THE SCOUT ASSOCIATION

England & Wales · Charity number 306101

Details

Other names	SCOUTS
Status	Registered
Legal form	Other
Company number	RC000547
Registered	1964-01-21
Register	View on the Charity Commission register

Contact

Address	The Scout Association Gilwell Park Chingford London E4 7QW
Phone	0208 433 7182
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Website	www.scouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: SCOUTING ACTIVELY ENGAGES AND SUPPORTS YOUNG PEOPLE IN THEIR PERSONAL DEVELOPMENT, EMPOWERING THEM TO MAKE A POSITIVE CONTRIBUTION TO SOCIETY.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People

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Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£46,940,695	£50,595,113	£79,367,517	516
2024-03-31	£53,726,110	£60,201,382	£82,487,406	485
2023-03-31	£36,287,112	£37,004,294	£86,643,394	427
2022-03-31	£30,013,000	£30,275,000	£88,288,000	313
2021-03-31	£27,148,000	£26,526,000	£85,439,000	332

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Trustees

Name	Role	Appointed
Craig Dewar-Willox	Chair	2019-09-07
Ayesha Karim		2022-09-03
Callum Edward Pope Jones		2024-08-31
Carl Damian Hankinson		2021-09-04
Charlotte Thompson		2025-08-30
Christopher David William Lomas		2025-08-30
Dr Kathryn Jean Marks		2022-09-03
Elizabeth Walker		2020-09-05
James Aidan Jones		2024-10-14
Liam Mark Edgley		2023-09-02
Malcolm William Rusk Farquhar		2025-08-30
Michael St John Ashley		2020-09-05
Nigel Ball		2021-09-04
OLUBUSOLA SODEINDE		2020-03-28
Oliver Rhodes		2025-08-30
Ollie Wood		2018-09-08
Paul William Dickson		2023-09-02
Sharon Rose		2021-09-04
Stephen James Reeves		2025-08-30

Linked charities

- THE JAMES PORTER SCOUT CHARITY (306101-1)

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THE SCOUT ASSOCIATION

England & Wales - Charity number 306101

Accounts

Reflect. Refocus. Renew.

Annual report and accounts 2024–2025

Scouts

Annual report and financial statements 2024–25

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Reflecting on new beginnings

Scouts is all about new beginnings. We help young people start their lives filled with hope, friendship, encouragement and the skills to succeed.

I'm proud over 1,241 young people aged 4-18 (many of whom were Squirrels) joined us this year. Thank you to the tens of thousands of volunteers (and Young Leaders too, of course) who made this possible.

This year, we've seen other new beginnings with Dwayne Fields joining as our Chief Scout. His announcement in September 2024 was a bright moment for us as a movement. Dwayne is a wonderful friend and champion for Scouts.

Our members and commentators in the media warmly welcomed him into the role. Dwayne's message is that Scouts is for everyone and that volunteering changes lives for the better. He's been highly visible since then – supporting Scouts at the Cenotaph, joining hikes and meetings, and sharing our message far and wide – Not least on Boxing Day when he guest-edited the BBC Radio 4 Today programme.

We were also incredibly proud to welcome HM King Charles III as our Patron this year. This continues an unbroken line of Royal Patronage initiated by Edward VII, and continued by George V, who granted our Royal Charter in 1912. Having our monarch as our Patron instils an enormous sense of pride and connection with our nation for our young people which lasts a lifetime.

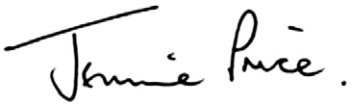
Nationally, our Board of Trustees guided Scouts through significant reflection, change and learning about safety this year. In April 2024, as part of concluding the inquest into the tragic death of an Explorer Scout, a Prevention of Future Deaths report was published. The Board accepted the coroner's observations and responded with a set of commitments, which we've been delivering against to make sure the golden thread of safety runs though everything we do.

As we conclude our 2018-2025 Skills for Life strategy, we're starting to look ahead to the next strategic period. It's a time to reflect on the great successes we've had, not only over the 12 months, but since 2018. This year, we said farewell to Matt Hyde, OBE, outgoing Chief Executive who stepped down after 11 years' dedicated service. We thank Matt for his extraordinary contribution and wish him all the best in his next chapter. We were pleased to welcome Aidan Jones, OBE as our new CEO as we look ahead to what young people will need from Scouts over the coming years.

On a personal note, there're new beginnings for me too as I step down as Chair. I look back with pride on all we've achieved together since I joined in September 2021; the challenges and the highlights.

Supported by a wonderful team, I know Scouts will continue its commitment to safe Scouting for all, making sure every young person who wants to learn skills for life with Scouts, can. A very big thank you to everyone, including my fellow Trustees, who've supported me along the way.

You'll take Scouts onto even bigger and better things.



Jennie Price, CBE
Chair

Jennie Price ended her term as Chair in March 2025. Our interim Chair is the former Vice-Chair, Craig Dewar-Willox, while we recruit for a permanent replacement.

Refocusing our priorities

This is my first Annual Report as Chief Executive. It's humbling, returning to Scouts after some time away, to be reminded of the incredible difference Scouts makes to young lives.

Young people need Scouts more than ever. With over 10 million children in the UK saying they're unhappy with life, Scouts offers a sense of fun, friendship and possibility. As we heard at our national conference in January, what young people need most is 'trusted adults and safe spaces' – exactly what our volunteers offer across our 7,000 Groups.

In my first 100 days in the role, I had excellent conversations with volunteers from across the UK. I've heard how and where we can best use our time and resources, acknowledging we can't do everything.

As a team of volunteers and staff, we must be practical and honest about the financial challenges we face. Returning to our pre-pandemic membership levels is still a work in progress, and costs are increasing. To make sure we're sustainable for the future, I'm focused on refining our operating model so we can run a balanced budget and support the movement long term in creating the right conditions for growth. Thank you to all our people for their continuing support during this time of change.

Thank you as well to those supporting volunteers with our membership system. We're all too aware of the challenges this is presenting, and we're working hard to resolve these. We're sorry for the extra work this has created locally. We know there are still outstanding delivery issues and we've prioritised these.

We continue to be grateful for the generous support of funders and partners to enable our ambitions for young people. This year has included the largest ever donation to Scouts, £3.5 million from Omaze, as well as continued investment from the Department for Culture Media and Sport's Uniformed Youth Fund of £2.8 million to support Scouts and Explorers growth. This is making a vital difference, helping us create new places in new communities. Our Squirrels numbers are climbing, and continued growth of Explorers is an encouraging sign too.

Luke, Cub Scout

As ever, recruiting and supporting adult volunteers remains critical to supporting young people. Our work developing and delivering improvement to our volunteer experience will help us achieve this – creating the conditions to make it easier and more rewarding to volunteer.

Alongside this, we've worked hard this year to help everyone in our movement understand what they need to do to keep our young people, volunteers, and staff safe. We're committed to a continuous journey of learning and improvement, and we're grateful to the partners who've given critical scrutiny to help us progress.

Planning for the next strategy is well underway. Thank you to the tens of thousands of young people and volunteers who've contributed so far, including those who attended our national conference in Birmingham. The future belongs to our young people, so thank you for helping them.

Finally, let's not forget the incredible impact we make – like supporting Cub, Luke, who has autism and Tourette's syndrome. He gave a talk to his fellow Cubs to help them understand more and work towards the Disability Awareness Badge. This is just one story among thousands, showing how Scouts builds confidence, kindness and self-belief. It's also an indicator of our commitment to inclusion. Scouts really is a place for all.

Your belief and dedication to Scouts remains undiminished, and together we're changing lives for the better.

Aidan Jones, OBE
Chief Executive

Renewing our promise to help other people

In Scouts, we bring young people together to have fun and make friends, creating great futures along the way. We're good at it, but it's not always easy.

This year's been particularly challenging for so many of our volunteers. I know we've asked a lot of them.

As we adopt the cultural changes and adapted ways of working for our new Volunteer Experience, there's been a lot to get used to and our volunteers' feedback has been invaluable. This'll pay dividends in the long run, and we're already hearing newly recruited volunteers talking positively about their experience. But change takes a lot of time and energy, and there never seem to be enough hours in the day. And of course, we're all juggling work and family commitments too.

That's why I'm more grateful than ever to our 140,000 volunteers who've continued to deliver great, and most importantly, safe activities to our young people. It's been a full-on year, and as I travel around the country, I'm pleased to hear their feedback so we can improve and get things right. We rely on the goodwill and support of our volunteers, and we neglect that at our peril.

That's also why Summit25, our national conference in Birmingham, was such a key moment. Gathered together, we had fantastic conversations about what needs to be a priority for us as we support young people. At the top of the list were two core parts of what we do, making sure there's outstanding support to Scouts locally, and delivering great activities while keeping young people safe. It was so helpful to look forward and set the framing for our next strategy which, over the months ahead, we'll continue to work with you on.

It's so important we take a step back and reflect on why we offer opportunities and life skills to young people of all backgrounds. People like Sophie, a Beaver Scout with cerebral palsy and a rare respiratory disease. She's visually impaired and unable to walk on her own.

Sophie's mum, Nicola said:

'Ever since she joined, Sophie has thrived in Scouts. In the two years she's been a Beaver, she's played games and explored nature. She's never made to feel like the odd one out and she's finally found a space where she belongs.'

Sophie, Beaver Scout

That's a fantastic tribute to the volunteers and young people who help make Scouts so welcoming. It's a reminder for us all to keep going and keep supporting young people. We're making all the difference to young people lives, and creating better, kinder and closer communities too.

Looking ahead, we'll continue our focus on safety. The past year has seen a change towards being more reflective and open about what we're learning. We also established a new approach to reviewing risk and compliance and I'm grateful to the many volunteers who stepped up to assess and support safety across Nights Away, training, safety visits abroad and adventurous activities. We'll keep building on this, supporting our volunteers locally with assurance, making sure everyone gets the support they need.

Thank you again to all our volunteers and supporters this year. We couldn't do it without you.

Carl Hankinson
UK Chief Volunteer

It’s such an honour being the UK Chief Scout. I want a new generation to learn the skills, friendship and belonging I felt when I needed them most. As Chief Scout, I want to show that the outdoors is a place for all of us to be at our best, and that Scouts is truly open to all.

Dwayne Fields, UK Chief Scout

Our purpose and method

Scouts gives young people skills for life. We actively engage and support them in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, sharing in spiritual reflection and taking responsibility. They make choices, try new and challenging activities, and live their Scout Promise. All of this is underpinned by our Scout values.

Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities.

We believe we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement. We're open to all young people aged 4–24 and adult volunteers who are willing to make the Scout Promise. We help young people step up, speak up and dream big. Most importantly, we help them gain the skills they need to succeed in life.

We're proud that all young people, particularly those in areas of deprivation, can benefit from our programme and aren't constrained by their ability to pay the subscription. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. We give support nationally to help Groups in lower income areas. The benefits of Scouts are further demonstrated throughout this report.

Our vision for the future

We're approaching the end of our 2018–2025 Skills for Life strategy. By this time, we committed to providing more young people with skills for life, supported by the amazing volunteers who deliver our inspiring programme. We said Scouts will grow, in a more inclusive way, shaped by young people, so we can make a bigger impact in our communities.

We're thrilled this vision has been realised through the exceptional dedication and support of our volunteer teams. We're now concluding our Skills for Life strategy. You'll find details of its achievements in this report. Please note, due to COVID-19, we extended our strategy from 2023 to 2025 and reset our Key Performance Indicators.

View our 2018–25 strategy at scouts.org.uk/ourplan.

Developing our new vision

We're now in the advanced stages of developing a new vision for Scouts in the next decade. This process has consulted widely with both adults and young people. A key milestone in this process was our national conference, Summit25, held in January 2025. This event brought key volunteers together to both celebrate the achievements of our Skills for Life strategy and plan what comes next for Scouts' strategic priorities.

Skills for Life
Our plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing volunteers delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

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

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

- 547,000 young people aged 4–18
- 88,000 front line volunteers
- 19,500 Young Leaders

Inclusivity

- 500 more Sections open in areas of deprivation
- The number of Black, Asian and Minority Ethnic adult volunteers will reflect wider society with a minimum target of 5%

Youth Shaped

- 66% of young people aged 6–18 shape their experience at Scouts each year
- 57% of young people use their skills to run Scouts activities for other young people
- 40% of young people aged 4–14 achieve top awards
- 10% of those 14+ achieve top awards

Community Impact

- At least 42% of young people making a positive impact in their community each year
- 40% of young people 4–14 will achieve top Awards
- 10% of young people 14+ will achieve top Awards

Our three pillars of work

To support the movement to achieve these objectives, we'll focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

Growth

Aim

To welcome more people than ever to our movement, so it grows in an inclusive way.

It's vital we reach and involve all communities in the UK. We want the benefits of what we do to be shared with everyone, including those in primarily ethnic minority communities, and those who live in areas with the lowest Indices of Multiple Deprivation (IMD).

IMDs are widely used data sets that classify the relative deprivation in small areas of the UK. They give areas a deprivation score – 1 being most deprived, and 10 being least deprived. Scouts is passionate about supporting more young people in IMD 1–5 areas.

Goals

- Continue to grow our movement in an inclusive way.
- Prioritise specific support for the growth of new Squirrels Dreys.
- Create 155 more Scouts and Explorers Sections, supported by the third year of the Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund..

Progress a year on

Growth has undoubtedly been a challenge across our movement in 2024/25. We've faced competing challenges and priorities across many areas, meaning it's been understandably very difficult for volunteers to dedicate substantial time to supporting new growth. That said, due to impressive levels of commitment across Scouts, we're continuing to grow all over the UK.

- We've seen an overall 0.3% increase in numbers of young people (ages 4-18), 1,105 individuals, across Scouts. This has been driven by continued growth of Squirrel Scouts, which saw an increase of 31% (5,200 young people) this year.
- Numbers of Young Leaders have also increased by 7%, bringing the total to over 21,162 members. Young Leaders help deliver our Squirrels programme.
- Frontline volunteers have grown by 3.7%, with 3,000 more supporting our young people.
- This year saw 25,990 active Sections run for young people, which is 306 more Sections than the year before.
- We've continued to see a decline in both Beavers and Cubs numbers for a third year. Both Sections shrank by 2% (-2,287 and -3,027 young people respectively). Our Scouts Section has also seen a small decline in the past year. That said, we're excited to see a continuation of the post-pandemic trend of growth in Explorer Scouts, which grew by 5% (+2,274 young people).
- Between 1 April 2024 and 31 March 2025, our Growth and Communities team opened or re-energised 373 Sections in England.

- Much of this growth was supported through generous support from the Uniformed Youth Fund Waiting Lists funding from the DCMS, which continued through its third year. So far, this funding has supported 371 new Scout and Explorers Sections.
- Despite the focused efforts on tackling waiting lists, demand for Scouts means our waiting lists remain similar to last year, with 106,827 young people wanting places.
- Scouts' Underrepresented Communities Fund has 15 Local Growth Officers in England, two in Scotland and one in Northern Ireland. These officers opened more than 90 new Sections, targeting the lowest

IMDs (1–3) and ethnic minority communities. Their focus was on opening new Sections from scratch, not re-energising existing ventures. These low IMD and inclusive growth Sections are taking significantly longer to establish than a standard growth project, but with most officers now well established, we expect growth to accelerate in year two. This means this project will likely contribute over 250 new Sections in the lowest IMDs by the time of Census 2026.

What's next

- Over the year ahead, we'll continue to work to develop better methods to holistically support volunteers in creating the right conditions for organic growth.
- We'll continue to respond to demand from volunteers to have specific support for growing Squirrels Scouts. Part of the £3.5 million Omaze donation will be specifically invested in supporting volunteers to grow 12,300 more Squirrel places over the next two years.
- We'll focus on sustaining places in Beavers and Cubs to reverse the trend of decline in these Sections. This is where we'll invest some of our £3.5 million donation from the Omaze Million Pound House Draw, both to help us understand and support volunteers with the challenges that've driven the recent decline in this age range. We anticipate this'll include support for Sections or Groups at risk of closure, and we'll also review and update our programme for Beavers and Cubs. This includes responding to volunteers asking for help and providing them with the tools to better support young people with special educational needs and managing behaviours, while providing programme activities for this age range.
- We're grateful for the fourth and final year of the DCMS Uniformed Youth Fund, which'll support the growth of 110 new Scout and Explorer Sections, creating 2,474 more places in IMD 1–5 and underrepresented communities.
- We're excited to continue developing our approach for Scouting in Black Communities throughout 2025/26. Through this project, we're working with Black communities to understand and develop new methods for making sure Scouts is available to all young people who want to join.

Our growth goals

Prioritise specific support for the growth of new Squirrels Dreys

Continue to grow our movement in an inclusive way

Create 155 more Scouts and Explorers Sections, supported by the fourth year of DCMS Uniformed Youth Fund

I really love seeing the Squirrels growing in their confidence and making friends with each other and learning new skills which stay with them for life.

Ninian, Squirrels volunteer

Inclusivity

Aim

To make sure Scouts is open to everyone and a place where young people feel they belong and can thrive.

We make sure we understand the opportunities to make this happen, to do the work and spread this inclusive message, particularly to those communities currently underrepresented in Scouts.

We're always ready to learn, asking 'How can we do Scouts differently, in order to guarantee it's inclusive?' This means partnering with those who can help us remove any barriers that might stop underrepresented communities from taking part, and engaging and working within the communities too.

We always put research front and centre in what we do, guiding how we support young people. We work in an evidence-based way. This ensures sustainable and impactful cultural change by grounding our decisions in data. We believe measurable progress and continuous improvement is pivotal for the long-term cultural change needed to make Scouts more inclusive.

We're passionate about this ever-evolving process.

Goals

By 2026, we plan to:

- Continue working towards the goal of 5% of our volunteers coming from Black, Asian and minority ethnic backgrounds. The current figure is 3.8%.
- Increase inclusion and representation by continuing to actively engage with underrepresented communities, through partnerships and cooperation.
- Equip our movement with the skills and confidence needed to support diversity and inclusion, with the help of accessible learning and resources.
- Further explore diversifying our UKHQ volunteering leadership to make sure our leaders, and the decisions they make, reflect the communities we serve.

Scouting in Black Communities

- Our Programme of Work (PoW), that'll support volunteers as they strive for inclusivity, continues to be driven by a staff and volunteer team focused on three key priority areas:
  - Piloting Scouts in Black communities
  - Supporting neurodivergent members
  - Diversifying our UKHQ appointments
- We're proud to have developed an ever-expanding bank of resources, tailored to the needs of our movement, that's informed by feedback from both volunteers and young people.
- We're continuing to upskill volunteers and staff on equity, diversity and inclusion (EDI), making sure they've the knowledge and confidence to support our diverse, inclusive movement.
- We've updated our guidance on helping our LGBTQ+ young people and volunteers feel Scouts is a safe space for them.
- To make Scouts more accessible to young people who are disabled and those with special educational needs (SEN), we've produced new guidance, available on our website. We encourage volunteers to access these resources for the tools and frameworks to support their interactions with young people with additional needs.

- We've progressed our work on race equity – aligning with our Vision for Race Equity. We continue to work closely with Scouts' Race Equity Project Board, embedding their recommendations from the Race Review.

- In January, an interactive EDI session, at Summit25, saw over 100 volunteers sharing their experiences and highlighting opportunities to make our movement more inclusive.

- Scouts strengthened our engagement with underrepresented communities to better understand, and address, any barriers to getting involved in what we do.

- Safety remains a key focus for us. We're continuing to work with volunteers to better understand and make sure Scouts is a safe space for all marginalised groups. It's our duty to make Scouts somewhere where everyone is protected from harassment, physical and mental abuse.

What's next

- Early next year (2026), we're aiming to have the full Programme of Work ready to kick off, building on our current priorities. We'll offer more online resources and a range of learning opportunities, and strengthen the breadth and reach of our inclusion volunteers. We're hoping all of these will help more volunteers feel they have the capacity, capability, and confidence to grow Scouts in the communities we're currently underserving.

- We'll be reviewing the experiences of neurodivergent people across Scouts, making sure we understand their needs, how we can improve their experiences in Scouts, and highlight where there's already good practice that fellow volunteers can learn from.

- We've started work around building a zero tolerance approach to discrimination, including zero tolerance to racism. This is to prevent harm before it's caused, as well as improving how we respond as a movement to instances of discrimination. Throughout all our work, we're committed to making Scouts welcoming and inclusive to all.

A lot of organisations might support LGBTQ+ young people until it's an inconvenience. But Scouts fight harder, create supportive teams and tackle any challenges to welcome everyone. It's a powerful and inspirational movement.

Astro, Scout volunteer

Youth shaped

Aim

For every young person to shape their own experience in Scouts, so they can gain the skills they'll need to be the next generation of great leaders.

For this to happen, it's vital we create opportunities for young people to use their voices and listen to what they say.

There's no doubt that when young people shape their experience in Scouts, they improve our movement and are far more likely to achieve Top Awards.

Goals

By 2026, we want:

- 66% of young people aged 6–18 to influence what happens locally in Scouts.
- 57% of young people using their skills to run Scouts' activities for other young people.
- 40% of young people aged 4–14, and 10% of those aged 14+, to achieve Top Awards.
- To continue to increase the number of young people in volunteer leadership roles.

Progress a year on

- In 2024, we asked our young people how much they're shaping their Scouts experience. 75% reported they make choices about what they do in Scouts (stable since 2023), and 49% reported their views influence what happens in Scouts locally (-7% from 2023).
- In the past year, across all Sections, we've awarded over 110,000 YouShape Awards. This means we achieved 44% of our goal to have 250,000 young people shaping Scouts by 2025.
- We introduced the YouShape Award into our Squirrel Scouts Programme, and 23,790 awards have been achieved so far in our youngest Section.
- We've surpassed our goal to have 19,500 Young Leaders in Scouts. There are now 21,162 Young Leaders, who can access the newly improved resources in our Young Leaders' Scheme.
- In 2024, an impressive 43% of 4–14 year olds and 7% of 14+ year olds achieved Top Awards. Young people did a wide variety of different things to merit these awards such as: leading debate evenings, taking part in recruiting adult volunteers, and partnering with social supermarkets to establish initiatives that support their local communities.
- A central Youth Shaped objective is to keep increasing the number of young people in leadership roles. We're proud to say there're now 635 inspiring local Youth Leads (previously 'Youth Commissioners'), an increase of 83 since 2018. Additionally, we have three elected youth members, aged 18-24 years, who sit on our national Board of Trustees. These young Trustees are actively involved in shaping policies and making strategic decisions, making sure the voices of young people are embedded at the highest level of our movement.
- We've been eagerly hearing from our young people to shape our movement's next strategy. More than 3,500 young people shared their views through our 'Youth Voice in the Strategy' sessions. We held four in-person UK Youth Forum events, bringing more than 500 Scouts, Explorers and Network Scouts from across the UK (and British Scouting Overseas) together for the first time. Their input will shape our strategy through to 2035.
- Young people have engaged in shaping our Explorer programme redesign. They've been actively involved in developing new badges and activities, which'll be tested in the coming months.

What's next

- We'll continue developing our Young Leaders Scheme, finding alternative ways to engage young people through peer leadership.
- We'll make sure young people have more opportunities to shape their experiences in Scouts– locally, regionally and nationally.
- We'll keep listening to and involving young people in our new strategy development. Youth Leadership is a substantial theme emerging for our future strategy and youth led activities will continue to inform our work.
- Building on the findings from the Safe Scouting sessions held at the UK Youth Forums, we'll continue to research and develop ways young people can be involved in managing and supporting their own safety, and the safety of others.

For me, YouShape is having the support to determine your own experience in Scouts and improve the experiences of others. By having the support to make the changes I want to see, I've gained so many skills and fulfilment, and I'm honoured to have become a DofE UK Youth Ambassador. I've had unforgettable experiences and met even more amazing volunteers.

Scarlett, Duke of Edinburgh Award
UK Youth Ambassador

78%

of young people agree that they get to share their ideas for what they do in Scouts.

79%

agree that Scouts helps them to make their own decisions and have a say in things that affect them.

Community impact

Aim

To continue our commitment to social action and making a difference, both for the young people taking part in our projects and the communities they help. Helping our communities is a huge part of what Scouts does.

Although high quality community impact projects take planning and time, we understand that they're essential to any Scouts' programme, especially for young people hoping to achieve our Top Awards.

Goals

By 2026, we want:

- 42% of our young people to make a positive impact in their community each year.
- 40% of our young people, aged 4–14, and 10% of those aged 14+, to be achieving Top Awards.
- To launch a new community impact opportunity in Scouts' programme.

Progress a year on

- In the last year, our amazing young people dedicated over 224,000 hours to community impact projects. In doing this, they made strides towards creating meaningful, sustainable, change in their communities. Their dedication and commitment shows how individuals and organisations are driving positive social impact on a large scale.
- Our Scout Experience Survey (SES) shows that 46% of young people take part in action that makes a positive difference in their communities or the world around them.
- Young people told us they wanted to be making a difference to the environment. In June, we launched the World Organization of the Scout Movement (WOSM) initiative 'Earth Tribe' to all Sections. Since then, we've seen over 17,000 young people become 'Planet Champions'. Earth Tribe is a global environmental challenge, helping all Scouts (from Squirrels through to Network) to understand the world around them, and grasp the challenges our planet faces.
- Through Earth Tribe, we're supporting young people to be environmentally conscious, active, globally-aware citizens, who understand how their actions can still make a difference during climate crisis.
- Census data shows 43% of young people from Squirrels to Scouts achieved Chief Scout Awards, with 7% over the age of 14 completing at least one Top Award, a 1.6% increase on the previous year.
- Last year around 50 Network Scouts take part in community-based projects for their Scouts of the World Award (SOWA). This included activities like creating community spaces for young people and introducing a uniform bank to help other Scouts and reduce textile waste.

What's next

- Based on the recommendations from our Community Impact group of young people from across the UK, a youth-led team is now reviewing activities. It's all about supporting young people to identify what their local area needs, helping them to plan community projects that'll make a positive difference.
- Serving our local and the wider communities continues to be at the heart of what we do in Scouts. We're honoured that Scouts will be central to the commemorations of VE Day 80 in May 2025 – an event that's pivotal to communities across the UK.
- Community impact will be part of the updated 14–18 years programme that we are now piloting. Engaging our local community is embedded in all activity badges, with a new Community Engagement Challenge Award celebrating the importance of giving back.
- We'll continue to enhance our community impact programme resources, making sure we empower leaders to create meaningful opportunities for young people as they develop skills for life, helping them to make a difference in their communities.

In the last year, our amazing young people dedicated over 224,000 hours to community impact projects

I love my community, I care about the environment, and I want to be a responsible person. I believe if everyone makes a small change in their life, it could have a big impact on the environment. We were learning about environment and pollution at school, so I decided to organise the litter pick event.

Leani, Scout

Three pillars of work

To reach our goals, we'll change how we deliver Scouts. Our three pillars of work – programme, volunteering, and perception – are a plan of action to support members and extend our reach, so we impact the lives of more young people across the UK.

Programme

•

Volunteering

•

Perception

Youth programme

Aim

To provide young people with a wide range of fun, safely adventurous, empowering, high-quality and inclusive experiences as part of our programme.

Our programme enables young people to develop essential life skills and promotes a positive impact in communities. It's consistently and safely delivered by volunteers, who are supported by simple digital tools.

Goals

By 2026, we'll:

- Increase support for volunteers delivering our Scouts and Explorer programmes towards our 2025 target of 40% of Scouts and 10% of Explorers achieving Top Awards.
- Design and pilot an offering that supports new Sections with a high-quality programme as they first open.
- Create a new programme offer for Explorers.

Progress a year on

- Census data shows 43% of young people, from Squirrels to Scouts, achieved Chief Scout Awards. 7% of young people over the age of 14 completed at least one Top Award, which is a 1.6% increase on the previous year.
- Our Squirrels programme is now established and continuing to grow, with 1,934 Dreys now open.
- We've focused on delivering a new Explorers programme. The main recommendations from the research in the discovery phase was for the 14–24 programme to be fun and impactful, have a flexible method of delivery, and encourage wider participation.
- Based on those recommendations, we worked with young people and volunteers to co-design a programme to pilot. We're currently testing 26 new activity badges and five Challenge awards with a range of accompanying activities. These are all developed in collaboration with those that use them. Our 'Test and Learn' phase launched with 90 units across the UK and British Scouting Overseas (BSO).
- Our programme continues to reflect how thinking and talking about safety is a key skill for life. Through our Outdoor in 24 initiative, we encouraged all Scouts, from Squirrels to Network, to take part in more outdoor activities. We know being active outside is a key to improving mental health and wellbeing.
- In the last year, we've granted volunteers 13,953 Nights Away and Adventurous Activities permits, to support safe adventures. This year, 43,000 young people experienced a Night Away for the first time.
- We're continuing to review the Activity Badges as part of continuous improvement. This year, for our Scouts Section, we've updated seven Activity Badges. We also launched a new badge design competition – the winner was the 'History Comes Alive' badge designed by a Cub from South Lanarkshire.

- We launched a blanket badge marking Islamophobia Awareness Month. We worked with volunteers in our Muslim Scout Fellowship to design activities for this optional initiative. We're always looking for ways to help promote understanding, respect, and kindness in Scouts, contributing to greater tolerance in the wider community.

- We've worked with disabled and non-disabled adults and young people, and external experts to update our Beavers and Cubs Disability Awareness Activity Badges. These updates mean young people can learn about a wider range of disabilities, including those known as 'hidden disabilities'. We updated our badge design to include the Hidden Disabilities Sunflower, a simple tool used by anyone wanting to communicate they have a less visibly obvious condition. Our thanks go to The Hidden Disabilities Sunflower for all their support and guidance.

- Working with volunteers and Swim England, Swim Wales, Scottish Swimming, Swim Ulster and the Swimming Teachers' Association (STA), we aligned our Swimmer Staged Activity Badges with existing external swimming levels and awards. This simplifies how more young people achieve badges, because it's easier to match Scouts swimming badges to young people's swimming achievements outside Scouts.

- We concluded our Squirrels' Family Engagement pilot of 46 leaders and submitted our recommendations report. We're currently working on embedding these recommendations into our future plans.

- We awarded 381 young people with their King's Scout Award this year. They'll enjoy, or have enjoyed, celebrations at our Day of Celebration and Achievement in April 2025 or 2026.

- This year, 7,486 Explorer and Network members started on The Duke of Edinburgh's Award (DofE). We're proud that more than 600 Scouts go to Gold Award presentations at Buckingham Palace and the Palace of Holyroodhouse in May this year.

What's next

- Continuing to renew and improve our Beavers, Cubs, Scouts and Explorers programme activities. This includes launching Money Skills badges for both Scouts and Explorers, so that young people can continue the learning from the Beavers and Cubs Money Skills badges, all generously supported by HSBC.

- Our proposed new badge framework for Explorer Scouts will be tested by selected Units so we can learn how it works in practice.

- We'll work with volunteers to understand what additional support helps them deliver the best programme. We know that a fun, adventurous and safe programme creates the right conditions to attract more young people to join Scouts.

- Developing activities to support all our young people with mental health, wellbeing, and healthy relationships, supported by the Omaze Million Pound House Draw.

- Testing new ways of delivering Scouts online and running activities in school holidays for underserved communities, supported with funding from DCMS Uniformed Youth Fund.

As a TV presenter and being passionate about conservation, I've learned to be more observant – not just towards nature, but people too. That helps me communicate better and raise more awareness about the beautiful creatures I care so much about.

Aneeshwar, Cub Scout and conservationist

Volunteering

Aim

To have motivated, supported, and well-trained volunteers from all backgrounds. Our volunteers have seen a huge amount of change in Scouts in the last year, which they've taken in their stride.

We thank them for all they do, remembering it's vital every volunteer has a wonderful experience at Scouts. We hope that if they enjoy volunteering with us, they'll continue to support our young people as they gain skills for life.

We also want to welcome new volunteers. It's only through growing our volunteers that we'll be able to give more young people the chance to enjoy Scouts.

Since 2018, as part of our Skills for Life strategy, this was the 'People' section of the Annual Report. As we've progressed beyond the Skills for Life strategy, our focus on 'People' became our Volunteer Experience Programme. This section is now called 'Volunteering' to reflect this change.

72,000 volunteers have completed a new learning course, with 92% feeling they understood the topics covered

Goals

- To recruit more volunteers to Scouts, welcoming them warmly from the start.
- To make sure volunteering is always a positive experience through our redesigned approach. This includes being more flexible, so volunteers can easily carry out their Scouts role(s) alongside their other life commitments.
- To create even more engaging learning for our volunteers, supporting them to develop their skills when and where they need them most.
- To provide the digital tools needed to enable these goals.

Progress a year on

- Local volunteers are adopting the changes we've made to make volunteering with Scouts easier and more attractive. Our local volunteers have been vital in powering this transformation. They're embedding our new Volunteering Culture along with changes to local Trustee Boards. We're thrilled that volunteers are embracing new ways to welcome new volunteers and organising themselves in a teams-based approach.
- In November 2024, we began the roll out of new digital tools, easily accessed through scouts.org.uk, that support our new ways of working. My Membership allows volunteers to manage all the processes they need in one place, including applying for adventurous activity permits, completing the Nights Away Notification process, onboarding new volunteers, and much more. Since it launched, nearly 77,000 volunteers have signed in, which is more than double the number that ever signed into our old membership system, Compass.
- While we've had a lot of success stories, and many are finding the new ways of working positive, there are more and ongoing challenges than we expected, which are particularly impacting our Lead Volunteers. This has meant putting more time, attention and resources into fixing bugs, refining and improving the digital tools, which'll continue over the coming months.
- Redesigned with volunteers and subject matter experts, our new learning is easier to use and more intuitive. Crucially, all learning can be accessed online, at a time or place that suits our volunteers. Since this learning launched, over 72,000 volunteers have completed a new learning course, with 92% feeling they understood the topics covered in the course and 88% feeling it prepared them for their role.
- We've also redesigned the way we welcome new volunteers to Scouts, aided by our new digital tools, which were designed in collaboration with Girlguiding and generously funded by the Pears Foundation. We're already seeing volunteers using these tools to advertise roles locally and onboard new volunteers.

- To help with the nationwide roll out of these changes, our local Transformation Leads have given vital support across all 85 Counties, Areas and Scottish Regions in the UK. In their local patches, Transformation Leads have communicated upcoming changes, engaging with volunteers and dealing with concerns.

- When our digital tools went live, over 800 volunteers worked in our 'Go Live Support Teams', helping to answer local questions and queries.

- Our website now has a wider range of resources, including mini training videos.

- The National Support Team continues to provide advice and problem solving for volunteers as they start to use the new digital tools. We're also supporting volunteers' digital skills through our award-winning Digital Skills platform, which was kindly funded by Nominet and CAST. This tool, aided by our Digital Champions, helps volunteers to build their skills and confidence.

- We've improved our support, web guidance, and readiness information to help everyone understand and prepare for the changes coming locally.

What's next

- We'll continue working with our local volunteers, making sure our new ways of working and digital tools are supporting people effectively, and everyone is fully supported in adopting these changes.

- We'll keep acting on user feedback to improve the digital tools, resources and information for volunteers.

- We'll continue developing new resources and launch more voluntary learning, including our new Wood Badge as part of 'Branching Out' learning. 'Branching Out' will be the additional optional learning our volunteers can complete to improve their skills in different areas. This is currently made up of learning to support growing your Section, delivering residential experiences, improving practical skills and more. In the future, we'll review this content and launch more across a variety of different topics.

- As ever, we're always looking at areas of our volunteer experience that we'd like to improve.

Perception

Aim
For Scouts to be more visible, trusted, respected, and seen as playing a key role in today's society.

Goal
Make sure our brand is frequently and positively seen in the public eye, sharing our key skills for life message and building trust.

Progress a year on
This year, perception of Scouts was shaped by several key moments, and three stand out in particular: welcoming HM King Charles III as our Patron, announcing Dwayne Fields as our 11th Chief Scout, and continuing to campaign for our Scouts' Manifesto.

- In June, The King became Scouts' Patron, continuing the Royal tradition dating back to 1912. Our young people recorded videos welcoming him, which we shared across our social media channels.

- In September, Dwayne Fields became our new Chief Scout. Dwayne is a passionate advocate for what we do. Scouts helped shape the person Dwayne is today, and now he, in turn, is shaping what we do in Scouts. In total, there were 2,400 pieces of media coverage and on social it was our top performing content, with 2.6 million impressions and 54 thousand engagements.

- Lastly, we said thank you and farewell to Bear Grylls after three impressive five-year terms as Chief Scout. During this time, two million people have been Scouts in the UK, and we've grown by 100,000 members. To commemorate Bear's contribution, artist Jemma Phipps was commissioned to paint his portrait, which is now on display at Gilwell Park.

Improving our perception

- A 2025 YouGov brand perception survey shows public trust in Scouts remains high at 86%, while the perception that we're open to all is improving at 83%. The perception that Scouts is safe has also risen to 80% from 78%, and perception that we make a positive impact in communities has risen from 78% to 81%.

- In its second year, The Big Help Out blossomed. 100 groups took part, working to improve their local areas. Scouts, along with our Ambassadors, did amazing work to raise awareness of the benefit of volunteering in your community.

- In November, on Remembrance Sunday, Dwayne Fields attended The Cenotaph, helping to form the Guard of Honour collecting and laying wreaths from organisations parading.

- On Boxing Day, Dwayne Fields guest edited BBC Radio 4's 'Today' programme. This was part of a wide range of media activity from Dwayne, including the cover of The Big Issue and an interview in The Telegraph.

- In March, Tim Peake launched our new Explorer Space Activity Badge, designed to help young people aged 14 to 18 with STEM. Media coverage meant over two million people saw content related to the launch.

Attracting, recruiting, and retaining volunteers

- We promote volunteering with Scouts throughout the year. The announcement of our new Chief Scout, our highest profile volunteer role, helped support the growth in frontline volunteers by 3,000 – the biggest in-year increase since 2018.

- Through the year, we continued to share our Scouts' Manifesto following its launch in March 2025. We gave our youth advocates a platform to share their lived experience and help us make the case for policies to support Scouts and young people. We met with over 100 Members of Parliament, government ministers and councillors during the year to ask them to support volunteering, champion young people and protect community spaces.

- We launched our volunteer leave campaign, in collaboration with Sea Cadets, Girlguiding and St John Ambulance. As part of this campaign, we're petitioning government to grant every employee in the UK, the right to request 35 hours of volunteer leave a year. Our petition generated over 8,000 signatories within a month.

Progressing our brand

- After consulting with 26,000 young people and adults, our 'What we wear' project concluded. While no major changes were called for, it was clear our uniform needed to be more practical, inclusive, affordable and comfortable. In response, we made improvements to comfort and fit, introduced personalisation, expanding our range of options and informal wear. We also updated our Policy, Organisation and Rules (POR) to define the purpose of uniform and make sure it's not a barrier to young people or adults taking part.

- We welcomed five new ambassadors: Liam MacDevitt, Zanna van Dijk, Ollie Eats, Louis Cole and Sean Conway. These inspiring new supporters, with substantial social media presences, helped extend our reach. Combined, their launch content generated 265,000 impressions and 200,000 views. It's been another highly engaged year on social media and followers across all platforms went up by 7%.

What's next

- We'll continue to work on our 35 hour volunteering leave campaign.

- We're busy looking for and creating high profile moments for our Chief Scout and Ambassadors. Through them, we'll continue to raise awareness of what Scouts does.

- In everything we do, our focus continues to be promoting safe adventures through Scouts.

The impact of Scouts on young people

Every year, we conduct the Scout Experience Survey (SES), as we try to better understand our members' attitudes and experiences. In this survey, we asked our young people, aged 13–17, questions about Scouts' key Theory of Change outcomes:

- Adventure
- Skills for life
- Wellbeing
- Leadership
- Citizenship
- Connectedness

Running the survey is a great way to find out if, and in what ways, the impact of Scouts is changing throughout our Skills for Life strategy.

We're proud that, since 2019, Scouts has seen significant improvements in youth outcomes, especially in the areas of adventure and wellbeing. This trend highlights the positive impact Scouts continues to have on our young people's lives.

Scouts is thrilled to report one of the SES's key findings. Our young people are now significantly more physically active. The heartening news is our young people engage in, at least, 30 minutes of physical activity more frequently than their counterparts in 2019. This illustrates the effectiveness of the range of Scouts programmes in promoting a healthy lifestyle to our young people. We're also pleased to report that our young people, compared to 2019, are more satisfied with life generally.

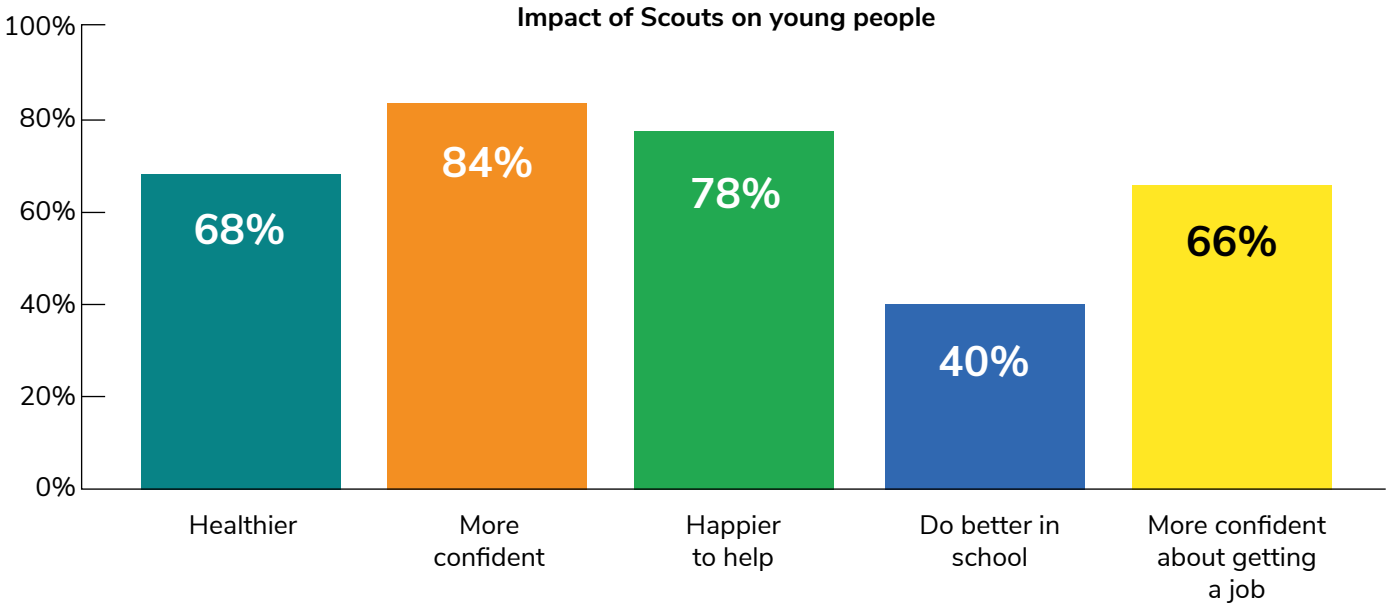
These high-level results are supported by a number of positive feedback areas:

- 95% of our young people take part in activities they hadn't tried before Scouts.
- 94% developed life skills that'll benefit them in the future.
- 85% of our young people say they're happier since joining Scouts.

