

REGISTERED COMPANY NUMBER: 07705219 (England and Wales)
REGISTERED CHARITY NUMBER: 1149280

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 26
Detailed Statement of Financial Activities	27 to 28

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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

Founded in Northwest Wales in 2004 and now operating across the UK, The Outdoor Partnership (TOP) has been successfully 'Enhancing People's Lives through Outdoor Activity' for 18 years. This means the charity has been creating real employment opportunities for young people in the outdoors; empowering communities and removing inequality of access to outdoor activity for underrepresented and disadvantaged groups; empowering and enabling people to make informed positive Mental and Physical health decisions.

Teaching respect and care for our natural environment, TOP works to support the people of Wales and other UK areas to take up outdoor activities as a life-long pursuit. Its new strategy has defined its VISION for the next ten years of 'Enhancing people's lives through outdoor activity'. This VISION means enhancing people's physical and mental health and wellbeing, the economic return (including employment), the social value through outdoor activity, grassroots participation in outdoor activities. & engaging diverse groups of people.

Our objectives

1. Seek to deliver generational change to encourage lifelong participation in outdoor activity and support the recovery from the Covid-19 pandemic.
2. Building capacity to support local participation, performance, skills development (first time experiences – through to long term sustainability and life-long activities) and employment for all ages.
3. Enhancing the partner delivery model to develop the current framework across the rest of Wales and throughout the UK.
4. Development of quality products to provide enjoyable outdoor experiences.

Our Priorities

- Equality, Diversity, and Inclusion by targeting underrepresented and disadvantaged groups and improving their lives through outdoor activity.
- Focus on disadvantaged young people.
- Sustainable use of the environment and natural resources, enhanced partnership working.
- Improving people's mental and physical wellbeing particularly in supporting the Covid-19 Pandemic.
- Employability & education projects – further learning and training/awareness raising/opportunities/outdoor learning, education, and training e.g., The National Curriculum for Wales Guidance document in outdoor adventure learning to support primary and secondary schools across Wales, apprenticeships, and trainee schemes, the development of a new Adventure Learning Framework for schools in Wales to support headteachers with the implementation of the new National Curriculum for Wales.
- Shared learning & knowledge of good practice across all our areas of operation.
- Tackling & breaking down barriers e.g., transport/social norms/equality, diversity, and inclusion.
- Volunteering – building capacity and community clubs and groups across Wales.

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 £2 million per year.

