-----------------------|----------------|----------------|
| Wages and salaries    | 316,711        | 197,647        |
| Social security costs | 25,893         | 16,636         |
| Other pension costs   | <u>17,960</u>  | <u>11,504</u>  |
|                       | <u>360,564</u> | <u>225,787</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

|                  | <b>31.3.21</b>   | <b>31.3.20</b>  |
|------------------|------------------|-----------------|
| Management       | <b>2</b>         | <b>1</b>        |
| Administration   | <b>1</b>         | <b>1</b>        |
| Project Officers | <b>7</b>         | <b>4</b>        |
|                  | <b><u>10</u></b> | <b><u>6</u></b> |

No employees received emoluments in excess of £60,000.

The charity considers its key management personnel comprise of the Chief Executive Officer and Finance Officer. Total emoluments, including employer pension contributions, of the key management personnel were £87,901 (2020 - £87,286).

At 31 March 2021, the charity operates a defined contribution pension scheme for 10 staff (2020 - 6 staff).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                       |
| Donations and legacies             | 15                         | 747                      | 762                   |
| <b>Charitable activities</b>       |                            |                          |                       |
| Outdoor activities                 | 68,170                     | 602,200                  | 670,370               |
| Investment income                  | <u>781</u>                 | <u>-</u>                 | <u>781</u>            |
| <b>Total</b>                       | <b>68,966</b>              | <b>602,947</b>           | <b>671,913</b>        |
| <b>EXPENDITURE ON</b>              |                            |                          |                       |
| <b>Charitable activities</b>       |                            |                          |                       |
| Outdoor activities                 | <u>8,399</u>               | <u>472,281</u>           | <u>480,680</u>        |
| <b>NET INCOME</b>                  | <b>60,567</b>              | <b>130,666</b>           | <b>191,233</b>        |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| <b>Total funds brought forward</b> | <b>363,514</b>             | <b>92,164</b>            | <b>455,678</b>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b><u>424,081</u></b>      | <b><u>222,830</u></b>    | <b><u>646,911</u></b> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.21       | 31.3.20       |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Debtors                        | 18,277        | 30,817        |
| Prepayments and accrued income | <u>5,263</u>  | <u>4,098</u>  |
|                                | <u>23,540</u> | <u>34,915</u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 31.3.21       | 31.3.20       |
|------------------|---------------|---------------|
|                  | £             | £             |
| Creditors        | 29,817        | 17,678        |
| Accrued expenses | <u>3,360</u>  | <u>3,180</u>  |
|                  | <u>33,177</u> | <u>20,858</u> |

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 31.3.21       | 31.3.20       |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Within one year            | 11,534        | 11,325        |
| Between one and five years | <u>17,159</u> | <u>28,374</u> |
|                            | <u>28,693</u> | <u>39,699</u> |

1 lease is shown as other operating leases whilst the others are shown in telephone.

**14. MOVEMENT IN FUNDS**

|                                 | At 1.4.20      | Net<br>movement<br>in funds | At<br>31.3.21  |
|---------------------------------|----------------|-----------------------------|----------------|
|                                 | £              | £                           | £              |
| <b>Unrestricted funds</b>       |                |                             |                |
| General fund                    | 424,076        | 57,552                      | 481,628        |
| <b>Restricted funds</b>         |                |                             |                |
| Community Development Programme | 116,284        | 125,603                     | 241,887        |
| Inclusive Adventure Programme   | 21,710         | 27,825                      | 49,535         |
| Volunteering Programme          | 37             | 19,772                      | 19,809         |
| Employability Programme         | <u>84,804</u>  | <u>14,128</u>               | <u>98,932</u>  |
|                                 | <u>222,835</u> | <u>187,328</u>              | <u>410,163</u> |
| <b>TOTAL FUNDS</b>              | <u>646,911</u> | <u>244,880</u>              | <u>891,791</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 93,759                     | (36,207)                   | 57,552                    |
| <b>Restricted funds</b>         |                            |                            |                           |
| Community Development Programme | 428,348                    | (302,745)                  | 125,603                   |
| Inclusive Adventure Programme   | 119,500                    | (91,675)                   | 27,825                    |
| Volunteering Programme          | 23,999                     | (4,227)                    | 19,772                    |
| Employability Programme         | 112,865                    | (98,737)                   | 14,128                    |
|                                 | <u>684,712</u>             | <u>(497,384)</u>           | <u>187,328</u>            |
| <b>TOTAL FUNDS</b>              | <u>778,471</u>             | <u>(533,591)</u>           | <u>244,880</u>            |