We're pleased to see that all these measures improved since last year.

Other positive impacts of Scouts, revealed in the SES, include:

- 68% of our young people say they're healthier through being part of Scouts.
- 84% of our young people say Scouts has made them more confident.
- 78% of our young people tell us that, through Scouts, they're happier to help in their local area.
- 40% of our young people say, through attending Scouts, they do better in school.
- 66% of our young people say Scouts has made them more confident about getting a job in the future.



These results highlight the positive impact our activities, Groups and volunteers are having on young people's personal development and engagement.

The SES also shows our young people are finding Scouts more challenging, but still enjoyable, than in previous years. This is a clear improvement on last year's results, which saw around half of our young people feeding back that some activities could be more challenging.

Summary

The SES shows that, since 2019, Scouts has made tangible progress towards improving outcomes for our young people. There are clear improvements to be seen across adventure, wellbeing and skills for life, where increased physical activity and higher life satisfaction all demonstrate Scouts' positive impact on our young people's lives.

We're still committed to improving the experience of our young people in Scouts. The insights from this survey, along with other feedback from our young people and volunteers, feed into the programme activities we'll develop in the year ahead. The SES gives us a sharpened focus, showing us where new programme development should be targeted to respond to our young people's needs.

We're developing programme resources that focus on healthy relationships, as well as good mental health and wellbeing. Informed by our SES results, Scouts will increase its focus on how it helps young people to improve their wellbeing by building connectedness and caring for others.

Through information gathering, like the SES, we continue to learn and refine its offering as part of our movement's ongoing efforts to give young people the best possible start in life.

Keeping young people safe

The past year has been one of deep reflection and significant change regarding safety in Scouts. So, in this section, we're seeking to explain what we've learned and how we've progressed. This annual review's more extensive focus on safety should provide the foundation for a dedicated review, solely focused on safety, in the years to come.

What follows is an overview of how Scouts works, regarding safety. It's designed to help everyone in our movement understand what we all need to do to keep our young people, volunteers, and staff, healthy and safe. Ours is a continuous journey of operational improvement around safety.

A big part of what we've learned is to be more open. So, we're sharing the lessons we've learned, the improvements we've made, and recognising the work we still need to do.

In April 2024, as part of concluding the inquest into the tragic death of an Explorer Scout, a Prevention of Future Deaths report was published. Scouts accepted HM Coroner's observations and made a set of commitments.

These commitments included reviewing our safety policies and practices, working with the Royal Society for the Prevention of Accidents (RoSPA), developing and delivering new safety learning for volunteers, reviewing and reflecting on our internal permit schemes for Adventurous Activities and Nights Away, and much more.

Our commitment to improving safety includes increasing our safety related support for the movement. With this in mind, alongside managing safety incidents, our Safety Team has increased site visits, to give their expert 'on the ground' support.

The Safety sub-committee of our Board of Trustees, has focused on critical root cause analysis, supported by new members with expertise in equivalently complex settings. Risk considerations are being incorporated into decisions at every level, so a golden thread of safety runs through everything we do.

Aim

- To empower those with operational responsibilities for safety by supporting them as they deliver safe activities for our young people, through new learning, guidance, and support.

- To provide young people with learning opportunities through a wide range of adventurous activities, where risk is appropriately managed.

- To supporting young people, adult volunteers, and staff as they develop their understanding of risks and how these can be managed.

To support these aims, Scouts' National Safety Team, and a growing network of County safety advisors, will offer advice, guidance, information, and training to those in leadership roles.

Goals

By April 2026, we'll:

- Support those in senior leadership roles as they're continuously trained in line with the best safety practice standards. This'll help them to provide the robust oversight needed to continue to lead our movement safely.

- Deliver, and further embed, the changes we've made in response to HM Coroners' Prevention of Future Deaths (PFD) Report.

- Review and strengthen Scouts' safety management system, considering the learning we've gained from external reviews, reports, and the varied experiences of our movement.

- Support our leaders, volunteers, and staff as they empower young people (and those they influence) to make sound risk-based choices.

- Help young people, as part of their experience in our programme, to make good risk-based decisions.

- Establish an enhanced approach to assurance.

Progress a year on

Our progress and learning this year has been strongly shaped by our 24 commitments responding to the observations made by HM Coroner, following the inquest into the tragic death of an Explorer Scout. These commitments included promising to openly share our progress. Full quarterly reports, including the lessons we've learned and the actions we've taken, are available on scouts.org.uk.

- Safety through our governance: Scouts introduced a series of new governance approaches including a dedicated sub-group of our Trustee Board, led by our Chair, to oversee the delivery of our commitments. This involved engagement across our movement, sharing the changes we planned to make and the reasons behind them.

- We developed and adopted a new Duty of Candour Policy, which was approved and implemented by our Board of Trustees from July 2024.

- Scouts developed new policy and procedures for how we manage critical incidents, for testing and adoption in summer 2025.

- We made sure our Safety Policy was externally reviewed. This process shows our commitment to safety and underlines the expectation that everyone in Scouts plays their part in keeping young people safe.

- We added to our Safety Committee's capabilities by recruiting two new independent members. Their role is to scrutinise and challenge our movement's actions on safety.

- The addition of these new members, with their strong credentials in complex safety environments, significantly enhances the committee's expertise.

- Scouts appointed the first UK Lead Volunteer with a focus on safety to complement the professional safety expertise of the staff team.

- We increased our investment in a national support network for volunteers, including a staff Safety Team that works in partnership with volunteers; with oversight from the Safety Committee. Together, they're establishing clearer governance pathways for direction setting, assurance, and leadership. This clarity of communication is essential as we continue to transform how we progress our safety practices.

External review and scrutiny

- Scouts appointed a panel, with strong credentials in senior investigatory and safety work, to complete a Fatal Accident Investigation into an Explorer Scout's tragic death in 2018. We accepted all findings from the first phase of the investigation. We're implementing the panel's recommendations and learnings across our movement. We've since commissioned this independent panel to undertake a review of the key decisions made by Scouts directly following the tragedy.

- We established a relationship with The Royal Society for the Prevention of Accidents (RoSPA) who supported us with:

  - A review of policies, procedures, and arrangements within Scouts, including the annual review of our Safety Policy.

  - A training needs analysis, aligned to our volunteer roles and ways of working.

  - New Safety Learning for our volunteer base, developed with (and assured by) RoSPA Qualifications.

  - Requiring all our volunteers to complete additional safety training. We're giving support to volunteers so they can complete this training by 14 July 2025.

- We commissioned independent experts Adventure Risk Management Services (Adventure RMS) to review our Adventurous Activity Permit Scheme, assessing its design, standards, and regulatory engagement. A formal response to these findings will be submitted to the Safety Committee in summer 2025.

Supporting our movement

The Safety Team gives advice and guidance across our movement, comprising staff and volunteers.

- They've run training weekends around key activities, Nights Away, and permits. Following positive feedback, more of these weekends are planned for the year ahead.

- They've made some initial, proactive, on-site risk-based visits offering more direct support for volunteers.

- They've delivered internal reviews of safety guidance and began offering more support at key events for our movement.

- They've enhanced the approach to First Aid training and support, clarifying the use of external qualifications.

- They've given clarity about restrictions for those involved in critical incidents or significant near misses, making sure Scouts provides adequate support and is effectively managing risk.

- They've established a new approach to reviewing risk and compliance throughout the movement with dedicated staff support. This was informed by team site visits and has included engaging with a substantial number of volunteers across our movement to assess and support compliance within five core control areas: Nights Away, Training, Safety, Visits Abroad, and Adventurous Activities.

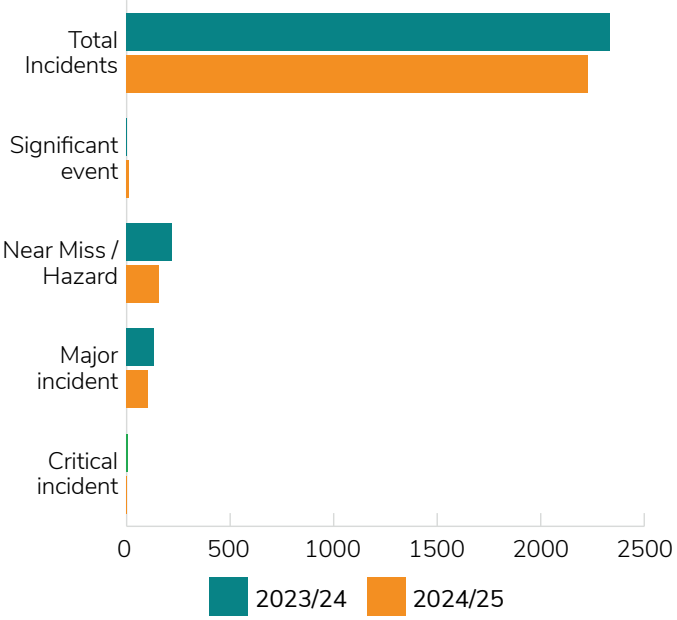
- They've taken the first step to rebuilding our volunteer Adventurous Activities team, as a core part of what young people experience in our programme.

Reporting and insights

Through the year, there's been an increase in the number of safety incidents and 'near misses' reported into the National Safety Team. We believe this correlates with increasing awareness of safety reporting arrangements as we increased communication about safety as part of our ongoing commitments.

A slight increase in critical incidents may indicate the impact of revising internal definitions, and improved reporting as a result.

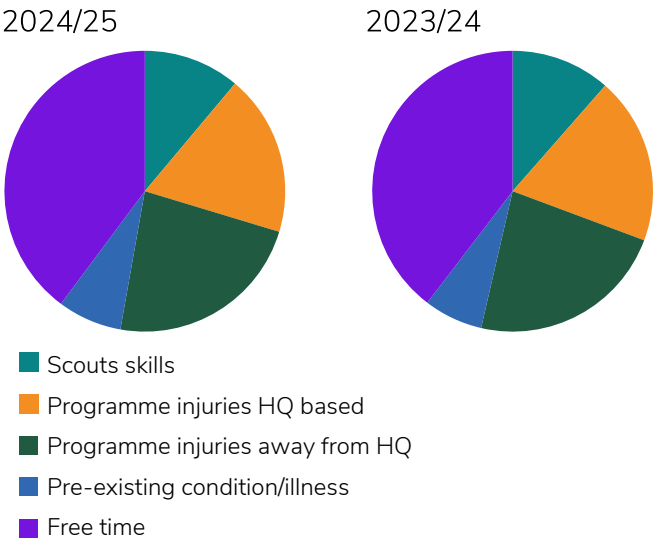
Total incidents by severity



The spread of incidents by membership type broadly follows the trends of previous years. There's some variation for Explorer Scouts which relates to the impact, in the previous reporting period, of the 25th World Scout Jamboree in South Korea.

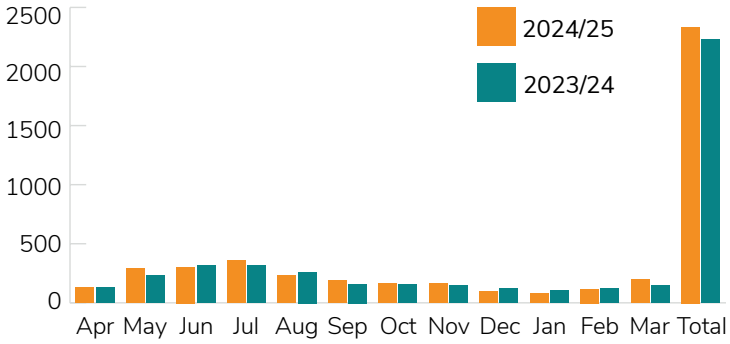
- The distribution of incidents by activity type and injury type is maintained from the previous period.

Incidents by type of activity



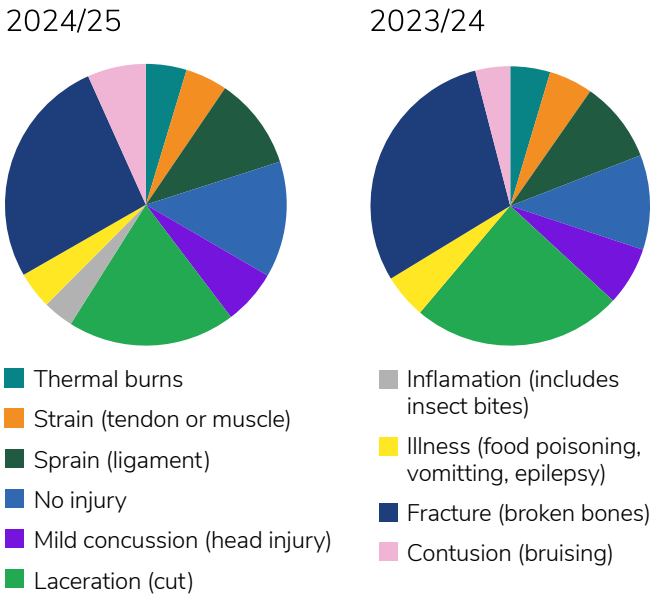
- 2,332 incidents were reported in total, with more incidents during the summer season (May to September), which is in line with when the movement is more active and outdoors.

Monthly incidents year on year comparison

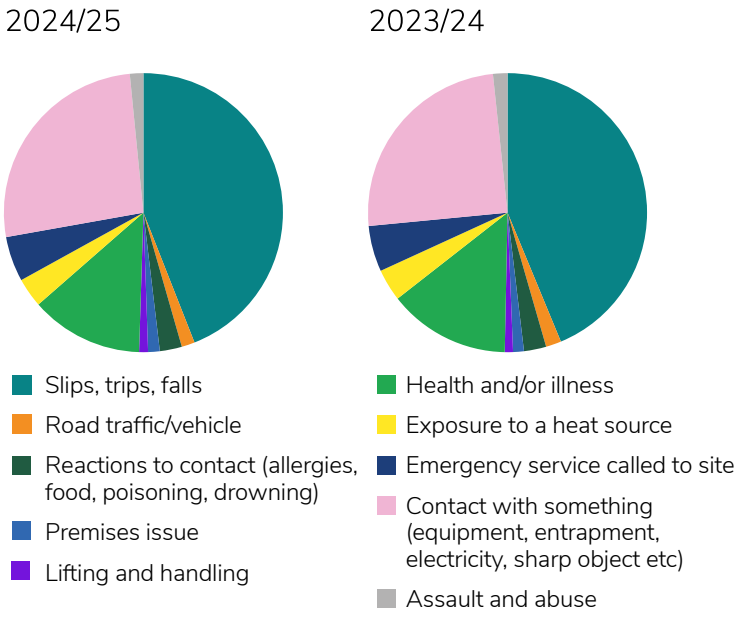


- 654 incidents were recorded in 'free time'.
- The most common cause of incidents is 'a slip, trip or fall' at 43% or 1,012 incidents.

Incidents by nature of injury (top 10)



Incidents by type of activity



- The next most common issue is ‘contact with something’ at 540 incidents.

- ‘Health-related’ incidents make up 347.

These top three causes account for 82% of reported incidents and we’ll focus on these areas in the coming year.

Learning and reflection

During the reporting period one National Learning review was considered by the Safety Committee which related to an adult volunteer who suffered serious injuries following an abseiling incident. Learnings from this and other reported incidents are published on Scouts website to make sure learning is shared openly with the movement. Learnings which led us to change our approach or processes have included:

- A ban on using Trotti bikes following an incident overseas. Investigations determined brakes are orientated differently in mainland Europe compared to UK cycles. This, combined with the potential for further incidents, meant the Safety Committee ratified the unusual decision to stop this activity.

- The importance of applying robust risk assessment principles, including how to implement dynamic risk assessment, has been incorporated into the mandatory training designed in this period and supported by RoSPA.

- The importance of communicating with parents and carers, in a clear, emphatic way, about any serious incidents. This comes from our adoption of the Duty of Candour Policy and the new ways of working it requires.

Actions and mitigations against key risks

- Scouts continues to review its approaches to risk. We’ve instituted external assurance to make sure we’re complying with legal requirements and expected organisational arrangements for safety. We’ve instigated a process for rapid assurance which was prioritised by the Board of Trustees and Safety Committee.

- In regard to communicating changes and updates effectively across the movement, we’ve updated our approach to both safety learning and communications. This means members, via our website, are given regular updates and can learn from key safety–related incidents.

- Regarding insufficient national resourcing to proactively offer support to the movement, Scouts continues to expand its Safety Team, across staff and volunteers, so that it can investigate all reported incidents. The team has begun to look at proactive projects where there are opportunities to make sure approaches are more robust with the aim of preventing incidents.

- In regard to the challenges specific to our federated structure and joint leadership approaches, these have been mitigated through closer scrutiny from the Safety Committee. The Safety Team continues to build relationships to strengthen our approach. For example, the way the Safety Team has worked with Adventurous Activities has given us a model that can be reproduced elsewhere.

- Regarding so-called ‘Unknown unknowns’, in respect of our approach and general policies, Scouts commissioned a series of external reports. We’re currently working through their recommendations at pace.

Learning supported by partnership

Over the past 12 months, we’ve worked with a considerable number of external partners and organisations, whose expertise has supported our learning and development of safety. The following deserve a special mention:

- The Royal Society for the Prevention of Accidents (RoSPA) for their independent expertise as leaders in the safety sector.

- Royal National Lifeboat Institution (RNLI), who continue to share vital learning with us.

- The Voluntary and Community Sector Emergencies Partnership (VCSEP).

- Essex County Fire and Rescue Service.

- Adventure Risk Management Services (Adventure RMS) who’ve worked with Scouts this year as we examine specific elements of what we do, such as the Adventurous Activity Permit Scheme.

- Independent members of the Fatal Accident Investigation Panel for the diligence they showed in their investigation into the tragic death of an Explorer Scout.

- Our Primary Authority partner, for their continued hard work and dedication to our movement.

What’s next

Scouts will continue to invest in safety, putting it at the heart of all we do. We’re passionate about building our collective capability to deliver safe and meaningful learning for young people.

Specifically, we’ll:

- Keep seeking input from independent experts as we drive transparent, continuous, improvement in Scouts’ safety practices.

- Review and learn from the recommendations in independent reports and movement consultation, while continuing to deliver on all our PFD commitments.

- Refine our policies and practices around safety. We'll make changes in our approach to risk assessment, as highlighted by RoSPA's review, and develop the Adventurous Activities Permit Scheme in response to the independent review by Adventure RMS.

- Review our approach to incident management, making it easier for teams to report incidents and provide helpful insights to leaders. We'll use this data to improve arrangements and support learning.

- Make sure our practices are fit for purpose and the movement is following them effectively, providing dedicated safety learning for senior volunteers and staff.

- Improve safety management systems and how we provide effective guidance for volunteers.

- Refine how we use data and insights to target our work, focusing on where we can make the greatest impact.

- Support volunteers in involving young people in safety decision making. This'll make safety and risk more youth shaped and enable young people to develop safety awareness as a skill for life.

- Develop a dedicated annual report focused on safety and what we're learning. We'll publish the first report in 2026, which'll detail Scouts' progress as a continuation of our commitment to transparency around safety.

Safeguarding

Aim

To continue our commitment to keeping all young people in our care safe from harm. This is our number one priority. Along with safety, safeguarding is the golden thread throughout our movement.

Progress a year on

- In the past 12 months, we've stabilised the structure and resourcing of our national Safeguarding Team. Building upon previous improvements, we have a solid foundation for working with our volunteers, as we all strive to keep young people safe. These changes have reduced the number of open cases being worked on and improved efficiency and effectiveness in managing cases.

- We've introduced an accessible online referral form, making it simpler for people to report their concerns to us. This builds upon earlier changes to enable direct reporting to the national team, meaning anyone who's concerned can report issues straight to our team. This has led to young people reporting things themselves, rather than through a third party. This child-centred approach means we can provide support directly to young people, dealing with their concerns more quickly.

- We've seen an increase in the number (and complexity) of cases reported to us. This reflects wider trends across society in the UK and demonstrates that our reporting procedures are easily accessible.

- We updated our mandatory safeguarding training course that's externally validated by the NSPCC for all volunteers.

- We're proud that our national team has become more professional. Through our comprehensive Quality Assurance Framework and regular auditing, we've seen increases in our performance, which means we're providing a better service to our volunteers and young people.

- We're committed to putting the survivor's voice at the heart of our safeguarding work, and make sure we're trauma informed. Along with hearing feedback from various organisations and forums, Scouts have formed a partnership with the National Working Group (NWG) as part of our shared continued commitment to actively involve survivors who have lived experience. We'll consult them as we work on changing policies, training, and resources, and in how we work to prevent further harm from occurring.

What's next

- We'll continue to listen to, and work collaboratively with, survivors.

- We're continually reviewing our resources, identifying areas where we can provide more support to our members. This includes tackling how we improve our support to young people with welfare issues.

- We'll examine our current system of learning reviews. We're keen to embed changes to practice more quickly, learning from things that've gone wrong.

Fundraising

Aim

To raise vital funds for Scouts through partnerships, funders and donors to give young people the practical skills, confidence, and experiences needed to thrive both now and in the future.

Working with a diverse range of partners, we're continually creating new opportunities and expanding our reach, making sure every young person has the chance to thrive in Scouts.

Goals

By 2026, we'll:

- Generate a sustainable net income that contributes to Scouts' core costs.
- Strengthen and grow relationships with our key corporate partners, so we can keep creating fun, adventurous activities and experiences for our young people.
- Secure funding to support projects that help Scouts to grow, particularly in Black, Asian or minority ethnic communities.
- Collaborate with key strategic partners to unlock new funding opportunities that'll support Scouts' emerging priorities in the next strategy.
- Continue to make sure all fundraising activities are cost-effective, generating a high return on investment, so every pound raised directly benefits young people and supports the growth of Scouts.

Progress a year on

Thanks to the continuing generosity of our supporters, we've created more opportunities for young people, supported our volunteers, and strengthened the foundations for our long-term fundraising growth.

Our corporate partnerships help deliver memorable, movement-wide moments. They show Scouts is as vital today as ever, helping young people build skills for life through having fun, getting outdoors, and making friends.

- Our partnership with Omaze raised an incredible £3.5 million. This relationship, our most successful corporate campaign to date, is helping to grow Squirrels, sustain places across Beavers and Cubs, invest in volunteer training, and help us support young people's mental health.
- In association with the UK Space Agency, we launched our Space Activity Badges. With events at The National Space Centre and Science Museum, over 108,000 young people have earned badges so far.
- Our ongoing partnership with GO Outdoors supported more young people to get outdoors as part of our Outdoor in 24 initiative, and contributed to 399,000 badges being awarded. This relationship also helped generate record TikTok engagement for Scouts, as we've had over 240,000 views of our sleeping bag rolling competition.
- Our 'Platforms for Change' campaign, as part of our partnership with The Rail Industry, promoted railway safety alongside community impact. It won multiple prizes at the Corporate Engagement Awards 2025, and 'National Partnership Champion' at the Charity Times Awards.
- Our partnership with HSBC UK resulted in 40,000 Beavers and Cubs earning Money Skills badges, setting them up with lifelong financial skills. In addition, 2,600 young people got to learn directly from HSBC staff volunteering in their local Scout groups. We joined HSBC UK at the Labour and Conservative party conferences to promote financial skills for life alongside our Scouts' Manifesto.

Working alongside statutory partners, trusts, and foundations helps Scouts to open new Sections to reach underserved communities and offer the life-changing opportunities that help our young people gain skills for life.

- The Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund enabled 155 new Scout and Explorer Sections to open across England this year. This created over 3,100 new places for 10-18 year olds to gain skills for life. Crucially, this funding also helped recruit 460 new volunteers. DCMS funding plays a key role in reducing waiting lists, expanding access, and strengthening Scouts' offering in underserved communities.
- 'Generation Green 2' funding, from the Department for Environment, Food and Rural Affairs (Defra), enabled 3,350 young people from disadvantaged communities to get outdoors and enjoy nights away. Generation Green 2 provided fully-funded, two-night residentials where young people got to build lifelong connections to nature through activities.
- A grant from Rewilding Britain enabled us to pilot new plans around how we can actively support nature to thrive, while creating new opportunities for young people to develop green skills for life.

- We're proud to have become long-term partners of Postcode Children Trust, supported by the players of People's Postcode Lottery. This funding played a pivotal role in our Skills for Life strategy, supporting our ambitious growth plans and enabling more young people to benefit from Scouts.

- Generous support from Islamic Relief UK (IRUK) has continued to help more young people in Muslim communities to join Scouts.

- Developing new fundraising initiatives help us to create sustainable ways for Scouts supporters to invest in the future of young people and keep membership fee increases to a minimum.

- We launched our Scouts lottery. By donating just £1 a week, participants stand a chance of winning up to £25,000.

- We encouraged more people to remember young people and Scouts in their wills by offering a free will-writing service. Leaving a legacy makes it easier for future volunteers and secures the future of Scouts in more communities.

Scouts remains committed to cost-effective fundraising that delivers the maximum impact. We were recognised as a sector-leading team and took home 'Highly Commended Fundraising Team of the Year' at the Charity Times Awards 2025.

Our finances

Overview

Scouts is pleased to share that, as of 31 March 2025, our balance sheet remains strong. This is despite a £3.1m reduction (2023-24: £4.1m reduction) in our total funds from £82.5m to £79.4m arising from a net deficit on unrestricted funds of £5.7m, partially off-set by an increase in restricted funds of £2.6m. Looking forward, our focus is on containing the unrestricted deficit for the year to March 2026 within the £2.5m budget set by the Board, while also meeting their challenge to achieve a break-even position, or better, for the year to March 2027 and beyond.

For the purposes of this report, we have excluded any jamboree income and expenditure, as referenced throughout, to ensure the figures are comparable.

Income

Our total income for the year was £46.9m, compared with £39.6m in the prior year, excluding £14.1m of Jamboree income not repeated in the current year. £38.8m of income was unrestricted (2023-24: £34.8m, excluding the Jamboree) and £8.2m restricted (2023-24: £4.8m).

The unrestricted income included:

- Membership subscriptions of £15.5m (2023-24: £14.3m) reflecting a 2.0% increase in youth membership and a £2 (5.6%) increase in the membership fee.

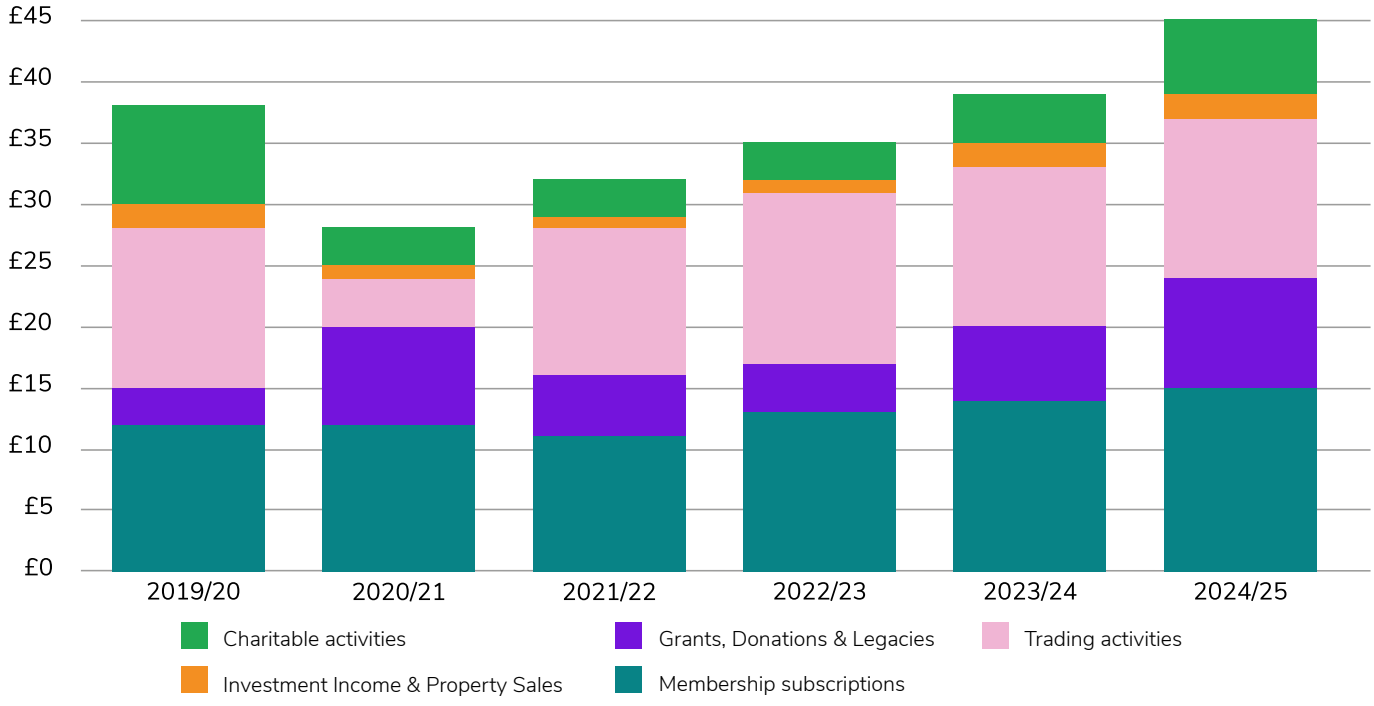
- Trading income of £12.9m (2023-24: £13.2m), made up of retail sales from Scout Shops, insurance commission income generated by Unity, sponsorship, and promotional income. A decline in uniform and badge sales, combined with a lower-than-expected membership growth during 2024–25, reduced Scout Shop income by £0.7m to £8.9m. At £2.7m, Unity commission income showed a slight increase on the previous year. Income from promotions and sponsorships increased by over 15% to nearly £1.3m.

- Charitable activities income of £6m (2023-24: £4m, excluding the 2023 Jamboree) consists primarily of income from the National Scout Adventure Centres. While the increase year on year is promising, these centres don't yet show an overall surplus. Their work, however, is continuing to improve our offer both to Scouts and non-Scouts clients.

- £1.2m profit on the sale of Downe Activity Centre.

- Investment income (including interest) of £1.95m, £0.1m down on the previous year due to lower cash and investment balances.

At Scouts, we can't overstate how much we appreciate the vital and generous support of our donors. In these difficult and uncertain economic times, we're thrilled that voluntary income at £9.4m was £3.5m up on the previous year. Of this total, unrestricted income was broadly flat at about £1.3m and includes £0.5m from the Postcode Children Trust. Restricted income increased by about £3.5m, largely due to the donation from Omaze to fund the growth and development of Squirrels in future years, as well as £0.7m from Generation Green. We're also grateful to the Department for Culture, Media & Sport (DCMS) for a grant of £2.8m from their Uniformed Youth Fund to support Local Growth Officers in England, as they continue to open new Scout and Explorer Sections.



Expenditure

Scouts' total expenditure was £50.6m, compared to £60.2m in 2023–24, which included £16m of spend related to the Jamboree that wasn't repeated in the current year.

£45.2m of spend was unrestricted (2023-24: £40.0m, excluding the Jamboree) and £5.4m restricted (2023-24: £4.3m) and included:

- Staff costs of £25m. This was up £2.5m over the previous year, due to the full year impact of new roles recruited in 2023–24 and additional roles appointed to deliver key projects in digital transformation, Volunteer Experience, Skills for Life and safety. A number of these roles, particularly across Skills for Life and Volunteer Experience, were fixed term. They came to an end, in stages, in the run up to March 2025.

- £1.4m expenditure for continuing investment in new digital tools to support the Volunteer Experience, which went live in late 2024. A further £1.6m of spend was capitalised in the year.

- £2.6m relating to public liability claims and the associated legal costs (2023-24 £2.5m).

- £1.5m (2023–24: £1.3m) of grants to Scouts' Groups, Districts, Areas, and Counties.

As shown on the pie charts below, we spent £41.6m (2023-24: £34.6m, excluding the Jamboree) on charitable activities. This spend is allocated under four headings, which help Scouts fulfil four strategic objectives (Growth, Inclusivity, Youth Shaped, and Community Impact). £5.4m of costs (2023-24: £4.2m) were funded by restricted funds.

Charity funds

By 31 March 2025, Scouts' consolidated funds stood at £79.4m, down £3.1m over the previous year. These funds were made up of:

- £2.3m of endowment funds (2023-24: £2.3m) comprising of the 1914 Endowment Fund (£1.1m), £0.9m King George VI Leadership Fund, and six smaller endowments. While capital is preserved, the investment income arising is allocated to either unrestricted or restricted spend depending on the terms of the endowment.

- £6.9m of restricted funds (2023-24: £4.3m) comprising a £3.5m restricted donation from Omaze for spending over the coming years, £0.7m of funds remaining for the ongoing refurbishment of The Welcome Centre, £0.8m of local development funds, and a range of smaller unspent restricted funds.

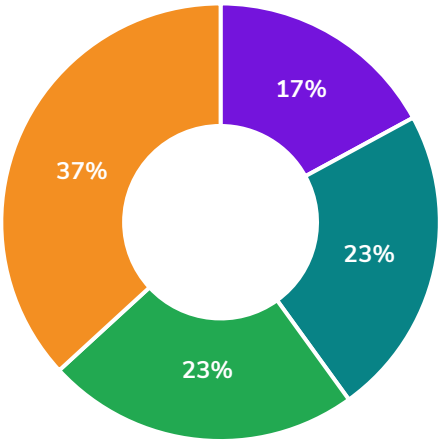
- £31.5m designated fixed asset fund (2023-24: £29.9m) matched to The Scout Association's tangible, intangible, and heritage assets. This mainly increased due to the revaluation of Scouts' heritage assets and the capitalisation of our software development.

- At £2.6m, the pension fund surplus remains broadly unchanged from the prior year.

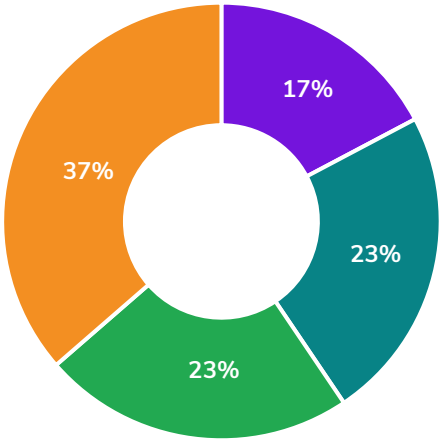
- General funds reduced by £7m to £35.1m, due to funding the unrestricted deficit for the year plus a £1.2m transfer to the fixed asset fund.

Note 18 in the financial statements, describes all funds in more detail, including an analysis of movements in the review period.

2023-24 Expenditure



2024-25 Expenditure



Youth programme and activities
Development of Scouts
Adult support and training
Support and services to the Scouts movement

Reserve policy

Every year, the Trustees review our reserve policy. The intention is to hold reserves to protect The Scout Association and its delivery of charitable programmes. The policy is designed to provide Scouts with time to adjust to changing financial (and/or other) conditions.

The reserves policy establishes a target for the level of general 'free' reserves, as represented by the balance of the General Fund. This target is based on a risk assessment of the likely financial impact on The Scout Association's activities, caused by a decline in income, an inability to meet its financial obligations, or an inability to reduce expenditure in the short term. The risk assessment also considers how likely these circumstances are to occur. The policy aims to create a balance between spending the maximum amount of income raised as soon as we receive it, while maintaining an appropriate level of reserves so the charity can operate uninterrupted. It also provides parameters for future budgeting, strategic plans, and decision making.

The COVID-19 pandemic showed how unexpected events can create significant short-term reductions in membership and the associated loss of commercial income while the need to maintain member services remains high. So, our Trustees currently believe that the appropriate target for Scouts' free reserves should be based on one year's unrestricted expenditure (excluding one-off, generally self-funded, events such as the Jamboree), with an additional element for possible future claims costs reflecting the longer time frame over which they emerge.

Based on unrestricted charitable expenditure of £36m for the year ending 31 March 2025, plus an assumed £3m for possible future claims, this would indicate a target reserves level in the order of £39m.

As of 31 March 2025, general 'free' reserves for the charity stood at £35.1m (2023-24: £42.1m), nearly £3.9m under this target reserves level.

The Trustees have approved an unrestricted budget for 2025–26, which would give a further loss of about £2.5m. It's, therefore, expected that free reserves will reduce again over the coming 12 months. While Trustees aren't expecting the free reserves to be replenished to the target level in the short to medium term, they've challenged the management team to deliver a break-even (or better) budget for 2026–27 to protect reserves and build a more financially sustainable position into the future. A cost reduction programme is underway, focussed on both staff and non-staff costs, to meet this challenge. This should preserve (or marginally build) reserves next year, and lower the target, through reducing the level of unrestricted expenditure.

Investment policy and performance

The charity holds £35.5m in fixed asset investments. £24.6m are in a longer-term investment portfolio (initially equally allocated between two fund managers), with the balance of £10.9m held in short-term money market funds. Since 2022, the performance targets given to the fund managers for the longer-term portfolios, over the medium to long term, are:

- To maintain an optimum level of income, tempered by the need for capital growth to safeguard future grant-making capacity.
- On a total return basis, to outperform CPI + 4% per annum on a rolling three-year basis.

Neither manager has achieved this target in the period since the portfolios were established in 2022. This isn't surprising, given the rise in inflation and volatile market conditions over this period. Both, however, are performing broadly in line with benchmarks for similar multi-asset portfolios which have a significant equity component. The Trustees believe that such an asset allocation is still appropriate for assets to be held for the long term, although the performance of the managers is kept under review.

Going concern

The Board has considered the financial plans for the budget year of 2025–26 and projections for the following two years, looking at both cash and reserve projections.

The Board believes that current actions, focused on containing the unrestricted deficit for 2025–26 to within the £2.5m budget set by the Board, and meeting the challenge of a break-even or better unrestricted budget for 2026-27 (through a cost-saving programme), will provide a solid foundation for building a sustainable financial position for the future. The Board's view is Scouts' current reserves provide a significant level of resilience towards any possible financial risks that may materialise in the short to medium term.

Taking all the above into account, the Trustees have a reasonable expectation that the charity has the adequate resources to continue operating for the foreseeable future. Accordingly, they believe the 'going concern' basis remains the appropriate approach for preparing the financial statements.

The Scout Association Defined Benefit Pension Scheme

The most recent full triennial actuarial valuation of The Scout Association Defined Benefit Scheme was carried out as of 31 March 2022. The valuation resulted in a deficit of £2.5m and a funding level of 94% – an improvement from the 86% funding level at the previous March 2019 valuation. As agreed by the Board, £2.5m was paid in March 2023 to eliminate this deficit. Following this injection and as sanctioned by the

Pension Fund Trustees, the scheme has further reduced its exposure to changes in future interest rates and equity markets. As such, the probability of Scouts' facing prospective liabilities has significantly reduced. That said, the Board continues to monitor the scheme's funding to make sure general reserves provide adequate cover and keep the potential for effecting an insurance buy-out of the scheme under review.

The accounting FRS102 valuation as of 31 March 2025 shows the fair value of the scheme assets exceeded the present value of future obligations by £2.6m (2023-24: £2.7m). This slight reduction is primarily due to the decline in asset values over the year, largely offset by the decrease in the fund's liabilities, due to the increase in the discount rate assumption. This comparatively low net variation was as anticipated, given that the fund has taken steps to derisk its overall exposure to economic conditions and in particular interest rates.

Remuneration policy

The Trustees consider that the Board of Trustees and the Executive Leadership Team (the Chief Executive and the Directors) comprise the key management personnel of the Charity.

All Trustees give their time freely, and no Trustee received remuneration in the year. The Chief Executive (who is also a Trustee and a full member of the Board) is paid for his executive duties only.

Details of Trustees' expenses and senior staff remuneration are contained in notes 6 and 7 to the financial statements.

The remuneration of the senior staff is reviewed annually by the People and Culture Committee (a subcommittee of the Board), considering market conditions, cost of living increases, and the financial position of the organisation. The salaries of the Executive Leadership Team are benchmarked to make sure they're commensurate with the size of the roles. The Executive Leadership Team members are entitled to employer pension contributions and other benefits that are available to employees generally. In addition, enhanced medical insurance provision is provided for permanent members.

The Executive Leadership Team sets the salaries for all other employees. The remuneration benchmark is the mid-point of the range paid for similar roles, although a market rate supplement may also be paid where appropriate.

Trustees' responsibilities

Our Board of Trustees are responsible for preparing the Annual Report and overseeing our financial statements in accordance with the Charities Act 2011 (as amended in 2022) and United Kingdom Generally Accepted Accounting Practice (GAAP).

Trustees make sure our financial statements give a true and fair view of the status of both the group and the charity. They also monitor income generating activities and the application of Scouts' resources throughout the year.

In preparing these financial statements, Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are both reasonable and prudent.
- State whether they've followed applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it's inappropriate to presume the charity will continue in business.

Our Trustees are responsible for making sure adequate systems of control and accurate accounting records are maintained to safeguard The Scout Association's assets. They provide reasonable assurance for the prevention and detection of fraud and other irregularities.

The financial statements for The Scout Association are published on the Scouts website (scouts.org.uk), in accordance with legislation governing the preparation and dissemination of financial statements in the United Kingdom (this may vary from legislation in other jurisdictions) and the maintenance and integrity of the Scouts website is the responsibility of our Trustees.

Our internal controls include:

- A strategic and operational plan and budget.
- Regular consideration by the Board, Finance Committee and Executive Leadership Team of financial results, variances from budget, and other (non-financial) performance indicators.
- A scheme of delegated authority.
- Risk identification and management processes.
- Serious incident reporting.
- Monitoring the effectiveness of any external audits by the Finance Committee.

In reviewing the strategic plans and policies throughout this year, our Board of Trustees have complied with their legal duty to have due regard to Charity Commission guidance on public benefit while safeguarding the assets. Trustees believe these internal controls are adequate in providing reasonable assurance against material misstatement or loss.

Craig Dewar-Willox
Interim Chair

Independent Auditor's Report to the Trustees of The Scout Association

Opinion

We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group) for the year ended 31 March 2025 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 20245 and of the group's 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 Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or

- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement [set out on page 42], the trustees 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 group and the parent charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

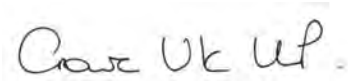
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, grant income, sponsorship and royalty income, insurance broking income, provisions, the assumptions applied in the define benefit pension scheme valuation and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Finance Committee about their own identification and assessment of the risks of irregularities, analytical procedures and sample testing of legacy income, grant income, sponsorship and royalty income, insurance broking income, sample testing on the posting of journals, reviewing accounting estimates for biases in particular the judgements and assumptions in respect of claims provisions and define benefit pension scheme valuation, sample testing of movements within provision and inquiry of legal advisors, reviewing regulatory correspondence with the Charity Commission and other regulators, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some

material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP
Statutory Auditor
St James House
St James Square
Cheltenham, GL50 3PR

Date: 07 August 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

My daughter Sophie has cerebral palsy and a rare respiratory disease. Since she joined, Sophie has thrived in Scouts. In the two years she's been a Beaver, she's played games and explored nature. She's never made to feel like the odd one out and she's finally found a space where she belongs.