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

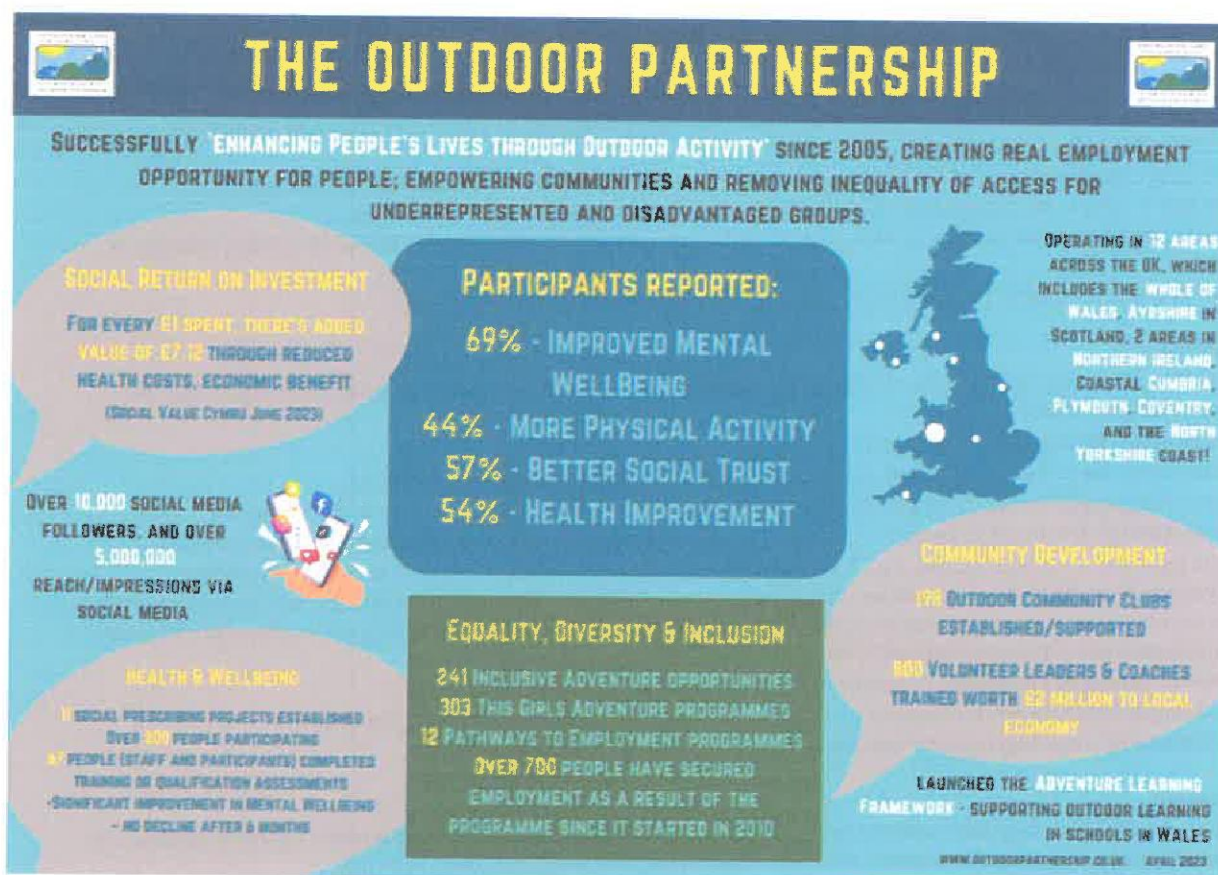
ACHIEVEMENT AND PERFORMANCE

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 thousands of 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.

There has been much to celebrate in 2022-2023 and it's been another successful year supporting our communities, our partner organisations and both the groups and individuals with whom we work. 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 our funders, sponsors, volunteers, and stakeholders for their continued support. Our thanks go to both employees and the partners and consultants of TOP who have given their time and expertise over the last twelve months.

In 2022, over 30,000 people took part in a variety of outdoor activities for health, social and economic wellbeing in all areas of operation (UK).



Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We have been able to establish a partnership between Wrexham Council, Aura Leisure and Actif North Wales, securing funding to employ a full time regional North Wales Outdoor Activities Development Officer, something we have been trying to establish for over 10 years. The Officer started in post in February this year. This means that we now have 5 regional officers across Wales covering all 22 local authority areas.

As part of phase two of the National Lottery Community Fund UK we established 4 new regions in 2022/23 which include Coventry, Plymouth, North Yorkshire, and Sperrins AONB in Northern Ireland. Stakeholder Groups have been established and Development Officers have recruited in each area. This takes our total number of operating areas to 12 (including our 5 regions in Wales, Ayrshire, Coastal Cumbria, Southeast Northern Ireland)

Our Social Media impact increased in 2022 to over 10,000 followers and over 5 million reach/impressions via Facebook, Instagram, and Twitter. Our This Girls Adventure Facebook page now has almost 1400 followers.

In 2022 we started embedding Social Value within the organisation. Working with Mantell Gwynedd and Social Value Cymru we have been developing a training package including 'train the trainer' for all our internal staff and trustees and will be developing a toolkit to go with the training package in 2023 so all our staff will be able to demonstrate the social value of their work within the communities we operate in.