**Comparatives for movement in funds**

|                                 | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.20<br>£ |
|---------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>       |                |                                  |                    |
| General fund                    | 363,514        | 60,562                           | 424,076            |
| <b>Restricted funds</b>         |                |                                  |                    |
| Community Development Programme | 30,770         | 85,514                           | 116,284            |
| Inclusive Adventure Programme   | 11,184         | 10,526                           | 21,710             |
| Volunteering Programme          | -              | 37                               | 37                 |
| Employability Programme         | 50,210         | 34,594                           | 84,804             |
|                                 | <u>92,164</u>  | <u>130,671</u>                   | <u>222,835</u>     |
| <b>TOTAL FUNDS</b>              | <u>455,678</u> | <u>191,233</u>                   | <u>646,911</u>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 68,965                     | (8,403)                    | 60,562                    |
| <b>Restricted funds</b>         |                            |                            |                           |
| Community Development Programme | 244,860                    | (159,346)                  | 85,514                    |
| Inclusive Adventure Programme   | 110,978                    | (100,452)                  | 10,526                    |
| Volunteering Programme          | 26,929                     | (26,892)                   | 37                        |
| Employability Programme         | <u>220,181</u>             | <u>(185,587)</u>           | <u>34,594</u>             |
|                                 | <u>602,948</u>             | <u>(472,277)</u>           | <u>130,671</u>            |
| <b>TOTAL FUNDS</b>              | <u>671,913</u>             | <u>(480,680)</u>           | <u>191,233</u>            |

A current year 12 months and prior year 12 months combined position is as follows:

|                                 | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>       |                |                                  |                    |
| General fund                    | 363,514        | 118,114                          | 481,628            |
| <b>Restricted funds</b>         |                |                                  |                    |
| Community Development Programme | 30,770         | 211,117                          | 241,887            |
| Inclusive Adventure Programme   | 11,184         | 38,351                           | 49,535             |
| Volunteering Programme          | -              | 19,809                           | 19,809             |
| Employability Programme         | <u>50,210</u>  | <u>48,722</u>                    | <u>98,932</u>      |
|                                 | <u>92,164</u>  | <u>317,999</u>                   | <u>410,163</u>     |
| <b>TOTAL FUNDS</b>              | <u>455,678</u> | <u>436,113</u>                   | <u>891,791</u>     |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 162,724                    | (44,610)                   | 118,114                   |
| <b>Restricted funds</b>         |                            |                            |                           |
| Community Development Programme | 673,208                    | (462,091)                  | 211,117                   |
| Inclusive Adventure Programme   | 230,478                    | (192,127)                  | 38,351                    |
| Volunteering Programme          | 50,928                     | (31,119)                   | 19,809                    |
| Employability Programme         | <u>333,046</u>             | <u>(284,324)</u>           | <u>48,722</u>             |
|                                 | <u>1,287,660</u>           | <u>(969,661)</u>           | <u>317,999</u>            |
| <b>TOTAL FUNDS</b>              | <u>1,450,384</u>           | <u>(1,014,271)</u>         | <u>436,113</u>            |

**Community Development Programme** - aims to inspire children, young people and adults to take up outdoor activities as a life-long pursuit.

**Inclusive Adventure Programme** - aims to improve access and opportunities for people of all types of disability in the outdoors and aims to address the inequalities of women in the outdoor sector workforce.

**Volunteering Programme** - recruits, deploys, retains and rewards volunteers in community-based outdoor activity clubs and groups.

**Employability Programme** - uses the outdoors to engage and support local unemployed people on a pathway to employment.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.



# williamsdenton

## Accountants and Tax Advisors Cyfrifwyr ac Ymgynghorwyr Treth

Glaslyn, Ffordd Y Parc, Parc Menai  
Bangor, Gwynedd, LL57 4FE

t: 01248 670 370 | f: 01248 670 270

[bangor@williamsdenton.co.uk](mailto:bangor@williamsdenton.co.uk)

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San Remo, 13 Trinity Square  
Llandudno, North Wales, LL30 2RB

t: 01492 877 478 | f: 01492 874 880

[llandudno@williamsdenton.co.uk](mailto:llandudno@williamsdenton.co.uk)

[www.williamsdenton.co.uk](http://www.williamsdenton.co.uk)