Nicola, Sophie's mum

Consolidated statement of financial activities

For the year ended 31 March 2025

		2025			2024		
	Notes	**Unrestricted £'000**	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Income and endowments from:							
Donations and legacies:							
Membership subscriptions		15,466	-	**15,466**	14,301	-	14,301
Other voluntary income	5.a	1,333	8,059	**9,392**	1,299	4,583	5,882
		16,799	8,059	**24,858**	15,600	4,583	20,183
Charitable activities:							
Youth programme		1,761	-	**1,761**	1,148	-	1,148
Development of Scouting		1,964	-	**1,964**	1,305	-	1,305
Adult support and training		1,964	-	**1,964**	1,305	-	1,305
Support and services to the members		350	-	**350**	276	-	276
Jamboree		-	-	**-**	14,146	-	14,146
	5.b	6,039	-	**6,039**	18,180	-	18,180
Trading activities	5.c	12,889	-	**12,889**	13,244	-	13,244
Investment income	5.d	1,824	126	**1,950**	1,850	199	2,049
Profit on sale of Fixed Assets		1,199	-	**1,199**	-	-	-
Other income		4	1	**5**	52	25	77
Total income		38,754	8,186	**46,940**	48,926	4,807	53,733
Expenditure on:							
Raising funds:							
Donations and Legacies		222	4	**226**	261	26	287
Trading activities	6.a	8,731	-	**8,731**	9,407	-	9,407
		8,953	4	**8,957**	9,668	26	9,694
Charitable activities:							
Youth programme		7,066	19	**7,085**	5,856	41	5,897
Development of Scouting		7,820	1,758	**9,578**	6,588	1,349	7,937
Adult support and training		7,711	1,758	**9,469**	6,644	1,347	7,991
Support and services to the members		13,676	1,830	**15,506**	11,238	1,488	12,726
Jamboree		-	-	**-**	15,958	-	15,958
	6.b	36,273	5,365	**41,638**	46,284	4,225	50,509
Total expenditure		45,226	5,369	**50,595**	55,952	4,251	60,203
Net gains/(losses) on investments		212	9	**221**	1,378	118	1,496
Net income/(expenditure) for the year		(6,260)	2,826	**(3,434)**	(5,648)	674	(4,974)
Transfers between funds		211	(211)	**-**	147	(147)	-
Other recognised gains/(losses):							
Gain on revaluation of heritage assets		301	-	**301**	-	-	-
Actuarial gains on defined benefit pension scheme	7.a	14	-	**14**	823	-	823
Net movement in funds	8	(5,734)	2,615	**(3,119)**	(4,678)	527	(4,151)
Reconciliation of funds:	18						
Fund balances brought forward at 31 March 2024		75,910	6,576	**82,486**	80,588	6,049	86,637
Fund balances carried forward at 31 March 2025		70,176	9,191	**79,367**	75,910	6,576	82,486

The notes on pages 50 to 73 form part of these financial statements

Balance sheet

As at 31 March 2025

		Consolidated		The Association	
		2025	2024	**2025**	2024
	Notes	**£'000**	£'000	**£'000**	£'000
Fixed assets					
Intangible fixed assets	9	**6,549**	5,407	**5,905**	4,954
Heritage assets	10	**4,240**	3,939	**4,240**	3,939
Tangible fixed assets	11	**21,545**	21,086	**21,372**	20,948
Investment in subsidiary companies	12	**-**	-	**301**	393
Fixed asset investments	13	**35,495**	32,844	**35,495**	32,844
		67,829	63,276	**67,313**	63,078
Current assets					
Stocks	14	**2,552**	1,943	**273**	394
Debtors	15	**13,730**	9,261	**17,632**	12,260
Cash & cash equivalents		**7,105**	17,602	**2,460**	12,914
		23,387	28,806	**20,365**	25,568
Current liabilities					
Creditors - amounts falling due within one year	16	**(7,194)**	(7,960)	**(4,531)**	(5,546)
Net current assets		**16,193**	20,846	**15,834**	20,022
Total assets less current liabilities		**84,022**	84,122	**83,147**	83,100
Provisions for liabilities	17	**(7,293)**	(4,364)	**(7,293)**	(4,364)
Net assets excluding pension liability		**76,729**	79,758	**75,854**	78,736
Pension asset	7a	**2,638**	2,728	**2,638**	2,728
Net assets		**79,367**	82,486	**78,492**	81,464
The Association's funds					
Endowment funds	18	**2,315**	2,267	**2,315**	2,267
Restricted funds	18	**6,876**	4,309	**6,876**	4,309
Total restricted funds		**9,191**	6,576	**9,191**	6,576
General fund	18	**35,137**	42,145	**35,137**	42,145
Pension reserve	7a,18	**2,638**	2,728	**2,638**	2,728
Designated funds	18	**31,526**	30,015	**31,526**	30,015
Non charitable trading funds	12,18	**875**	1,022	**-**	-
Total unrestricted funds		**70,176**	75,910	**69,301**	74,888
Total funds		**79,367**	82,486	**78,492**	81,464

Approved by the Board of Trustees on 7th August 2025 and authorised for release and signed on its behalf by:

Craig Dewar-Willox
Interim Chair

Mike Ashley
Treasurer

The notes on pages 50 to 73 form part of these financial statements

Statement of cash flows

For the year ended 31 March 2025

	Consolidated		The Association	
	2025	2024	**2025**	2024
	£,000	£'000	**£,000**	£'000
a. Cash flows				
Net cash used by operating activities (see below)	**(7,457)**	(13,780)	**(7,938)**	(12,031)
Cash flows from investing activities:				
Investment Income	**1,950**	2,049	**2,001**	2,093
Proceeds from the sale of property	**1,775**	-	**1,775**	-
Purchase of fixed assets	**(4,335)**	(5,273)	**(3,862)**	(4,988)
Realisation of fixed asset investments	**12,389**	15,540	**12,389**	15,540
Acquisition of fixed asset investments	**(14,819)**	(5,332)	**(14,819)**	(5,332)
Net cash (absorbed)/provided by investing activities	**(3,040)**	6,984	**(2,516)**	7,313
Change in cash and cash equivalents in the year	**(10,497)**	(6,796)	**(10,454)**	(4,718)
Cash and cash equivalents at 1 April	**17,602**	24,398	**12,914**	17,632
Cash and cash equivalents at 31 March	**7,105**	17,602	**2,460**	12,914
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	**(3,434)**	(4,974)	**(3,286)**	(5,082)
Adjustments for:				
Gains on investments	**(221)**	(1,498)	**(221)**	(1,498)
Investment Income	**(1,950)**	(2,049)	**(2,001)**	(2,093)
Funding of pension liabilities	**-**	(50)	**-**	(50)
FRS 102 Pension cost	**104**	153	**104**	153
(Profit)/loss on disposal of fixed assets	**(1,199)**	1	**(1,199)**	-
Depreciation	**2,158**	2,061	**1,911**	1,823
Impairment of subsidiaries	**-**	-	**92**	7
(Increase)/Decrease in stocks	**(609)**	71	**121**	(245)
(Increase)/Decrease in debtors	**(4,469)**	4,593	**(5,373)**	6,532
Decrease in current investments	**-**	10,780	**-**	10,780
Decrease in creditors	**(766)**	(23,767)	**(1,015)**	(23,257)
Increase in provisions for liabilities	**2,929**	899	**2,929**	899
Net cash used operating activities	**(7,457)**	(13,780)	**(7,938)**	(12,031)
c. Analysis of cash and cash equivalents				
Cash in hand	**7,105**	17,602	**2,460**	12,914
Total cash and cash equivalents	**7,105**	17,602	**2,460**	12,914

The notes on pages 50 to 73 form part of these financial statements

1. Constitution

The Scout Association is incorporated by Royal Charter and is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

2. Scope of the financial statements

These financial statements cover the activities directly controlled by The Scout Association. The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions, Districts and Groups are not reflected in these financial statements. Those bodies are separate organisations that are affiliated to The Scout Association.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation of consolidated financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The Scout Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies.

- Scout Shops Limited (trading as Scout Store)
- Scout Insurance Services Limited (trading as Unity)
- Scout Services Limited
- Scout Products Limited
- World Scout Shop Limited

The financial year end of each of the subsidiary companies is 31 March. More information on these companies is in note 12.

The Balance Sheets and Profit and Loss accounts of the subsidiaries have been consolidated on a line by line basis as required by the Statement of Recommended Practice.

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that that arise after acquisition are charged to the post-acquisition Statement of Financial Activities.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value.

b. Going concern

Having reviewed financial plans and cash flow forecasts, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

Membership subscriptions

Membership subscriptions are payable in advance for a year to 31 March and are recognised in the year of membership benefit.

Legacies

Legacies are accounted for when the Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Grant income

The fair value of the government grants are accrued as per the terms of the funder agreement.

Charitable, retail and other trading income

Income from charitable activities, retail sales and other trading activities including sponsorship is accounted for when the Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Insurance commission income

Insurance commission is recognised at the date of inception of the policy. The amount recognised is the total commission due to the company less an overall provision for unearned commission.

Profit related commission is recognised when it can be reliably measured and is likely to be received.

Investment income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date.

d. Allocation of income and costs
Charitable activities
This comprises income from the provision of services supporting the objects of the Association through operations including National Activity Centres, and the Information Centre.

Charitable activities have been analysed under the following headings:

- Youth programme
- Development of Scouting
- Adult support and training
- Support and services to members

Where possible the income and costs relating to a department or cost centre are allocated in full to one of the above categories, but in practice many departments have an involvement in more than one activity. Major self-funding events, including the Jamboree, are not allocated with total income and costs for the event shown separately. The other major allocations are set out below.

	Youth programme	Development of Scouting	Adult support and training	Support and services to members
World and European membership fees				100%
Members records and awards			40%	60%
Membership services	20%	20%	20%	40%
Safeguarding children				100%
Public relations		100%		
Insurance and cost of claims				100%
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Other National Activity Centres	34%	33%	33%	

Support costs
These are costs incurred directly in support of the objects of the Charity. The costs are attributed to the activities that they support. Where a department supports all the Charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. The percentages that apply are:

- Trading – 6%
- Youth programme – 20%
- Development of Scouting – 29%
- Adult support and training – 26%
- Support and services to members – 19%

Governance costs
These are the costs associated with the governance arrangements of the Charity which relate to compliance with legal and statutory requirements of the Charity as opposed to those costs associated with fundraising. They include audit fees and the costs of Trustees' meetings.

e. Expenditure
All expenditure is accounted for on an accruals basis and is allocated as per note 3d Charitable activities.

Grants payable
Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with other organisations but which are unpaid at the year end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

f. Intangible fixed assets

IT software is capitalised and written off over the term of the related contract, between 2 and 5 years.

Systems Development is capitalised and once the projects have completed they are written off over 5 years.

Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

g. Heritage fixed assets
The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

Some 300 key items in the Association's collection, particularly those relating to the Founder, are valued periodically since the nature of these items permits that to be sufficiently reliable. The last valuation was at 19 February 2025 (see note 10). Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities. It is the intention of The Scout Association to preserve these items

indefinitely, therefore amortisation is not regarded as appropriate.

The Trustees consider that obtaining valuations for the remainder of the Collection would involve disproportionate cost due to the diverse nature of the material held and the lack of comparable market values. Such items are therefore not recognised on the Balance Sheet.

Expenditure that is in the Trustees' view required to conserve or prevent further deterioration of individual items is recognised as expenditure when it is incurred.

h. Tangible fixed assets
Tangible assets are stated at cost. Where land and buildings are acquired together it is assumed that the buildings represent 50% of the initial cost. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £5,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:

- Freehold property – 50 years, with 10 years for replacement elements
- Leasehold property – the shorter of the lease period or 50 years
- Furniture fittings and equipment – 4 to 5 years

Gains or losses on the disposal of fixed assets are reflected in net income/expenditure for the year shown in the Statement of Financial Activities.

Impairment reviews on fixed assets are carried out each year and any asset with a carrying value materially higher than its recoverable or useful value is written down accordingly.

i. Fixed asset investments
The Scout Association holds investments both in order to generate income for the support of charitable objectives and to provide assets to meet the need of reserves, identified in the reserves policy. Investments are stated at current market value on the balance sheet date unless there's evidence of a different fair value.

Gains or losses arising during the year are disclosed in the Statement of Financial Activities and in note 13.

j. Cash and cash equivalents
Cash and cash equivalents are held to meet short-term cash commitments as they fall due. Cash equivalents are fixed deposit accounts that are readily convertible to cash in that they have a short maturity of three months or less as at the balance sheet date.

k. Stocks
Stocks are valued at the lower of cost and estimated net realisable value. Cost is calculated using the current purchase price method and consists of the original cost of goods without any addition for overheads.

l. Provisions
A provision is recognised in the balance sheet when the Association has an obligation as a result of a past event and it is probable that an outflow of economic benefits that can be reliably measured will be required to settle that obligation.

m. VAT
The Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. All Irrecoverable VAT is expensed as it is currently not allocated to the related expenses or assets.

n. Leases
All leases are operating leases and the rentals expensed as they are paid.

p. Pension costs
Contributions payable to The Scout Association Defined Benefit Pension Scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over the working lives of employees in the scheme. The pension charge is calculated on the basis of actuarial advice.

The pension scheme liabilities are measured using a projected unit method and discounted at an AA sterling corporate bond rate. Any excess of liabilities over the value of the pension scheme assets which are measured at fair value is recognised in full. Any surplus of pension scheme assets over liabilities is recognised as an asset to the extent that the Association is able to recover the surplus either through reduced contributions in the future or refunds from the plan.

Administration costs, the current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain or loss on the scheme for the year is included in the Other recognised gains/(losses) section of the Statement of Financial Activities.

Contributions towards Defined Contribution schemes are charged to the Statement of Financial Activities as they are incurred.

p. Financial assets

Financial assets, other than investments and derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

q. Financial liabilities
Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost..

r. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the Trustees have made the following judgements:

- The determination of whether or not there are indications of impairment of the Scout Association's tangible and intangible assets, taking into consideration the economic viability and expected future financial performance of the asset.
- The determination of appropriate provision for claims, supported by legal advice.
- The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension obligations in line with FRS 102 requirements, supported by actuarial advice.
- The determination of whether the organisation can recover any pension scheme asset in line with FRS102 requirements.

4. Nature of funds

All funds are identified as falling into one of three categories.

Endowment funds

Endowment funds are those received to be held as capital on a total returns basis with only the income available to be spent. Subsequent gains or losses on the disposal of the underlying assets of the fund become part of the capital.

Restricted funds

Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal.

Unrestricted funds

Unrestricted funds are those received, which are not subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Trustees to be used for particular purposes.

5. Income and endowments

a. Other voluntary income

	2025			2024		
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	411	232	**643**	577	926	1,503
Grants	19	3,876	**3,895**	223	3,412	3,635
Other donations	903	3,951	**4,854**	499	245	744
Total	1,333	8,059	**9,392**	1,299	4,583	5,882

Included in grants above is the DCMS Uniformed Youth Fund grant of £2.8m (2024: £2.7m) and Generation Green grants of £0.7m (2024: £nil).

Included in other donations is the Omaze donation of £3.5m (2024: £nil) and the Postcode Children Trust donation of £0.5m (2024: £nil).

b. Charitable activities

This income is derived mainly from major events like the Jamboree and National Activity Centres where most of the activities are not undertaken with the principal intention of generating a surplus. The Association's charitable activities are financed by membership subscriptions and fundraising. There was no restricted or endowment charitable activities income.

	2025	2024
	Unrestricted £'000	Unrestricted £'000
National events	**760**	567
National Centres	**4,763**	2,990
Jamboree	**-**	14,146
Other income	**516**	477
Total	**6,039**	18,180

c. Trading activities

	2025	2024
	Unrestricted £'000	Unrestricted £'000
Retail sales	**8,890**	9,556
Insurance commission income	**2,727**	2,590
Sponsorship, promotions and royalties	**1,272**	1,098
Total	**12,889**	13,244

There is no income for trading activites under restricted and endowment funds. Retail sales is comprises sales from Scout Shops Limited, World Scout Shop Limited and Scout Products Limited.

d. Investment income

	2025			2024		
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Fixed asset investments	1,126	126	**1,252**	1,023	110	1,133
Short Term Investment Service	-	-	**-**	-	89	89
Interest on bank and fixed deposit accounts	611	-	**611**	775	-	775
Other deposit interest	34	-	**34**	29	-	29
Rental income	53	-	**53**	23	-	23
Total	1,824	126	**1,950**	1,850	199	2,049

6. Expenditure

a. Trading activities

	2025			2024		
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail operating costs	6,551	-	**6,551**	7,330	-	7,330
Insurance brokerage costs	1,856	-	**1,856**	1,831	-	1,831
Hostel and conference expenditure	-	-	**-**	12	-	12
Sponsorship, promotions and royalties	324	-	**324**	234	-	234
Total	8,731	-	**8,731**	9,407	-	9,407

Expenditure on trading activities includes support costs of £0.76m (2024: £0.68m). The basis for the allocation of support costs is explained in note 6.c.

b. Costs of charitable activities

					2025
	Notes	**Direct £'000**	**Grant funding £'000**	**Support costs £'000**	**Total £'000**
Youth programme		4,161	369	2,555	**7,085**
Development of Scouting		5,504	369	3,705	**9,578**
Adult support and training		5,779	369	3,321	**9,469**
Support and services to members		12,710	369	2,427	**15,506**
Total		28,154	1,476	12,008	**41,638**

				2024
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,308	321	2,268	5,897
Development of Scouting	4,326	321	3,290	7,937
Adult support and training	4,721	321	2,949	7,991
Support and services to members	10,250	321	2,155	12,726
Jamboree	15,958	-	-	15,958
Total	38,563	1,284	10,662	50,509

Charitable activities have been analysed into four categories as explained in note 3.d. Costs are allocated using the principles explained in that note.

Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and services to the movement includes those activities that help ensure the safety and safeguarding of members, which underpin the activities of Scout Groups.

6. Expenditure continued

a. Analysis of grants to local Scouting

	2025	2024
	£'000	£'000
Generation Green	**180**	-
Underrepresented Communities	**158**	46
Early Years Project	**90**	111
DCMS	**690**	609
International Fund	**24**	20
Benevolent Fund	**25**	15
Admiralty Fund and Trinity House Fund (Sea Scouts)	**65**	334
Ash legacy	**111**	-
Legacies paid to groups	**45**	1
Individual giving	**53**	26
Other	**35**	122
Total	**1,476**	1,284

Grants from restricted and designated funds administered by the Association are paid, in accordance with the terms governing those funds, to a large number of Scout Groups, Districts, Areas and Counties.

b. Support costs allocation

	2025	2024
	£'000	£'000
Fixed asset depreciation	**2,158**	2,061
Irrecoverable VAT	**931**	965
Office accommodation and services	**1,280**	1,202
Central management	**908**	926
Human resources, legal and company secretarial	**1,547**	1,528
Finance and accounting	**1,065**	902
Information technology and business solutions	**4,215**	3,171
Movement in pension scheme deficit recognised in resources expended	**104**	153
Governance	**565**	433
Total	**12,773**	11,341
Allocated to:		
Costs of charitable activities	**12,008**	**10,662**
Expenditure on trading activities	**765**	**679**
Total	**12,773**	**11,341**

Support costs comprise that expenditure which facilitates fundraising and charitable activity but which is not directly incurred in the conduct of those activities. The support costs itemised above have been apportioned to fundraising and charitable activities pro rata to the employment costs of staff directly engaged on the relevant activities. The percentage allocations are disclosed in note 3.d.

c. Expenditure includes:

	2025	2024
	£'000	£'000
Auditor's remuneration		
Audit fees	**100**	100
Taxation compliance and grant income certificates	**-**	12
Trustees' expenses	**15**	15

During the year 22 Trustees (2024: 18 Trustees) were reimbursed £18,688 (2024: £15,417) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties.

7. Staff costs

	2025	2024
	£'000	£'000
Wages and salaries	**20,816**	19,028
Social security costs	**2,367**	2,151
Defined contribution pension costs	**1,418**	1,268
Termination costs	**430**	128
	25,031	22,575

The average number of employees during the year was:	Headcount		Full time equivalent	
	2025	2024	**2025**	2024
Activity				
The Scout Association	**425**	392	**401**	375
Scout Shops Limited/World Scout Shop Limited	**58**	59	**56**	58
Scout Services Limited	**6**	6	**6**	6
Unity (Scout Insurance Services Limited)	**27**	28	**26**	27
Total	**516**	485	**489**	466

Increases across various areas, mainly supporting digital transformation including Volunteer Experience, the Skills for Life programme and new safety roles.

The number of employees whose total emoluments for the year exceeded £60,000 were as follows:

	2025	2024
£60,001 to £70,000	**28**	20
£70,001 to £80,000	**14**	5
£80,001 to £90,000	**7**	7
£90,001 to £100,000	**3**	3
£100,001 to £110,000	**2**	1
£110,001 to £120,000	**2**	4
£120,001 to £130,000	**3**	2
£130,001 to £140,000	**-**	1
£140,001 to £150,000	**1**	1

The Chief Executive Officer role, is also a Trustee, for which they are not paid. They receive salary and benefits for their service as Chief Executive Officer. Matthew Hyde, OBE left in September and received salary and benefits of £79,910 (2024: £146,610) and Aidan Jones, OBE joined in October and received salary and benefits of £69,007 (2024: £nil).

Pension contributions for the Chief Executive Officer role consisted of £7,912 (2024: £14,490) for Matthew Hyde and £7,012 (2024: £nil) for Aidan Jones. No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries comprise the Trustees, the Chief Executive Officer, Executive Director of Commercial Services, Executive Director of Communications and Fundraising, Executive Director of Operations, Executive Director of Finance & Resources, Executive Director of Strategy and Transformation, Managing Director of Unity and General Manager of Scout Shops and World Scout Shop.

The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £1,133,389 (2024: £1,203,214).

7a. Staff costs

Pension schemes
Pension provision for current staff is provided through a defined contribution arrangement.

The Association previously provided defined benefit pensions through the Scout Association Defined Benefit Pension Scheme ("the Scheme"). The Scheme was closed to future accrual with effect from 1 July 2022. It has 87 deferred members and 156 members in receipt of a current pension. The Scheme provides benefits, on retirement, on leaving service or on death, based on final salary and length of service.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004 and a valuation of the Scheme is carried out at least once every three years. As part of the process, the Association must agree with the Trustees of the Scheme the contributions to be paid in order to address any shortfall against the Statutory Funding Objective and the contributions to be paid in respect of the accrual of the future benefits.

The last triennial actuarial valuation of the scheme was carried out as at 31 March 2022 and showed a deficit of £2.5 million. In March 2023 the Association paid £2.5 million to eliminate this deficit as agreed with the Trustees. This was in addition to payments of £50k made in April 2023, and £1.1 million in respect of the previous deficit reduction plan and to cover administration expenses.

FRS102 valuation
These financial statements have been prepared in line with the requirements of FRS 102. The FRS 102 valuation is only in respect of the defined benefit Scheme. The principal FRS 102 actuarial assumptions, determined by financial markets and demographic conditions, are shown below. Pension payments increase at different rates for different accrual periods. A later table shows the sensitivity of the liability to these assumptions.

The fair value of the scheme assets exceeded the present value of future obligations at 31 March 2025 by £2.7 million.

Principal actuarial assumptions

	31 March 2025	31 March 2024
	%	%
Discount rate	**5.65**	4.75
Inflation - RPI	**3.15**	3.20
Inflation - CPI	**2.55**	2.50
Salary increases	**2.65**	2.60
Pension increase (RPI max 5.0%)	**3.10**	3.15
Pension increase (RPI max 2.5%)	**2.30**	2.30
Amount of tax-free cash taken at retirement	20%	20%
Mortality		
S3PA tables	95%	95%
CMI projections (year)	2023	2022
Long-term trend rate for pensioners	1.25%	1.25%
Long-term trend rate for non-pensioners	1.50%	1.50%
2020 and 2021 weight parameters	0%	0%
2022 weight parameters		25%
2022 and 2023 weight parameters	15%	

7a. Staff costs continued

Balance sheet position

		31 March 2025		31 March 2024
	%	**£'000**	%	£'000
Equities	0%	**-**	13%	4,122
Diversified growth assets	11%	**3,228**	23%	7,735
Liability Driven Investments	30%	**8,868**	26%	8,671
Corporate bonds	51%	**15,115**	25%	8,151
Cash	8%	**2,476**	14%	4,508
Fair value of assets	100%	**29,687**	100%	33,187
Present value of funded obligations		**(27,049)**		(30,459)
Net defined benefit asset		**2,638**		2,728

Amounts recognised in the Statement of Financial Activities

	2025	2024
	£'000	£'000
Administration costs	**(228)**	(242)
Interest on liabilities	**(1,407)**	(1,457)
Interest on assets	**1,531**	1,546
Total expenditure for the year	**(104)**	(153)

Remeasurement gains/(losses)

(Loss)/Gain on assets in excess of interest	**(3,087)**	105
Experience Gain/(Loss) on liabilities	**62**	(412)
Gain from changes to demographic assumptions	**92**	912
Gain from changes to financial assumptions	**2,947**	218
Total actuarial gains	**14**	823

Reconciliation of the fair value of assets and liabilities

	31 March 2025	31 March 2024
	£'000	£'000
Fair value of assets at the start of the year	**33,187**	34,238
Interest on assets	**1,531**	1,546
Administration costs	**(228)**	(242)
Contributions by TSA	**-**	50
Benefits paid	**(1,716)**	(2,510)
Return on assets less interest	**(3,087)**	105
Fair value of assets at the end of the year	**29,687**	33,187
Actual (loss)/return on assets	**1,556**	1,651

7a. Staff costs continued

	31 March 2025	31 March 2024
	£'000	£'000
Value of liabilities at the start of the year	**(30,459)**	(32,230)
Interest cost	**(1,407)**	(1,457)
Benefits paid	**1,716**	2,510
Experience gain/(loss) on liabilities	**62**	(412)
Changes to demographic assumptions	**92**	912
Changes to financial assumptions	**2,947**	218
Value of liabilities at the end of the year	**(27,049)**	(30,459)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		Approximate effect on the liabilities
		£'000
Discount rate	Plus 0.10% p.a.	**(298)**
	Minus 0.10% p.a.	**303**
Inflation	Plus 0.10% p.a.	**125**
	Minus 0.10% p.a.	**(124)**
Salary increase	Plus 0.50% p.a.	**65**
	Minus 0.50% p.a.	**(63)**
Mortality	Long-term rate of improvement 0.25%	**(139)**
	Long-term trend rate 1.25% for all members	**(74)**
Commutation	Members take 25% of their pension in cash	**84**

8. Net movement in funds

The net movement in funds arises as follows:

	2025	2024
	£'000	£'000
The Scout Association	**(2,972)**	(4,258)
Subsidiaries	**(147)**	107
Total	**(3,119)**	(4,151)

9. Intangible fixed assets

Consolidated	IT Software	**Brand Licenses**	**Goodwill**	**Systems Development**	**Total**
			£'000	£'000	£'000
Cost					
At 1 April 2024	905	84	119	13,917	15,025
Additions	368	-	-	1,746	2,114
Disposals	-	-	-	(122)	(122)
At 31 March 2025	**1,273**	**84**	**119**	**15,541**	**17,017**
Depreciation					
At 1 April 2024	533	84	119	8,882	9,618
Charge for the year	154	-	-	696	850
At 31 March 2025	**687**	**84**	**119**	**9,578**	**10,468**
Net book values					
At 31 March 2025	**586**	**-**	**-**	**5,963**	**6,549**
At 31 March 2024	372	-	-	5,035	5,407

The Association	**Volunteer Experience Programme**	**TSA Website**	**Other Systems Development**	**Total**
Cost	£'000	£'000	£'000	£'000
At 1 April 2024	3,844	423	9,172	13,439
Additions	1,522	142	77	1,741
Disposals	-	-	(122)	(122)
At 31 March 2025	**5,366**	**565**	**9,127**	**15,058**
Depreciation				
At 1 April 2024	-	-	8,485	8,485
Charge for the year	355	-	313	668
At 31 March 2025	**355**	**-**	**8,798**	**9,153**
Net book values				
At 31 March 2025	**5,011**	**565**	**329**	**5,905**
At 31 March 2024	3,844	423	687	4,954

The Volunteer Experience Programme will deliver transformation to our volunteers, enabling volunteers to do their role more easily, to undertake the learning they need to do for their role, as well as enabling us to attract and recruit more volunteers. As part of this, we are creating new digital tools to enable this work - this includes tools to help with membership tasks, learning, and recruitment.

10. Heritage assets

(a) Consolidated and the Association Unrestricted Funds value

	£'000
At 1 April 2024	3,939
Revaluations	301
At 31 March 2025	**4,240**

A valuation of items (see note 3g.) was undertaken as at 31 March 2025 by Patrick Bowen BA (Hons) Lond., MRICS which resulted in a valuation increase of £301k from the previous valuation undertaken in 2023.

(b) Five year financial summary of heritage asset transactions
There have been no purchases, donations or disposals in the last five years.

(c) Further information on heritage assets
The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently 16.8% of the Collection by number, including all those items held at valuation, is catalogued to these standards. An additional 1.8% is listed at inventory level. An average of 1,500 new items are accepted into the collection each year representing historic and contemporary Scouting.

A small number of Collection items is displayed within the buildings and grounds of Gilwell Park but most of the Collection is held in storage. Included in the development plans for Gilwell Park is a new facility which would increase public access to the Collection, through a permanent display and a series of temporary exhibitions, as well as providing more appropriate storage for the Collection, ensuring its long term preservation. Currently access to the Collection is provided through the enquiries service, research appointments, the Gilwell Park Heritage Trail, the Scout Heritage website and exhibitions and activities organised with partner organisations. The Heritage Service continues to reach out to new audiences through activities including participation in the national Heritage Open Days scheme and programmes, including the UK Dementia Friendly Heritage Network.

The Association maintains the heritage collection in a good condition, and no items currently require substantial conservation expenditure. The nature of some of the assets, such as early cine- film, means they will deteriorate over time and should be considered a priority for preservation by digitisation and specialist storage. The Heritage Service actively seeks external funding to support the delivery of its conservation work.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Executive Director of Commercial Services. In accordance with best practice the Heritage Service will always try to keep the item in the public domain by gifting it free of charge to other relevant museum collections or archives. If an appropriate museum or archive cannot be found the item may be considered for sale, any proceeds from such a sale would be restricted to the care and preservation of the Collection.

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	**£'000**	**£'000**	**£'000**	**£'000**
At 1 April 2024	28,853	958	9,732	39,543
Additions	872	-	1,349	2,221
Disposals	(824)	-	(552)	(1,376)
At 31 March 2025	**28,901**	**958**	**10,529**	**40,388**
Depreciation				
At 1 April 2024	9,377	930	8,150	18,457
Charge for the year	942	2	364	1,308
Eliminated on disposals	(374)	-	(548)	(922)
At 31 March 2025	**9,945**	**932**	**7,966**	**18,843**
Net book values				
At 31 March 2025	**18,956**	**26**	**2,563**	**21,545**
At 31 March 2024	19,476	28	1,582	21,086

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	**£'000**	**£'000**	**£'000**	**£'000**
At 1 April 2024	28,853	958	7,954	37,765
Additions	872	-	1,249	2,121
Disposals	(824)	-	(552)	(1,376)
At 31 March 2025	**28,901**	**958**	**8,651**	**38,510**
Depreciation				
At 1 April 2024	9,377	930	6,510	16,817
Charge for the year	942	2	299	1,243
Eliminated on disposals	(374)	-	(548)	(922)
At 31 March 2025	**9,945**	**932**	**6,261**	**17,138**
Net book values				
At 31 March 2025	**18,956**	**26**	**2,389**	**21,372**
At 31 March 2024	19,476	28	1,444	20,948

12. Investment in subsidiary companies

Net book value of shares	**£'000**
Balance at 1 April 2024	393
Impairment of World Scout Shop Limited	(92)
Balance at 31 March 2025	**301**

At 31st March 2025, the Association owns 100 per cent of the following unlisted companies:

	Country of incorporation	Company number	Issued share capital
Scout Shops Limited	England & Wales	01101498	£200,000
Scout Insurance Services Limited	England & Wales	05038294	£100,000
Scout Services Limited	England & Wales	01920846	£100
World Scout Shop Limited	England & Wales	07767748	£579
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited	England & Wales	13214240	£100

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have each covenanted their respective company's taxable profits to the Association. World Scout Shop Limited ceased trading on 31 March 2024.

The principal activities of each subsidiary is as follows:

Scout Shops Limited	Sale and distribution of merchandise
Scout Insurance Services Limited	Insurance broker
Scout Services Limited	Sponsorship and marketing services for The Scout Association and other commercial activities
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

12. Investment in subsidiary companies continued

Investment in Subsidiaries

The summarised profit and loss accounts and balance sheet totals for the active trading subsidiary companies are shown below:

	Scout Shops Limited	World Scout Shop Limited	Scout Services Limited	Scout Insurance Services Limited	Scout Products Limited	**2025 Total**	2024 Total
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	£'000
Trading income	8,991	-	1,265	2,727	176	**13,159**	14,109
Cost of sales	(3,771)	-	(319)	-	(150)	**(4,240)**	(5,255)
Gross profit	5,220	-	946	2,727	26	**8,919**	8,854
Other income	163	(4)	-	19	-	**178**	206
Other costs and expenses	(2,851)	(88)	(5)	(1,856)	(36)	**(4,836)**	(4,715)
Surplus/(deficit) before taxation	2,532	(92)	941	890	(10)	**4,261**	4,345
Taxation	-	-	-	-	-	**-**	-
Donation to the Association	(2,644)	-	(941)	(915)	-	**(4,500)**	(4,245)
Net surplus/(deficit)	(112)	(92)	-	(25)	(10)	**(239)**	100
Net gain/(loss) on investments	-	-	-	-	-	**-**	-
Retained surplus/(deficit)	**(112)**	**(92)**	**-**	**(25)**	**(10)**	**(239)**	**100**
Surplus distributed on liquidation	-	-	-	-	-	**-**	-
Consolidation adjustments	-	-	-	-	-	**-**	-
Net movement in funds	(112)	(92)	-	(25)	(10)	**(239)**	100
Shareholders' funds							
Share capital	200	100	-	100	-	**400**	400
Reserves	797	(99)	-	95	(17)	**776**	1,015
Fund balances as at 31 March 2025	997	1	-	195	(17)	**1,176**	1,415

The reserves balance and net movement in funds are different to the amounts shown for subsidiaries in notes 8 and 18 due to the impairment in TSA of the investment in World Scout Shop Limited.

13. Fixed asset investments

	Consolidated		The Association	
	2025	2024	**2025**	2024
	£'000	£'000	**£'000**	£'000
Market value at 1 April 2024	**32,844**	26,024	**32,844**	26,024
Acquisitions at cost	**14,819**	5,332	**14,819**	5,332
Disposal proceeds	**(12,389)**	(27)	**(12,389)**	(27)
Net gain on revaluation	**221**	1,515	**221**	1,515
Market value at 31 March 2025	**35,495**	32,844	**35,495**	32,844
Historical cost at 31 March 2025	**35,738**	32,453	**35,738**	32,453

The investments comprise of two multi-asset Charity Authorised Investments Funds (CAIFs) and a money market fund, managed by Cazenove Capital and Sarasin & Partners LLP. The CAIFs have a combined value of £24.7m (2024: £24.4m), and the money market fund totalled £10.8m (2024: £8.4m).

The investments are open-ended funds for which prices are quoted daily by the investment managers and as such are classified as tier 1 in the fair value hierarchy. The multi-asset funds are subject to market risk, therefore, their value changes as the market prices change. The Association holds such investments in support of its reserves policy.

In relation to the movements for the year, £12.4m of the acquisitions and disposal proceeds relate to switching the Cazenove Capital fund to their Charity Sustainable Multi-asset Fund. The balance related to the additions and subsequent withdrawals from the money market funds was utilised to meet the annual cash requirements. All of the net gain on revaluation relates to the multi-asset funds.

The Association paid £27,429 investment management fees and commission charges during the year (2024: 44,032). £29,565 was received in rebates from our investment managers (2024: £nil).

14. Stocks

	Consolidated		The Association	
	2025	2024	**2025**	2024
	£'000	£'000	**£'000**	£'000
Goods for resale	**2,552**	1,943	**273**	394

15. Debtors

	Consolidated		The Association	
	2025	2024	**2025**	2024
	£'000	£'000	**£'000**	£'000
Trade debtors	**1,526**	2,599	**419**	1,525
Amounts owed by subsidiaries	**-**	-	**5,889**	4,794
Prepayments and accrued income	**6,089**	2,753	**5,582**	2,247
Other debtors	**5,894**	3,665	**5,521**	3,450
Debtors due within one year	**13,509**	9,017	**17,411**	12,016
Debtors due in more than one year:				
Other debtors	**221**	244	**221**	244
	13,730	9,261	**17,632**	12,260

Other debtors includes amounts receivable from insurers of £4.5m (2024: £3.3m), see note 16 and 17, and secured, interest bearing loans made to Scout Groups. The loans are repayable as shown below.

	Consolidated and The Association	
	2025	2024
	£'000	£'000
Within one year	**50**	50
Between 2027 and 2032	**221**	244
	271	294

16. Creditors

	Consolidated		The Association	
	2025	2024	**2025**	2024
	£'000	£'000	**£'000**	£'000
Amounts falling due within one year				
Trade creditors	**3,159**	2,644	**671**	1,052
Other creditors	**4,035**	5,316	**3,860**	4,494
	7,194	**7,960**	**4,531**	5,546

Other creditors includes £nil (2024: £845k) of legal fees which will be reimbursed by insurers (see note 15).

17. Provisions for liabilities and contingent liabilities

	Consolidated and The Association Claims provision £'000
Movements for the year to 31 March 2025	
Balance at 1 April 2024	**4,364**
Provision utilised	**(1,909)**
Provision released	**(1,432)**
Additional provision	**6,270**
Balance at 31 March 2025	**7,293**
Movements for the year to 31 March 2024	
Balance at 1 April 2023	3,465
Provision utilised	(1,190)
Provision released	(3,450)
Additional provision	5,539
Balance at 31 March 2024	4,364

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable and to the extent that they can be reliably measured. Such claims are covered in part by commercial insurance policies. The amount receivable from insurers of £4.5m (2024: £3.3m) to the extent that a liability has been recognised has been included in debtors (see note 15).

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2025. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. Taking into account such insurance cover as is available, the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

The Association has been notified of regulatory investigations in relation to health and safety matters. At present these matters are not sufficiently advanced to make an assessment of any potential liabilities that could arise from the outcome of these investigations.

18. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2024	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2025
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,070	43	-	(43)	4	**1,074**
King George VI Leadership Fund	833	32	-	-	3	**868**
All other funds	364	10	-	(3)	2	**373**
	2,267	85	-	(46)	9	**2,315**
Restricted funds						
International Fund	140	6	(24)	1	-	**123**
Benevolent Fund	41	2	-	2	-	**45**
Benevolent Fund - Squirrels in the Nations	52	-	(25)	1	-	**28**
Cornwell Memorial	206	8	(2)	-	-	**212**
Gilwell Development	5	15	(3)	(15)	-	**2**
Pears Foundation Big Lottery Fund	59	-	-	-	-	**59**
Financial Capabilities (HSBC UK)	74	89	(54)	-	-	**109**
Nominet - Digital Skills Framework	42	-	(30)	-	-	**12**
Training and Permits Fund	30	25	(13)	-	-	**42**
Outdoor Adventure Fund	20	25	(13)	-	-	**32**
Local Development Funds	340	276	(376)	452	-	**692**
Omaze	-	3,500	-	-	-	**3,500**
DCMS	(11)	2,841	(2,830)	-	-	**-**
Welcome Centre	921	2	-	(226)	-	**697**
Individual Giving	2,220	445	(998)	(874)	-	**793**
All other funds	170	867	(1,001)	494	-	**530**
	4,309	8,101	(5,369)	(165)	-	**6,876**
Designated funds						
Fixed assets	29,881	-	-	1,636	-	**31,517**
Inclusion and Solidarity Fund	-	-	-	7	-	**7**
Gilwell Park buildings	132	-	-	(130)	-	**2**
Hardship Fund	2	-	-	(2)	-	**-**
	30,015	-	-	1,511	-	**31,526**
Unrestricted funds						
General funds	42,145	30,429	(36,650)	(1,300)	513	**35,137**
Pension reserve	2,728	-	(104)	-	14	**2,638**
	44,873	30,429	(36,754)	(1,300)	527	**37,775**
Total charity funds	**81,464**	**38,615**	**(42,123)**	**-**	**536**	**78,492**
Group						
Non-charitable trading funds						
Trading subsidiaries	1,022	8,325	(8,472)	-	-	**875**
	1,022	8,325	(8,472)	-	-	**875**
Total group funds	**82,486**	**46,940**	**(50,595)**	**-**	**536**	**79,367**

18. Fund Balances continued

a. Reconciliation of movement in funds for 2023/24

	Balance 1 April 2023	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2024
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,013	44	-	(44)	57	1,070
King George VI Leadership Fund	758	33	-	-	42	833
All other funds	334	16	-	(5)	19	364
	2,105	93	-	(49)	118	2,267
Restricted funds						
International Fund	154	6	(20)	-	-	140
Benevolent Fund	39	2	-	-	-	41
Benevolent Fund - Squirrels in the Nations	67	-	(15)	-	-	52
Cornwell Memorial	199	8	(1)	-	-	206
Gilwell Development	97	9	(2)	(99)	-	5
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Financial Capabilities (HSBC UK)	100	85	(50)	(61)	-	74
DfE Diamond Fund	6	(6)	-	-	-	-
Pears Volunteer Onboarding	35	-	(32)	(3)	-	-
Nominet - Digital Skills Framework	66	-	(24)	-	-	42
Kickstarter (DWP) Project	2	-	-	(2)	-	-
Training and Permits Fund	-	30	-	-	-	30
Outdoor Adventure Fund	-	20	-	-	-	20
Local Development Funds	676	263	(561)	(38)	-	340
DCMS	-	2,681	(2,692)	-	-	(11)
Welcome Centre	718	195	-	8	-	921
Individual Giving	1,565	925	(262)	(8)	-	2,220
All other funds	161	496	(592)	105	-	170
	3,944	4,714	(4,251)	(98)	-	4,309
Designated funds						
Fixed assets	26,677	-	-	3,204	-	29,881
Inclusion and Solidarity Fund	1,021	-	-	(1,021)	-	-
Gilwell Park buildings	149	-	(17)	-	-	132
Hardship Fund	6	-	(4)	-	-	2
	27,853	-	(21)	2,183	-	30,015
Unrestricted funds						
General funds	49,812	40,014	(47,023)	(2,036)	1,378	42,145
Pension reserve	2,008	-	(103)	-	823	2,728
	51,820	40,014	(47,126)	(2,036)	2,201	44,873
Total charity funds	85,722	44,821	(51,398)	(0)	2,319	81,464
Group						
Non-charitable trading funds						
Trading subsidiaries	915	8,912	(8,805)	-	-	1,022
	915	8,912	(8,805)	-	-	1,022
Total group funds	86,637	53,733	(60,203)	(0)	2,319	82,486

18. Fund Balances continued

b. Endowment funds - Consolidated and the Association
Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2024: 6) other funds administered by the Association. Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association
The main restricted funds are shown in note 18 and 18(a), comprising national and local development funds.