In 2023 Mantell Gwynedd will be working with us to look at the SROI of our work across Wales. Part of this work will involve consultation with end users to develop theories of change for our six core programmes helping us to continually improve our work and demonstrate the effectiveness and impact of our work.

In 2022 we worked in partnership with Bangor and Cardiff Universities, funded by the Accelerate grant, to produce an academic study of the Social Return on Investment of our Health and Wellbeing project across North Wales. (Opening Doors to the Outdoors Social Return on Investment Analysis <https://outdoorpartnership.co.uk/academic-research>) which as you may have noted above demonstrated that for every £1.00 invested in the project we returned a total of £5.36 to our participants lives.

We started work on developing a new Equality, Diversity and Inclusion Strategy and began to consult with key partners, stakeholders and service users including potential new users and partners. This will form the start of our journey towards the Gold Inspo Accreditation journey in 2023.

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 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, Trustees, our staff team including our HR and Marketing consultants, and delivery partners.

THANK YOU - DIOLCH YN FAWR

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

During the year the Unrestricted funds have risen by £129,861 to £671,379 and the Restricted funds have increased by £22,872 to £494,014.

Principal funding sources

The principal funding sources were TNLCF (UK portfolio) TNLCF Wales, Sport Wales, Sport Northern Ireland, Nuclear Decommissioning Authority, Actif North Wales and Welsh Government Healthy and Active and Enabling Natural Resources and Wellbeing (ENRaW) grants.

Reserves policy

The charity aims to keep reserves equivalent to 12 months (maximum) running costs, to be able to maintain the operations of the charity, in the event of any funding shortfall. The current reserve supports 9 months of contingency for the Charity.

The current reserve supports 9 months of contingency for the Charity which totals £671K which currently sits in the unrestricted funds.

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.

Organisational structure

The Stakeholder Groups meet at least 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 seven 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.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

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.

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

Plas Menai
National Outdoor Centre
Caernarfon
Gwynedd
LL55 1UE

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Trustees

P W Airey
Mrs J Edwards
Mrs J Owen
P N H Frost
S I Wallace
Ms L Watkins
Ms M L Hollings

Stakeholders

Sport Wales
NDA
Natural Resources Wales
The National Lottery Community Fund
Youth Hostel Association
Canoe Wales
Conwy County Borough Council
Anglesey County Council
Byw'n Iach
Disability Sport Wales
RYA Cymru Wales
Urdd Gobaith Cymru
Welsh Cycling
DofE Cymru
Snowdonia National Park
Snowdonia Society
Bangor University
Education Visits Advisor NW Wales
Institute of Outdoor Learning
The Conway Centre
Mountain Training Cymru
Plas Menai
Betsi Cadwaladr University Health Board
Public Health Wales
Field Studies Council
Wrexham Council
Nant Bwlch yr Haearn
Pembrokeshire Coastal Forum
Carmarthenshire Local Authority
Menter Gorrlewin Sir Gar
Llandysul Paddlers
Tyf
Adventure Beyond
Pembrokeshire Local Authority
Neath Port Talbot Local Authority
Swansea Local Authority
Pembrokeshire College
Hafal / Adferiad
Coleg Sir Gar
EYST
Penllergare Woods
Get Out and Get Active
Coleg Gwent
Monmouthshire County Council
Borderlands First Aid

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Manzoku Mountaineering
Caerphilly County Council
Brecon Beacons National Park Authority
Llangorse Multi-Activty Centre
Newport City Council
Beverage Marshall LTD
South Ayrshire Council - Dolphin House
Field Study Centre - Millport
Active Cumbria
Copeland Borough Council
Whitehaven Harbour Youth Project
BMC
Copeland Canoe Club
Copeland Youth Network
Cumbria Outdoors
Place Innovation
Cumbria Canoeists
Keppleway Centre
Whitehaven Harbour Commissioners
National Trust
Cycling Ireland
Mountaineering Ireland
Northern Ireland Orienteering
Education Authority
Ards and North Down Council
Armagh, Banbridge and Craigavon Council
RYA Northern Ireland
ORNI
Greenhill YMCA
Newry, Mourne and Down Council
Sport Northern Ireland
Duke of Edinburgh Award
Think Active
Warwickshire Wildlife Trust
CV Life
Wild Earth
Positive Youth Foundation
Starfish Collaborative
Active Inclusion Network
Roots to Nature
Coventry CC - Parks & Green Spaces
Coventry CC - Coventry Outdoors
Voluntary Action Coventry
Canal and River Trust
Belong Adventures
Actif Gogledd Cymru/North Wales
Aura Leisure and Libraries (Flintshire)
British Canoeing
British Mountaineering Council
CaVCA
Department for work and pensions
East Barnby
East Coast Climbing Crew
Eastfield Regen
FutureworksNY

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Torfaen County Council
Aneurin Bevan University Health Board
South Wales Outdoor Activity Providers Group
Aneurin Leisure Trust
Newport Live
MonLife Connect
MonLife Outdoor Adventure
Caerphilly Adventures
Blue Dot Adventure
Argoed Lwyd Outdoor Centre
OLN Ceredigion
Ceredigion Actif
PAVO
Ramblers Cymru
Adventures with Will
Sport Powys
Powys CC
Crosfield Outdoors
Ceredigion CC
Coed Lleol
Ceredigion Youth Services
NPTC
Menter Brycheiniog a Maesyfed
RNLI
Woodlands Outdoor Education Centre
BMC Cymru
Prince's Trust
Colegau Cymru
Prestwick Sailing Club
Above Adventure Climbing Centre
Learning Outdoor Support Team (LOST)
Kyle Kayak Club
Arran Outdoor Education Centre
Craufurdland Estate
Newmilns Snow and Sport Complex
Adventure Centre for Education - ACE
Independent - Trevor Quinn
Gallows Close Centre
Hey Smile Foundation
Large Outdoors
North York Moors Association
North Yorkshire Council
North Yorkshire Sport
North Yorkshire Youth
Outdoor & Active C.I.C
Raincliffe Woods CIC
Scarborough District Canoe club & Scarborough Mates
Scarborough Surf School
School Games
SeeChange
SWR Mind
YMCA Yorkshire Coast
Mid Ulster District Council
Fermanagh Omagh District Council

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Causeway Coast & Glens Council
Derry and Strabane Council
Sperrins Partnership
Ulster Federation of Rambling Clubs
Canoe Association of Northern Ireland
British Orienteering (NI)
Ulster Angling Federation
National Coarse Fishing Federation of Ireland
Swim Ulster (Open Water)
Owenkillew/Gortin Outdoor Activity Centre
Erne Paddlers
Plymouth City Council
Mount Batten Watersports Charity
Improving Lives Charity
Plymouth and Devon Racial Equality Council
SW Coast Path Trust
Pride in Plymouth
Plymouth Schools Sports Partnership
Plymouth Octopus Project

Company Secretary
Ms T Evans

Auditors
Williams Denton Cyf
Chartered Certified Accountants
Statutory Auditors
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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Y Bartneriaeth Awyr Agored The Outdoor Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Williams Denton Cyf, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 29 November 2023 and signed on its behalf by:



P W Airey - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

Opinion

We have audited the financial statements of Y Bartneriaeth Awyr Agored The Outdoor Partnership (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Martin Barrett (Senior Statutory Auditor)
for and on behalf of Williams Denton Cyf
Chartered Certified Accountants
Statutory Auditors
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