The Omaze Fund is the largest individual restricted fund with a balance of £3.5m (2024: £nil). This is funding to be used for Squirrels growth.

The restricted Individual Giving fund was set up to receive donations or legacies from individual donors that have been sent for specific purposes. The movements in the year were due to us receiving two large legacies totalling £353k. The outstanding income was for smaller legacies received. The expenditure on this restricted fund is due to the payment of legacies to Scout Groups chosen by donors.

The Government's Department for Digital, Culture, Media and Sport (DCMS) awarded funding to Scouts from their Uniformed Youth Fund. We will use this funding to support growth across the Scouts and Explorers Sections and create 7,250 new places for 10- to 18-year-olds in under-represented and levelling up areas. Spend in the year through this fund was used to:

- Recruit new staff to form a team within the Growth and Communities team in England, who'll work with Groups to deliver taster sessions, build programme capacity and help set up new Sections to reduce waiting lists,
- Recruit dedicated Community Marketing staff to work alongside volunteers in these areas and the new Growth and Communities team,
- Continue our work to transform the Volunteer Experience to make sure volunteers feel valued and supported,
- Continue work to improve data and youth insights.

Further details of the funds available, and the process of applying to them for grants, are to be found at www.scouts.org.uk/grants.

d. Designated funds - Consolidated and the Association
The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill & licences, and heritage assets.

The Inclusion and Solidarity fund was transferred to the General Fund last year to fund (in part) the losses on the Jamboree in 2023

e. Analysis of net assets between funds

31 March 2025	**Unrestricted**	**Restricted**	**Endowment**	**Total**
	£'000	**£'000**	**£'000**	**£'000**
Intangible fixed assets	6,549	-	-	**6,549**
Heritage assets	4,240	-	-	**4,240**
Tangible fixed assets	21,545	-	-	**21,545**
Investments	33,180	-	2,315	**35,495**
Current assets	16,511	6,876	-	**23,387**
Creditors	(7,194)	-	-	**(7,194)**
Provisions for liabilities	(7,293)	-	-	**(7,293)**
Pension asset	2,638	-	-	**2,638**
	70,176	**6,876**	**2,315**	**79,367**

31 March 2024	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000
Intangible fixed assets	5,407	-	-	5,407
Heritage assets	3,939	-	-	3,939
Tangible fixed assets	21,086	-	-	21,086
Investments	30,577	-	2,267	32,844
Current assets	24,497	4,309	-	28,806
Creditors	(7,960)	-	-	(7,960)
Provisions for liabilities	(4,364)	-	-	(4,364)
Pension liability	2,728	-	-	2,728
	75,910	4,309	2,267	82,486

19. Other financial commitments and authorised expenditure

	2025	2024
	£'000	£'000

At 31 March 2025, the Group had the following minimum lease payment obligations under non-cancellable operating leases.

Not later than one year	**128**	185
Later than one year and not later than five years	**202**	238
Total	**330**	423

The total lease payments, included within the financial statements for the year were £185,338 (2024: £271,063).

At 31 March 2025 there was capital expenditure authorised but not committed of £nil (2024: £606,083).

20. Events occurring after the reporting period

There have been no material events occurring after the reporting period.

21. Related party transactions

Expenses and remuneration paid to the Trustees are disclosed in notes 6 and 7 respectively.

Transactions with the defined benefit pension scheme are disclosed in note 7a.

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2025	Amounts due to related party at 31 March 2025
	£'000	£'000	£'000	£'000	£'000
Scout Shops Limited	-	70	-	3,341	-
Scout Services Limited	-	-	-	1,065	-
Scout Insurance Services Limited	-	-	110	1,453	-
Scout Products Limited	-	11	176	30	-

2024 Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2024	Amounts due to related party at 31 March 2024
	£'000	£'000	£'000	£'000	£'000
Scout Shops Limited	-	70	-	3,560	-
Scout Services Limited	-	-	-	961	-
Scout Insurance Services Limited	-	-	110	1,031	-
Scout Products Limited	-	11	470	73	-

Our members

Census results for the year ending 31 January 2025

Youth membership	Male	Female	Self-identify	Prefer not to say	Total	Notes
Squirrel Scouts	15,374	6,341	9	160	21,884	
Beaver Scouts	81,774	26,008	30	949	108,761	
Cub Scouts	102,969	35,054	64	805	138,892	
Scouts	90,300	36,898	116	515	127,829	
Explorer Scouts*	31,176	16,822	289	263	48,550	
Network Members	4,300	2,609	61	255	7,225	1
Total Youth Membership	**325,893**	**123,732**	**569**	**2,947**	**453,141**	
*Young Leaders	12,441	8,555	133	33	21,162	2

Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	44,010	42,434	238	193	86,875	
Leadership roles	3,990	2,316	7	1	6,314	3
Governance roles	11,535	8,829	34	41	20,439	4
Support roles	14,060	14,089	10	22	28,181	5
Total Adult Membership	**73,595**	**67,668**	**289**	**257**	**141,809**	
Total membership	**399,488**	**191,400**	**858**	**3,204**	**594,950**	

Scouts in the UK is made up of (please refer to note 2)	
Squirrel Scout Dreys	1,692
Beaver Scout Colonies	6,959
Cub Scout Packs	7,449
Scout Troops	6,895
Explorer Scout Units, including Young Leader Units	2,995
Scout Networks	554
Scout Active Support Units	62
Groups	6,877
Districts	624
Counties, Regions (Scottish), Areas, Islands	86

1. Of our 7,225 Scout Network members, 4,189 also have another 'adult' role (in a Section leadership, Governance, Leadership or Support role).

2. Explorer Scout Young Leaders aged 14–17 are included in the Explorer Scout numbers above. However, they're also counted as members of Section Leadership Teams, so they're included in the total Section Teams membership of 86,875.

3. Leadership roles are responsible for the effective operation of their charities (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives as a federated charity. They are Group Lead Volunteers, District Lead Volunteers, County Lead Volunteers, Area Lead Volunteers (Wales), Regional Lead Volunteer (Scotland), Island Lead Volunteers, and Branch Lead Volunteers (where formally part of our federated structure).

4. Governance roles form the membership of each charity's Board of Trustees together with any sub-committees. Each Board of Trustees is responsible for making sure the charity achieves its strategic direction. The 28,181 Governance roles don't include the volunteers who have an Ex-Officio Trustee role (for example, Leadership roles described in note 3, Youth Leads and others).

5. Support roles are vital for helping volunteer line managers run Scouts and support Districts, Counties/Areas/Scottish Regions and Nations HQs to operate effectively.

How we operate

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further charters granted by King George VI and HM Queen Elizabeth II. These charters give authority to the byelaws of The Scout Association, which are approved by His Majesty's Privy Council.

The byelaws, in turn, authorise the making of rules for the regulation of The Scout Association's affairs. The rules are laid out in The Scout Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by The Scout Association – charity numbers 306101 (England and Wales) and SCO38437 (Scotland). This includes its five wholly owned subsidiary companies – Scout Shops Limited, Scout Insurance Services Limited, Scout Services Limited, Scout Products Limited and World Scout Shop Limited (see note 12 to the financial statements for further information on these companies).

The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions (Scotland), Districts and Groups aren't reflected in this report and accounts. These bodies are autonomous charities affiliated to The Scout Association, which together form the Scout movement in the United Kingdom.

The Board of Trustees

Throughout the year, The Scout Association has diligently adhered to all relevant laws and regulations, ensuring full compliance with the Charity Commission's guidance on public benefit. The Board of Trustees has taken proactive measures to maintain transparency and accountability in all our operations. We've implemented robust governance practices and regularly reviewed our policies to align with legal requirements. Our commitment to ethical standards and regulatory compliance underscores our dedication to serving the community effectively and responsibly.

The Board has 20 members:

- 12 members nominated and elected by the Council of The Scout Association at the AGM: 9 elected members and 3 elected youth members.
- 5 members appointed by the Council at the AGM on the recommendation of the Board: the Chair of the Board, the Treasurer and up to 3 others.
- 3 Ex-Officio Members: the Chief Executive, UK Chief Volunteer and the UK Youth Lead.

We give an induction for all new Trustees. All Trustees take part in training and development opportunities throughout the year.

In 2024–25, Trustees took part in training and development sessions focused on one or more areas related to The Scout Association's business, including safeguarding and safety.

The Board's responsibility includes policy making and overseeing risk management. It delegates the day-to-day management of The Scout Association to the Chief Executive and UK Chief Volunteer, who work with the UK Leadership Team, the UK Youth Lead and their team, and the Executive Leadership Team who manage our employed staff.

The Board delegates certain functions to six committees that report to it (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these committees annually, with the committee chairs having a three-year term, subject to performance and their continuation as a Trustee. The Board met formally 10 times during 2024–25. In that period, the Board also met on several other occasions to receive briefings on important issues, when necessary.

Policies and rules

At The Scout Association, we've a comprehensive set of policies and rules applicable to the movement. These policies and rules are regularly reviewed by senior volunteers, senior management, and staff employed across the UK.

We're committed to giving young people and adult volunteers the best possible experience in Scouts. To help us achieve this, we follow several key policies, so we can make sure Scouts grows **in a way that's safe, accessible, and free from discrimination.**

Our key policies include:

- Duty of Candour
- Equal Opportunities Policy
- Privacy and Data Protection Policy
- Religious Policy
- Safeguarding Policy
- Safety Policy
- Vetting Policy
- Youth Member Anti-Bullying Policy

Risk management

The Board of Trustees is responsible for identifying, assessing, and managing the risks of The Scout Association and its subsidiaries. The Board of Trustees and its committees operate a comprehensive risk management process to make sure appropriate steps are taken to manage and mitigate governance, external, operational (including safety and safeguarding), legal/ regulatory and financial risks. Scouts' activities require risk identification and reasonable mitigation to make sure our charitable objectives are achieved.

The process involves the identification and grouping of the risks The Scout Association faces, both directly and indirectly, through the activities of the movement more generally. This includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering The Scout Association's appetite for those risks, and identifying how they can be mitigated and managed.

Responsibility for risk management is assigned to members of the Executive Leadership Team, UK Leadership Team (senior volunteers) and Chairs of the Board's reporting committees, as well as the Boards of its subsidiaries.

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities.

Other major risks to our organisation include:

- Public trust – reputational damage due to public perception, historical issues, and external factors.
- Growth
- Data security, specifically an information security breach.
- Digital delivery and adoption.
- Equity, diversity and inclusion.
- Management and oversight of our federated structure.
- Making sure we have the right working culture.
- Financial loss or failure of investments and assets.

Risk Appetite

The Board reviews the risk appetite of each corporate level risk annually to determine the individual tolerance level, what happens when thresholds are breached, and the appropriate and immediate remedial action to bring any issue back within risk tolerance levels. While accepting that risk in Scouts' activities can never be entirely eliminated, we're committed to making sure activities are planned and undertaken to the highest levels of quality and safety.

Given the nature of the activities undertaken, we seek to continuously minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible. Where incidents or near misses do occur, we're committed to learn from such events and develop our approaches through continuous improvement supported by our Duty of Candour.

However, The Scout Association has a high appetite for opportunities for membership growth and would be comfortable taking more risk in this area.

Governance structure and Board membership – 1 April 2024 to 31 March 2025

Founder
Robert Baden-Powell, OM,
First Baron Baden-Powell of Gilwell

Patron
HM King Charles III

Presidents
Her Royal Highness, The Princess of Wales, GCVO

His Royal Highness, The Duke of Kent, KG, GCMG, GCVO

Vice Presidents
Wayne Bulpitt CBE
Peter Duncan
George Purdy CBE
Tim Kidd OBE
Lt Col (Hon) Bear Grylls RM OBE

Chief Scout
Dwayne Fields (from September 2024)

Lt Col (Hon) Bear Grylls RM OBE (until September 2024)

The Board of Trustees
The percentages indicate the number of eligible Board meetings each member attended. The Board met 11 times formally in the reportable period. Six were extraordinary meetings.

Trustee	% Ordinary meetings	% Extraordinary	% Overall attendance	Additional Roles/ Committee Memberships held within the reporting period
Mike Ashley	100	86	93%	Treasurer, Chair of the Finance Committee
Nigel Ball	75	100	88%	Finance Committee Member
Craig Dewar-Willox	100	100	100%	Vice Chair of the Board (Interim Chair from March 2025), Safeguarding Committee Member and Nominations & Governance Committee Member
Paul Dickson	75	72	79%	Finance Committee Member People & Culture Committee Member
Liam Edgley	100	72	86%	Nominations and Governance Committee Member
Joseph Fletcher	100	86	93%	People and Culture Committee Member Safety Committee Member
Graham Haddock, OBE	100	58	79%	Strategy and Delivery Committee Member
Carl Hankinson	100	86	93%	UK Chief Volunteer Strategy and Delivery Committee Member Nominations and Governance Committee Member
Matt Hyde, OBE	100	100	100%	CEO (until September 2024)
Aidan Jones, OBE	100	100	100%	CEO (from October 2024), People & Culture Committee Member and Strategy & Delivery Committee Member.
Callum Jones	100	100	100%	Nominations and Governance Committee Member (from September 2024)
Ayesha Karim	100	86	93%	UK Youth Lead Strategy and Delivery Committee Member Nominations and Governance Committee Member
Sharon Rose	100	86	93%	Chair of the Safety Committee
Kate Marks, OBE	100	72	86%	Strategy and Delivery Committee Member Safety Committee Member
Jake Myatt	50	N/A	75%	Nominations and Governance Committee Member (until August 2024)
Peter Oliver, OBE	100	72	86%	Chair of the Strategy and Delivery Committee
Jordan Pidwell	100	86	93%	People and Culture Committee Member Safety Committee Member
Jennie Price, CBE	100	100	100%	Chair of the Trustee Board (until March 2025)
David Sandall	75	86	81%	Chair of Safeguarding Committee
Busola Sodeinde	100	43	72%	Chair of the People and Culture Committee
Liz Walker	100	72	86%	Nominations and Governance Committee Member People and Culture Committee Member
Ollie Wood, BEM	75	100	88%	Finance Committee Member

UK Leadership Team

Carl Hankinson, UK Chief Volunteer (Trustee Board Member, Nominations & Governance Committee Member and Strategy & Delivery Committee Member)

CJ Ledger, Deputy UK Chief Volunteer (People & Culture Committee Member and Strategy & Delivery Committee Member)

Craig Turpie, Deputy UK Chief Volunteer (Strategy & Delivery Committee Member and Safety Committee Member)

Elizabeth Henderson, Chief Volunteer of England (Strategy & Delivery Committee Member)

Barry Donald-Hewitt, Chief Volunteer of Scotland (Strategy & Delivery Committee Member and Safeguarding Committee Member)

Rhian Moore, Chief Volunteer of Wales (Strategy & Delivery Committee Member)

Stephen Bell, Chief Volunteer of Northern Ireland (Strategy & Delivery Committee Member)

Rob Murray, Chief Volunteer for International (Strategy & Delivery Committee Member)

Ayesha Karim, UK Youth Lead (Trustee Board Member, Nominations & Governance Committee Member and Strategy & Delivery Committee Member)

Jack Caine, UK Lead Volunteer for People

Yousif Eltom, UK Lead Volunteer for Growth & Race Equality

Lewis Dangerfield, UK Lead Volunteer for Programme

Ian Hill, UK Lead Volunteer for Safety (Safety Committee Member)

Rebecca Armstrong, UK Lead Volunteer for Inclusion (People & Culture Committee Member)

Executive Leadership Team and Committee membership

Chloe Kembery, Executive Director of Marketing and Fundraising

Mark Hislop, Executive Director of Commercial Services

Philippa Ward, Executive Director of Strategy and Transformation (until April 2025)

Matthew Killick BEM, Executive Director of Operations (until May 2025)

Matt Hyde, Chief Executive, (until September 2024)

Aidan Jones, Chief Executive, (from October 2024)

Members of the Executive Leadership Team and the UK Leadership Team, the Chief Scout and the Deputy Chief Scout, have rights of attendance at all meetings of the Board and its Committees (subject to prior agreement of the relevant chairs).

With the exception of the Nominations and Governance Committee, all Board Committees have appointed Trustee members for their specialist skills, along with one or more non-Trustee members. Additionally, each Committee includes at least one member under the age of 25.

Our advisers

Auditors
Crowe U.K. LLP
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

Bankers
Barclays Bank plc
1 Churchill Place
London
E14 5HP

Communications
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Bankside 2
90-100 Southwark St
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SE1 0SW

Investment Managers
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London
EC2Y 5AU

Sarasin & Partners UK
Sarasin House
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London
EC4V 5DD

Pension advisers
ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Solicitors
Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

We'd like to thank all our volunteers and supporters for their commitment and contributions over the last year. Special thanks go to those mentioned here.

Our valued partners

Airfix
Cadent, SGN, Northern Gas Networks and Wales & West Utilities – Gas Distribution Networks
Dacia
Disney
Dungeons and Dragons
Get Into Teaching
GO Outdoors
Gravity
Gulliver's Fun Resorts
HSBC UK
Institute of Electrical Engineering and Technology
JD Foundation
Lawn Tennis Association
Magic the Gathering
Nominet UK
ODEON
Pets at Home
Raspberry Pi Foundation
Rolls Royce
Royal Airforce
Royal Navy
Royal Marines
Speedy Hire
The British Army
The Green Tree Badge
The Rail Industry
UK Power Networks
UK Space Agency
Victorinox
Warhammer
Zoom

Special thanks to

Odile Granter
Marshall and Kimberly Hollis
Dr Michael and Mrs Gale Kesseler
Charles Wilson and Rowena Olegario
We'd also like to thank our Gilwell Fellows, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, London Marathon runners, as well as everybody who generously gives and raises money on our behalf throughout the year.

Our valued funders

Aziz Foundation
Department for Digital, Culture, Media, and Sport
Dudley and Geoffrey Cox Charitable Trust
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
Pears Foundation
Privy Purse Charitable Trust
Sir John Fisher Foundation
The Duke of Edinburgh's Award
The Worshipful Company of Shipwrights
#iWill Fund
Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
InspireMind
National Autistic Society
Save the Children
Scottish Association of Mental Health
The Simon Community NI
World Wide Fund for Nature (WWF)
Other charity partners
British Youth Council
Girlguiding
UK National Council for Voluntary Organisations (NCVO)
The Together Coalition
Youth United Foundation

Scout Ambassadors

Steve Backshall MBE
Julia Bradbury
Warwick Davis
Chris Evans
Dwayne Fields
Megan Hine
Helen Glover MBE
Saray Khumalo
Tim Peake CMG
Anita Rani
Ellie Simmonds OBE
Ed Stafford

Scout Adventurers

Darren Clarkson-King
Sean Conway
Karen Darke MBE
Joe Doherty
Alastair Humphreys
Laura Jones
Rhys Jones
Poldy van Lynden
Mahroof Malik
Robert McArthur
Sal Montgomery
Ben Saunders
Phoebe Smith
Mark Wood

INVESTORS IN PEOPLE®
We invest in people Gold

Investors in People
In 2024, we were pleased to sustain our Investors in People accreditation after being awarded the Gold standard back in 2022.

Reflecting on a year that's involved significant organisational change for Scouts, this year's interim report highlighted excellent engagement levels. We're pleased that the majority of our employees believe Scouts is a great place to work and our organisation has a positive impact on society. The report also highlighted the positive impact our line managers are having through performance management and one-to-one support.

Our scores overall, however, showed a decrease from last year's interim survey. They highlighted the need for us to invest time and energy in building trust and communicating our exciting vision for the future, as well as effectively communicating and managing ongoing change.

During 2025, we'll undertake our next full Investors in People assessment, where Scouts' existing Gold status will be reviewed.

The Scout Association

Charity numbers
306101 (England and Wales)
SCO38437 (Scotland)

Registered address
Gilwell Park, Chingford
London, E4 7QW

Contact us
support@scouts.org.uk

Scouts

THE SCOUT ASSOCIATION

England & Wales - Charity number 306101

Accounts

Creating brighter futures

Annual report and accounts 2023–2024

Scouts

Annual report and financial statements 2023–24

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We're proud to champion young people and serve our communities

Scouts continues to grow, with 8,800 more young people joining our movement this year, all gaining skills for life.

I'm especially proud that so many of our Scouts play their part in public life. We saw this over the Coronation weekend in May 2023, when Scouts were on the streets of London supporting the Coronation crowds – deservedly earning their Coronation Medals from HM The King.

At the same time, we've responded to some challenging situations. Most notable of these was the inquest into the death of an Explorer Scout, who tragically lost his life in 2018. We've responded to the Coroner's Prevention of Future Deaths report by committing to a detailed action plan, which'll make fundamental changes to our approach to safety throughout Scouts. Safety and safeguarding are at the very top of the Trustees' list of priorities and I'm very clear that this won't change.

Across the UK, we staged events to bring communities together and inspire the volunteers of the future, helping lead The Big Help Out. As part of this, in Greenock, 25 miles west of Glasgow, the local Scouts invited their community to try Scout activities, including climbing, archery, and outdoor cooking.

In Slough, HRH The Princess of Wales and her family helped Scouts renovate a meeting place. It was a true honour for us to see the family wearing their Scout neckerchiefs while supporting the community. It captured the true spirit of The Big Help Out, which inspired millions to try volunteering for the first time, contributing to kinder, stronger communities.

This public service was recognised when The Big Help Out won Charity Collaboration of the Year at the Charity Times Awards, and Scouts was named Volunteer Team of the Year in the Third Sector Awards (for our role in the Lying in State of HM Queen Elizabeth II). It was a powerful reminder that Scouts continue to keep our promise to help other people.

A vital part of Scouts is broadening horizons and helping young people become true global citizens. Over 8,000 Scouts headed off on international adventures, including 4,000 who attended the 25th World Scout Jamboree in Korea. The jamboree presented some unique challenges including the weather (both oppressive heat and the threat of a powerful typhoon) and lack of onsite facilities. Putting our Scouts safety first, we took the decision to leave the jamboree site early.

Thanks to our young people and volunteers' remarkable resilience and ability to adapt, Scouts still continued their jamboree journey in Seoul. This was a true test of their Scout spirit and they came through so impressively. But it's not a situation they should've had to face. We're still in discussions with the hosts, and we've conducted our own, independently led review. This has reported to the Board and given us excellent advice on how we plan for future international events.

This is also a moment to thank our outgoing Chief Executive, Matt Hyde, for his impressive contribution over the last 11 years. The innovation, energy and commitment he's brought to the role has been immense. From overseeing the opening of over 1,300 new Groups in new areas and creating social action opportunities for a quarter of a million Scouts, to the roll out of Squirrels across the UK, he's led a programme of transformative change that's helped so many young people gain skills for life. He leaves a remarkable legacy. Most significantly, his leadership has always been grounded in our values, and I particularly thank him for creating a culture where volunteers and staff have worked so well and closely together to achieve success.

Thank you Matt, and thank you to everyone who's supported us on our journey. Scouts is about teamwork and so many of you have played your part.

Jennie Price CBE
Chair

A year of challenge, learning and change

This is my last year as Chief Executive of Scouts and it's been one of the most challenging of all my 11 years here. As with all the challenges that we've dealt with during that time, the key, as ever in leadership, is how you listen, learn and change.

Earlier this year, the inquest into the death of Ben Leonard (an Explorer Scout) in 2018 brought the vital importance of safety into sharp relief. Taking time to have challenging conversations internally meant we responded comprehensively to the Coroner's Prevention of Future Deaths notice. It's this mindset that has enabled us to refocus our approach to keeping young people safe, with a comprehensive programme of work creating a stronger culture of safety going forward. That same approach was evident in many of the safeguarding changes we made 10 years ago, which transformed our approach to Safe Scouting and more recently by listening and acting on recommendations from survivors in the Yours in Scouting campaign.

We also focused, quite rightly, on keeping young people safe at the 25th World Scout Jamboree in Korea when we relocated the 4,500-strong UK contingent to Seoul. I was there with the Scouts and they coped so well with the changes to their jamboree journey. Our young people's character and resilience shone through, and my heartfelt thanks goes to them as well as the volunteers and staff who supported them so well. This was another moment of adversity, but we acted with courage when we needed to.

It's so important that we regularly hold a mirror up, acknowledge where things haven't gone as planned, and respond robustly. By doing so, we can make sure this wonderful movement continues to not just survive, but thrive and make the major difference we know it does.

We've continued to inspire over 440,000 young people this year, growing the movement, while playing a vibrant role in public life. It's been a year powered, once again, by the kindness and commitment of our Scouts and volunteers. They've truly lived their promise to help others.

In May 2023, our young people and adults were among the 7.2 million who took part in The Big Help Out, a national day of volunteering, borne out of the Scout movement. I found it so inspiring that our Scouts seized this moment to use their skills to do so much good. Everyone from our youngest Squirrel to our Joint President, HRH The Princess of Wales, lent a hand. It was a bright, inclusive moment for the whole country and brought us together in a true spirit of service as the culmination of the King's Coronation weekend.

I'm proud that our Scouts get the chance to become active citizens. Our A Million Hands programme has delivered over 150 activities, helped Scouts earn over 110,000 Community Impact badges, and inspired over 700,000 hours of service in our communities.

Our young people continue to astonish us with their achievements. Hannah Sawyer, aged 15, overcame her anxiety to become a confident Young Leader with Beaver Scouts. Scouts gives Hannah a safe place to be herself and has allowed her to feel comfortable while playing a vital role in her Group. It's especially encouraging to see Scouts like Hannah beginning their volunteering journey.

Celebrating our Scouts' successes is important too. Over 2,000 young people, volunteers and guests attended our Day of Celebration and Achievement at Windsor in April, including our very first King's Scouts. These are the leaders and changemakers of the future; our bravest and best.

And it's great that an increasing number of employers recognise the value of the skills young people gain through Scouts, but there's more to do. I was particularly pleased to see us articulating the benefits of our programme for developing skills for working life. The Employability Badge report from Demos showed that the skills Scouts gain prepare them for a rapidly changing workplace. More than half of those who attended Scouts felt prepared starting work for the first time. This is compared with just 37% who didn't take part in any extracurricular activities.

It's essential to give every young person every chance, regardless of background, race, or gender. Equity, diversity and inclusion remain central to our work and we're continuing our journey to become a fairer, more inclusive movement. Working with partners like The Unmistakables has helped us identify how Black British communities can access Scouts more easily. Listening, and operating in a spirit of openness and humility, remains key to inclusive growth.

Our generous donors and partners make so much of our work possible. Not only do they provide resources to scale up what we do, they lend their expertise and creativity to broaden and deepen it too. We're especially grateful to the Department of Culture, Media and Sport,

whose Uniformed Youth Fund is helping us reduce waiting lists by creating places for 10–18 year olds in Scout Troops and Explorer Units. The Youth Investment Fund, the government initiative to transform out-of-school provision, has also had a remarkable impact on Scouts locally enabling them to create opportunities and improve meeting places. Scout Groups have received a remarkable total of £17.5 million in funding.

Meanwhile, imaginative partnerships are enriching our programme. UK Space Agency, Rolls Royce and Raspberry Pi are helping us develop young people's STEM skills, while others like Warhammer and Disney are inspiring creativity, teamwork and supporting wellbeing. We've expanded our biggest partnership with GO Outdoors, whose support for Scouts is stronger than ever. My sincere thanks to each and every partner for their contribution.

It's been a huge honour and privilege to lead this great movement over the last 11 years, working with our extraordinary volunteer and staff teams to support so many young people. There've been so many highlights – the launch of our social action campaign A Million Hands, delivering Scouts in more communities, our rebrand, launching Squirrels across the UK, and many more. We've faced challenges together too, not least supporting the movement through the pandemic with #TheGreatIndoors, our Hike to the Moon and Race Round the World. Thank you to everyone who's helped us achieve these amazing things together. I'll never forget your kindness and friendship.

I know Scouts will go from strength to strength, but only by us continuing to face into our challenges, learning and moving with the times. When all's said and done, we're about one thing – preparing young people for the future with skills for life. Every young person deserves every opportunity. As long as we continue to create these, the future remains bright.

Matt Hyde OBE
Chief Executive

As Scouts, we believe in creating brighter futures

This year, we've done that by helping even more young people gain skills for life.

But that can only happen when we have well supported volunteers locally, and when we're reaching out to new communities. That's why we've focused on two key things: improving our volunteer experience and growing inclusively.

I'd also like to acknowledge that it's been a challenging year in several ways, not least addressing safety and safeguarding concerns and working through a very tough World Scout Jamboree. We face all these situations with care and compassion for those people involved, and it's vital that we continue to learn as much as we can for the future.

Our success depends on forging strong partnerships locally and my thanks goes out to all those volunteers who've helped make these connections. We believe we need to be proactive in this space, starting conversations and going to meet people where they are – rather than simply waiting for them to walk through our doors.

Each of our teams have committed to reaching communities where Scouts hasn't been well represented before, offering opportunities for more young people to experience all that Scouts can offer them. Our 1,400 Squirrel Dreys, with 24% in areas of deprivation, show our significant progress in this area.

I was delighted to see 5 year old Thomas from Carlisle receive a Chief Scout's Unsung Heroes Award this year. Not only did he attend his first sleepover (along with thousands of other 4–6 year olds), but he also made a special effort to help other children settle into Squirrels too. It's brilliant to see this care and kindness in our Scouts.

I was equally pleased to see 17 year old Saim Raza receiving his award. Alongside his mum, he started 58th Walsall Scout Group when they moved from Cardiff. Scouts was a new concept for the local Muslim community. However, with Saim's passion and determination, the whole community got on board.

For volunteers, this has been a year of change as we move to team-based volunteering. This'll make volunteering simpler, more rewarding, and enjoyable. It'll also make volunteering easier to understand for those new to Scouts.

We're seeing change across our local and national teams, and our UK Leadership Team is no exception. This is the first year I write with my new role title of UK Chief Volunteer. Change isn't always easy, and we're working through it together.

Our programme has gone from strength to strength. I was especially delighted to see us launch our #Outdoorin24 campaign, encouraging more outdoor adventures, from camps and hikes to kayaks and climbs. We still believe the great outdoors is where young people learn best; where they can be themselves, step up and play their part. The outdoors has proven benefits for wellbeing and we're proud to be supporters of outdoor learning across our many adventure centres.

We've continued to focus strongly on safety and safeguarding too. Learning continuously, we make sure our policies, procedures and training in these areas reflect the very best practice in the sector. We updated our 'Yellow Card' – our safeguarding code of conduct for adults – in January. We supported our members to make sure they felt confident about the changes.

Safety training is a key part of every volunteer's journey, and I'm pleased 98% of all our adults are compliant. But this needs to be higher still. Keeping people safe remains our top priority and my gratitude goes to everyone who's kept this as a number one concern in an exceptionally busy year.

One of the most enjoyable parts of my role is travelling around the UK to meet our local volunteer teams. Although I've been part of Scouts most of my life, I'm still bowled over by the commitment and kindness of our volunteers, and the energy and creativity of our young people.

Saying thank you to our volunteers is so important. That's why this year's Thanksgiving Service at Westminster Abbey (our first since the COVID-19 pandemic) was extra special. Well done to those who contributed so well.

As we look ahead to a new year for Scouts, and a new strategy, I look forward to engaging our members in shaping it.

The future belongs to us all, but especially our young people. Let's create a bright future together.

Carl Hankinson
UK Chief Volunteer

“The volunteers including members of the royal family have made this a day our Scout Group will never forget. From Prince William and Prince George on the digger, to Princess Charlotte helping to paint our door, they all volunteered together and looked like they had a great time.”

Harrison, Group Lead Volunteer,
reflecting on The Big Help Out

Skills for Life
Our plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

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

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

- 547,000 young people aged 4–18
- 88,000 front line volunteers
- 19,500 Young Leaders

Inclusivity

- 500 more sections open in areas of deprivation
- The number of Black, Asian and Minority Ethnic adult volunteers will reflect wider society with a minimum target of 5%

Youth Shaped

- 66% of young people aged 6–18 shape their experience at Scouts each year
- 57% of young people use their skills to run Scouting activities for other young people
- 40% of young people aged 4–14 achieve top awards;
- 10% of those 14+ achieve top awards

Community Impact

- At least 42% of young people making a positive impact in their community each year
- 40% of young people 4–14 will achieve top Awards
- 10% of young people 14+ will achieve top Awards

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

Growth

Aim: We're steadily growing Scouts across the UK, which is fantastic news. With more adult volunteers and Young Leaders, we can give more young people skills for life.

As we welcome people to our movement, we're focusing on growing inclusively. We're making sure we reach and involve all the communities in the UK, including Indices of multiple deprivation (IMD) areas.

IMDs are widely-used datasets to classify the relative deprivation of small areas in the UK. They give areas a deprivation score – 1 being most deprived, and 10 being least deprived. A key part of our work is focused on growing Scouts in IMD 1–5 areas.

Goals

Our strategy to 2025 includes growth targets by January 2026:

- 487,000 young people aged 6–18
- 60,000 Squirrel Scouts
- Young Leaders – we recorded 19,775 Explorer Scout Young Leaders at our last Census, exceeding our target of 19,500 by January 2026
- 88,000 frontline adults
- 500 more Sections created in IMD 1–3
- At least 5% of our adult volunteers being from Black, Asian or Minority Ethnic backgrounds

These are the staff-supported workstreams that encompass the delivery for Growth:

- The Growth and Communities Team
- The Uniformed Youth Fund Team (funded by DCMS)
- The Underrepresented Communities Fund (funded by Scouts)
- Early Years Programme of Work

Progress a year on

We've worked across a number of different delivery streams to support volunteers to help grow and develop Scouts locally.

216 new Scout and Explorer Sections were supported by the DCMS Uniformed Youth Fund team, startup and programme grants across the movement. This gives strong support for our older youth Sections in England.

- 128 new Sections opened in England by the Growth and Communities Team from April 2023 to March 2024, with 83 of these in IMDs 1–5. The Growth and Communities Team has worked with Lead Volunteers within our Regions, Counties and Districts to drive this.
- We've made progress towards having at least 5% of our adult volunteers from Black, Asian or minority ethnic communities, with this figure rising to 3.8% in Census this year.
- We've set up an Underrepresented Communities team with 19 Local Growth Officers in Counties across England, as well as in Scotland and Northern Ireland. Their focus is on opening new Sections specifically in IMDs 1–3 or in areas that serve predominantly Black, Asian or minority ethnic communities.
- We've continued to grow Squirrel Dreys across the country, with 6,105 more young people joining our youngest Section. As of Census 2024, this brought the total number of Squirrel Scouts to 16,691.
- Over 8,700 more young people are taking part in Scouts compared to last year, bringing us to a total of 445,056 young people and 152,763 adult volunteers. This means we grew by 2% last year.
- 1171 more sections in IMD 1-5 locations have opened since the Covid-19 pandemic.

What's next

Continuing to support the movement to grow and deliver a fun, inspiring and safe programme in all communities by:

- Continuing to open new, and re-energise existing, Sections across the country.
- Continuing to grow Squirrel Dreys across the UK.
- Driving growth in Scouts and Explorers in lower IMD areas through the final year of the DCMS Uniformed Youth Fund.
- Driving growth in lower IMD areas and Black, Asian and minority ethnic communities, including developing pilots for growing Scouts in Black communities.

Over
8700
more young people are taking part in Scouts compared to last year

Total number of Squirrel Scouts
16,691

Squirrels

“Our Squirrel Drey is in one of the most income-deprived areas in the country. Squirrels is helping broaden their horizons, especially with experiences like Nights Away, which might be their first time away from home. It sets them up with some incredible skills that they can use later in Scouts, or more broadly in life.”

Ben, Group Lead Volunteer

Inclusivity

Aim: Ever since Scouts began, we've brought young people together from different backgrounds to enjoy adventurous experiences, learn new skills, and have fun.

More recently, we've made brilliant leaps forward to make our movement a place where anyone can belong. We make sure our LGBTQ+ young people and volunteers can be themselves, our Race Equity project is gathering momentum, and we're starting Scouts in areas we weren't serving before.

While we're proud of what we've achieved so far, there's more we want to do to make our movement as inclusive as possible. We're not stopping until every young person can join, enjoy themselves and thrive in Scouts.

Goals

By the end of 2025:

- Since the Covid-19 pandemic we have opened 1,171 new sections in IMD 1-5 locations.
- We are working towards the goal of 5% of our volunteers to be from Black, Asian and minority ethnic backgrounds and are currently standing at 3.8%.

Progress a year on

- We've worked with external independent experts to conduct research and share their insights, so we can focus our energies where we can make the most impact. This helped volunteers understand how to best engage with, and support, the least represented communities in Scouts. We've identified some of the ways in which Black communities may experience barriers to Scouts, and understand better ways in which we could be more appealing and inclusive to these communities.
- We conducted research to understand the experiences of volunteer colleagues from Black, Asian, and minority ethnic communities within our UK Headquarters teams. The findings revealed significant scope for improvement. We've redoubled our efforts towards sustainable, long lasting cultural changes that'll help us attract and retain talented volunteers from Black, Asian and minority ethnic communities.
- To support volunteers to build and deliver an ambitious Programme of Work, we've built a strong and stable staff team, focused on four priority areas:
  - Piloting Scouts in Black communities
  - Supporting neurodivergent members
  - Enabling culture change among our UK teams
  - Making sure we support the movement to learn from complaints that come into our resolutions team
- The team are working alongside volunteers to support the movement's efforts to give young people and volunteers from underrepresented communities the chance to thrive in Scouts. For example, in November, the staff team supported 50 local inclusion volunteers from across the UK with a day of online workshops. Volunteers shared their learning about how to support different needs, such as those members with autism, as part of our focus on supporting neurodivergent young people and volunteers, through to setting up Groups in schools and hospitals.

What's next

- By the start of 2025, we're aiming to have the full Programme of Work ready to kick off, building on our current priorities. We'll offer more online resources and a range of learning opportunities, and strengthen the breadth and reach of our inclusion volunteers. We're hoping all of these will help more volunteers feel they have the capacity, capability, and confidence to grow Scouts in the communities we're currently underserving.
- We'll be reviewing the experiences of neurodivergent people across Scouts, making sure we understand their needs, how we can improve their experiences in Scouts, and highlight where there's already good practice that fellow volunteers can learn from.
- We've started work around building a zero tolerance approach to discrimination, including zero tolerance to racism. This is to prevent harm before it's caused, as well as improving how we respond as a movement to instances of discrimination. Throughout all our work, we're committed to making Scouts welcoming and inclusive to all.

We've redoubled our efforts towards sustainable, long lasting cultural changes that'll help us attract and retain talented volunteers from Black, Asian and minority ethnic communities.

“Scouts has come a long way in its acceptance of LGBTQ+ members. I always felt from a young age that Scouts cared. They had support groups for example, and Pride activities they’d always put out. And, as we move forward, they’re moving with the times.”

Courtney, Scouts volunteer

Youth shaped

Aim: We'd like every young person to shape their own Scouts experience and get the skills they need to be great leaders. For this to happen, it's important we create opportunities for young people to use their voices.

When young people shape Scouts, they improve our movement, and become more likely to achieve their Top Awards.

Goals

- 66% of young people aged 6–18 will influence what happens locally in Scouts.
- 57% of young people will use their skills to run Scouts activities for other young people.
- 40% of young people aged 4–14, and 10% of those aged 14+, will be achieving Top Awards.
- Increase the number of young people achieving the YouShape Award to 100,000 between April 2023 and March 2024.

Progress a year on

- We've awarded over 70,000 YouShape Awards in the past year, which is working towards our goal of 250,000 young people shaping Scouts by 2025.
- We've launched our YouShape Awards for Squirrels to help us embed Youth Shaped Scouts into our youngest Section.
- We've improved the support we give to our Young Leaders' Scheme. In doing so, we've achieved our strategic goal for Young Leaders, with 19,775 now in the movement.
- In 2023, we asked young people how much they thought they were shaping their Scouts experience. 75% of young people reported that they make choices about what they do in Scouts, with 56% reporting that their views influence what happens in Scouts locally.
- Another Youth Shaped objective is to increase the number of young people in leadership positions. We now have 532 inspiring local Youth Leads (previously called Youth Commissioners), growing from 460 in 2018.
- These inspiring Youth Leads have attended Support Weekends in October and April, with quarterly calls taking place to make sure they feel supported to excel in their roles.
- In 2023, 41.6% of 4–14 year olds and 5.4% of 14+ year olds achieved their Top Awards.
- We also made some changes to the King's Scout Award to make it more accessible and inclusive for young people to achieve.

What's next

- Local Youth Leads will help embed the YouShape Award in programmes across the UK. This'll work towards our goal for 250,000 young people to be shaping Scouts by 2025.
- Our UK Youth Lead, Ayesha Karim, and the UK Youth Team, will work towards our goal of 66% of all young people shaping their Scouts experience by 2025.
- Ayesha Karim will also help to shape the future of Youth Shaped Scouts in our next strategic plan, including through making sure young people have a say in its formation.

We've awarded over
70,000
YouShape Awards

We now have
532
inspiring local Youth Leads

19,775
Young Leaders now in the movement

41.6%
of 4-14 year olds achieved their Top Awards

“You naturally develop resilience in Scouts, since you’re exposed to new things. Scouts allowed me to fail, learn from the experience and have another go.

We’ll always face barriers and/or rejection in life, especially when applying for jobs. By learning to be resilient, we can make sure these experiences don’t stop us.”

Abigail, Trustee and Youth Rep

Community impact

Aim: At Scouts, helping our communities is a huge part of what we do. We've always been committed to social action and making a difference, both to the young people taking part in projects and the communities they're helping.

While high quality community impact projects take planning and time, they're essential to any Scouts programme, especially for young people hoping to achieve our Top Awards.

Goals

By 2025

- At least 42% of young people will make a positive impact in their community each year.
- 40% of young people aged 4–14, and 10% of those aged 14+, will be achieving their Top Awards.

A Million Hands

- Our 'A Million Hands' initiative, the award-winning partnership we started in 2019 with charity partners, ended this year. It aimed to mobilise members to undertake community impact projects on a variety of themes picked by our young people.
- The campaign provided 'off the shelf' resources for leaders, Young Leaders (aged 14–17) and young people themselves, making it easier to deliver our Community Impact Staged Activity Badges.
- Young people had selected the themes and partners for 2019–2023:
  - Better mental health for all, with Mind, Inspire and Scottish Association for Mental Health (SAMH)
  - Supporting refugees and displaced children, with Save the Children
  - Understanding disability, with the National Autistic Society
  - Protecting our environment, with World Wide Fund for Nature (WWF)
  - Ending homelessness, with Crisis and The Simon Community NI
  - Kindness in every community, with the British Red Cross
- Since it was launched, A Million Hands drove more than 700,000 hours of collective action represented through 110,000 community impact badges.
- The end of this initiative marks a real achievement in our strategic ambitions for community impact and service, reflecting the potential for positive change and Scouts' commitment to leaving the world better than we found it.