29 November 2023

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	283	44	327	2,757
Charitable activities	4				
Outdoor activities		126,340	1,231,632	1,357,972	1,156,801
Investment income	3	1,864	-	1,864	49
Total		<u>128,487</u>	<u>1,231,676</u>	<u>1,360,163</u>	<u>1,159,607</u>
EXPENDITURE ON					
Charitable activities	5				
Outdoor activities		<u>(1,374)</u>	<u>1,208,804</u>	<u>1,207,430</u>	<u>1,038,738</u>
NET INCOME		129,861	22,872	152,733	120,869
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>541,518</u>	<u>471,142</u>	<u>1,012,660</u>	<u>891,791</u>
TOTAL FUNDS CARRIED FORWARD		<u>671,379</u>	<u>494,014</u>	<u>1,165,393</u>	<u>1,012,660</u>

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	11	6,399	155,691	162,090	126,041
Cash at bank		<u>731,664</u>	<u>364,123</u>	<u>1,095,787</u>	<u>936,357</u>
		738,063	519,814	1,257,877	1,062,398
CREDITORS					
Amounts falling due within one year	12	(66,684)	(25,800)	(92,484)	(49,738)
NET CURRENT ASSETS		<u>671,379</u>	<u>494,014</u>	<u>1,165,393</u>	<u>1,012,660</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>671,379</u>	<u>494,014</u>	<u>1,165,393</u>	<u>1,012,660</u>
NET ASSETS		<u>671,379</u>	<u>494,014</u>	<u>1,165,393</u>	<u>1,012,660</u>
FUNDS	14				
Unrestricted funds				671,379	541,518
Restricted funds				<u>494,014</u>	<u>471,142</u>
TOTAL FUNDS				<u>1,165,393</u>	<u>1,012,660</u>

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 29 November 2023 and were signed on its behalf by:



P W Airey - 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 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>157,566</u>	<u>34,880</u>
Net cash provided by operating activities		<u>157,566</u>	<u>34,880</u>
Cash flows from investing activities			
Interest received		<u>1,864</u>	<u>49</u>
Net cash provided by investing activities		<u>1,864</u>	<u>49</u>
Change in cash and cash equivalents in the reporting period		159,430	34,929
Cash and cash equivalents at the beginning of the reporting period		<u>936,357</u>	<u>901,428</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,095,787</u></u>	<u><u>936,357</u></u>

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	152,733	120,869
Adjustments for:		
Interest received	(1,864)	(49)
Increase in debtors	(36,049)	(102,501)
Increase in creditors	<u>42,746</u>	<u>16,561</u>
Net cash provided by operations	<u>157,566</u>	<u>34,880</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	<u>936,357</u>	<u>159,430</u>	<u>1,095,787</u>
	<u>936,357</u>	<u>159,430</u>	<u>1,095,787</u>
Total	<u>936,357</u>	<u>159,430</u>	<u>1,095,787</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>327</u>	<u>2,757</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,864</u>	<u>49</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	Outdoor activities	1,334,072	1,133,303
Other income	Outdoor activities	1,767	1,348
Membership fees	Outdoor activities	5,250	-
Course fees	Outdoor activities	<u>16,883</u>	<u>22,150</u>
		<u>1,357,972</u>	<u>1,156,801</u>

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

	2023	2022
	£	£
NDA	35,999	35,999
Sport Wales	69,000	44,999
NRW	34,471	-
Coach Ed - Sport Wales	-	24,599
Mountain Training Cymru Bursary	1,000	-
TNLCF Wales 2019-23	100,000	100,000
TNLCF UK	410,673	370,591
Sport Wales - Health and Active Fund	46,129	87,063
Sport Northern Ireland	-	23,362
Active Inclusion 18-24	-	9,266
Cumbria Community Foundation	-	19,989
Enabling Natural Resources and Well-being	430,557	314,862
Copeland Community Fund	10,274	7,598
Sport Wales – Winter of Wellbeing Fund	-	81,000
Volunteering in Wales Fund (WCVA)	-	13,975
Aneurin Bevan UHB	1,800	-
Morrisons Foundation	7,010	-
Powys Association of Voluntary Organisations	7,106	-
Natural England	5,950	-
Well Whitehaven	8,108	-
Outdoor Citizens	5,600	-
Community Foundation Wales	4,750	-
South Riverside Community Development	2,056	-
Youth Justice Sport Fund	<u>19,979</u>	<u>-</u>
Carried forward	<u>1,200,462</u>	<u>1,133,303</u>

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023 £	2022 £
Brought forward	1,200,462	1,133,303
North Ayrshire Council Active Schools	7,470	-
Cumbria Foundation	17,150	-
Caru Eryri	5,000	-
Cyngor Gwynedd	5,000	-
CFW Gwent High Sheriff's Community Fund	5,000	-
Sport Wales - Summer of Fun	93,990	-
	<u>1,334,072</u>	<u>1,133,303</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Outdoor activities	<u>1,181,573</u>	<u>25,857</u>	<u>1,207,430</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Outdoor activities	<u>61</u>	<u>25,796</u>	<u>25,857</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	3,200	3,000
Other operating leases	<u>8,891</u>	<u>8,890</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

	2023 £	2022 £
Trustees' expenses	<u>278</u>	<u>-</u>

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	469,151	425,761
Social security costs	44,114	39,167
Other pension costs	28,186	26,318
	<u>541,451</u>	<u>491,246</u>

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

	2023	2022
Management	2	2
Administration	1	1
Project Officers	<u>11</u>	<u>11</u>
	<u>14</u>	<u>14</u>

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

The charity considers its key management personnel comprise of the Chief Executive Officer, Finance Officer and Programme Manager. Total emoluments, including employer pension contributions, of the key management personnel were £157,808 (2022 - £105,205).

At 31 March 2023, the charity operates a defined contribution pension scheme for 18 staff (2022 - 14 staff).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	254	2,503	2,757
Charitable activities			
Outdoor activities	131,627	1,025,174	1,156,801
Investment income	<u>49</u>	<u>-</u>	<u>49</u>
Total	<u>131,930</u>	<u>1,027,677</u>	<u>1,159,607</u>
EXPENDITURE ON			
Charitable activities			
Outdoor activities	<u>72,040</u>	<u>966,698</u>	<u>1,038,738</u>
NET INCOME	59,890	60,979	120,869
RECONCILIATION OF FUNDS			
Total funds brought forward	481,628	410,163	891,791

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>541,518</u>	<u>471,142</u>	<u>1,012,660</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Debtors	153,852	119,419
Other debtors	1,958	1,048
Prepayments and accrued income	<u>6,280</u>	<u>5,574</u>
	<u>162,090</u>	<u>126,041</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Creditors	13,422	23,873
Social security and other taxes	12,738	12,888
Deferred income	55,000	3,000
Accrued expenses	<u>11,324</u>	<u>9,977</u>
	<u>92,484</u>	<u>49,738</u>

13. LEASING AGREEMENTS

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

	2023 £	2022 £
Within one year	5,943	12,597
Between one and five years	<u>-</u>	<u>7,417</u>
	<u>5,943</u>	<u>20,014</u>

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	541,518	129,861	671,379
Restricted funds			
Community Development Programme	349,360	15,190	364,550
Inclusive Adventure Programme	46,949	38,849	85,798
Volunteering Programme	3,529	2,421	5,950
Employability Programme	71,304	(33,588)	37,716
	<u>471,142</u>	<u>22,872</u>	<u>494,014</u>
TOTAL FUNDS	<u><u>1,012,660</u></u>	<u><u>152,733</u></u>	<u><u>1,165,393</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,486	1,375	129,861
Restricted funds			
Community Development Programme	986,447	(971,257)	15,190
Inclusive Adventure Programme	155,324	(116,475)	38,849
Volunteering Programme	10,603	(8,182)	2,421
Employability Programme	79,303	(112,891)	(33,588)
	<u>1,231,677</u>	<u>(1,208,805)</u>	<u>22,872</u>
TOTAL FUNDS	<u><u>1,360,163</u></u>	<u><u>(1,207,430)</u></u>	<u><u>152,733</u></u>