Progress a year on

- In the past year, young people dedicated over 180,000 hours to community impact. By doing so, we made tangible strides towards creating meaningful and sustainable change in our communities. This dedication and perseverance exemplifies the commitment of individuals and organisations involved in driving positive social impact on a large scale.

48%

of young people took part in action to make a positive difference to their communities or the world around them

41.6%

of young people from Squirrels to Scouts achieved their Chief Scout Awards, with 5.4% over the age of 14 completing at least one of their Top Awards

- The Scout Experience Survey showed that 48% of young people took part in action to make a positive difference to their communities or the world around them. This included Scouts contributing to The Big Help Out during the Coronation weekend, which showed Scouts serving our communities and learning skills for life through community engagement efforts in more than 100 locations.

- Census data showed that 41.6% of young people from Squirrels to Scouts achieved their Chief Scout Awards, with 5.4% over the age of 14 completing at least one of their Top Awards. To achieve our Top Awards, young people need to take part in community impact activities appropriate to their age group.

- Our Community Impact group of young people from across the UK led a review of how we support them to create impact in communities including through A Million Hands. This review concluded that A Million Hands gave young people a powerful springboard for getting involved in their communities. Going forward, young people asked us for more focus on having an impact in their immediate local communities, building on the programme resources developed for A Million Hands. The review led to a refocus on approaches aimed at maximizing the effectiveness of community engagement efforts.

What's next

- We're launching the World Organization of the Scout Movement (WOSM) Earth Tribe programme in the UK, connecting our young members' desire for local community engagement to an international team of changemakers working to protect their environments.

- The Earth Tribe initiative empowers young people to take a proactive approach to global environmental challenges by acting in their location, such as climate change and environmental degradation. By mobilising young people around the world, Earth Tribe holds immense promise in fostering a collective sense of responsibility towards safeguarding our planet for future generations.

- We'll further develop our wider community impact programme resources to support leaders to create opportunities for young people to gain skills for life while serving our communities.

When my family and I moved from Cardiff to Walsall, my mum and I decided to set up a Group. We became one of the first predominantly Muslim Scout Groups in the area. We wanted to create somewhere for people to join in and experience what I did back in Cardiff.

Saim, Section Team Member

Keeping young people safe

Safety

Aim: Safety is a golden thread throughout Scouts. Alongside safeguarding, it's our number one priority to keep young people in our care safe from harm.

Progress a year on

We've continued delivering our agreed three-year safety road map from 2023 to 2025. This has included:

- Safety training: We've improved and maintained compliance with core safety training, with over 98% of all members having undertaken this.
- Safety Assurance: We've established a direct primary authority partnership to receive Primary Authority Advice tailored to our specific needs. Initially focused on UKHQ activity, the primary authority provide a key point of contact and source of assured information which supports regulatory compliance and which other regulators must have regard for. The primary authority also undertakes independent inspection providing assurance on regulatory compliance on the ground. Over time, this'll provide additional confidence in our UKHQ safety processes and practice.
- Shared learning: Learning from incidents and opportunities for improvement informs our reviews of rules and guidance and is shared with members through our webinars and member emails.
- Reviewed our Policy, Organisation and Rules: This includes guidance and supporting templates. We then delivered briefings and training sessions in line with our updates.
- Moving forwards, and following the inquest into the death of Ben Leonard, we're proposing to go even further to make sure every child and young person can enjoy Scouts safely.

What's next

We've undertaken significant learning from the inquest into the death of Ben Leonard and the Coroner's Prevention of Future Deaths Report. We're committed to fundamentally changing our approach to safety, and we see this as a transformational moment for the movement. The changes we're making include:

- Significant investment in our UK safety team to support delivery and training.
- Developing a new strategic partnership to review our policies and practices and develop new ways of working, including external inspection.
- We've updated existing safety training so it can't be clicked through, and we're commissioning new supplementary safety training.
- Developing new movement-wide safety training which is level and role specific.
- Adding more scrutiny and external critique to our movement-wide assurance processes.
- Creating new policies to commit to embedding a duty of candour, and how we support and deal with critical incidents.
- An external review of our permitting scheme and the understanding of external approaches to audit and inspection.
- Introducing new neutral suspension powers for those involved in critical incidents or significant near misses.
- Publishing a new annual Safety Report next year, providing further information on safety in Scouts.
- Review first aid guidance, training, and assessment to make sure it meets good practice.

In addition, we'll:

- Review the guidance, support and information we provide to the movement, so we continue to make safety information easily accessible and understood.
- Continue to support the implementation of the Learning Management System (LMS).
- Review and improve our incident management processes.
- Continue to embed our continuous improvement culture.

Safety governance

We have a range of measures in place to keep everyone safe. These include:

Our Safety Policy: Our Safety Policy clearly outlines our commitment to safety and our expectation that everyone in Scouts will play their part in keeping young people safe. We review the Safety Policy each year, and it's informed by wider sector best practice.

The Safety Committee: The Safety Committee is a sub-committee of the Board of Trustees. It's chaired by a Trustee who's an external appointee with working professional experience in health and safety. The Safety Committee includes independent members, with experience in health and safety across different sectors.

The Committee links to people responsible for providing leadership, and oversees the safety policies, procedures, and rules we give to our volunteers.

The Board of Trustees are updated quarterly on safety matters. Each year, the Board gets a full report of Safety Committee activities.

Safeguarding

Aim: At Scouts, we continue to be committed to keeping young people in our care safe from harm. This is our number one priority. Along with safety, safeguarding is the golden thread throughout our movement.

Progress a year on

- Our Yellow Card Code of Practice is fundamental to keeping young people safe. We updated our Yellow Card to make it easier for people to report things concerning them, and our members have ordered over 180,000 new Yellow Cards. This means people now report issues directly to our HQ Safeguarding Team.

- We've worked with Childline to develop a new child-friendly poster for young people so they know how to speak in confidence about any concerns they may have. Over 17,000 have been ordered for Scout meeting places across the UK.

- We've invested more resources into our safeguarding team, so they can respond to current and anticipated increases in the volume and complexity of referrals. This has led to team reorganisation and new ways of working, so we can be more efficient and effective in our response. Since making these changes, we've significantly reduced the number of open cases and improved how we respond and manage ongoing cases.

- We've worked with NSPCC to review and update our safeguarding policy and mandatory safeguarding training. This is subject to ongoing review with the external organisation to make sure our practice is reflective of emerging themes, trends and risks.

- We've updated our quality assurance framework, which has a blend of internal and external independent scrutiny, using a mixture of qualitative and quantitative measures. Learning is fed back to the team as part of our continuous improvement journey.

- A campaign by survivors last summer increased our understanding of areas that remain a concern for people who have been victims in Scouts. This contributed to us accelerating the planned changes to the referral pathway for safeguarding complaints and updating the Yellow Card of Conduct.

We're continuing to listen to survivors' experiences to learn how we can keep improving. Work is underway on adding external scrutiny to our assurance processes and we're also working with an external organisation to create a lived experience panel so survivors can inform our policy and practice.

What's next

- We're planning to continue to listen to and work with survivors more collaboratively over the next year.

- We'll continue our work with an external organisation to create a lived experience panel.

We've improved and maintained compliance with core safety training, with over

98%

of all members having undertaken this

We've invested more resources into our safeguarding team, significantly reducing the number of open cases and improving how we respond and manage cases

PETZL
DMM

Three pillars of work

To reach our goals, we'll change how we deliver Scouts. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach, so we impact the lives of more young people across the UK.

Programme

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People

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Perception

Programme

Aim: To provide a fun, high-quality, inclusive programme that's consistently and safely delivered, and supported by simple digital tools, to create positive outcomes for young people.

Goals

- Scouts and Explorer Top Awards: Increase support for volunteers delivering the Scouts and Explorer programme towards our 2025 target of 40% of Scouts and 10% of Explorers achieving their Top Awards.

- Nights Away: Increase the support for Nights Away across all Sections. Nights Away are the most impactful way to achieve our outcomes.

- Squirrels Growth: Establish 2,000 Squirrel Dreys, reaching 26,000 young people, with 30% of Dreys in areas of deprivation and 10% in Groups with over 10% of participating young people from Black, Asian and minority ethnic backgrounds.

- Review our programme for 14–24 year olds.

Our activity finder

Over the past 12 months, there've been 1.75 million visits to our activity pages by more than 480,000 users. Our Net Promoter Score for the year is 30, which is classified as good and is a 4 point increase on last year. We now have over 1,700 live activities, including 100 new activities added in the last year, as well as guidance and resources for talking to young people about international crises and wars.

Progress a year on

- We continued to increase the support for everyone delivering the Scout and Explorer programme by updating the King's Scout Award, and some of our resources to better support volunteers to deliver our Young Leaders' Scheme locally.

- In terms of Top Awards, 41.6% of 4–14 year olds are achieving their Top Award, which has increased by 4.4% since last year and exceeds our organisational target of 40%. For 14+ year olds, 5.4% are achieving their Top Award, which has increased by 1% since last year and is working to our organisational target of 10%. This is why we've updated our King's Scout Award and Young Leader Scheme to make it more accessible for young people to achieve.

- We started a review of Scout badges, surveying 400 volunteers to get their views. Next, we'll involve young people to review this part of the programme, to make sure the badges are relevant and accessible to all our young people. We've also updated our Disability Badges and the Swimmer Staged Badges.

- We've encouraged all Scouts, from Squirrels to Network, to do more outdoors activities through Outdoor in 24. In the last year, we've granted 15,077 Nights Away and Adventurous Activities Permits to volunteers to support safe adventures. Outdoor in 24 has sold over 3,500 badges and saw 17,000 web page views.

- The outbreak of conflict in Israel and Palestine prompted volunteers to ask for improved resources for addressing grief and international crises. In response to members, we produced a guide to discuss conflict using Scout values and resources about Palestinian culture.

- While there were significant challenges during the 25th World Scout Jamboree, it created a post-pandemic moment for engaging our movement in an international programme. Those who attended the jamboree experienced a range of activities, making sure Explorer Scouts were able to achieve key badges and elements of their Top Awards. The UK Contingent developed programmes for Squirrel Scouts through to Scout Network members to engage with in the UK. This made it possible for more young people to experience the jamboree's blend of adventure, Korean culture, personal growth, creativity and global citizenship.

41.6%

of 4–14 year olds are achieving their Top Awards, so we're on track towards our goal of 40%

- We've progressed our ambitions for growing Squirrels. We've supported volunteers to open 1,587 Squirrel Dreys, with 25% of those Dreys in areas of deprivation. Through our work with Bookmark, we've offered more support to volunteers with storytelling for Squirrels too.

Working with our supporters

Over the last year, we've created a range of activities with our supporters, who bring their expertise to enhance our programme.

Here are a few opportunities for young people made possible by our partnerships:

- UK Space Agency – Our partnership reached new heights with 51,401 badges awarded and the recent launch of a Space Activity Badge for Squirrels. We're reassessing all our Space badges in summer 2024.

- Disney – Storytelling programme resources linking to Frozen and Young Jedi Adventures for Squirrels. 11,117 blanket badges were awarded across the year.

- Gas Distribution Networks – Carbon Monoxide safety is an important topic that's been creatively supported this year and 12,332 Cubs Home Safety Badges have been awarded. We also launched an e-learning module for volunteers, which was accessed by over 200 volunteers in the first few weeks and we're continuing to promote it.

- The Rail Industry – Platforms for Change and linked activities that educate young people about staying safe on and near railways and also connects our Scout Groups with their local stations, staff, and volunteers in their communities. 28,928 badges have been awarded and 180 Groups signed up to take part in Platforms for Change, bringing Scouts out into the community.

- Dacia – Supporting the Scouts Adventure Challenge Award. Dacia have helped co-create new activities and contributed a £50,000 grant fund to make outdoor adventure more accessible and affordable. 152 grants for training and permits have been awarded so far across the country, enabling at least 6,250 more young people to access adventure now, and many more in the future.

Reviewing our programme

Around the 20th anniversary of Explorer Scouts (14–18 year olds) and Scout Network (18–24 year olds), we started reviewing our programme for 14–24 year olds to make sure we're meeting young people's needs and aspirations. This year, we've focused on speaking to more than 3,400 people, including volunteers and young people involved in Scouts, plus 850 young people not in Scouts.

These insights informed our Discovery report, confirming that we'll want to develop a fun and impactful programme with a flexible delivery approach that enables and facilitates the participation of all young people in the 14–24 provision.

We're doing this by focusing on the separate needs for 14–18 year olds and over 18 year olds, and developing plans for updating our provision.

What's next

In the year ahead, we'll:

- Involve young people and volunteers to review Activity Badges for Scouts and Cubs.

- Design programme resources on healthy relationships.

- Form our Programme Youth Team to help make our activities more youth shaped.

- Develop support for Squirrels volunteers to become more child-led in our delivery and to support Squirrel Dreys to engage with families to help our youngest members get the most from their Scouts experience.

- Develop product ideas with young people aged 14–18 for testing in the piloting phase.

People

Aim: To have well-trained, supported, and motivated adult volunteers from all backgrounds, and to increase the number of young people from diverse backgrounds.

It's important that every volunteer has a wonderful experience at Scouts. If they enjoy volunteering with us, we'll inspire them to keep supporting our young people to gain skills for life.

As well as appreciating the amazing work of our current volunteers, we want to welcome new volunteers. With more volunteers to deliver our programmes, we can give even more young people the chance to enjoy Scouts.

Goals

- Recruit more volunteers and welcome new volunteers more warmly from the start. We'll make sure our teams and our way of volunteering fits with the time people want to give, and we have people with the right skills and support. We'll also make our processes more accessible by creating up to date recruitment and appointment tools.

- Make volunteering a positive experience, every day. To do this, volunteers are leading the redesign of future volunteers' experience, using a new co-led team approach.

- Create more engaging learning for volunteers and supporting volunteers to develop their skills when and where they need to.

- Build the digital tools to enable all the above. This means developing a new fit-for-purpose membership system and a convenient way for members to learn, co-created with volunteers. They'll both be easy to use and accessible through scouts.org.uk.

Progress a year on

- In May 2023, we started rolling out the first cultural changes to volunteering locally. This focused on our new approach to volunteering in teams, what we call ourselves, and how we use Our Volunteering Culture statement to help set the right expectations. We've also made changes to local Trustee Boards and improved the support available to them.

- Most of our essential learning, known as Growing Roots, has been developed in collaboration with around 200 volunteers' input and subject experts. We're now testing it locally so we can make it even better before we launch.

- We have 105 Transformation Leads in place working across all 85 Counties, Areas and Regions in the UK. They're helping to prepare, inform, engage and communicate in their local patch about the upcoming changes.

- We've concluded our collaboration with Girlguiding, generously funded by the Pears Foundation, to build a new recruitment tool to help us welcome more volunteers to both organisations. We've learned lots from each other about how to overcome shared challenges and the new tool will be part of the systems going live later in 2024.

- Our Digital Skills tool launched in the summer of 2023, and our work in this area was awarded Runner-Up in the Digital Leaders 100, Digital Skills category. The tool helps volunteers to build their skills and confidence. This is part of supporting lifelong learning and it's an important part of the support we're providing around our new systems.

- We completed the digital build for our new learning and membership systems. The digital build has been warmly received by over 320 volunteers in testing. As data migration has proved even more complex than expected, we're now working on a longer timeline than forecast last year.

- We've improved our support, web guidance, and readiness information to help everyone understand and prepare for the changes coming locally.

What's next

- We'll work in a partnership with a nationally recognised organisation that is a leader in safety on movement-wide training.

- We'll work in partnership with our Early Adopter Counties to improve how we welcome new volunteers, ahead of the wider changes to come for everyone.

- We'll complete the data migration of all our member data into the new systems and make sure it's been thoroughly tested and all our digital tools work together.

- During the year ahead, we'll work with Counties to implement changes to volunteering in their area. This means rolling out cultural changes and going live with new digital systems.

“Scouts provided a safe space where I could express myself freely and discover my true identity. Through the weekly sessions in a Mosque, I benefitted from the programme, while meeting people who looked like me and felt the same experiences as I did.”

Anes, Explorer Lead Volunteer

Perception

Aim: For Scouts to be more visible, trusted, respected, and seen as playing a key role in today's society.

Goal

- Make sure our brand is frequently and positively seen in the public eye, sharing our key skills for life message and building trust.

Progress a year on

Improving our perception

- We've worked hard to keep Scouts in the public eye to show young people thriving and learning skills for life. Visibility underpins growth and we generated more than 27,600 pieces of media coverage in the UK, equivalent to each UK adult seeing more than two articles a week.

- Millions saw Scouts serving their communities in May, whether they supported the crowds for the Coronation of HM King Charles III, or volunteered at one of the 100 Scouts volunteering events for The Big Help Out. This included HRH The Princess of Wales' family helping refresh a meeting place for a community in Slough, while in Brent, Scouts invited new people to take part in an activity day led by Chief Scout, Bear Grylls.

- Summer brought the 25th World Scout Jamboree to South Korea. As we relocated our 4,500-strong UK Contingent to Seoul to keep young people safe, it generated high visibility on socials and in the media. Showing that safety was our top priority meant this decision still benefitted perception, with YouGov research showing public trust remains strong at 70% and improved brand approval scores. Over the year this contributed to improved brand approval scores with YouGov, especially among 28-40 year olds.

- The autumn saw Bear thanking Willesden volunteer Sharmine Chowdhury-Tse on the BBC's The One Show. The Chief Scout's book, 'Do Your Best – How to be a Scout', also took skills for life into the homes of thousands of readers.

- In December 2023, Scouts appeared on ITV with HRH The Princess of Wales at her Christmas Carol Service, which focused on thanking those supporting young people in their early years.

Supporting young people

- This year, Demos and Scouts launched employability research, which showed 74% of former Scouts feel positive about their career goals, compared to just 47% of those without extracurricular experiences.

- We recruited a team of Youth Advocates, Scouts aged 18–24, to help us share how Scouts gives young people skills for life with decision makers.

- Ahead of the 2024 general election, we worked with our advocates and volunteers to introduce the Scouts' Manifesto, asking the next government to back young people and the volunteers who support them.

Attracting, recruiting, and retaining volunteers

- To complement our national visibility, part of the Department for Culture, Media and Sport (DCMS) Uniformed Youth Fund (UYF) grant added support for local communications to help attract new volunteers for 225 new Sections.

- We also supported local groups to access government funding directly, unlocking £17 million from the DCMS Youth Investment Fund to build and improve local meeting places.

Progressing our brand

- Our volunteer celebrity ambassadors help us reach new audiences. Ellie Simmonds and Tim Peake invited millions to volunteer for The Big Help Out while Megan Hine, Dwayne Fields, and Phoebe Smith joined Bear at Windsor to celebrate our first King's Scouts. Dwayne was also on hand to lift everyone's spirits in the UK Contingent at the 25th World Scout Jamboree as their jamboree journey moved to Seoul.

- Our social media channels amplified our skills for life story, showing young people and volunteers thriving in Scouts. Our content generated 10% more engagement, with video views up 80% through YouTube and TikTok.

- We continued reviewing clothing for Scouts aged 10 ½ years and older, and adult volunteers. More than 26,000 adults and young people inside and outside of Scouts confirmed the role our uniform plays in bringing us together. They also revealed 40% of Scouts aged 10½–14 years found the uniform uncomfortable. Outside Scouts, 42% of 13–17 year olds were put off joining because of the uniform. In the year ahead, we'll focus on practical improvements to our current uniform's comfort and styling, including clarifying the informal uniform options.

What's next

- Launching a refreshed UK Ambassador team by the end of 2024.

- Creating and identifying high profile moments for Scouts to be nationally visible, to increase interest in volunteering for or joining Scouts, supporting growth.

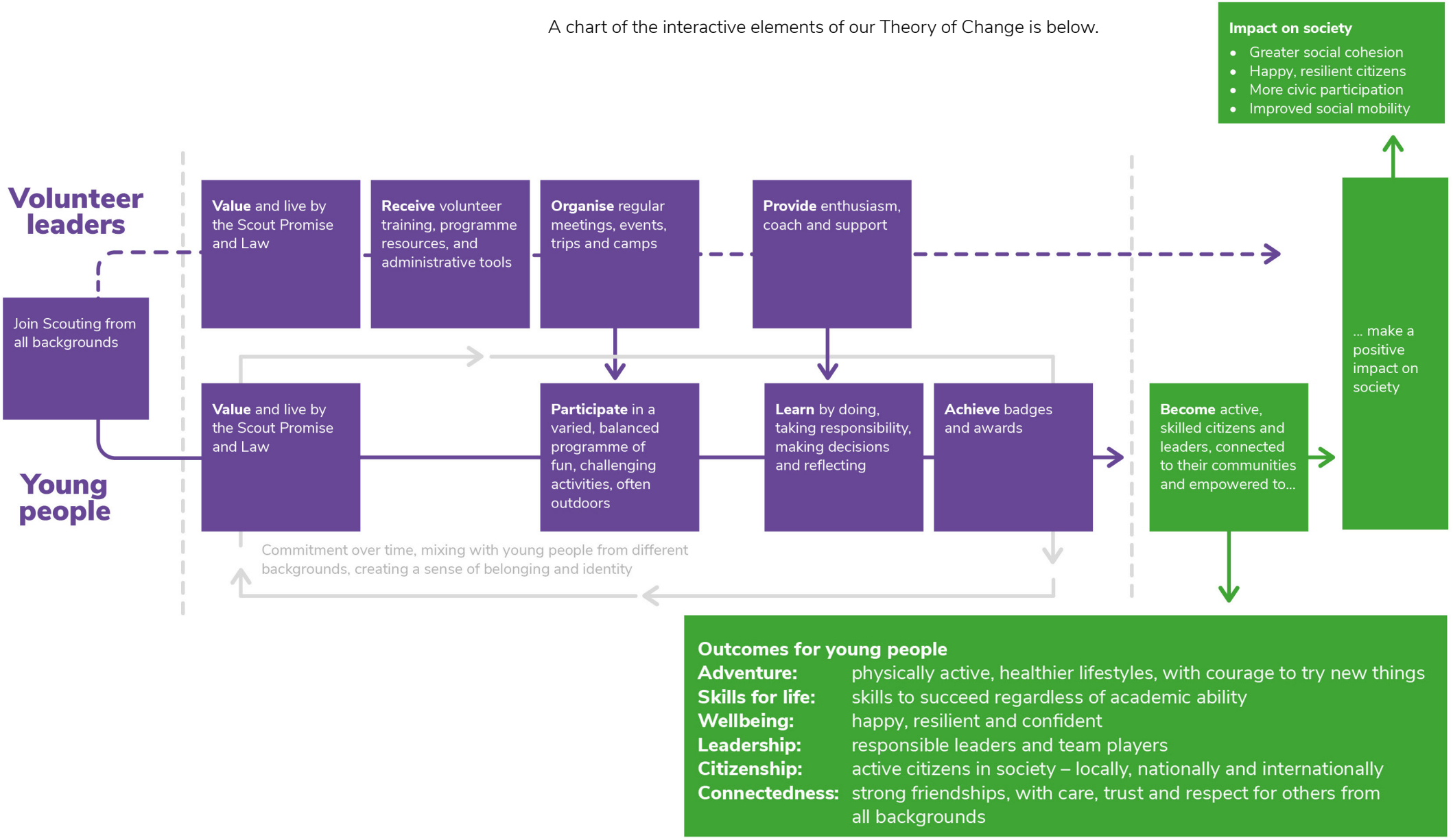
- Supporting local teams to be more visible and recruit volunteers.

- Sharing the story of how we keep young people safe and sharing our learning.

Theory of Change

Our Theory of Change shows the positive difference Scouts make in society. We welcome young people and volunteers from all backgrounds, and with us, they learn and share skills, enjoy an engaged and varied programme of activities, honour the Scout values and become active citizens of a connected community. We produce happier, more resilient citizens who work together towards greater social cohesion and an undeniably better world.

A chart of the interactive elements of our Theory of Change is below.



The impact of Scouts on young people

We conduct the Scout Experience Survey annually to understand our members' attitudes and experiences. We ask young people aged 13–17 questions about our Theory of Change outcomes: Adventure, Skills for life, Wellbeing, Leadership, Citizenship, and Connectedness. By doing so, we can find out if and how the impact of Scouts is changing throughout our Skills for Life strategy.

We've compared the Theory of Change results for 2023 with 2019, which marks the start of our Skills for Life strategy. Since 2019, there've been significant improvements* across seven outcomes:

Wellbeing
- Happiness (+5%)
- Life satisfaction (+5%)
- Sense that life is worthwhile (+5%)

Citizenship
- Sense of local (+5%), national (+6%) and international citizenship (+7%)
- Contribute to the community (+6%)
- Volunteering in the community (+22%)

Connectedness
- Respect and trust for others (+11%)

However, five outcomes have slightly declined since 2019:

Skills for life
- Independence (-4%)

Wellbeing
- Perseverance and grit (-9%)
- Self-confidence (-4%)
- Anxiety (+22%)

Connectedness
- Respect and trust for people of different races, cultures, and religions (-5%)

In 2021, following the COVID–19 pandemic, we saw declines across a number of outcomes. A few of these outcomes returned to the pre-pandemic (2019) results in 2022, but many of them were still significantly lower than 2019.

In 2023, four outcomes returned to the pre-pandemic results (meaning they're no longer significantly different to 2019):

- Courage to take risks and tackle challenges
- Problem solving
- Team working
- Caring for others

We're committed to improving the experience of young people in Scouts. We use the insights from this survey and other feedback from young people and volunteers to feed into the programme activities we'll develop in the year ahead.

To give young people more opportunities to tackle challenges, solve problems and work together outdoors, we've launched programme resources for our Outdoor in 24 initiative, which encourages Scout Sections, from Squirrels to Network, to get outside in 2024. Whether it's just for one meeting, a Night Away event, or taking on the Outdoor in 24 challenge, we're hoping to get young people trying new things outdoors this year.

Conscious of the decreases in connectedness and caring for others, as well as the increase in anxiety, we'll develop programme resources on healthy relationships, mental health, and wellbeing. As part of building connections to our international Scout family, we'll continue building resources to celebrate cultures experiencing conflict. We're also building a programme youth team to bring young people's voices and views directly into our programme, helping it become more youth shaped.

Over the coming year, we're exploring new ways to listen to our young people and measure how Scouts has impacted them. This includes:

- More in-depth qualitative research to further investigate outcomes
- A revision to the annual survey for 2024
- A youth data management system in the future

We're also changing the way we recruit survey participants to make sure the results represent the voices of all young people in Scouts.

* Statistical comparisons between 2019 and 2023 results are measured by a Mann-Whitney U test. Only significant differences where there was a change of at least +4% or –4% and $p < .05$ are reported.

Working towards a regenerative change

‘No one can pass through life, any more than pass through a bit of country without leaving tracks behind. Try to leave the world a little better than you found it.’
– Robert Baden-Powell

Aim: In the past year, we’ve explored what being ‘green’ and ‘sustainable’ means to us, inspired by Robert Baden-Powell.

To put this into practice, we’re rethinking how we do things. We need to reduce our footprints across all areas and refill those already left behind by lending a hand to repair, replenish and regenerate our world around us, in line with our Scout values.

Our new Regenerative Change Policy Statement will set out our approach to leaving the world a little better than we find it. We’re working on embedding this approach across our headquarters, Scout Adventure centres, Unity and Scout Stores, and into the next strategy.

Progress a year on

- We developed a regenerative change roadmap, which includes exploring the most effective approach to footprint data tracking, collection, and reporting.
- We’ve audited The Scout Association estate through the Energy Saving Opportunity Scheme (ESOS). Giving us insight into where we use the most energy and a range of technical suggestions and recommendations on how we could reduce our consumption in the short, medium and long term.
- We’ve trialled a policy to reduce food waste for Scout Adventures. This includes specifically being thoughtful about meat consumption, using local seasonal produce and buying food with high social and environmental standards.
- Scout Stores continued taking a ‘circular’ approach to clothes, working with a range of fabric suppliers to find the lowest impact yarn to make Scout uniforms.
- We’ve created a set of principles for our natural estate and woodland that cover health and safety, nature connection, increasing biodiversity and climate change resilience.
- We’ve been granted planning permission for a new solar array at Gilwell Park and installation is planned later in 2024.
- We recognise that a part of our footprint comes from how we invest our charitable reserves and conduct our finances, so we have reviewed the social, environmental and governance approaches by those we partner, invest and work with. The review will inform our discussions with the relevant committees with a view to developing action plans in the medium to long term.
- We’ve rolled out new electric vehicle charging points at Youlbury Scout Adventures Centre which’ll enable us to upgrade our small utility vehicle fleet such as our mini bus and works van to hybrid and pure electric, as well as provide our guests with a point to charge. Our LED roll out has progressed well, so that 80% of our lighting across the estate managed by The Scout Association is now LED.

What’s next

- Our ESOS audit recommendations will guide our priority energy and water reduction actions.
- We’re now testing between recycled plastic yarn and fabric waste yarn for Scout Stores to see which gives the most robust and affordable clothes. We’re also looking at ways to support preloved uniform swapping and working with a range of material recycling companies to find a way to recycle unwearable uniforms into new products.
- Develop a set of objectives for each Scout Adventures site, showing how we’ll put our natural estate and woodland principles into practice across our five centres (850 acres). These objectives will then inform a 10-year work plan that we’ll deliver through partnerships with conservation groups and Scout working parties.
- Solar array in place by the end of 2024 to improve our renewable energy use at Gilwell Park.
- Roll out additional electric vehicle charging points at Gilwell in the next 12 months.
- By the end of 2024, complete our LED lighting rollout across Gilwell Park and Scout Adventures Centres.

Our finances

Overview

Our balance sheet remains strong, despite a reduction in total funds from £86.6 million to £82.5 million. Our liquid assets (fixed asset investments, and cash and cash equivalents) are £50.4 million a reduction of £9 million, excluding Jamboree funds held on 31 March 2023. This reduction reflects the higher-than-expected operating deficit of £6.5 million (2022-23: £0.6 million) incurred for the year.

The main contributors to the higher operational deficit were:

- a higher level of claims resulting in a £1.5 million increase in our claims provision net of related insurance recoveries.
- £4.3 million increase in staff costs is mainly due to the impact of the annual pay award of 5% (lower pay bands received 7%), full year impact of various roles recruited in 2023, and additional staff in digital transformation (£0.9 million), Volunteer Experience (£0.5 million), Skills for Life (£1.0 million), and new Safety roles (£0.7 million). A number of roles, particularly across Skills for Life and Volunteer Experience are fixed term and come to an end in stages up to March 2025 as the programmes of work complete.
- the additional costs incurred relating to the 25th World Scout Jamboree (see note 23 to the accounts) which took place in South Korea in August 2023 and resulted in an overall loss of £2.4 million of which £1.8 million occurred during the year.

The value of our listed investments increased by £1.5 million (2022-23: Loss of £1.4 million) and the surplus on the defined benefit scheme increased by £0.8 million (2023: £11k) resulting in the overall reduction of funds (restricted and unrestricted) of £4.4 million (2022-23: £1.7 million).

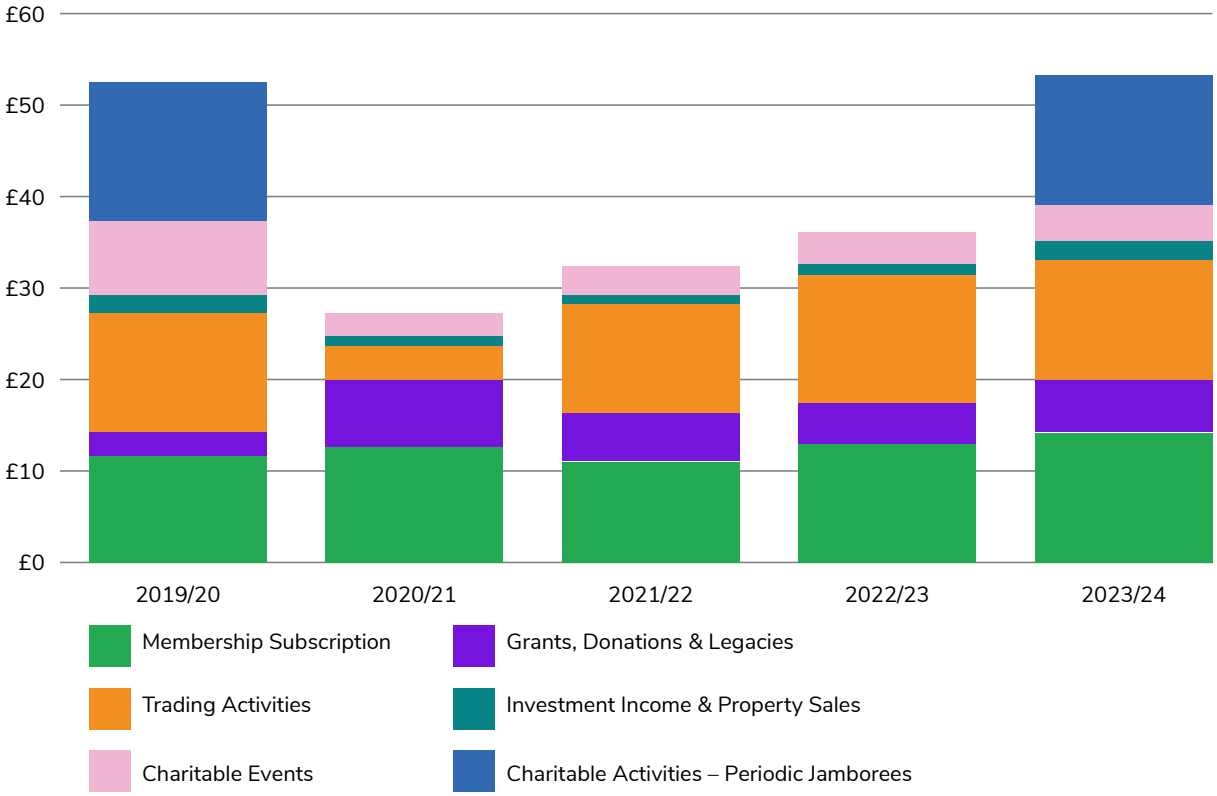
Income

As shown in the graph below, total income for the year was £53.7 million, compared with £36.3 million in 2023. £48.9 million of total income was unrestricted (2023: £32.4 million) and £4.8 million was restricted (2023: £3.9 million).

Membership subscriptions increased to £14.3 million (2022-23: £13.2 million) reflecting a 5.6% increase in youth membership (in 2022) and an increase in the core membership fee of £1.

The continued and generous support of our donors is important and greatly appreciated by Scouts. In difficult and uncertain economic times, legacies and donations were £0.7 million higher than the previous year at £2.2 million (2023: £1.5 million). Grant funding increased by £0.6 million to £3.6 million (2023: £2.8 million), mainly due to the DCMS Uniformed Youth Fund grant funding which is being used to fund Local Growth Officers in England, specifically in government levelling up areas to open new Scout and Explorer sections (see note 5a).

Our trading income includes the retail sales from Scout Shops and World Scout Shop Limited, insurance commission income generated by Unity and sponsorship and promotional income. Scout Shop income decreased by £1.0 million to £9.5 million, due to a decline in uniform and badge sales following a post-COVID-19 surge the previous year and then lower than expected membership growth during 2023. Unity



Commission income was broadly the same as the prior year at £2.6 million. We've continued our strong links with corporate sponsors and generated £1.1 million from these beneficial connections, which is £0.1 million higher than last year.

Income from charitable activities is derived from our activity centres and other sales linked to our charitable purposes. These include camping, training, activities and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. This year it also included income from the Jamboree of £14.1 million. Excluding the Jamboree, income was £0.9 million higher at £4.0 million (2023: £3.1 million) mainly due to an increase in revenue from the activity centres.

Investment income (including interest) increased by £0.6 million to £2.0 million. This reflects the higher interest rates for the full year.

Expenditure

Total expenditure was £60.2 million, however this included £16.0 million of expenditure related to the Jamboree. Excluding the Jamboree operating (unrestricted) expenditure was £40.0 million (2022-23: £32.4 million) an increase of £7.6 million and £4.3 million of expenditure was related to restricted funds (2022-23: £4.0 million).

Unrestricted charitable activity expenditure was higher due to a higher level of claims (which has resulted in either net new or additional provisions), increased staff costs (see above), Skills for Life non-staff costs of £0.3 million, increase in Volunteer Experience Programme non-staff revenue costs of £0.8 million higher software costs, and irrecoverable VAT.

Our expenditure (and income) on charitable activities is allocated to four activities, which help fulfil our four strategic objectives (Growth, Inclusivity, Youth Shaped and Community Impact) as shown in the pie chart below. The activities undertaken during the year are detailed in the annual report on pages 10 to 31).

Charity funds

The Scout Association's consolidated funds were £82.5 million (2022-23: £86.6 million) with the aggregate value of endowment funds (£2.3 million) and restricted funds (£4.3 million) remaining broadly in line with the previous year. Within unrestricted funds the General Fund declined by £7.7 million, partially offset by increases in the designated funds of £2.2 million and pension reserve of £0.7 million.

The increase in the designated fund for fixed assets of £2.2 million reflects the net increase in intangible and tangible fixed assets of The Scout Association of £1.4 million and £1.9 million respectively offset by the transfer of the surpluses from prior Jamborees accumulated in the Inclusion and Solidarity Fund to partially cover the Jamboree losses incurred this year. The Group's total investment in intangible assets of £5.4 million represents the development of digital tools particularly work on the volunteer experience programme as well as some software to support the commercial operations.

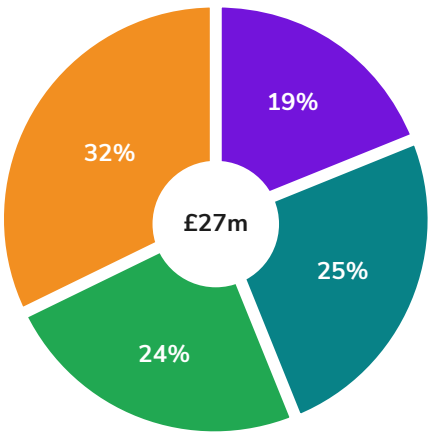
All funds are described in more detail in note 19 in the financial statements with analysis of movements in the year.

Reserve policy

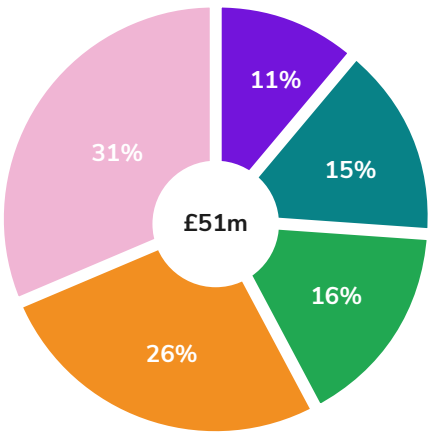
The Trustees annually review the reserves policy and continue to plan to hold reserves to protect The Scout Association and delivery of its charitable programmes by providing time to adjust to the changing financial environment.

The reserves policy establishes an appropriate target for the level of general 'free' reserves as represented by the balance of the General Fund. The target is based on a risk assessment of the probability and likely financial impact on The Scout Association's activities, which might be caused by a decline in income, an inability to

2022-23 Expenditure



2023-24 Expenditure



Youth Programme and Activities
Development of Scouting
Adult Support and Training
Support and Services to the Scouting Movement
Jamboree

meet its financial obligations, or an inability to reduce expenditure in the short term.

We also hold reserves to support the development of Scouts. The policy seeks to make sure there's an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves to make sure the charity can operate uninterrupted. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The COVID-19 pandemic highlighted the risks of short-term reductions in membership and losing commercial income due to curtailment of face-to-face Scouts, while needing to maintain member services. As a consequence, the Trustees deemed that the appropriate target for free reserves for The Scout Association itself should be based on one year's expenditure with an additional element for possible future claims costs reflecting their longer-term nature. At present, this indicates a level of reserves of the order of £31 million.

The general free reserves for The Scout Association on 31 March are £41.9 million, which is still well in excess of this target following the sale of Baden Powell House in August 2021. However, it's been reduced significantly from last year, when the free reserves were £49.8 million. This has been caused by a number of items in addition to the operating deficit, specifically systems development (Volunteer Experience Programme), development of our Scout Adventure Centres, and the Jamboree emergency action taken.

In addition, the Trustees recognise there are a number of factors which'll further reduce the free reserves over the next two years, in particular:

- Investment in Safe Scouting assurance work and commitments made in response to the outcome of the Great Orme inquest.
- Further budgeted losses while membership numbers recover to previous levels.
- Capital investments required particularly in digital capabilities.
- The need for funds to deliver our Skills for Life strategy and inclusive membership growth.

At the same time, it's envisaged that the target level may increase due to inflation and other cost pressures. Therefore, over the next two years we may drop slightly below our target reserves. If that happens, the intention thereafter would be to build back the free reserves primarily through earnings with depreciation exceeding capital expenditure.

Investment policy and performance

£24.4 million of targeted reserves are invested in a longer-term investment portfolio initially equally allocated between two fund managers, Cazenove and Sarasin & Partners. The balance of £8.4 million is effectively held in short-term money market funds. The performance targets given to the fund managers since 2022 for the longer-term portfolios over the medium to long term are:

- to maintain an optimum level of income tempered by the need for capital growth in order to safeguard future grant-making capacity; and
- on a total return basis to outperform CPI + 4% per annum on a rolling three-year basis.

The target hasn't been met over the past two years. On the total return basis (combining investment income and valuation changes,) the funds provided an overall gain of £2.0 million for 2022/23 and 2023/24 representing about 8.4% of the opening market value. This compares to CPI increases over the same period of 13.6% which once adding in the 8% required makes the target 21.6%.

Current asset investments in 2023 represented holdings in the Royal London Asset Management Funds, on behalf of the Short Term Investment Service. This service was wound up during the year, and all monies returned to the Groups (see note 16).

Going concern

The Trustees have considered the financial plans for the budget year of 2024/25 and projections for the following two years, looking at the cash and reserve projections.

Current actions and clear plans for the continuing growth of membership provide a solid foundation for the finances of The Scout Association. The sale of Baden Powell House has also provided resources to maintain a sustainable operating model while that growth occurs, and to invest in growing our services. Our current level of reserves provides a significant level of resilience to possible financial risks that may materialise in the short term.

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe the going concern basis remains the appropriate approach for preparing the financial statements.

The Scout Association Defined Benefit Pension Scheme

The most recent full triennial actuarial valuation of the Scout Associated Defined Benefit Scheme was carried out as of 31 March 2022. The valuation resulted in a deficit of £2.5 million and a funding level of 94% which was an improvement from the 86% funding level at the previous March 2019 valuation. £2.5 million was paid in March 2023 to eliminate this deficit as agreed by the Board. Following this injection and as agreed with the

Pension Fund Trustees the Scheme has further reduced its exposure to changes in future interest rates. As such the probability of liabilities arising in the future has also reduced although the Board continue to monitor the Scheme's funding to make sure general reserves provide adequate cover against any future liability and also keep the potential for effecting an insurance buy-out of the Scheme under review.