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	481,628	59,890	541,518
Restricted funds			
Community Development Programme	241,887	107,473	349,360
Inclusive Adventure Programme	49,535	(2,586)	46,949
Volunteering Programme	19,809	(16,280)	3,529
Employability Programme	<u>98,932</u>	<u>(27,628)</u>	<u>71,304</u>
	<u>410,163</u>	<u>60,979</u>	<u>471,142</u>
TOTAL FUNDS	<u>891,791</u>	<u>120,869</u>	<u>1,012,660</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,931	(72,041)	59,890
Restricted funds			
Community Development Programme	799,904	(692,431)	107,473
Inclusive Adventure Programme	102,583	(105,169)	(2,586)
Volunteering Programme	25,998	(42,278)	(16,280)
Employability Programme	<u>99,191</u>	<u>(126,819)</u>	<u>(27,628)</u>
	<u>1,027,676</u>	<u>(966,697)</u>	<u>60,979</u>
TOTAL FUNDS	<u>1,159,607</u>	<u>(1,038,738)</u>	<u>120,869</u>

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	481,628	189,751	671,379
Restricted funds			
Community Development Programme	241,887	122,663	364,550
Inclusive Adventure Programme	49,535	36,263	85,798
Volunteering Programme	19,809	(13,859)	5,950
Employability Programme	98,932	(61,216)	37,716
	<u>410,163</u>	<u>83,851</u>	<u>494,014</u>
TOTAL FUNDS	<u>891,791</u>	<u>273,602</u>	<u>1,165,393</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	260,417	(70,666)	189,751
Restricted funds			
Community Development Programme	1,786,351	(1,663,688)	122,663
Inclusive Adventure Programme	257,907	(221,644)	36,263
Volunteering Programme	36,601	(50,460)	(13,859)
Employability Programme	178,494	(239,710)	(61,216)
	<u>2,259,353</u>	<u>(2,175,502)</u>	<u>83,851</u>
TOTAL FUNDS	<u>2,519,770</u>	<u>(2,246,168)</u>	<u>273,602</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 2023.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	327	2,757
Investment income		
Deposit account interest	1,864	49
Charitable activities		
Grants	1,334,072	1,133,303
Other income	1,767	1,348
Membership fees	5,250	-
Course fees	16,883	22,150
	<u>1,357,972</u>	<u>1,156,801</u>
Total incoming resources	1,360,163	1,159,607
EXPENDITURE		
Charitable activities		
Wages	469,151	425,761
Social security	44,114	39,167
Pensions	28,186	26,318
Other operating leases	8,891	8,890
Insurance	4,560	4,046
Telephone	5,364	7,664
Postage and stationery	2,774	1,691
Sundries	7,693	2,488
Project activities	371,254	284,999
Travel and subsistence	18,717	18,559
Marketing	47,203	34,045
Translation	-	4,084
Staff expenses	1,456	1,328
Rent and support	7,413	5,653
ICT costs	52,391	32,908
Staff uniform	4,643	7,138
Staff training	1,020	49
Consultancy fees	104,007	119,740
Motor expenses	2,736	2,253
	<u>1,181,573</u>	<u>1,026,781</u>
Support costs		

This page does not form part of the statutory financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Support costs		
Finance		
Bank charges	61	22
Governance costs		
Trustees' expenses	278	-
Auditors' remuneration	3,200	3,000
Accountancy	3,200	3,000
Legal and professional	<u>19,118</u>	<u>5,935</u>
	<u>25,796</u>	<u>11,935</u>
Total resources expended	<u>1,207,430</u>	<u>1,038,738</u>
Net income	<u>152,733</u>	<u>120,869</u>

This page does not form part of the statutory financial statements