The accounting FRS102 valuation as at 31 March shows the fair value of the scheme assets exceeded the present value of future obligations by £2.7 million (2022-23: £2.0 million) primarily due to changes in both financial and demographic assumptions slightly reducing the fund's liabilities and a higher than expected return on assets in the period.

Remuneration policy

The Trustees consider that the Board of Trustees and the Executive Leadership Team (the Chief Executive and the Directors) comprise the key management personnel of the Charity.

All Trustees give their time freely, and no Trustee received remuneration in the year. The Chief Executive (who is also a Trustee and a full member of the Board) is paid for his executive duties only.

Details of Trustees' expenses and related party transactions are disclosed in note 6c to the financial statements.

The remuneration of the senior staff is reviewed annually by the People and Culture Committee (a subcommittee of the Board), considering market conditions, cost of living increases and the financial position of the organisation. The salaries of the Executive Leadership Team are benchmarked to make sure they're commensurate with the size of the roles.

The Executive Leadership Team members are entitled to employer pension contributions, and other benefits that are available to employees generally. In addition, enhanced medical insurance provision is provided.

The Executive Leadership Team sets the salaries for all other employees.

The remuneration benchmark is the mid-point of the range paid for similar roles, although a market rate supplement may also be paid where appropriate.

Trustees' responsibilities

Trustees' responsibilities

Our Board of Trustees take on several vitally important roles. They're responsible for preparing our Annual Report and overseeing our financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

Trustees make sure our financial statements give a true and fair view of the status of both the group and the charity. They also monitor incoming resources and the application of Scouts' resources for the year.

In preparing these financial statements, Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are both reasonable and prudent.
- State whether they've followed applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it's inappropriate to presume the charity will continue in business.

Our Trustees are responsible for keeping adequate accounting records that show and explain Scouts' transactions. With reasonable accuracy, these records must disclose the charity's financial position at any time. They must also help our Trustees make sure our financial statements comply with any applicable charity laws, particularly the Charities Act 2011. The Scout Association meets the definition of a public benefit entity under FRS 102 and the Trustees have regard to the Charity Commission's guidance on this.

Our Trustees are also responsible for safeguarding Scouts' assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements for The Scout Association are published on the Scouts website, in accordance with legislation governing the preparation and dissemination of financial statements in the United Kingdom. This may vary from legislation in other jurisdictions.

The maintenance and integrity of the Scouts website is the responsibility of our Trustees. Trustees are also responsible for making sure the financial statements on our website are accurate.

Our controls include

- A strategic and operational plan and budget.
- Regular consideration by the Board, Finance Committee and Executive Leadership Team of financial results, variances from budget and other (non-financial) performance indicators.
- The split of authority and sharing of duties. Additionally, the Board, its Committees and the Executive Leadership Team identify and manage risks.
- The Finance Committee monitors the effectiveness of any external audits.

Trustees believe these internal controls are adequate in providing reasonable assurance against material misstatement or loss.

Jennie Price CBE
Chair

Independent Auditor's Report to the Trustees of The Scout Association

Opinion

We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group) for the year ended 31 March 2024 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2024 and of the group's 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 Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or

- the financial statements are not in agreement with the accounting records and returns; or

- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement [set out on page 38], the Trustees 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 group and the parent charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, provisions and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Audit Committee about their own identification and assessment of the risks of irregularities, analytical procedures and sample testing of income, sample testing on the posting of journals, reviewing accounting estimates for biases in particular the judgements and assumptions in respect of claims provisions, sample testing of movements within provision and inquiry of legal advisors, reviewing regulatory correspondence with the Charity Commission and other regulators, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with

laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP
Statutory Auditor
St James House
St James Square
Cheltenham, GL50 3PR
Date: 26 July 2024

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Consolidated statement of financial activities

For the year ended 31 March 2024

	Notes	2024 Unrestricted £'000	2024 Restricted and Endowment £'000	2024 Total £'000	Restated 2023 Unrestricted £'000	Restated 2023 Restricted and Endowment £'000	Restated 2023 Total £'000
Income and endowments from:							
Donations and legacies:							
Membership subscriptions		14,301	-	**14,301**	13,169	-	13,169
Other voluntary income	5.a	1,299	4,583	**5,882**	497	3,811	4,308
		15,600	4,583	**20,183**	13,666	3,811	17,477
Charitable activities:							
Youth programme		1,148	-	**1,148**	942	-	942
Development of Scouting		1,305	-	**1,305**	1,015	-	1,015
Adult support and training		1,305	-	**1,305**	1,015	-	1,015
Support and services to the members		276	-	**276**	182	-	182
Jamboree	23	14,146	-	**14,146**	127	-	127
	5.b	18,180	-	**18,180**	3,281		3,281
Trading activities	5.c	13,244	-	**13,244**	14,035	-	14,035
Investment income	5.d	1,850	199	**2,049**	1,382	107	1,489
Other income		52	25	**77**	5	3	8
Total income		48,926	4,807	**53,733**	32,369	3,921	36,290
Expenditure on:							
Raising funds:							
Donations and Legacies		261	26	**287**	240	27	267
Trading activities	6.a	9,407	-	**9,407**	9,451	-	9,451
		9,668	26	**9,694**	9,691	27	9,718
Charitable activities:							
Youth programme		5,856	41	**5,897**	4,686	378	5,064
Development of Scouting		6,588	1,349	**7,937**	5,412	1,138	6,550
Adult support and training		6,644	1,347	**7,991**	5,265	1,136	6,401
Support and services to the members		11,238	1,488	**12,726**	7,370	1,346	8,716
Jamboree	23	15,958	-	**15,958**	559	-	559
	6.b	46,284	4,225	**50,509**	23,292	3,998	27,290
Total expenditure		55,952	4,251	**60,203**	32,983	4,025	37,008
Net gains/(losses) on investments		1,378	118	**1,496**	(1,152)	(178)	(1,330)
Net income/(expenditure) for the year		(5,648)	674	**(4,974)**	(1,766)	(282)	(2,048)
Transfers between funds		147	(147)	**-**	(171)	171	-
Other recognised gains/(losses):							
Gain on revaluation of heritage assets		-	-	**-**	386	-	386
Actuarial gains on defined benefit pension scheme	7.a	823	-	**823**	11	-	11
Net movement in funds	8	(4,678)	527	**(4,151)**	(1,540)	(111)	(1,651)
Reconciliation of funds:	19						
Fund balances brought forward at 31 March 2023		80,588	6,049	**86,637**	82,128	6,160	88,288
Fund balances carried forward at 31 March 2024		75,910	6,576	**82,486**	80,588	6,049	86,637

The notes on pages 45 to 66 form part of these financial statements

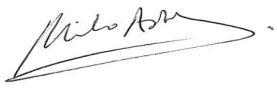
Balance sheet

As at 31 March 2024

		Consolidated		The Association	
		2024	2023	**2024**	2023
	Notes	**£,000**	£,000	**£,000**	£,000
Fixed assets					
Intangible fixed assets	9	**5,407**	4,056	**4,954**	3,689
Heritage assets	10	**3,939**	3,939	**3,939**	3,939
Tangible fixed assets	11	**21,086**	19,226	**20,948**	19,048
Investment in subsidiary companies	12	**-**	-	**393**	400
Fixed asset investments	13	**32,844**	41,537	**32,844**	41,537
		63,276	68,758	**63,078**	68,613
Current assets					
Stocks	14	**1,943**	2,014	**394**	149
Debtors	15	**9,261**	13,854	**12,260**	18,791
Current asset investments	16	**-**	10,797	**-**	10,797
Cash & cash equivalents		**17,602**	24,398	**12,914**	17,632
		28,806	51,063	**25,568**	47,369
Current liabilities					
Creditors - amounts falling due within one year	17	**(7,960)**	(31,727)	**(5,546)**	(28,803)
Net current assets		**20,846**	19,336	**20,022**	18,566
Total assets less current liabilities		**84,122**	88,094	**83,100**	87,179
Provisions for liabilities	18	**(4,364)**	(3,465)	**(4,364)**	(3,465)
Net assets excluding pension liability		**79,758**	84,629	**78,736**	83,714
Pension asset/(liability)	7a	**2,728**	2,008	**2,728**	2,008
Net assets		**82,486**	86,637	**81,464**	85,722
The Association's funds					
Endowment funds	19	**2,267**	2,105	**2,267**	2,105
Restricted funds	19	**4,309**	3,944	**4,309**	3,944
Total restricted funds		**6,576**	6,049	**6,576**	6,049
General fund	19	**42,145**	49,812	**42,145**	49,812
Pension reserve	7,19	**2,728**	2,008	**2,728**	2,008
Designated funds	19	**30,015**	27,853	**30,015**	27,853
Non charitable trading funds	12,19	**1,022**	915	**-**	-
Total unrestricted funds		**75,910**	80,588	**74,888**	79,673
Total funds		**82,486**	86,637	**81,464**	85,722

Approved by the Board of Trustees on 25th July 2024 and authorised for release and signed on its behalf by:

Jennie Price CBE
Chair



Mike Ashley
Treasurer

The notes on pages 45 to 66 form part of these financial statements

Statement of cash flows

For the year ended 31 March 2024

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£,000	£,000	**£,000**	£,000
a. Cash flows				
Net cash used by operating activities (see below)	**(13,780)**	(1,218)	**(12,031)**	(3,776)
Cash flows from investing activities:				
Investment Income	**2,049**	1,489	**2,093**	1,548
Purchase of fixed assets	**(5,273)**	(4,473)	**(4,988)**	(4,010)
Realisation of fixed asset investments	**15,540**	18,207	**15,540**	18,207
Acquisition of fixed asset investments	**(5,332)**	(11,717)	**(5,332)**	(11,717)
Net cash provided by investing activities	**6,984**	3,506	**7,313**	4,028
Net cash provided by financing activities	**-**	-	**-**	-
Change in cash and cash equivalents in the year	**(6,796)**	2,288	**(4,718)**	252
Cash and cash equivalents at 1 April	**24,398**	22,110	**17,632**	17,380
Cash and cash equivalents at 31 March	**17,602**	24,398	**12,914**	17,632
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	**(4,974)**	(2,048)	**(5,082)**	(2,529)
Adjustments for:				
(Gains)/Losses on investments	**(1,498)**	1,330	**(1,498)**	1,330
Investment income	**(2,049)**	(1,489)	**(2,093)**	(1,548)
Funding of pension liabilities	**(50)**	(3,619)	**(50)**	(3,619)
FRS 102 Pension cost	**153**	193	**153**	193
Losses on disposal of fixed assets	**1**	199	**-**	199
Depreciation	**2,061**	2,149	**1,823**	1,879
Impairment of subsidiaries	**-**	-	**7**	-
Decrease/(Increase) in stocks	**71**	(860)	**(245)**	(50)
Decrease/(Increase) in debtors	**4,593**	(7,781)	**6,532**	(10,356)
Decrease in current investments	**10,780**	140	**10,780**	140
(Decrease)/Increase in creditors	**(23,767)**	11,421	**(23,257)**	11,438
Increase/(Decrease) in provisions for liabilities	**899**	(853)	**899**	(853)
Net cash used operating activities	**(13,780)**	(1,218)	**(12,031)**	(3,776)
c. Analysis of cash and cash equivalents				
Cash in hand	**17,602**	24,398	**12,914**	17,632
Total cash and cash equivalents	**17,602**	24,398	**12,914**	17,632

The notes on pages 45 to 66 form part of these financial statements

1. Constitution

The Scout Association is incorporated by Royal Charter and is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

2. Scope of the financial statements

These financial statements cover the activities directly controlled by The Scout Association. The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions, Districts and Groups are not reflected in these financial statements. Those bodies are separate organisations that are affiliated to The Scout Association.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation of consolidated financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The Scout Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies.

- Scout Shops Limited (trading as Scout Store)
- Scout Insurance Services Limited (trading as Unity)
- Scout Services Limited
- Scout Products Limited
- World Scout Shop Limited

The financial year end of each of the subsidiary companies is 31 March. More information on these companies is in note 12

The Balance Sheets and Profit and Loss accounts of the subsidiaries have been consolidated on a line by line basis as required by the Statement of Recommended Practice.

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that that arise after acquisition are charged to the post-acquisition Statement of Financial Activities.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value.

b. Going concern

Having reviewed financial plans and cash flow forecasts, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

Membership subscriptions

Membership subscriptions are payable in advance for a year to 31 March and are recognised in the year of membership benefit.

Legacies

Legacies are accounted for when The Scout Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Grant income

The fair value of the government grants are accrued as per the terms of the funder agreement.

Charitable, retail and other trading income

Income from charitable activities, retail sales and other trading activities including sponsorship is accounted for when The Scout Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Insurance commission income

Insurance commission is recognised at the date of inception of the policy. The amount recognised is the total commission due to the company less an overall provision for unearned commission.

Profit related commission is recognised when it can be reliably measured and is likely to be received.

Investment income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date.

d. Allocation of income and costs

Charitable activities

This comprises income from the provision of services supporting the objects of The Scout Association through operations including National Activity Centres, and the Information Centre.

Charitable activities have been analysed under the following headings:

- Youth programme
- Development of Scouting
- Adult support and training
- Support and services to members

Where possible, the income and costs relating to a department or cost centre are allocated in full to one of the

above categories, but in practice many departments have an involvement in more than one activity. Major self-funding events, including the Jamboree, are not allocated with total income and costs for the event shown separately. The other major allocations are set out below.

Jamboree
The transactions relating to the Jamboree have been split on the face of the Statement of Financial Activities. They were previously spread within the Charitable Activities but have now been included as a separate Charitable Activities heading. To provide a better understanding the prior year amounts have also been split and updated. This is to make it clearer to the reader the impact of the Jamboree on the figures provided.

Support costs
These are costs incurred directly in support of the objects of the Charity. The costs are attributed to the activities that they support. Where a department supports all the Charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. The percentages that apply are:

- Trading – 6%
- Youth programme – 20%
- Development of Scouting – 29%
- Adult support and training – 26%
- Support and services to members – 19%

Governance costs
These are the costs associated with the governance arrangements of the Charity which relate to compliance with legal and statutory requirements of the Charity as opposed to those costs associated with fundraising. They include audit fees and the costs of Trustees' meetings.

e. Expenditure
All expenditure is accounted for on an accruals basis and is allocated as per note 3d Charitable activities.

Grants payable
Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with other organisations but which are unpaid at the year end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

f. Intangible fixed assets
IT software is capitalised and written off over the term of the related contract, between 2 and 5 years.

Systems Development is capitalised and once the projects have completed they are written off over 5 years.

Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

g. Heritage fixed assets
The Scout Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage Collection is managed by the UKHQ Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

Some 300 key items in The Scout Association collection, particularly those relating to the Founder, are valued periodically since the nature of these items permits that to be sufficiently reliable. The last valuation was at 31 March 2023 (see note 10). Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities. It is the intention of The Scout Association to

	Youth programme	Development of Scouting	Adult support and training	Support and services to members
World and European membership fees				100%
Members records and awards			40%	60%
Membership services	20%	20%	20%	40%
Safeguarding children				100%
Public relations		100%		
Insurance and cost of claims				100%
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Other National Activity Centres	34%	33%	33%	

preserve these items indefinitely, therefore amortisation is not regarded as appropriate.

The Trustees consider that obtaining valuations for the remainder of the Collection would involve disproportionate cost due to the diverse nature of the material held and the lack of comparable market values. Such items are therefore not recognised on the Balance Sheet.

Expenditure that is in the Trustees' view required to conserve or prevent further deterioration of individual items is recognised as expenditure when it is incurred.

h. Tangible fixed assets
Tangible assets are stated at cost. Where land and buildings are acquired together, it is assumed that the buildings represent 50% of the initial cost. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £1,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:

- Freehold property – 50 years, with 10 years for replacement elements
- Leasehold property – the shorter of the lease period or 50 years
- Furniture fittings and equipment – 4 to 5 years

Gains or losses on the disposal of fixed assets are reflected in net income/expenditure for the year shown in the Statement of Financial Activities.

Impairment reviews on fixed assets are carried out each year and any asset with a carrying value materially higher than its recoverable or useful value is written down accordingly.

i. Fixed asset investments
The Scout Association holds investments both in order to generate income for the support of charitable objectives and to provide assets to meet the need of reserves, identified in the reserves policy. Investments are stated at current market value on the balance sheet date unless there's evidence of a different fair value.

Gains or losses arising during the year are disclosed in the Statement of Financial Activities and in note 13.

j. Current asset investments
Current asset investments represented the funds deposited by Scout Groups in the Short Term Investment Service (STIS). These funds were held in a short term money market fund with an external investment manager. The STIS was wound up during 2023-24 and all funds returned to the appropriate Scout Groups (see notes 16 and 17).

k. Cash and cash equivalents
Cash and cash equivalents are held to meet short-term cash commitments as they fall due. Cash equivalents are fixed deposit accounts that are readily convertible to cash in that they have a short maturity of three months or less as at the balance sheet date.

l. Stocks
Stocks are valued at the lower of cost and estimated net realisable value. Cost is calculated using the current purchase price method and consists of the original cost of goods without any addition for overheads.

m. Provisions
A provision is recognised in the balance sheet when The Scout Association has an obligation as a result of a past event and it is probable that an outflow of economic benefits that can be reliably measured will be required to settle that obligation

n. VAT
The Scout Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. All Irrecoverable VAT is expensed as it is currently not allocated to the related expenses or assets.

o. Leases
All leases are operating leases and the rentals expensed as they are paid.

p. Pension costs
Contributions payable to The Scout Association Defined Benefit Pension Scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over the working lives of employees in the scheme. The pension charge is calculated on the basis of actuarial advice.

The pension scheme liabilities are measured using a projected unit method and discounted at an AA sterling corporate bond rate. Any excess of liabilities over the value of the pension scheme assets which are measured at fair value is recognised in full. Any surplus of pension scheme assets over liabilities is recognised as an asset to the extent that The Scout Association is able to recover the surplus either through reduced contributions in the future or refunds from the plan.

Administration costs, the current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain or loss on the scheme for the year is included in the Other recognised gains/(losses) section of the Statement of Financial Activities.

Contributions towards Defined Contribution schemes are charged to the Statement of Financial Activities as they are incurred.

q. Financial assets
Financial assets, other than investments and derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

r. Financial liabilities
Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost.

s. Judgements in applying accounting policies and key sources of estimation uncertainty
In preparing these financial statements, the Trustees have made the following judgements:

- The determination of whether or not there are indications of impairment of The Scout Association's tangible and intangible assets, taking into consideration the economic viability and expected future financial performance of the asset.
- The determination of appropriate provision for claims, supported by legal advice.
- The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension obligations in line with FRS 102 requirements, supported by actuarial advice.
- The determination of whether the organisation can recover any pension scheme asset in line with FRS102 requirements.

4. Nature of funds

All funds are identified as identified as falling into one of three categories.

Endowment funds
Endowment funds are those received to be held as capital on a total returns basis with only the income available to be spent. Subsequent gains or losses on the disposal of the underlying assets of the fund become part of the capital.

Restricted funds
Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal.

Unrestricted funds
Unrestricted funds are those received, which are not subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Trustees to be used for particular purposes.

5. Income and endowments

a. Other voluntary income

	2024			Restated 2023		
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	577	926	**1,503**	308	339	647
Grants	223	3,412	**3,635**	1	2,795	2,796
Other donations	499	245	**744**	188	677	865
Total	1,299	4,583	**5,882**	497	3,811	4,308

Included in grants above is the DCMS Uniformed Youth Fund grant of £2.7m (2023: £0.9m), Grants from Counties £0.3m (2023: £0.6m), Early Years £nil (2023: £0.5m).

2023 has been restated to correct a classification error between Grants and Other donations of £766k. Total Other voluntary income for 2023 remains the same as previously reported.

b. Charitable activities

This income is derived mainly from major events like the Jamboree and National Activity Centres where most of the activities are not undertaken with the principal intention of generating a surplus. The Association's charitable activities are financed by membership subscriptions and fundraising. There was no restricted or endowment charitable activities income.

	2024	2023
	Unrestricted £'000	Unrestricted £'000
National events	**567**	420
National Centres	**2,990**	2,301
Jamboree (Note 23)	**14,146**	127
Other income	**477**	433
Total	**18,180**	3,281

c. Trading activities	**2024**	2023
	Unrestricted £'000	Unrestricted £'000
Retail sales	**9,556**	10,506
Insurance commission income	**2,590**	2,568
Sponsorship, promotions and royalties	**1,098**	961
Total	**13,244**	14,035

There is no income for trading activites under restricted and endowment funds. Retail sales is comprised of sales from Scout Shops Limited, World Scout Shop Limited and Scout Products Limited.

d. Investment income

	2024			Restated 2023		
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Listed investments	1,023	110	**1,133**	615	(27)	588
Short Term Investment Service	-	89	**89**	-	134	134
Interest on fixed asset bank deposits	775	-	**775**	669	-	669
Interest on Jamboree funds	-	-	**-**	21	-	21
Other deposit interest	29	-	**29**	25	-	25
Rental income	23	-	**23**	52	-	52
Total	1,850	199	**2,049**	1,382	107	1,490

6. Expenditure

a. Trading activities

	2024			2023		
	Unrestricted	**Restricted and Endowment**	**Total**	Unrestricted	Restricted and Endowment	Total
	£'000	**£'000**	**£'000**	£'000	£'000	£'000
Retail operating costs	7,330	-	**7,330**	7,589	-	7,589
Insurance brokerage costs	1,831	-	**1,831**	1,584	-	1,584
Hostel and conference expenditure	12	-	**12**	4	-	4
Sponsorship, promotions and royalties	234	-	**234**	274	-	274
Total	9,407	-	**9,407**	9,451	-	9,451

Expenditure on trading activities includes support costs of £676,000 (2023: £540,000). The basis for the allocation of support costs is explained in note 6.c.

b. Costs of charitable activities

					2024
	Notes	**Direct £'000**	**Grant funding £'000**	**Support costs £'000**	**Total £'000**
Youth programme		3,308	321	2,268	**5,897**
Development of Scouting		4,326	321	3,290	**7,937**
Adult support and training		4,721	321	2,949	**7,991**
Support and services to members		10,250	321	2,155	**12,726**
Jamboree	23	15,958	-	-	**15,958**
Total		38,563	1,284	10,662	**50,509**

				2023
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,031	232	1,801	5,064
Development of Scouting	3,706	232	2,612	6,550
Adult support and training	3,827	232	2,342	6,401
Support and services to members	6,773	232	1,711	8,716
Jamboree	559	-	-	559
Total	17,896	928	8,466	27,290

Charitable activities have been analysed into four categories as explained in note 3.d. Costs are allocated using the principles explained in that note.

Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and services to the movement includes those activities that help ensure the safety and safeguarding of members, which underpin the activities of Scout Groups.

6. Expenditure continued

Analysis of grants to local Scouting

	2024	2023
	£'000	£'000
Pears Community Match Fund	**-**	8
Underrepresented Communities	**46**	-
Early Years Project	**111**	-
DCMS	**609**	120
International Fund	**20**	10
Benevolent Fund	**15**	24
Admiralty Fund and Trinity House Fund (Sea Scouts)	**334**	-
Grants from legacies to local Groups	**25**	272
Hardship Fund	**4**	192
Other	**120**	302
Total	**1,284**	928

Grants from restricted and designated funds administered by the Association are paid, in accordance with the terms governing those funds, to a large number of Scout Groups, Districts, Areas and Counties.

b. Support costs allocation

	2024	2023
	£'000	£'000
Fixed asset depreciation	**2,061**	2,149
Irrecoverable VAT	**965**	253
Office accommodation and services	**1,202**	1,074
Central management	**926**	764
Human resources, legal and company secretarial	**1,528**	1,181
Finance and accounting	**902**	867
Information technology and business solutions	**3,171**	2,106
Movement in pension scheme deficit recognised in resources expended	**153**	193
Governance	**433**	419
Total	**11,341**	9,006
Allocated to:		
Costs of charitable activities	**10,662**	**8,466**
Expenditure on trading activities	**679**	**540**
Total	**11,341**	**9,006**

Support costs comprise that expenditure which facilitates fundraising and charitable activity but which is not directly incurred in the conduct of those activities. The support costs itemised above have been apportioned to fundraising and charitable activities pro rata to the employment costs of staff directly engaged on the relevant activities. The percentage allocations are disclosed in note 3.d.

c. Expenditure includes:

	2024	2023
	£'000	£'000
Auditor's remuneration		
Audit fees	**100**	77
Taxation compliance and grant income certificates	**12**	11
Trustees' expenses	**15**	7

During the year 18 Trustees (2023: 15 Trustees) were reimbursed £15,417 (2023: £6,968) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties.

7. Staff costs

	2024	2023
	£'000	£'000
Wages and salaries	**19,028**	15,341
Social security costs	**2,151**	1,721
Defined contribution pension costs	**1,268**	1,037
Termination costs	**128**	54
	22,575	18,153

The average number of employees during the year was:	Headcount		Full time equivalent	
	2024	2023	**2024**	2023
Activity				
The Scout Association	**392**	340	**375**	326
Scout Shops Limited/World Scout Shop Limited	**59**	57	**58**	57
Scout Services Limited	**6**	5	**6**	5
Unity (Scout Insurance Services Limited)	**28**	25	**27**	25
Total	**485**	427	**466**	413

Increases across various areas, mainly supporting digital transformation including Volunteer Experience, the Skills for Life programme and new safety roles.

The number of employees whose total emoluments for the year exceeded £60,000 were as follows:

	2024	2023
£60,001 to £70,000	**20**	10
£70,001 to £80,000	**5**	2
£80,001 to £90,000	**7**	3
£90,001 to £100,000	**3**	2
£100,001 to £110,000	**1**	3
£110,001 to £120,000	**4**	1
£120,001 to £130,000	**2**	1
£130,001 to £140,000	**1**	1
£140,001 to £150,000	**1**	1

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received salary and benefits for his service as Chief Executive Officer of £146,610 (2023: £141,737).
No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries currently comprise the Trustees, the Chief Executive Officer, Executive Director of Commercial Services, Executive Director of Communications and Fundraising, Executive Director of Operations, Executive Director of Finance & Resources, Executive Director of Strategy and Transformation, Managing Director at Unity and General Manager of Scout Shops and World Scout Shop.

The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £1,203,214 (2023: £946,310)

7. Staff costs continued

Pension schemes
Pension provision for current staff is provided through a defined contribution arrangement.

Additionally, the Association previously provided defined benefit pensions through the Scout Association Defined Benefit Pension Scheme ("the Scheme"). The Scheme was closed to future accrual with effect from 1 July 2022. It has 87 deferred members and 156 members in receipt of a current pension. The Scheme provides benefits, on retirement, on leaving service or on death, based on final salary and length of service.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004 and a valuation of the Scheme is carried out at least once every three years. As part of the process, the Association must agree with the Trustees of the Scheme the contributions to be paid in order to address any shortfall against the Statutory Funding Objective and the contributions to be paid in respect of the accrual of the future benefits.

The last triennial actuarial valuation of the scheme was carried out as at 31 March 2022 and showed a deficit of £2.5 million. In March 2023, The Scout Association paid £2.5 million to eliminate this deficit as agreed with the Trustees. This was in addition to payments of £50k made in April 2023, and £1.1 million in respect of the previous deficit reduction plan and to cover administration expenses.

FRS102 valuation
These financial statements have been prepared in line with the requirements of FRS 102. The FRS 102 valuation is only in respect of the defined benefit Scheme. The principal FRS 102 actuarial assumptions, determined by financial markets and demographic conditions, are shown below. Pension payments increase at different rates for different accrual periods. A later table shows the sensitivity of the liability to these assumptions.

The fair value of the scheme assets exceeded the present value of future obligations at 31 March 2024 by £2.7 million.

Principal actuarial assumptions

	31 March 2024	31 March 2023
	%	%
Discount rate	**4.75**	4.70
Inflation - RPI	**3.20**	3.25
Inflation - CPI	**2.50**	2.45
Salary increases	**2.60**	2.55
Pension increase (RPI max 5.0%)	**3.15**	3.20
Pension increase (RPI max 2.5%)	**2.30**	2.35
Mortality		
Life expectancy at age 65 of male aged 45	23.60	24.00
Life expectancy at age 65 of male aged 65	22.00	22.30
Life expectancy at age 65 of female aged 45	26.20	26.50
Life expectancy at age 65 of female aged 65	24.50	24.80
Amount of tax-free cash taken at retirement	20%	20%

7. Staff costs continued

Balance sheet position

		31 March 2024		31 March 2023
	%	**£'000**	%	£'000
Equities	12%	**4,122**	10%	3,233
Diversified growth assets	23%	**7,735**	35%	12,065
Liability Driven Investments	26%	**8,671**	21%	7,296
Corporate bonds	25%	**8,151**	25%	8,560
Cash	14%	**4,508**	9%	3,084
Fair value of assets	100%	**33,187**	100%	34,238
Present value of funded obligations		**(30,459)**		(32,230)
Net defined benefit asset		**2,728**		2,008

Amounts recognised in the Statement of Financial Activities

	2024	2023
	£'000	£'000
Current service cost	**-**	(14)
Administration costs	**(242)**	(187)
Interest on liabilities	**(1,457)**	(1,080)
Interest on assets	**1,546**	1,088
Total expenditure for the year	**(153)**	(193)

Gain/(loss) on assets in excess on interest

Loss on assets in excess of interest	**105**	(8,785)
Experience loss on liabilities	**(412)**	(1,415)
Gain/(Loss) from changes to demographic assumptions	**912**	(545)
Gain from changes to financial assumptions	**218**	10,756
Total actuarial gains	**823**	11

Reconciliation of the fair value of assets and liabilities

	31 March 2024	31 March 2023
	£'000	£'000
Fair value of assets at the start of the year	**34,238**	40,167
Interest on assets	**1,546**	1,088
Administration costs	**(242)**	(187)
Contributions by members	**-**	5
Contributions by TSA	**50**	3,619
Benefits paid	**(2,510)**	(1,669)
Return on assets less interest	**105**	(8,785)
Fair value of assets at the end of the year	**33,187**	34,238
Actual return on assets	**1,651**	(7,697)

7. Staff costs continued

	31 March 2024	31 March 2023
	£'000	£'000
Value of liabilities at the start of the year	**(32,230)**	(41,596)
Interest cost	**(1,457)**	(1,080)
Current service cost	**-**	(14)
Contributions by members	**-**	(5)
Benefits paid	**2,510**	1,669
Experience gain on liabilities	**(412)**	(1,415)
Changes to demographic assumptions	**912**	(545)
Changes to financial assumptions	**218**	10,756
Value of liabilities at the end of the year	**(30,459)**	(32,230)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		**Approximate effect on the liabilities**
		£'000
Discount rate	Plus 0.10% p.a.	**(364)**
	Minus 0.10% p.a.	**371**
Inflation	Plus 0.10% p.a.	**153**
	Minus 0.10% p.a.	**(129)**
Salary increase	Plus 0.50% p.a.	**72**
	Minus 0.50% p.a.	**(69)**
Mortality	Long-term rate of improvement 0.25%	**(182)**
	Long-term trend rate 1.25% for all members	**(100)**
Commutation	Members take 25% of their pension in cash	**23**

Projected SOFA for year to 31 March 2025

	£'000
Administration costs	**242**
Interest on liabilities	**1,388**
Interest on assets	**(1,512)**
Total	**118**

The estimate above assumes the following:

- Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.
- There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/ curtailment/past service cost.

8. Net movement in funds

The net movement in funds arises as follows:

	2024	2023
	£'000	£'000
The Scout Association	**(4,258)**	(2,132)
Subsidiaries	**107**	481
Total	**(4,151)**	(1,651)

9. Intangible fixed assets

Consolidated	IT Software	**Brand Licenses**	**Goodwill**	**Systems Development**	**Total**
			£'000	£'000	£'000
Cost					
At 1 April 2023	677	84	119	11,888	12,768
Additions	228	-	-	2,030	2,258
At 31 March 2024	**905**	**84**	**119**	**13,918**	**15,026**
Depreciation					
At 1 April 2023	398	84	109	8,121	8,712
Charge for the year	135	-	10	762	907
At 31 March 2024	**533**	**84**	**119**	**8,883**	**9,619**
Net book values					
At 31 March 2024	**372**	**-**	**-**	**5,035**	**5,407**
At 31 March 2023	279	-	10	3,767	4,056

The Association	**Volunteer Experience Programme**	**TSA Website**	**Other Systems Development**	**Total**
Cost	£'000	£'000	£'000	£'000
At 1 April 2023	2,132	250	9,056	11,438
Additions	1,712	173	116	2,001
At 31 March 2024	**3,844**	**423**	**9,172**	**13,439**
Depreciation				
At 1 April 2023	-	-	7,749	7,749
Charge for the year	-	-	736	736
At 31 March 2024	**-**	**-**	**8,485**	**8,485**
Net book values				
At 31 March 2024	**3,844**	**423**	**687**	**4,954**
At 31 March 2023	2,132	250	1,307	3,689

The Volunteer Experience Programme will deliver transformation to our volunteers, enabling volunteers to do their role more easily, to undertake the learning they need to do for their role, as well as enabling us to attract and recruit more volunteers. As part of this, we are creating new digital tools to enable this work - this includes tools to help with membership tasks, learning, and recruitment.

10. Heritage assets

(a) Consolidated and the Association Unrestricted Funds value

	£'000
At 1 April 2023	3,939
At 31 March 2024	**3,939**

A valuation of items (see note 3g.) was undertaken as at 31 March 2023 by Patrick Bowen BA (Hons) Lond., MRICS which resulted in a valuation increase of £386k from the previous valuation undertaken in 2011.

(b) Five year financial summary of heritage asset transactions
There have been no purchases, donations or disposals in the last five years.

(c) Further information on heritage assets
The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently 16.8% of the Collection by number, including all those items held at valuation, is catalogued to these standards. An additional 1.8% is listed at inventory level. An average of 1,500 new items are accepted into the collection each year representing historic and contemporary Scouting.

A small number of Collection items is displayed within the buildings and grounds of Gilwell Park but most of the Collection is held in storage. Included in the development plans for Gilwell Park is a new facility which would increase public access to the Collection, through a permanent display and a series of temporary exhibitions, as well as providing more appropriate storage for the Collection, ensuring its long term preservation. Currently access to the Collection is provided through the enquiries service, research appointments, the Gilwell Park Heritage Trail, the Scout Heritage website and exhibitions and activities organised with partner organisations. The Heritage Service continues to reach out to new audiences through activities including participation in the national Heritage Open Days scheme and programmes, including the UK Dementia Friendly Heritage Network.

The Association maintains the heritage collection in a good condition, and no items currently require substantial conservation expenditure. The nature of some of the assets, such as early cine-film, means they will deteriorate over time and should be considered a priority for preservation by digitisation and specialist storage. The Heritage Service actively seeks external funding to support the delivery of its conservation work.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Executive Director of Commercial Services. In accordance with best practice the Heritage Service will always try to keep the item in the public domain by gifting it free of charge to other relevant museum collections or archives. If an appropriate museum or archive cannot be found the item may be considered for sale, any proceeds from such a sale would be restricted to the care and preservation of the Collection.

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	**£'000**	**£'000**	**£'000**	**£'000**
At 1 April 2023	26,791	958	8,780	36,529
Additions	2,062	-	953	3,015
Disposals	-	-	(1)	(1)
At 31 March 2024	**28,853**	**958**	**9,732**	**39,543**
Depreciation				
At 1 April 2023	8,708	928	7,667	17,303
Charge for the year	669	2	483	1,154
Eliminated on disposals	-	-	-	-
At 31 March 2024	**9,377**	**930**	**8,150**	**18,457**
Net book values				
At 31 March 2024	**19,476**	**28**	**1,582**	**21,086**
At 31 March 2023	18,083	30	1,113	19,226

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	**£'000**	**£'000**	**£'000**	**£'000**
	£'000	£'000	£'000	£'000
At 1 April 2023	26,791	958	7,029	34,778
Additions	2,062	-	925	2,987
At 31 March 2024	**28,853**	**958**	**7,954**	**37,765**
Depreciation				
At 1 April 2023	8,708	928	6,094	15,730
Charge for the year	669	2	416	1,087
At 31 March 2024	**9,377**	**930**	**6,510**	**16,817**
Net book values				
At 31 March 2024	**19,476**	**28**	**1,444**	**20,948**
At 31 March 2023	18,083	30	935	19,048

12. Investment in subsidiary companies

Net book value of shares	**£'000**
Balance at 1 April 2023	400
Impairment of World Scout Shop Limited	(7)
Balance at 31 March 2024	**393**

At 31st March 2024, the Association owns 100 per cent of the following unlisted companies:

	Country of incorporation	Company number	Issued share capital
Scout Shops Limited	England & Wales	01101498	£200,000
Scout Insurance Services Limited	England & Wales	05038294	£100,000
Scout Services Limited	England & Wales	01920846	£100
World Scout Shop Limited	England & Wales	07767748	£100,000
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited	England & Wales	13214240	£100

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have each covenanted their respective company's taxable profits to the Association. World Scout Shop Limited ceased trading on 31 March 2024.

The principal activities of each subsidiary is as follows:

Scout Shops Limited	Sale and distribution of merchandise
Scout Insurance Services Limited	Insurance broker
Scout Services Limited	Sponsorship and marketing services for The Scout Association and other commercial activities
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

Investment in Subsidiaries
The summarised profit and loss accounts and balance sheet totals for the active trading subsidiary companies are shown below:

	Scout Shops Limited	World Scout Shop Limited	Scout Services Limited	Scout Insurance Services Limited	Scout Products Limited	**2024 Total**	2023 Total
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	£'000
Trading income	9,751	88	1,089	2,700	481	**14,109**	15,404
Cost of sales	(4,496)	(1)	(286)	-	(472)	**(5,255)**	(5,016)
Gross profit	5,255	87	803	2,700	9	**8,854**	10,388
Other income	142	39	-	25	-	**206**	145
Other costs and expenses	(2,792)	(115)	42	(1,831)	(19)	**(4,715)**	(5,301)
Surplus/(deficit) before taxation	2,605	11	845	894	(10)	**4,345**	5,232
Taxation	-	-	-	-	-	**-**	25
Donation to the Association	(2,542)	-	(843)	(860)	-	**(4,245)**	(4,776)
Net surplus/(deficit)	63	11	2	34	(10)	**100**	481
Net movement in funds	63	11	2	34	(10)	**100**	481
Shareholders' funds							
Share capital	200	100	-	100	-	**400**	400
Reserves	909	(7)	-	120	(7)	**1,015**	915
Fund balances as at 31 March 2024	1,109	93	-	220	(7)	**1,415**	1,315

The reserves balance and net movement in funds are different to the balance sheet due to an adjustment in TSA for the impairment of World Scout Shops Limited.

13. Fixed asset investments

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£'000	£'000	**£'000**	£'000
Listed investments	**32,844**	26,024	**32,844**	26,024
Bank deposits	**-**	15,513	**-**	15,513
Market value at 31 March 2024	**32,844**	41,537	**32,844**	41,537

Listed investments

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£'000	£'000	**£'000**	£'000
Market value at 1 April 2023	**26,024**	24,429	**26,024**	24,429
Acquisitions at cost	**5,332**	11,204	**5,332**	11,204
Disposal proceeds	**(27)**	(8,207)	**(27)**	(8,207)
Net gain/(loss) on revaluation	**1,515**	(1,402)	**1,515**	(1,402)
Market value at 31 March 2024	**32,844**	26,024	**32,844**	26,024
Historical cost at 31 March 2024	**24,045**	24,007	**24,045**	24,007

All the listed investments are classified as tier 1 in the fair value hierarchy, being quoted prices in an active market. The listed investments have a credit rating of at least A. The listed investments are subject to market risk, with their value changing as market prices change. The Scout Association holds investments in support of the reserves policy.

£10m of bank deposits were transferred to cash and cash equivalents as they were due to mature in May 2024 and represent amounts which may be spent during the course of the year.

The Scout Association paid £44,032 investment management fees and commission charges during the year (2023: £63,942).

14. Stocks

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£'000	£'000	**£'000**	£'000
Goods for resale	**1,943**	2,014	**394**	149

15. Debtors

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£'000	£'000	**£'000**	£'000
Trade debtors	**2,599**	2,910	**1,525**	657
Amounts owed by subsidiaries	**-**	-	**4,794**	8,111
Prepayments and accrued income	**2,753**	2,385	**2,247**	1,889
Jamboree prepayments	**-**	5,802	**-**	5,802
Other debtors	**3,665**	2,485	**3,450**	2,060
Debtors due within one year	**9,017**	13,582	**12,016**	18,519
Debtors due in more than one year:				
Other debtors	**244**	272	**244**	272
	9,261	13,854	**12,260**	18,791

Other debtors includes amounts receivable from insurers of £3.3m (2023: £2.0m), see note 17 and 18, and secured, interest bearing loans made to Scout Groups. The loans are repayable as shown below.

	Consolidated and The Association	
	2024	2023
	£'000	£'000
Within one year	**50**	83
Between 2026 and 2032	**244**	272
	294	355

16. Current asset investments

The Association had a short-term money market fund with Royal London Asset Management, and a current account with Barclays, which represented amounts deposited by Scout Groups in the Short Term Investment Service (STIS). STIS was wound up during the year and all funds returned to the Scout Groups.

	Consolidated and The Association	
	2024	2023
	£'000	£'000
Market value at 1 April 2023	**10,797**	10,865
Net movement in deposits for the year	**(10,780)**	(140)
Net surplus/(loss) on revaluation at 31 March	**(17)**	72
Market value at 31 March 2024	**-**	10,797

17. Creditors

	Consolidated		The Association	
	2024	2023	**2024**	2023
	£'000	£'000	**£'000**	£'000
Amounts falling due within one year				
Short Term Investment Service Deposits (note 16)	**-**	10,958	**-**	10,958
Trade creditors	**2,644**	4,395	**1,052**	1,498
Jamboree deferred income	**-**	12,186	**-**	12,186
Other creditors	**5,316**	4,188	**4,494**	4,161
	7,960	31,727	**5,546**	28,803

Movement in Jamboree deferred income	**Consolidated and The Association**
	2024
	£'000
Balance at 31 March 2023	**12,186**
Released	**(12,186)**
Balance at 31 March 2024	**-**

Jamboree deferred income was in respect of the World Scout Jamboree which took place in August 2023 (see note 23).

The Short Term Investment Scheme was dissolved during the year. All deposits held by the Association were released back to the Scout Groups (note 16).

Other creditors includes £845k (2023: £nil) of legal fees which will be reimbursed by insurers (see note 15)

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association Claims provision
	£'000
Movements for the year to 31 March 2024	
Balance at 31 March 2023	**3,465**
Provision utilised	**(1,190)**
Provision released	**(3,450)**
Additional provision	**5,539**
Balance at 31 March 2024	**4,364**
Movements for the year to 31 March 2023	
Balance at 31 March 2022	4,318
Provision utilised	(1,209)
Provision released	(2,816)
Additional provision	3,172
Balance at 31 March 2023	3,465

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable and to the extent that they can be reliably measured. Such claims are covered in part by commercial insurance policies. The amount receivable from insurers of £3.3m (2023: £2.0m) to the extent that provision has been made is included in debtors (see note 15).

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2024. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. Taking into account such insurance cover as is available, the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2023	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2024
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,013	44	-	(44)	57	**1,070**
King George VI Leadership Fund	758	33	-	-	42	**833**
All other funds	334	16	-	(5)	19	**364**
	2,105	93	-	(49)	118	**2,267**
Restricted funds						
International Fund	154	6	(20)	-	-	**140**
Benevolent Fund	39	2	-	-	-	**41**
Benevolent Fund – Squirrels in the Nations	67	-	(15)	-	-	**52**
Cornwell Memorial	199	8	(1)	-	-	**206**
Gilwell Development	97	9	(2)	(99)	-	**5**
Pears Foundation Big Lottery Fund	59	-	-	-	-	**59**
Financial Capabilities (HSBC UK)	100	85	(50)	(61)	-	**74**
DfE Diamond Fund	6	(6)	-	-	-	**-**
Pears Volunteer Onboarding	35	-	(32)	(3)	-	**-**
Nominet - Digital Skills Framework	66	-	(24)	-	-	**42**
Kickstarter (DWP) Project	2	-	-	(2)	-	**-**
Training and Permits Fund	-	30	-	-	-	**30**
Outdoor Adventure Fund	-	20	-	-	-	**20**
Local Development Funds	676	263	(561)	(38)	-	**340**
DCMS	**-**	2,681	(2,692)	-	**-**	**(11)**
Welcome Centre	718	195	-	8	-	**921**
Individual Giving	1,565	925	(262)	(8)	-	**2,220**
All other funds	161	496	(592)	105	-	**170**
	3,944	4,714	(4,251)	(98)	-	**4,309**
Designated funds						
Fixed assets	26,677	-	-	3,204	-	**29,881**
Inclusion and Solidarity Fund (see note 23)	1,021	-	-	(1,021)	-	**-**
Gilwell Park buildings	149	-	(17)	-	-	**132**
Hardship Fund	6	-	(4)	-	-	**2**
	27,853	-	(21)	2,183	-	**30,015**
Unrestricted funds						
General funds	49,812	40,014	(47,023)	(2,036)	1,378	**42,145**
Pension reserve	2,008	-	(103)	-	823	**2,728**
	51,820	40,014	(47,126)	(2,036)	2,201	**44,873**
Total charity funds	**85,722**	**44,821**	**(51,398)**	**(0)**	**2,319**	**81,464**
Group						
Non-charitable trading funds						
Trading subsidiaries	915	8,912	(8,805)	-	-	**1,022**
	915	8,912	(8,805)	-	-	**1,022**
Total group funds	**86,637**	**53,733**	**(60,203)**	**(0)**	**2,319**	**82,486**

19. Fund Balances continued

a. Reconciliation of movement in funds for 2022/23

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2023
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,056	43	-	-	(86)	1,013
King George VI Leadership Fund	789	32	-	-	(63)	758
All other funds	349	14	-	-	(29)	334
	2,194	89	-	-	(178)	2,105
Restricted funds						
International Fund	158	6	(10)	-	-	154
Benevolent Fund	39	2	(2)	-	-	39
Benevolent Fun - Squirrels in the Nations	90	-	(23)	-	-	67
Cornwell Memorial	193	8	(2)	-	-	199
Gilwell Development	143	(1)	(45)	-	-	97
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Green Recovery Fund (YHA)	10	-	(10)	-	-	-
Mercers Early Years	4	-	(4)	-	-	-
Financial Capabilities (HSBC UK)	142	-	(42)	-	-	100
DfE Diamond Fund	6	-	-	-	-	6
Pears Volunteer Onboarding	63	356	(384)	-	-	35
Nominet - Digital Skills Framework	149	-	(83)	-	-	66
Safeguarding during COVID-19 (NLCF)	10	-	(10)	-	-	-
Kickstarter (DWP) Project	(9)	118	(107)	-	-	2
Digital Skills (CAST)	2	-	(2)	-	-	-
Recovery Fund Nations Support (Pears)	7	-	(7)	-	-	-
Local Development Funds	633	1,463	(1,871)	451	-	676
DCMS	-	947	(947)		-	-
Welcome Centre	263	455	-	-	-	718
Individual Giving	1,856	9	(300)	-	-	1,565
All other funds	148	469	(176)	(280)	-	161
	3,966	3,832	(4,025)	171	-	3,944
Designated funds						
Fixed assets	24,354	-	-	2,323	-	26,677
Inclusion and Solidarity Fund	1,060	-	(4)	(35)	-	1,021
Future growth	8	1	-	(9)	-	-
Gilwell Park buildings	149	-	-	-	-	149
Hardship Fund	199	(1)	(192)	-	-	6
	25,770	-	(196)	2,279	-	27,853
Unrestricted funds						
General funds	57,353	23,175	(23,881)	(6,069)	(766)	49,812
Pension reserve	(1,429)	-	(193)	3,619	11	2,008
	55,924	23,175	(24,074)	(2,450)	(755)	51,820
Total charity funds	87,854	27,096	(28,295)	(0)	(933)	85,722
Group						
Non-charitable trading funds						
Trading subsidiaries	434	9,194	(8,713)	-	-	915
	434	9,194	(8,713)	-	-	915
Total group funds	88,288	36,290	(37,008)	(0)	(933)	86,637

19. Fund Balances continued

b. Endowment funds - Consolidated and the Association
Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2023: 6) other funds administered by the Association. Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association
The main restricted funds are shown in note 19 and 19(a), comprising national and local development funds.

The Welcome Centre Fund is the largest individual restricted fund with a balance of £921,612 (2023: £718,002). This is funding to be used to build a Welcome Centre at Gilwell Park.

Further details of the funds available, and the process of applying to them for grants, are to be found at www.scouts.org.uk/grants.

d. Designated funds - Consolidated and the Association
The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill & licences, and heritage assets.

The Inclusion and Solidarity fund has been agreed to fund the losses incurred on the Jamboree in 2023 (see note 23).

e. Analysis of net assets between funds

31 March 2024	**Unrestricted**	**Restricted**	**Endowment**	**Total**
	£'000	**£'000**	**£'000**	**£'000**
Intangible fixed assets	5,407	-	-	**5,407**
Heritage assets	3,939	-	-	**3,939**
Tangible fixed assets	21,086	-	-	**21,086**
Investments	30,577	-	2,267	**32,844**
Current assets	24,497	4,309	-	**28,806**
Creditors	(7,960)	-	-	**(7,960)**
Provisions for liabilities	(4,364)	-	-	**(4,364)**
Pension asset	2,728	-	-	**2,728**
	75,910	**4,309**	**2,267**	**82,486**

31 March 2023	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000
Intangible fixed assets	4,056	-	-	4,056
Heritage assets	3,939	-	-	3,939
Tangible fixed assets	19,226	-	-	19,226
Investments	39,432	-	2,105	41,537
Current assets	36,161	14,902	-	51,063
Creditors	(20,769)	(10,958)	-	(31,727)
Provisions for liabilities	(3,465)	-	-	(3,465)
Pension liability	2,008	-	-	2,008
	80,588	3,944	2,105	86,637

20. Other financial commitments and authorised expenditure

	2024	2023
	£'000	£'000

At 31 March 2024, the Group had the following minimum lease payment obligations under non-cancellable operating leases.

Not later than one year	**185**	233
Later than one year and not later than five years	**238**	422
Total	**423**	655

The total lease payments, included within the financial statements for the year were £271,063 (2023: £134,956).

At 31 March 2024 there was capital expenditure authorised but not committed of £606,083 (2023: £1,343,689).

21. Events occurring after the reporting period

There have been no material events occurring after the reporting period.

22. Related party transactions

Expenses and remuneration paid to the Trustees are disclosed in notes 6 and 7 respectively.

Transactions with the defined benefit pension scheme are disclosed in note 7a.

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2024	Amounts due to related party at 31 March 2024
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Scout Shops Limited	-	70	**-**	3,560	-
Scout Services Limited	-	-	**-**	961	-
Scout Insurance Services Limited	-	-	**110**	1,031	-
Scout Products Limited	-	11	**470**	73	-

23. Jamboree

	2024	2023
	£'000	£'000
Income	**14,146**	148
Expenditure	**(15,958)**	(559)
	(1,812)	(411)

The total cumulative loss from Jamboree was £2.4 million. 2022: £140k; 2023: £411k and 2024: £1.8 million.

The 25th World Scout Jamboree was held in South Korea in August 2023. It is an international gathering of Scouts and Guides from all around the world, and hosts more than 40,000 young people and volunteers.
To safeguard the UK 4,500 strong Contingent the decision was made to leave the Jamboree site early and relocate to Seoul (see pages 3, 4, and 24).

The Board agreed to fund part of the loss from the Inclusion and Solidarity Fund (note 19).

Our members

Census results for the year ending 31 January 2024

Youth membership	Male	Female	Self-identify	Prefer not to say	Total	Notes
Squirrel Scouts	11,661	4,917	6	107	16,691	
Beaver Scouts	84,595	25,578	43	832	111,048	
Cub Scouts	106,103	35,010	44	762	141,919	
Scouts	91,465	36,516	165	529	128,675	
Explorer Scouts	29,904	15,812	393	240	46,349	
Network Members	4,602	2,723	41	61	7,427	1
Total Youth Membership	**328,330**	**120,556**	**692**	**2,531**	**452,109**	
Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	42,896	40,577	174	145	83,792	
Leadership roles	4,278	2,238	6	1	6,523	3
Governance roles	13,818	15,000	4	31	28,853	4
Support roles	15,111	10,934	23	103	26,171	5
Total Adult Membership	**76,103**	**68,749**	**207**	**280**	**145,339**	
Total membership	**404,443**	**189,305**	**899**	**2,811**	**597,448**	

Scouts in the UK is made up of	
Squirrel Scout Dreys	1,275
Beaver Scout Colonies	7,017
Cub Scout Packs	7,495
Scout Troops	6,903
Explorer Scout Units, including Young Leader Units	2,990
Scout Networks	528
Scout Active Support Units	1,621
Groups	7,007
Districts	627
Counties, Regions (Scottish), Areas, Islands	90

1. Of the 7,427 Scout Network members, 5,448 also have another 'adult' role (in a Section leadership, Governance, Leadership or Support role). This means the total number of Network members is 12,875.

2. Explorer Scout Young Leaders (aged 14–17) are included in the Explorer Scout numbers above. However, they're also counted as members of Section Leadership Teams, so they're included in the total Section Leadership Teams membership of 98,268.

3. Leadership roles are responsible for effective operation of their charity (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives. They are Group Scout Leaders, District Explorer Scout Commissioners and District Scout Network Commissioners, District Commissioners, County Commissioners, Area Commissioners (Wales), Region Commissioners (Scotland), Island Commissioners, Bailiwick Commissioners and Branch Commissioners (where formally part of our federated structure).

4. Governance roles form the membership of each charity's Board of Trustees or Executive Committee, together with any sub-committees. Each Board of Trustees is responsible for making sure the charity achieves its strategic direction. The 28,853 Governance roles don't include the volunteers who have an Ex-Officio Trustee role (for example Leadership roles described in note 3, Youth Commissioners and others).

5. Support roles are vital for helping volunteer line managers run Scouts and support Districts, Counties/Areas/Scottish Regions and Nations HQs to operate effectively.

How we operate

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and HM Queen Elizabeth II. These Charters give authority to the Bye-Laws of The Scout Association, which are approved by His Majesty's Privy Council.

The Bye Laws, in turn, authorise the making of rules for the regulation of The Scout Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by The Scout Association – charity numbers 306101 (England and Wales) and SCO38437 (Scotland). This includes its five wholly owned subsidiary companies – Scout Shops Limited, Scout Insurance Services Limited, Scout Services Limited, Scout Products Limited and World Scout Shop Limited (see note 12 to the financial statements for further information on these companies).

The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions (Scotland), Districts and Groups aren't reflected in this report and accounts. These bodies are separate organisations affiliated to The Scout Association, which together form the Scout movement in the United Kingdom.

The Board of Trustees

The Board of Trustees manage The Scout Association's business. The Board has 20 members:

The Board of Trustees. The percentages indicate the number of eligible Board meetings each member attended. The Board met 10 times formally in the reportable period. Six were extraordinary meetings.

We give an induction for all new Trustees. All Trustees take part in training and development opportunities throughout the year.

In 2023–24, Trustees took part in training and development sessions, which focused on one or more areas related to The Scout Association's business, including:

1. Safeguarding

2. Safety

3. Finance

The Board's responsibility includes policy making and overseeing risk management. It delegates the day-to-day management of The Scout Association to the Chief Executive and UK Chief Volunteer, who work with the UK Leadership Team, the UK Youth Lead and her team, and the Executive Leadership Team who manage our employed staff.

The Board has six Committees which report to it and delegates certain functions to them (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually, with the Committee Chair having a three-year term, subject to performance and their continuation as a Trustee. The Board met nine times formally during 2023–24. In that time, the Board met on a number of occasions to receive briefings on important issues when necessary.

Policies and rules

At The Scout Association, we have a comprehensive set of policies and rules applicable to the movement. These policies and rules are regularly reviewed by senior volunteers, senior management and staff employed across the UK.

We're committed to giving young people and adult volunteers the best possible experience in Scouts. To help us achieve this, we follow several key policies, so we can make sure Scouts keeps growing in a way that's safe, accessible, and free from discrimination.

Our key policies include:

- Safety Policy
- Safeguarding Policy
- Equality, diversity and inclusion policy
- Privacy and Data Protection Policy
- Religious Policy
- Vetting Policy
- Youth Member Anti-Bullying Policy

Risk management

The Board of Trustees is responsible for identifying, assessing, and managing the risks of The Scout Association and its subsidiaries. The Board of Trustees and its committees operate a comprehensive risk management process to make sure appropriate steps are taken to manage and mitigate governance, external, operational (including safety and safeguarding), legal/regulatory and financial risks. Scouts activities require risk identification and its reasonable mitigation to make sure our charitable objectives are achieved.

The process involves the identification and grouping of the risks The Scout Association faces, both directly and indirectly, through the activities of the movement more generally. It includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering the Association's appetite for those risks, and identifying means whereby they can be mitigated and managed.

Responsibility for risk management is assigned to members of the Executive Leadership Team, UK Leadership Team (senior volunteers) and Chairs of the Board's reporting committees, as well as the Boards of its subsidiaries.

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities.

Other major risks to the organisation include:

- Public Trust – reputational damage due to public perception, historical issues, or external factors
- Growth
- Data security, specifically an information security breach
- Digital delivery and adoption
- Equity, Diversity and Inclusion
- Management and Oversight of our federated structure
- Making sure we have the right working culture
- Financial loss or failure of investments and assets.

Risk Appetite

The Board reviews the risk appetite of each corporate level risk annually to determine the individual tolerance level, and what happens when thresholds are breached, and the appropriate and immediate remedial action to bring any issue back into risk tolerance levels.

While accepting risk in Scouts activities can never be entirely eliminated, we are committed to ensuring that activities are planned and undertaken to the highest levels of quality and safety. Given the nature of the activities undertaken, we seek to continuously minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible, and where incidents or near misses do occur we are committed to learn from such events and develop our approaches through continuous improvement.

However, The Scout Association has a high appetite for opportunities for membership growth and would be comfortable taking more risk in this area.

Fundraising: our approach

We're incredibly grateful to the donors and partners who give so generously to Scouts. It's thanks to their support that we can bring skills for life to so many young people, and it's vital to our future success.

Following legislation

We're registered with the Fundraising Regulator and follow its Code of Fundraising Practice, and we're a member of the Chartered Institute of Fundraising. Our charity lottery launched in December 2023 and is regulated by the Gambling Commission.

We make sure all staff involved in fundraising are aware of the need to follow relevant fundraising legislation and codes of practice. We're not aware of any failure to comply during the year – by our staff or our Commercial Participators.

Personal data and privacy

We take the protection of our donors' personal data very seriously.

- We only use personal data in a way they're happy with and our privacy policy is available on our website.
- We give donors the opportunity to change their minds if they'd like to stop getting our communications.
- We never share or sell their data.
- We don't contact anyone if we know they don't want us to.
- We make sure no one's ever pressured to leave us a legacy or to donate.
- We take steps to make sure vulnerable people are protected if a concern is raised.

We welcome legacies, grant funding and donations, which appear in our accounts as 'voluntary income.'

Corporate partners

We have Commercial Participator Agreements with corporate partners who sponsor some of our programme activities.

We monitor any fundraising activities that our partners do on our behalf, and there's a provision in all our partnership contracts for doing so. This is usually through regular meetings, feedback and agreeing to give access to more information if it's needed.

Where corporate partners are sponsors, but they're not taking part in any direct public fundraising, access to further information isn't always necessary.

In all our Commercial Participator Agreements, our partners agree to protect vulnerable people from any intrusion of their privacy, and to not make any unreasonable approaches to, or put pressure on, any vulnerable person to give money. This is included even if they're not undertaking any direct public fundraising.

We've received two complaints about our fundraising activity this year. We responded to the complainants within one week with an explanation of our approach. We're committed to investigating complaints and resolving them with the complainant.

1. This year we were awarded £500,000 by Postcode Children Trust as part of a new partnership, thanks to support from players of People's Postcode Lottery.

2. In our first full year of funding from the Department for Culture, Media and Sport's Uniformed Youth Fund, we were able to create over 4,300 new places for young people in under-served communities.

3. As well as sponsoring our Scouts Adventure Challenge Award, our new partner Dacia have provided an Outdoor Adventure Fund, available to all sections looking for financial support for an adventure.

4. We launched our Scouts Lottery in December, a new way for supporters to donate, with the chance of winning a cash prize.

“As well as supporting our Scouts Adventure Challenge Award, our new partner Dacia have provided an Outdoor Adventure Fund for all Sections who need financial support for their adventure.”

“In our first full year of funding from the Department for Culture, Media and Sport’s Uniformed Youth Fund, we were able to create over 4,300 new places for young people in under-served communities.”

Governance structure and Board membership – 1 April 2023 to 31 March 2024

Founder
Robert Baden-Powell, OM,
First Baron Baden-Powell of Gilwell

Patron
His Majesty The King

Presidents
Her Royal Highness, The Princess of Wales, GCVO

His Royal Highness, The Duke of Kent, KG, GCMG, GCVO

Vice Presidents
Wayne Bulpitt CBE
Peter Duncan
George Purdy CBE
Tim Kidd OBE

Chief Scout
Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees
The percentages indicate the number of eligible Board meetings each member attended. The Board met 9 times formally in the reportable period. Six were extraordinary meetings.

1 = Finance Committee Member
2 = Strategy and Delivery Committee Member
3 = Nominations and Governance Committee Member
4 = People and Culture Committee Member
5 = Safeguarding Committee Member
6 = Safety Committee Member

Trustees (voting)
Mike Ashley (89 %) 1, Treasurer, Chair of the Finance Committee
Nigel Ball (89%) 1
David Branagh (100%) 1, 4 (until September 2023)
Craig Dewar-Willox (100%) 3, 5, Vice Chair of the Board from September 2023
Paul Dickson (67%) 4 (from September 2023)
Liam Edgely (44%) 3 (from September 2023)
Joseph Fletcher (78%) 4 (from September 2023)
Graham Haddock (78%) 2, 3
Carl Hankinson (89%) 2, 3, UK Chief Volunteer
Gareth Jones (89%) 3, Vice Chair (until September 2023)
Ayesha Karim (67%) 2, 3, UK Youth Lead
Sharon Lee (78%) 6, Chair of Safety Committee
Ella MacLeod (50%) 4 (until September 2023)
Kate Marks (100%) 2, 6
Jake Myatt (67%) 3
Peter Oliver OBE (89%) 2, Chair of Strategy and Delivery Committee
Jordan Pidwell (100%) 6
Jennie Price CBE (100%) 3, Chair of the Board
David Sandall (78%) 5, Chair of Safeguarding Committee
Busola Sodeinde (67%) 4
Liz Walker (89%) 3
Ollie Wood (100%) 1
Matt Hyde OBE (100%) 2, 3, Chief Executive

Right of attendance (non-voting)
The Chief Scout,
the Deputy Chief Scout,
the International Commissioner, any Country/Regional/County/Area Commissioner or Chair and Chief Commissioner.

Executive Leadership Team and Committee membership
Chloe Kembery 2, Executive Director of Marketing and Fundraising
Tim Kidd 2, Interim Executive Director of Operations (until August 2023)
Mark Hislop 2, Executive Director of Commercial Services
Kris Murali 1, 2, Executive Director of Finance and Resources (until December 2023)
Yvonne Smithers, 1, 2, Interim Executive Director of Finance and Resources (until April 2024)
Philippa Ward 2, Executive Director of Strategy and Transformation
Matthew Killick BEM 2, Executive Director of Operations (from July 2023)

Members of the Executive Leadership Team have rights of attendance at all meetings of the Board and its Committees.
Apart from the Nominations and Governance Committee, all Board Committees have appointed the Trustee members indicated above for their specialist skills, plus one or more non-Trustee members. There's at least one member under the age of 25 contributing to each Committee.

Our advisers

Auditors
Crowe U.K. LLP
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

Bankers
Barclays Bank plc
1 Churchill Place
London
E14 5HP

Investment Managers
Cazenove Capital Management
London Wall Place
London
EC2Y 5AU

Sarasin & Partners UK
Sarasin House
37-39 St Andrews Hill
London
EC4V 5DD

Pension advisers
ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Communications
Portland
Bankside 2
90-100 Southwark St
London
SE1 0SW

Solicitors
Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

We'd like to thank all our volunteers and supporters for their commitment and contributions over the last year. Special thanks go to those mentioned here.

Our valued partners

Airfix
Cadent, SGN, Northern Gas Networks and Wales & West Utilities – Gas Distribution Networks
Dacia
Disney
Dungeons and Dragons
Get Into Teaching
GO Outdoors
Gravity
Gulliver's Fun Resorts
HSBC UK
Institute of Electrical Engineering and Technology
JD Foundation
Lawn Tennis Association
Magic the Gathering
Nominet UK
ODEON
Pets at Home
Raspberry Pi Foundation
Rolls Royce
Royal Airforce
Royal Navy
Royal Marines
Speedy Hire
The British Army
The Green Tree Badge
The Rail Industry
UK Power Networks
UK Space Agency
Victorinox
Warhammer
Zoom

Special thanks to

Odile Granter
Marshall and Kimberly Hollis
Dr Michael and Mrs Gale Kesseler
Charles Wilson and Rowena Olegario
We'd also like to thank our Gilwell Fellows, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, London Marathon runners, as well as everybody who generously gives and raises money on our behalf throughout the year.

Our valued funders

Aziz Foundation
Department for Digital, Culture, Media, and Sport
Dudley and Geoffrey Cox Charitable Trust
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
Pears Foundation
Privy Purse Charitable Trust
Sir John Fisher Foundation
The Duke of Edinburgh's Award
The Worshipful Company of Shipwrights
#iWill Fund
Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
InspireMind
National Autistic Society
Save the Children
Scottish Association of Mental Health
The Simon Community NI
World Wide Fund for Nature (WWF)
Other charity partners
British Youth Council
Girlguiding
UK National Council for Voluntary Organisations (NCVO)
The Together Coalition
Youth United Foundation

Scout Ambassadors

Steve Backshall MBE
Julia Bradbury
Warwick Davis
Chris Evans
Dwayne Fields
Megan Hine
Helen Glover MBE
Saray Khumalo
Tim Peake CMG
Anita Rani
Ellie Simmonds OBE
Ed Stafford

Scout Adventurers

Darren Clarkson-King
Sean Conway
Karen Darke MBE
Joe Doherty
Alastair Humphreys
Laura Jones
Rhys Jones
Poldy van Lynden
Mahroof Malik
Robert McArthur
Sal Montgomery
Ben Saunders
Phoebe Smith
Mark Wood

INVESTORS IN PEOPLE®
We invest in people Gold

Investors in People
In 2023, we sustained our Investors in People accreditation after being awarded the Gold standard in 2022.

We're proud that our survey results from our employees are higher than the national average. The assessor congratulated us on strong employee engagement and how high a percentage of our staff team think Scouts is a great place to work. Our line managers were particularly praised for the support they offer their teams through regular one-to-ones.

The survey highlighted that we could improve our reward and recognition offering, and to invest in development for employees seeking to enhance their leadership capabilities. Since the 2023 survey, we've taken action to address these recommendations as part of our continued commitment to providing a great workplace experience. Our next full assessment will take place in 2025.

The Scout Association

Charity numbers
306101 (England and Wales)
SCO38437 (Scotland)

Registered address
Gilwell Park, Chingford
London, E4 7QW

Contact us
info.centre@scouts.org.uk

Scouts

THE SCOUT ASSOCIATION

England & Wales - Charity number 306101

Accounts

Making all the difference

Annual report and accounts 2022–2023

Scouts

Annual report and financial statements 2022–23

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Playing our part

This year has been a time of renewal for our movement and our nation.

Over the past 12 months, we've had a unique opportunity to show the vital role we play in national life. We're there in times of great change, as well as week-to-week, helping young people gain skills for life.

Helping other people

The passing of our Patron, Her Late Majesty Queen Elizabeth II, was a moment of thanksgiving for her lifetime of service, but also one that showed how our Scouts use their skills in the service of others.

This theme of service continues into 2023, with our volunteers supporting the public at the Coronation of HM King Charles III. It was another opportunity to show how committed we are to stepping up to help when it counts.

We also used this as a springboard for volunteering. We played a key role in leading and delivering The Big Help Out, one of the biggest ever national days of volunteering, inspiring new volunteers to join.

This outstanding public service built on the care and commitment of the 180 Scouts who supported the queue at the Lying in State of our Patron, Her Late Majesty Queen Elizabeth II, last year. It was Scouts at their very best.

Only a few months earlier, we helped lead the Platinum Jubilee celebrations. We lit over 100 beacons, planted trees for Her Late Majesty Queen Elizabeth II's Green Canopy project and thanked volunteers as part of a national Thank You Day.

Growing strongly

Our second year of positive youth membership growth (5.6% increase in 4–18 year olds) and in numbers of volunteers (rising by 2.1%) shows renewed appetite for Scouts. It's just as heartening to see a 15% increase in the numbers of Young Leaders (14–18 year olds supporting younger Scouts). They're the adult volunteers of the future making a difference right now.

Celebrating achievement

In April, we proudly honoured hundreds of our bravest and best at our annual Day of Celebration and Achievement at Windsor.

They included Queen's Scouts like Mikayala from Esher who, to gain her award, volunteered at a school in Tanzania teaching children and building classrooms. She took part in a campaign assessing the environmental impact of one of her own summer camps, and spent four nights sailing and rowing around Loch Lomond.

While these young adults were completing their journey through the Scout programme, it was just as inspiring to see 4 and 5 year-olds at the start of theirs.
After celebrating the first year of Squirrels in September 2022, it's phenomenal to think there're now nearly 11,000 Squirrels across 1,000 Dreys (at year end). Truly a cause for optimism.

Marshall, a Squirrel from Leeds, used the skills he'd learned in his Drey to help his mum after she had a serious fall at home. Not only did he stay calm and call for assistance, he posted the keys through the letterbox when help arrived. That shows the simple power of what we do at this young age. Deservedly, it earned him one of our Chief Scout's Unsung Heroes Awards.

Transforming futures

All these amazing things say so much of the power of Scouts to change lives, communities, and society in general. Nationally, we've been recognised with some prestigious awards for excellence in our partnerships, creative work, for our volunteers and indeed for our charity as a whole.

However, our true reward is seeing the impact of our work: the young people from every background who go out into the world with the skills they need to succeed.

Our focus remains on delivering our strategy and driving inclusive growth by attracting new adults from our nation's communities into our movement.

My heartfelt thanks goes out to each and every volunteer, staff member and supporter who makes this work possible.

Jennie Price CBE
Chair

A year of achievement

If 2021–22 was a year of recovery, then this was a year of achievement.

Who'd have thought we'd go from the huge challenges of the COVID-19 pandemic, to becoming Charity of the Year in the Charity Times Awards?

That's down to one thing: the incredible dedication of our volunteer and staff team. It's so true that 'together, we can do so much.'

But this award only tells one part of the story.
Every part of our team is helping deliver our Skills for Life strategy.

Delivering strategy and transformation

Basecamp 22, our gathering of adult volunteers and youth commissioners in Manchester back in May 2022, set the tone. We refocused and recalibrated, identifying how to deliver our strategy to 2025.

It became clear that our future growth relies on a relentless focus on diversity, equity and inclusion.
The key to this is making volunteering easier, more accessible and rewarding. Since Basecamp 22, we've surged ahead with transforming our volunteer experience, with local leadership teams and Transformation Leads planning and championing the benefits this'll bring. My thanks to these teams driving this work with energy.

We agreed to never lose sight of our 'North Star': helping more young people from all backgrounds gain skills for life. Our core purpose remains to inspire young people to brighter futures, and we mustn't be distracted from this mission.

Supporting better programmes

That's why we've put so much energy into our programme: the heart of young people's Scouts experience. Thanks to our imaginative team, we're constantly replenishing our pool of programme ideas and making them more accessible to our hardworking volunteers. They've accessed over a million programme activities, making their weekly meetings more rewarding and enjoyable.

Innovative partnerships have played their part. For example, groundbreaking partnerships with HSBC helped young people build their financial confidence and earn their Money Skills badges.

Our commercial activities have contributed greatly as well, with Scout Store and our insurance company, Unity, delivering strong profits that go directly back into Scouts. They both offer an outstanding service to our members.

Promoting inclusive growth

We're still growing, especially in areas of deprivation where Scouts is underrepresented. We're proud that nearly a third of our Squirrel Dreys are delivering skills for life to young people in lower income areas. Meanwhile, our Regional Services Team helped open 53 sections as part of our project to attract young Muslims to Scouts.

We're especially pleased to have successfully bid for £6.3 million from the Department of Culture, Media and Sport (DCMS)'s Uniformed Youth Fund, unlocking our ability to scale up inclusive growth. Over the next two years, the fund's intending to create 7,200 new places for Scouts and Explorers, and help us welcome 1,080 more volunteers. Huge thanks to the DCMS for this transformational funding.

We must remember the extraordinary impact we have on young people in their teenage years too, at a time when mental wellbeing remains a huge issue. We've begun addressing the challenges of what 14–25 year olds need from Scouts for the future.

Excellence together

This year, we've retained our Investors in People (Gold) status, a powerful indicator of our strength as a staff team in supporting our volunteers. I'm delighted, because it'll make it easier to retain talented people and support recruitment.

I'm proud that our values are deeply embedded in our culture. They're being lived out every day – from the teams supporting the UK Contingent to the 25th World Scout Jamboree in Korea, to those who step up and deliver big projects like our Race Equity Review and transforming our volunteer experience. Supporting all of this, we're proud to be a digital first organisation, thanks to strategic investment and exemplary digital leadership.

As we're entering the next phase of our strategy delivery, we've got lots to look forward to. Volunteering's not only vital to Scouts, but it's key to a more cohesive and kinder society.

This was underlined by our leading role in The Big Help Out, inspired by HM King Charles III's lifetime of service.

We're fortunate to be powered not just by the dedication and talent of our volunteer and staff teams, but by their kindness too.

Matt Hyde OBE
Chief Executive

Stepping up to help other people

Each year I look back with pride – and no little astonishment at what we've achieved together. But this year, I truly believe we've more to be proud of than ever.

Growth's been a key priority for me this year, and it's so encouraging to see such healthy numbers of volunteers. With just over 3,450 more adults, we're now helping over 436,000 young people aged 4–18 gain those all-important skills for life. Thanks to all our teams who've helped Scouts reopen since the COVID-19 pandemic, and for making a special effort to bring Scouts to even more young people.

We need to repay their commitment through the excellent support we offer. I'm excited about our transformation work to make volunteering easier and more rewarding. Positive change is already happening and there's more to follow.

Reaching out to new communities

We're reaching out to communities where we know Scouts can inspire even more bright futures. At a Diwali celebration in Greater London Middlesex, I met people from all parts of the community who were given the chance to see Scouts for themselves. It's only by working in partnership with our communities that we succeed in promoting inclusive growth.

Inspiring new adventures

But we haven't just opened our doors to more young people. We've helped them get outdoors too, and experience phenomenal summer events like Poacher International Jamboree in Lincolnshire, and the Kent International Jamboree. I was honoured to attend the Muslim Scout Fellowship North and Midlands summer camp – a joyful celebration of skills, friendship, and adventure.

Meanwhile, the Agoonoree, a summer camp for young people with additional needs, celebrated its 70th anniversary in 2022. Seeing a young person with learning difficulties make a new friend and scale a climbing wall together says everything about why Scouts is still needed today.

Supporting young people in a changing world

Our young people face an uncertain future. The world of work and society is changing fast, and the skills they need – from emotional resilience to digital confidence – are evolving. As the needs of young people change, I'm proud of the way Scouts adapts to support them. We help young people believe in themselves. It's a place to belong and a safe space to grow.

To support this, we've driven our safety and safeguarding training standards forward, and compliance now stands at 97% apiece. Keeping people safe will always be our number one priority.

Young people deserve the best possible experiences, delivered in the safest possible way.

Celebrating our volunteers

All of these efforts were recognised by the Queen Elizabeth II Platinum Jubilee Volunteering Award in December. The judges were impressed by our Young Leaders' Scheme, and the fact we're one of the UK's leading deliverers of The Duke of Edinburgh's Award. We were also incredibly honoured that so many of our volunteers were selected as Coronation Champions; a huge honour and fitting tribute to their great service.

Inspiring a generation of leaders

This underlines our commitment to our programme for young people from 4–25 years old. We're there for young people at every stage of their journey.

Our UK Youth Commissioner, Ayesha Karim, is a shining exemplar of this new generation of volunteers. Starting in the role in September 2022, she's been a fantastic ambassador for us. She's already made positive progress recruiting her Youth Commissioner team.

We've taken other important steps in our national leadership by appointing Liz Henderson, our new Chief Commissioner of England, and forming the UK Joint Leadership Forum, joining up the staff and volunteer support for the movement. This year, and into the next, we're focusing on supporting our local teams as they go on journeys of transformation to make volunteering easier, more enjoyable, and accessible.

It was wonderful seeing so many volunteers at Reunion at Gilwell Park, returning face-to-face for the first time in three years. These moments are vital for making sure we're delivering nationally what's needed locally.

Doing our duty

But perhaps the proudest moment of the year was Operation Feather, supporting the Lying in State of Her Late Majesty Queen Elizabeth II.

Over 180 Scouts (and more behind the scenes) were brought together at incredible speed. Our Scouts team of volunteers and staff led shifts in central London, day and night, to support the public, while redistributing food with the Felix Project. They acted in a true spirit of service, and even inspired new volunteers to join. They're a credit to the movement and our late Patron, Her Late Majesty Queen Elizabeth II. Their contribution will long be remembered.

Scouts is a team game, and everyone plays their part. Thank you to every one of you for what you do, making Scouts open to all, supporting our young people, and most of all, looking out for each other.

Carl Hankinson
UK Chief Commissioner

Our purpose and method

Scouts gives young people skills for life. We actively engage and support them in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, try new and challenging activities, and live their Scout Promise. All of this is underpinned by our Scout values.

Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities.

We believe we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement. We're open to all young people aged 4–24 and adult volunteers who are willing to make the Scout Promise. We help young people step up, speak up and dream big. Most importantly, we help them gain the skills they need to succeed in life.

We're proud that all young people, particularly those in areas of deprivation, can benefit from our programme and aren't constrained by their ability to pay the subscription. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship.

The benefits of Scouts are further demonstrated throughout this report.

Our vision for the future

By 2025, we'll have prepared more young people with skills for life, supported by amazing volunteers who are delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people, and making a bigger impact in our communities.

We're progressing our Skills for Life strategy that we began in 2018. Due to COVID-19, we've extended our strategy from 2023 to 2025, and we've reset our Key Performance Indicators.

View our strategy at scouts.org.uk/ourplan

Skills for Life
Our plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

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

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

- 547,000 young people aged 4–18
- 88,000 front line volunteers
- 19,500 Young Leaders

Inclusivity

- 500 more sections open in areas of deprivation
- The number of Black, Asian and Minority Ethnic adult volunteers will reflect wider society with a minimum target of 5%

Youth Shaped

- 66% of young people aged 6–18 shape their experience at Scouts each year
- 57% of young people use their skills to run Scouting activities for other young people
- 40% of young people aged 4–14 achieve top awards;
- 10% of those 14+ achieve top awards

Community Impact

- At least 42% of young people making a positive impact in their community each year
- 40% of young people 4–14 will achieve top Awards
- 10% of young people 14+ will achieve top Awards

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

I had the opportunity to lead the first couple of people into the queue at the Lying in State and it was a great honour to be able to volunteer. They'd been waiting ages. They were unbelievably kind, as if they hadn't even spent two and a half days there. Even when they had security checks, they were so patient. It was amazing to be able to guide them through.

Enver, Scouts volunteer

Growth

We're steadily growing in all areas of Scouts across the UK, which is fantastic news. With more adult volunteers and Young Leaders, we can give more young people skills for life.

As we welcome people to our movement, we're focusing on growing inclusively. We're making sure we reach and involve all the amazing communities in the UK.

Our growth goals by 2025:

- We'll have 547,000 young people aged 4–18 in Scouts
- We'll have 88,000 front line volunteers (Section Leaders, including Assistant Section Leaders and Section Assistants)
- We'll have 19,500 Young Leaders

Progress on growth

Young member growth: We've seen a 5.6% increase (23,018) in young people (4–18 years old) compared to 2022, meaning we're now giving an incredible 436,015 young people skills for life. A new plan, supported by external funding, will build on this growth to help us achieve our 2025 target.

Other than Squirrels, our strongest growth has been in our section for 14–18-year-olds, Explorers.

We opened 1,314 new sections this year, but we closed 1,219. Encouragingly, the average section size across the UK has grown this year across all of our sections. This suggests that the efforts of lead volunteers to support better programmes and stronger section leadership teams are paying off.

Squirrels: The number of Squirrels has grown by 216% since 2022. This rapid growth underlines the huge popularity of our Squirrels programme among young families since we launched in September 2021.

Explorer Scout Young Leaders: We now have 17,716 Explorer Scout Young Leaders, rising by over 15%. This is particularly encouraging, as they're the volunteers of the future. Our target is 19,500 by 2025.

Adult volunteer growth: The number of frontline adult leaders has grown by 4.5% (3,457) from 2022 (that's Section Leaders, Assistant Section Leaders, and Section Assistants). This is gradually getting back to pre-pandemic levels.

Waiting lists: Once again, our recorded waiting lists have grown to over 100,000 young people who are missing out on the opportunity to be Scouts. That equals to nearly 6,000 sections, 2,745 of which could be set up now, based on waiting lists with at least 11 young people ready to join.

Activity undertaken to drive inclusive growth

While we're proud of the growth we've achieved so far, there's more we want to do to make sure Scouts is as accessible and inclusive as possible. By inclusive growth, we specifically mean starting Scouts in areas we've not been before, and working with communities so we can learn how Scouts can change and adapt to meet the needs of the people we serve. We're not stopping until every young person who wants to can join, enjoy and thrive in Scouts.

Supporting growth in underrepresented communities: As part of the Attracting Young Muslims to Scouting (AYMS) project, we're developing support and guidance to help you open Scouts with members of the Muslim community, generously funded by both Pears Foundation and the Aziz Foundation. In the long term, we're hoping to adjust and develop these resources to support growth in other underrepresented communities.

Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund (Phase 1, New Groups): We secured a £440,000 grant so that, through January to March 2023, the Growth & Communities Team could work with local volunteers to open 30 new sections in the government's levelling up areas in England. Thanks to this DCMS funding, we created 600 new places for young people, with each section opening with an average of 13 young people. 111 adult volunteers were recruited, too.

What's next

Leadership focus on inclusive growth: Our Chief and Regional Commissioners have engaged our volunteer leadership (County/Area/Region (Scotland) Commissioners) to renew our strategic focus on growing Scouts. With our support, County/Area/Region (Scotland) Teams now have their own local targets which contribute towards our UK 2025 growth goals.

We've updated our Census and external data tools to help lead volunteers find opportunities for inclusive growth locally. This means they'll be well equipped to lead their teams to plan and deliver growth over the next few years. We'realso holding growth planning conversations with each County/Area/Region (Scotland) Commissioner to support these new tools for local planning.

Scouts' Underrepresented Communities Fund: We've committed £2.5 million from our reserves for Local Growth Officers across all four nations of the UK. This is to speed up our work around opening Scouts in areas designated IMD 1–3 and increase participation among volunteers and young people from Black, Asian and minority ethnic communities. We know Scouts isn't serving some of these communities as universally as we could be at the moment, and we believe there's a mutual benefit for Scouts to be present.

Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund (Phase 2, Waiting Lists): We've secured a grant of more than £6 million over the next two years, which enables us to build another team of Local Growth Officers in England, specifically in government levelling up areas. These Local Growth Officers will work with volunteers to address waiting lists for 10+ year old young people by opening new Scout and Explorer sections.

Our growth goals by 2025:

We'll have 547,000 young people aged 4–18 in Scouts

We'll have 88,000 front line volunteers (Section Leaders, including Assistant Section Leaders and Section Assistants)

We'll have 19,500 Young Leaders

You see such diversity. People come together from different walks of life and backgrounds and form bonds. If they have any issues at home, they can get away, come to Squirrels, and be themselves.

Ace, Young Leader at Squirrels

Inclusivity

Ever since Scouts began, we've brought young people together from different backgrounds to enjoy adventurous experiences, learn new skills, and have fun.

More recently, we've made brilliant leaps forward to make our movement more inclusive. We've made sure our LGBTQ+ young people and volunteers can be themselves, our Race Equity project is gathering momentum, and we're starting Scouts in areas we weren't serving before.

While we're proud of what we've achieved so far, there's more we want to do to make our movement as inclusive as possible. We're not stopping until every young person can join, enjoy themselves and thrive in Scouts.

Our Inclusivity goals

By the end of 2025:

- We'll have opened 500 more sections in areas of deprivation, reaching young people who could benefit the most
- The number of adult volunteers from Black, Asian and minority ethnic backgrounds will reflect wider society, with a minimum target of at least 5%

Progress on inclusivity

Creating and protecting Scout groups in areas of deprivation

Our Growth & Communities Team has created online tools, delivered workshops, and worked alongside volunteers to agree local plans to recruit adult volunteers and open new provision in areas of deprivation (where possible).

By doing so, we've created an additional 434 sections in the bottom 30% of the Index of Multiple Deprivation (IMD) since 2018, with just 66 left to reach our target of 500 by 2025.

Squirrels

In September 2021, we launched Squirrels, our new section for 4 and 5 year olds. At this age, non-formal education can make a real difference, so we're committed to providing Squirrels for young people who wouldn't usually access Scouts.

Our amazing volunteers have opened 1,000 Squirrel Dreys (as at year end), with 25% of those Dreys in IMD 1–3.

These Squirrel Dreys are some of our most ethnically diverse Scout groups, with 34% of them having 10% or more young people from Black, Asian and minority ethnic backgrounds and 52% in urban communities.

We've boosted volunteer recruitment, with 48% of newly recruited Squirrel volunteers being completely new to Scouts. We've created an extensive range of online tools, including guidance, workshops, peer-to-peer guidance, and webinars, to support volunteers starting new provision and furthering their reach. 900 adult volunteers have come along to these sessions during the last year.

Race Equity

After creating our Race Equity Project Board last year, we've published our vision for race equity, and our roadmap for achieving it.

We've recruited a co-creation group of volunteers from Black, Asian and minority ethnic backgrounds with a wide range of roles in Scouts. This group is helping us co-design the tools and support we offer our movement. This'll help us reach our target of at least 5% of our volunteers being from Black, Asian or minority ethnic backgrounds, and for those volunteers to feel welcome and able to thrive in Scouts.

Part of the reason we're sharing tools and support is to promote good examples of inclusion in Scouts, specifically around race inclusion, so we can learn openly about what works best. We're still sharing these stories, and we'll keep collecting and sharing them as we continue to learn and grow.

We're reviewing how we appoint and support volunteers for senior and UK leadership roles. Our volunteer leadership doesn't reflect society, or even our movement. We know it'll take sustained work to attract, support and retain volunteers who aren't yet represented at these levels.

Our data and insights team are creating a brand new dashboard for County Commissioners (and equivalents in other parts of the UK) to easily view and compare data of local Scouts demographics with the local ONS / National census data. This'll give volunteers more understanding of what their community's demographic data looks like, as well as help them work towards realistic goals. We released the first version of the dshboard in February 2023.

Creating a new learning experience

We're creating a learning experience for inclusion that everyone finds accessible and useful. This includes dedicated Equity, Diversity and Inclusion learning, while

making sure all our learning supports our drive to be even more inclusive. Hundreds of volunteers across the movement have worked with us to make sure our content:

- is easy to digest
- is challenging enough to support us to do more
- offers useful tips and information for volunteers to put into practice on the ground, where it really matters.

Supporting members with intimate and personal care needs

We've worked on our Intimate and Personal Care policy, which we'll publish later in 2023. This'll help volunteers draw up personal care plans for young people who may need extra support, whether they have asthma, diabetes, or more complex care needs.

Pride events

Last year, Scouts across the UK got involved in over 30 Pride events. The UK inclusion team supported a group of over 35 local pride coordinators in Counties/Areas/Regions (Scotland) (and even Branches, like Bermuda). Beyond those online meetings, there's an ongoing online space for the networks to collaborate and interact.

The Pride network continues to support and lead on Scouts attendance at Pride in London each year, with a presence in the Family Area and Youth Zone.

What's next

After the research we carried out as part of our Race Equity Project, we're now developing principles and a blueprint for how Scouts can change and adapt to meet the needs of the people we want to serve better. We'll take learnings from the Muslim Scout Fellowship to see what's worked, what's transferable and where we can improve. By doing so, we can create a viable community-led model for Scouts.

We'll review our approach to complaints, supporting members to uphold a zero-tolerance approach to discrimination, while creating space for others to learn and grow. We'll better help our movement to gain the confidence, skills and know-how when responding to any issues, and we'll improve our systems for capturing learning and making changes when something's gone wrong. This'll also help assure potential members of the treatment they can expect from us.

To drive forward the strategic changes we want to make, we're creating an EDI Programme of Work. It'll be led by a larger team and will focus on embedding EDI across our movement and supporting cross-organisational learning. We'll soon publish more details on our priorities for this work.

I joined a predominantly Muslim Scout Group in Nottingham around the age of 14 and no one had ever joined Scouts in our family. One of the great things about Scouts is it's very heavy on community and belonging. When we went to these camps, we felt we were part of something bigger.

Rehneesa, Growth and Development Officer

Youth Shaped

We'd like every young person to shape their own Scouts experience and get the skills they need to be great leaders. For this to happen, it's important we create opportunities for young people to use their voices. When young people shape Scouts, they improve our movement, and become more likely to achieve their top awards.

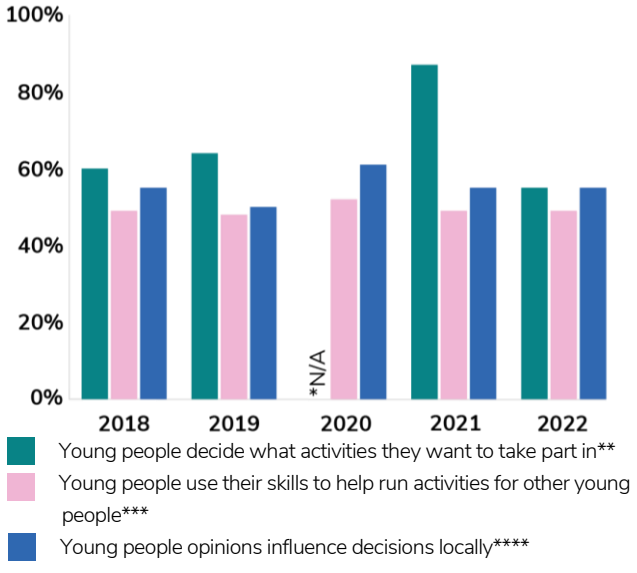
Our Youth Shaped goals By 2025:

- 66% of young people aged 6–18 will influence what happens locally in Scouts
- 57% of young people will use their skills to run Scouts activities for other young people
- 40% of young people aged 4–14, and 10% of those aged 14+, will be achieving top awards

Progress on Youth Shaped

In 2022, we asked section leaders how much they thought young people were shaping their Scouts experience.

- 55% of 4,001 section leaders thought young people came together at least once a term to decide what activities to take part in. This is down 5% from 2018.



* There's no data for 2020, as this question was not asked
** These results are based on data from 4,001 section leaders
*** These results are based on data from 3,979 section leaders
**** These results are based on data from 3,978 section leaders

- Similarly to 2018, 49% of 3,979 section leaders thought young people used their skills to run activities for other young people.
- Similarly to 2018, 55% of 3,978 section leaders thought young people's opinions influenced local decisions in Scouts.

In 2021, Youth Commissioners across the country designed the YouShape Award to help young people Plan, Represent and Lead Scouting, and decide what they want to change or shape in their Scouts experience. Since its release in October 2021, we've sold 165,000 badges.

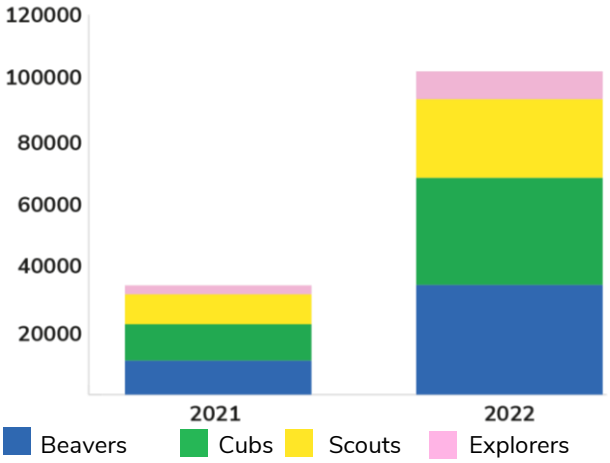


Figure 1: Total sales of all YouShape Award badges (Lead, Represent, Plan and Central) in each financial year.

Another Youth Shaped objective is to increase the number of young people in leadership positions. We now have 540 inspiring local Youth Commissioners, growing from 460 in 2018.

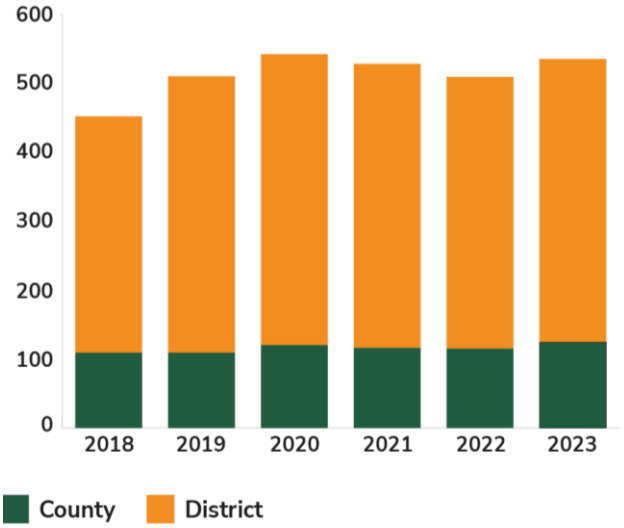


Figure 2: Number of County and District Deputy and Youth Commissioners open roles on 1 Feb each year.

We definitely want more progress in this area. Our UK Youth Commissioner, Ayesha Karim, has appointed a team of deputies with specific areas of responsibility, who'll help increase the youth shaped work across our movement.

What's next

Youth Commissioners are leading our movement to increase how many young people achieve YouShape Awards. Over 90,000 YouShape Award badges were earned in 2022/23.

We'll explore how effective Youth Shaped Scouting is for our newest section, Squirrels, and how we can support Dreys to go even further.

Local Youth Commissioners will help embed the YouShape Award in programmes across the UK. This'll work towards our goal for 250,000 young people to be shaping Scouts by 2025. We've set ourselves a target of 100,000 badge sales in 2023/24.

We're improving the support we give to our Young Leaders scheme. By doing so, we'll reach our target of 19,500 Young Leaders in the movement by 2024.

Our UK Youth Commissioner, Ayesha Karim, will work towards our goal of 66% of all young people shaping their Scouts experience by 2025. She'll also help to shape the future of Youth Shaped Scouting in our next strategic plan.

We now have

540

inspiring local Youth Commissioners, growing from

460

in 2018.

You have the chance to take control of your time in Scouts. If there's anything you want to do, tell your volunteers. Make the most of the time and opportunities you get. When I look back at my time in Scouts, I've had some of the best years of my life.

Ayesha, UK Youth Commissioner

Community Impact

At Scouts, helping our communities is a huge part of what we do. We've always been committed to social action and making a difference, both to the young people taking part in projects and the communities they're helping.

While high quality community impact projects take planning and time, they're essential to any Scouts programme, especially for young people hoping to achieve our top awards.

Our Community Impact goals
By 2025:

- At least 42% of young people will make a positive impact in their community each year
- 40% of young people aged 4-14, and 10% of those aged 14+, will be achieving their top awards

A Million Hands

Over the last year, we've continued our 'A Million Hands' campaign that we started in 2019 with charity partners. It's our award-winning campaign to mobilise members to support a variety of themes picked by our young people.

The campaign provides 'off the shelf' resources for leaders, Young Leaders (aged 14–17) and young people themselves, making it easier to deliver our Community Impact Staged Activity Badges.

Young people selected these themes and partners for 2019–2023:

- Better mental health for all, with Mind, Inspire and Scottish Association for Mental Health (SAMH)
- Supporting refugees and displaced children, with Save the Children
- Understanding disability, with the National Autistic Society
- Protecting our environment, with World Wide Fund for Nature (WWF)
- Ending homelessness, with Crisis and The Simon Community NI
- Kindness in every community, with the British Red Cross

Progress on Community Impact

- Our A Million Hands webpage, containing information on how we leave the world a little better than we found it, as well as all our themed pages, have been viewed 20,824 times.
- Two of the top five most popular activities on our activity finder are A Million Hands activities.
- The Community Impact Staged Badge made a comeback after a couple of years of dipped sales. Badge sales rose to 38,010, which is 182% of 2021 badge sales, and more than the previous two years combined.
- As well as A Million Hands, we've responded to national and international events that young people felt empowered to act on. Following the response to the continued crisis in Ukraine, 649 Scouts contributed to a welcome booklet for young, displaced children, which'll be issued by Save the Children. We supported this with more than 20 activities co-created with Save the Children to support Scouts to build empathy and understanding of what young people face during wars and crises.
- With Her Late Majesty Queen Elizabeth II's passing, Scouts took the opportunity to carry out 250,000 acts of kindness for the Queen, such as planting flowers and donating to food banks in their communities. Young people were encouraged to take action by showing their kindness on a variety of topics, from community outreach to supporting the environment.
- 234 Scouts volunteered at Her Late Majesty Queen Elizabeth II's Lying in State. They supported members of the public in the queue with bottles of water, first aid, and blankets, and organised a food bank.
- We sold 6,498 of our Squirrels Local Superhero activity badges in 2022. This dedicated badge adds to their Community Impact Staged Badge. Research shows that the earlier you take part in social action, the more likely you are to develop the habit of taking social action throughout your life. This is why it's a key part of the Squirrels programme.

What's next

Over the next 12 months, young people will lead us as we review A Million Hands and use it to shape our community impact programme in the years to come.

Our Community Impact group of young people from across the UK will carry on leading volunteers of all levels to positively impact their communities locally and nationally.

This'll result in 39% of young people taking part in community impact projects in 2023, which is a step towards our target of 42% by the end of 2025.

We'll also keep working with partners in the UK and internationally to review how our programme supports Scouts during continued international crises.

Badge sales rose to

38,010,

which is

182%

of 2021 badge sales, and more than the previous two years combined.

I want to keep collecting food donations and making sure no one is hungry. I'd like to help sort food in the warehouse, too. I'd also like to design a badge, so other Scouts can learn about food banks and how to donate to them.

Henry, Cub Scout

Three pillars of work

To reach our goals, we'll change how we deliver Scouts. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach, so we impact the lives of more young people across the UK.

Perception

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People

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Programme

Programme

Our activity finder

Our Scouts Activity Finder continues to go from strength to strength. We've now over 1,600 activities to help young people gain skills for life. We've added more than 150 activities over the past year alone.

Some of these new activities can help members celebrate specific events, from International Women's Day, Halloween, Christmas, Hannukah and Easter to Saint's Days, Diwali, and Lunar New Year. We've also created activities for young people to learn about Korea to mark the 25th World Scout Jamboree.

The passing of Her Late Majesty Queen Elizabeth II saw over 17,000 visits to our programme activity resources. These activities celebrated her life and explored her legacy and connection to Scouts, and they're likely to have reached around 240,000 young people.

What volunteers think of our activity finder

Over the last 12 months, around 385,000 users have created 1.25 million visits to our activity pages.

After visiting these pages, they've given our Activity Finder a Net Promoter Score, which measures volunteers' satisfaction by asking if they'd recommend the Activity Finder to another volunteer. Our Activity Finder was given a score of +26 on a scale of –100 to +100, with +26 being considered 'good.' We've seen satisfaction improving continuously from the original –32 when we first started our work.

We know these activities are hitting the mark, as 80% of users have rated the activities 4 or 5 out of 5.

Progress a year on

Thanks to volunteers' input, we've started making it easier for volunteers to plan programmes and help more young people gain awards.

- **Improving our digital programme planning tools:** We've made sure our activities now meet accessibility guidelines, introduced new occasion and event calendars, and added the option to download session plans in an offline format. We've also made new videos with Scout Adventures volunteers, showing people how to play our most popular games.

- **Duke of Edinburgh Award:** In 2022, our dedicated local and national volunteers supported 6,600 young people to get their walking boots on and start their DofE Award journey. Happily, 3,600 young people pitched their tents and earned their awards.

- **Our top awards:** This year, 37% of eligible 4–13 year olds and 4% of 14+ year olds achieved our top awards.

Working with our supporters

Over the last year, we've created a range of activities with our supporters, who bring their external expertise and knowledge into our programme. These supporters include Disney, Dungeons and Dragons, Gas Distribution Network, Arup, BBC's Wild Isles, The Rail Industry, UK Power Networks, Go Outdoors, Rolls Royce and Nominet.

Here are a few opportunities for young people made possible by our partnerships:

- **Inmarsat:** Over 200 budding astronauts entered a science skills competition judged by Scouts ambassador Tim Peake, with two winning Scouts going to watch a new satellite launch in Florida.

- **HSBC:** More than 109,000 young people earned their HSBC Money Skills activity badge this year. 70 HSBC UK volunteers are trained to deliver Money Skills sessions, reaching 500 young people so far.

- **Lawn Tennis Association:** Over 1,000 volunteers have signed up for tennis training, securing over £100,000 of free tennis kit for local groups.

- **Warhammer:** Helped us give free crafts kit to young people, helping them achieve more than 100 top awards.

Making improvements

Volunteers told us we still have a long way to go to make it easier to deliver programme activities. Our 2022 Scout Experience Survey found that:

- While almost half (45%) of Section Leaders use our programme resources occasionally, only 19% use them 'regularly' or 'always.' This hasn't shifted since 2018 (44% and 17% respectively).

- Section Leaders gave HQ programme resources a Net Promoter Score of -37 out of a possible -100 to +100, which has increased from -46 in 2018.

To improve these, we plan to invest more in an inclusive, user-centered approach that's been steadily increasing the resources popularity since 2018.

What's next

Over the next year, we're prioritising:

- **Community Impact:** Making sure 39% of section leaders say young people have been involved in projects to help other people or the environment by the next Scout Experience Survey.
- **Youth Shaped:** Increasing the number of young people achieving the Youth Shaped Award to 100,000 between April 2023 and March 2024.
- **Scouts and Explorer top awards:** Increasing support for volunteers delivering the Scouts and Explorer programme, working towards our 2025 target of 40% of Scouts and 10% of Explorers achieving their top awards.
- **Nights Away:** Increasing the support we offer for Nights Away across all sections. Nights Away and being outdoors are a key part of young people's Scouts experience, as they're the most impactful way to achieve our outcomes.

To achieve these, we'll work with young people, volunteers, and external experts to:

- **Duke of Edinburgh Award:** Increase how many young people are starting and achieving their awards.
- **HSBC Money Skills:** Expand our opportunities to young people aged 10–17, and help another 10,000 young people aged 5–9 get support from HSBC volunteers.
- **Youth Shaped Scouts:** Increase support for youth-led opportunities in Squirrels.
- **Making a difference:** Finish reviewing our approach to supporting social action in Scouts.
- **Storytelling in Squirrels:** Improve support for storytelling, a key part of a brilliant programme for our youngest section, through our partnership with Disney.
- **Nights Away:** Increase our support and encourage more Nights Away experiences across all sections.
- **Volunteer programme roles:** Improve how we support and engage with volunteer line managers related to programme planning and delivery.

People

Our aim: To have well-trained, supported and motivated adult volunteers from all backgrounds, and to increase the number of young people from diverse backgrounds.

It's so important that every volunteer has a wonderful experience at Scouts. If they enjoy volunteering with us, we'll inspire them to keep supporting our young people to gain skills for life.

As well as appreciating the amazing work of our current volunteers, we want to welcome new volunteers. With more volunteers to deliver our programmes, we can give even more young people the chance to enjoy Scouts.

Our approach

To start, we're focusing on:

- Recruiting more volunteers and welcoming new volunteers more warmly from the start. We'll make sure our teams and our way of volunteering fits with the time people want to give, and we have people with the right skills and support. We'll also make our processes more accessible by creating up to date recruitment and appointment tools.

- Making volunteering a positive experience, every day. To do this, volunteers are leading the redesign of future volunteers' experience, using a new co-led team approach.

- Creating more engaging learning for volunteers and supporting volunteers to develop their skills when and where they need to.

- Building the digital tools to enable all the above. This means developing a new fit-for-purpose membership system and a convenient way for members to learn. Both of these will be easy to use and accessible through scouts.org.uk.

To achieve this, we're co-creating our work with volunteers every step of the way. So far, over 6,500 people have helped design, create, and test our new tools and support, making sure they work for everyone.

Progress a year on

Over the last year, so much has happened to turn the designs we shared at our senior volunteer get-together, (Basecamp 22, back in May 2022 in Manchester), into real change. This event kicked off our volunteering changes with senior volunteers from all over the UK. We'll start rolling out the first of these changes locally this year.

Some key successes:

- We had fantastic interaction and feedback at Basecamp 22. The sessions we ran introduced new changes to our key leadership roles. Together, we started shaping the support local volunteers need to make upcoming changes work for them.

- Most Counties/Areas/Regions (Scotland) have recruited volunteer Transformation Leads and their teams. They're already playing a crucial role in helping produce local plans, and they're leading the roll out of our new volunteer experience.

- We're working closely with trusted technology partners, Kerv Digital and imc, to design and build user friendly digital tools. Together, we're making good progress on both our learning and our membership systems.

- We have a collaborative partnership with Girlguiding thanks to the generous support from Pears Foundation. Together, we're working on our recruitment tools and approach to welcoming new volunteers, so we can solve shared challenges and learn from each other.

- Volunteers and staff are working closely to co-design our core learning strategy. They're creating new tools for our welcome process and developing the guidance and support our volunteers need to make this new way of working practical and helpful. This includes our new team descriptions, which explain how we'll volunteer under the new approach.

- Changes to our culture launched in May 2023. This focuses on our new approach to volunteering in teams, what we call ourselves, and how we use our volunteering culture statement to help set the right expectations.

What's next

- Our Digital Skills tool launches in summer 2023. This'll allow volunteers to assess their own digital skills and directs them to the appropriate resources they'll need to update and improve their digital skillset.

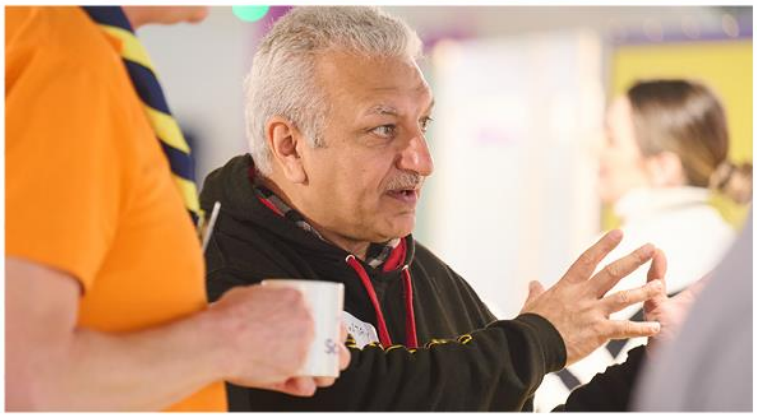
- We'll keep supporting our volunteers as they build teams to deliver changes locally and create bespoke local plans to put the new approach in place.

- We'll test our new tools and systems with our volunteers in summer 2023 to make sure they meet everyone's needs and work well together.

- From November 2023, we'll work with a small group of early adopter Counties/Areas/Regions (Scotland) to help them make changes to their area. We're planning this as a test, and we'll monitor any teething problems along the way. By doing this, we can learn and improve before these changes are shared with everyone.

- In February 2024, our new approach, with its cultural changes and new tools for learning and membership, will officially begin for everyone. For several months afterwards, we'll support teams where they need it. We'll constantly ask for feedback to help us improve this initiative.

- Beyond February 2024, we'll look ahead for other areas we can improve to make our ongoing volunteer experience as positive as possible.



Perception

Our aim: for Scouts to be more visible, trusted, respected, and seen as playing a key role in today's society.

Progress a year on

Improving our perception

- We're working hard to make sure the Scouts brand is frequently and positively in the public eye. It's not just about being visible – the important part is being seen positively, so we can emphasise our core skills for life message.

- In September, our young volunteers' kindness to others was clear during the Lying in State of Her Late Majesty Queen Elizabeth II. Scouts' involvement featured in 55 national broadcast pieces over 10 days. This contributed towards a total of 23,363 media items secured through the year, creating 5.9 billion opportunities to view. Impressively, this means every adult in the UK had the chance to see positive Scouts coverage more than 85 times.

- There's no doubt that our Scout Ambassadors help us amplify what we do. From praising young people at our Annual Day of Celebration and Achievement at Windsor, to the launch of The Big Help Out, our ambassadors are proud to speak up for Scouts. Our Chief Scout, Bear Grylls, has been tireless in his support. Bear went to key events in person, made films to support us, and even helped to light one of 100 Scouts' beacons at the Platinum Jubilee in summer 2022.

- We're still creating and sharing high quality, engaging content online. Our films are designed to increase our brand reach and they've generated over 200,000 views across our channels. Focusing on showing the relevance of Scouts for building better futures, our content proudly depicts Scouts' involvement in many communities. Some highlights include films on events like 'Iftar under the Stars' in Halifax, and Diwali celebrations in London. Lots of people engaged with the film of Scouts Ambassador Dwayne Fields' visiting the 75th anniversary Agoonoree camp for Scouts with additional needs.

- Throughout the year, we've proudly shared posts showing how Scouts are active members of our international movement. We've responded to support fellow Scouts affected by the war in Ukraine, floods in Pakistan, famine in Somalia and the earthquakes in Türkiye and Syria.

- A bright moment in the year was Bear recognising 21 amazing young people with his Chief Scout's Unsung Heroes award, which showcases Scouts' kindness, courage, and resilience. Working with Bear, we launched a special 'Never Give Up' badge and neckerchief, to celebrate those who've gone above and beyond.

- We're proud that our work continues to lead the sector. We're thrilled to have won the Charity Times Charity of the Year 2022 award, along with being shortlisted for another eight major awards. Not only that, our HSBC partnership for money skills won two Corporate Engagement Awards, and, as a movement, we were honoured to receive the Queen Elizabeth II Platinum Jubilee Volunteering Award.

Supporting young people

- Our partnership with Inmarsat meant two lucky Scouts won the chance to watch the new I-6 F2 satellite launch from Mission Control in Florida. This amazing prize came through a Scouts competition that promoted science skills and fuelled young people's creativity by asking how satellites can be used for good. The competition received extensive national media coverage and was supported by Scouts Ambassador, Tim Peake.

- A series of new partnerships, with big-hitting media organisations such as Disney and Dungeons and Dragons, have led to exciting programme activities designed to help young people develop their confidence and empathy skills. These partnerships have also led to some amazing 'red carpet moments,' where a few lucky Scouts interviewed world famous film stars like Chris Pratt, Taika Waititi and Jason Wong.

- We continue to advocate for the benefits that Scouts offers young people, with decision makers from across the political spectrum. A great example of this was a group of Sea Scouts hosting Prime Minister Rishi Sunak in Inverness – a memorable event for everyone involved.

- Working with local lead volunteers, we're pleased we've secured vital government support to help local Scouts groups manage rising energy bills. The government have also committed to charity grants to help us invest in energy efficiencies.

Attracting, recruiting, and retaining volunteers

- We're still working closely with the Department for Culture, Media and Sport (DCMS), successfully putting our case to the Uniformed Youth Fund (UYF) and gaining funding for the work we do with young people. We've also secured an unprecedented £6.3 million from UYF to grow new Scouts groups in areas of deprivation through to 2025.

- We still use paid social media and cutting edge recruitment assets to support our vital volunteer recruitment. This approach has contributed to Scouts having an impressive net gain of 3,055 new adult volunteers.

Progressing our brand

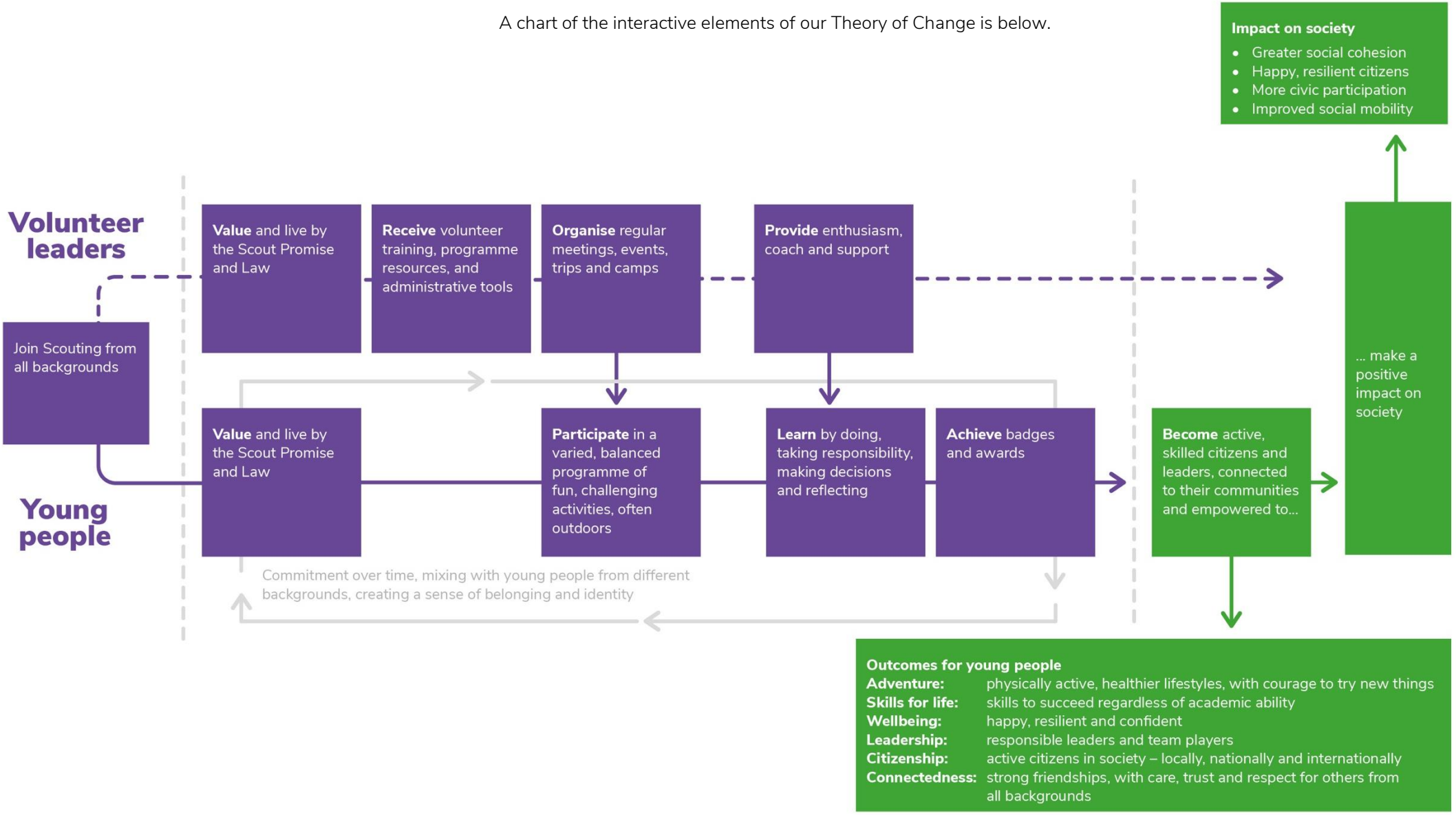
- This year, we've been thrilled to offer more than 100 new resources to the 30,000 regular users of our brand centre. We've refined our core brand, making it even more accessible online. Young people successfully collaborated with us to co-design identities for our UK Contingent for the 25th World Scout Jamboree and Roverway 24.

- Good progress has been made in our journey to review and evolve what we wear. We'll be working with a team from Jermyn Street Design who have a breadth of uniform design experience for different practical settings and the full range of body shapes. In the year ahead, we'll start working on new designs for Scouts, Explorers, Network, and adult volunteers. These'll be rigorously tested to make sure what we wear is practical, appealing, affordable, and sustainable.

Theory of Change

Our Theory of Change shows the positive difference Scouts make in society. We welcome young people and volunteers from all backgrounds, and with us, they learn and share skills, enjoy an engaged and varied programme of activities, honour the Scout values and become active citizens of a connected community. We produce happier, more resilient citizens who work together towards greater social cohesion and an undeniably better world.

A chart of the interactive elements of our Theory of Change is below.



The impact of Scouts on young people

Our Scouts Experience Survey is our annual online survey we've run every year since 2018. Previously, we compared Scouts with non-Scouts across our Theory of Change outcomes.

Each year, we have seen fewer Scouts aged 13-17 engage with the survey. This year's insights reflect the views of 594 young people who took part. Starting in 2024, we plan to thoroughly review and refresh the approach to make the survey more engaging. This'll increase our ability to assess the impact of our Theory of Change on young people in Scouts.

During the COVID-19 pandemic in 2020/21, Scouts moved to a mixture of online and in person (when restrictions allowed). In some cases, Scouts couldn't be delivered at all. With the easing of restrictions during 2021/22, we expected Scouts to return to the pre-pandemic participation levels, so we've compared the 2022 survey to our 2019 pre-pandemic results where possible.

We found positive consistency between 2022 and 2019:

Adventure – Scouts were just as likely in 2022 as they were in 2019 to be physically active, value the outdoors, and have the courage to try new things.

Skills for Life – Scouts were just as likely in 2022 as they were 2019 to be independent and communicate effectively.

Leadership – Scouts were just as likely in 2022 as they were in 2019 to be responsible and trustworthy. By taking initiative and acting as role models to help others make a positive difference, Scouts were just as likely to show leadership.

Citizenship – In 2022, young people in Scouts were back to supporting their community as they were in 2019. The 2021 results showed some Scouts felt less connected to their communities, and 41% less were volunteering across their community.

Connectedness – Scouts in 2022 were just as likely to have meaningful friendships and relationships, care about other people, and have respect and trust for others, including those from backgrounds different to their own.

Wellbeing – Compared with 2019, in 2021 we observed declines in many wellbeing outcomes for young people in Scouts, including decreases in happiness, the sense that life feels worthwhile, perseverance and grit, and confidence and self-esteem.

The 2022 results show that some of these outcomes have improved, and are now recovering to pre-pandemic levels:

- 6% increase in happiness compared with 2021, just 5% lower than 2019
- 5% increase in perseverance and grit compared with 2021, just 4% lower than 2019
- There's no longer a significant difference in life feeling worthwhile compared with 2019, following a 7% drop in 2021
- There's no longer a significant difference in feelings of confidence and self-esteem compared with 2019, following a 4% drop in 2021

There're some outcomes that haven't yet returned to the pre-pandemic levels – perhaps reflecting the pandemic's longer term impact on young people. Compared to 2019, young people in Scouts reported having less courage to take risks and tackle challenges, lower problem-solving and team-working skills, and being less satisfied with life. Young people also report having less of a sense of responsibility to their local, national, and international communities than in 2019.

We're committed to giving our young people the chance to make new friends, connect with their local area, ignite their journey of learning skills for life, and rebuild their confidence in the areas that are falling behind. The insights from this survey feed into our programme activities that we'll develop in the year ahead.

To support volunteers delivering those amazing experiences to young people across Scouts, we're transforming how volunteers are welcomed and supported in their roles with training.

Working Towards a Greener Future

After commissioning a carbon footprint report in February 2022, and through our extensive woodland across the estate of 7 sites, we're able to capture and offset 982.7 tCO2e/annum. This leaves us with a carbon deficit of 45 tCO2e/annum.

We've taken steps to address this carbon deficit, and work towards a net zero position. Our key actions have been:

- Installing replacement solar panels at the Gilwell Park offices. These'll be ready by mid-June 2023 and will generate 38,280kWh a year. This is the equivalent to driving an electric car 5.5 times around the circumference of the earth, or making 170,000 cups of tea.
- We're seeking planning permission for a new 1,550 panel solar array at Gilwell Park on an unused field. This'll allow us to use self-generated energy and lower our electricity bills by around £160,000 per year. It'll remove our current remaining carbon deficit, but as part of the next audit, we'll look to identify all carbon emissions (not just energy).
- Switching all cooking at Gilwell Park to electric appliance only. We'll look to expand this across the whole HQ estate during 2023.
- Upgrading lights to LED across our sites.
- All new fleet vehicle orders from April 2023 will be hybrid or electric.
- Ending gas connections for all new build projects and using green technology to make the building as self-sufficient as possible.
- Demolishing end of life redundant buildings to lower carbon footprint, making sure the five Scout Adventure sites operated by UK Scouts are as efficient and sustainable as possible.
- Appointing a group sustainability manager to oversee the UK Scouts' estate and our route to carbon reduction. A key priority over the coming year will be to develop a sustainability strategy, audit the HQ estate, and create a plan to map our progress to Carbon Net zero.
- The Programme Team working with ARUP (sustainability consultants) to develop and share useful guidance and best practice to the movement on how they can lower the carbon footprint of their local premises and make them more sustainable. This'll also cover sustainability guidance for when a local group wants to refurbish or replace their premises.

Replacement solar panels at the Gilwell Park offices will generate 38,280kWh a year. This is equivalent to driving an electric car 5.5 times around earth, or making 170,000 cups of tea.

Our finances

Financial statements

The Association's financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

Consolidation

These accounts consolidate the results of The Scout Association and its five wholly owned trading subsidiaries:

- Scout Shops Limited (trading as Scout Store)
- Scout Insurance Services Limited (trading as Unity)
- Scout Services Limited
- Scout Products Limited
- World Scout Shop Limited

The subsidiary trading companies covenant their annual taxable profits to The Scout Association.

We've included more information on these companies in note 12 to the financial statements.

2022/23 financial overview

Our balance sheet remains strong, with overall funds slightly down compared to last year at £87 million. Our liquid assets (fixed asset investments and cash and cash equivalents) also remain high at £65.9 million, although this includes about £6.5 million received in advance payments for the World Scout Jamboree in Korea. Excluding the Jamboree funds, liquid assets have declined by £10.5 million since last year. This is because we've continued to invest particularly in tangible and intangible fixed assets to support further growth, and improving the funding position of our defined benefit pension scheme as described below. We've also significantly increased the stocks held by Scout Store in view of growing demand and lengthening of supply chains.

Continued growth in both membership subscriptions and commercial operations was broadly as budgeted, but recruitment was slower than expected. The cost of claims was significantly lower than previous years, partly due to a lagging effect as normal Scouts activity resumed. As a consequence, the overall deficit before investment losses was less than we'd budgeted for. Looking forward, we'd expect both expenditure items to increase, and the emphasis remains on securing further growth in membership numbers to provide a sustainable operating model. In that respect, youth membership increased by about 5.6% over the course of 2022/23, which, coupled with the increase in the core membership fee of £1, has resulted in membership income for 2023/24 of £14.3 million up from £13.2 million in 2022/23.

In regard to future growth, we're continuing to spend a further part of the reserves from the sale of Baden Powell House on improving the volunteer experience and we'll also be investing in targeted growth in underrepresented communities. The latter will be greatly assisted by over £6 million from the Uniformed Youth Fund, successfully secured towards the end of the year and whichwe'll largely receive and deploy over the next two years.

Financial results

The results for the year are shown in the Consolidated Statement of Financial Activities (SOFA) on page 44.

There was an operating deficit, before investment and pension valuation changes, of £0.7 million for the year, compared with the previous year's deficit of £0.3 million. This was virtually all attributable to unrestricted funds, with restricted fund income being almost equal to expenditure. We discuss this further under income and expenditure below.

Listed investment values fell, giving an investment loss of £1.3 million, compared with last year's loss of £0.1 million.

On an accounting basis, the actuarial surplus on the defined benefit pension fund this year was negligible compared to £3.2 million in the previous year. The actuarial loss on assets (£8.8 million) and an increase in liabilities are due both to experience losses arising as a result of the triennial valuation (£1.4 million) and changes in demographic assumptions (£0.5 million). This was compensated by the reduction in liabilities due to changes in financial assumptions, particularly increasing interest rates (£10.8 million).

Taking into account the revaluation surplus on heritage assets of about £0.4 million, the overall reduction in funds as shown in the SOFA was £1.7 million, compared to an increase of £2.8 million in 2022.

Income

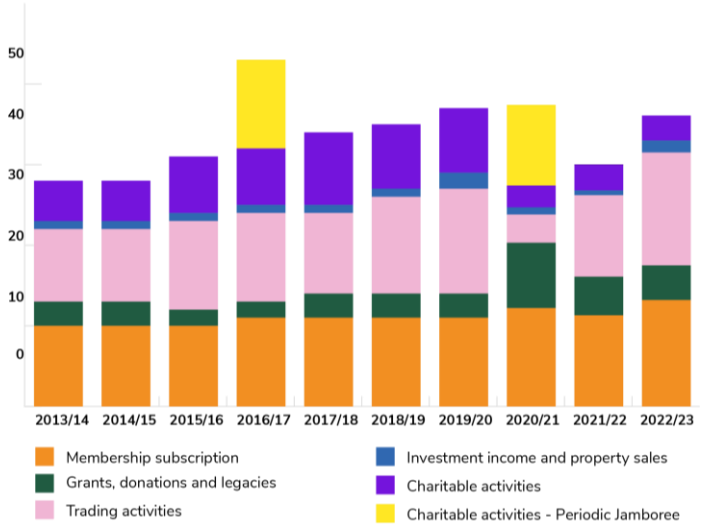
As shown in the graph below, total income for the year was £36.2 million, compared with £30.0 million in 2022.

Subscriptions are the major source funding the support provided to members and increased to £13.2 million (2021/22: £11.2 million). The fee is paid by youth members only; adult and Network members aren't required to pay a National Fee.

We didn't increase the core membership fee for 2022/23, acknowledging the fact that we'd increased the membership fee by £7.50 in the previous year (of which £1.50 had been earmarked to help units in financial need), as well as realising substantial inflows from the sale of Baden Powell House. However, as subscriptions are assessed based on youth membership recorded in the census returns taken in February of the preceding financial year, this income benefitted from the nearly 17% recovery in membership numbers we saw last year from the low point during the COVID-19 pandemic.

The continued and generous support of our donors is important and greatly appreciated by Scouts. In difficult and uncertain economic conditions, legacies and donations overall decreased by £0.8 million to £2.3 million, mainly due to a reduction in restricted legacies (£0.7 million), which are largely directed to the benefit of specific groups or districts. Other donations overall were broadly stable at £1.6 million, although there was a significant move towards restricted giving of about £0.6 million.

Income from charitable activities is derived from our activity centres and other sales linked to our charitable purposes. These include camping, training, activities, and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. With the easing of the COVID-19 lockdown and increased face-to-face Scouts activity, this income increased significantly to £3.2 million (2021/22: £1 million), but was still much lower than income from the same sources before the COVID-19 pandemic of about £5.8 million.



Our trading income includes the retail sales made by Scout Store and World Scout Shop Limited, commission income generated by Unity and sponsorship and promotional income. Scout Store activity improved considerably, with sales up from £9 million to £10.5 million, which exceeded pre-COVID-19 pandemic levels. In particular, programme badge sales increased by 80% on a like for like basis as groups continued to recover following the COVID-19 pandemic. Unity commission income also increased by over 9% to nearly £2.6 million. We've continued our strong links with corporate sponsors and generated nearly £1 million from these beneficial connections, a similar level to last year.

Investment income (including interest) increased by £0.9 million to £1.5 million. This reflects the increase in funds held for investment for the full year following the sale of Baden Powell House in August 2021, as well as the increased interest rate environment.

Expenditure

Total expenditure was £37.0 million, compared with the previous year of £30.2 million, an increase of £6.8 million.

Trading expenditure increased broadly in line with trading income and totalled £9.5 million for the year (2021/22: £8.2m).

Our overall spend on charitable activities was £27.2 million, an increase on 2021/22 of £5.4 million. Of this amount, £23.3 million was unrestricted expenditure (2021/22: £18.7million) and £4 million was restricted expenditure (2021/22: £3.1 million).

The unrestricted expenditure is still significantly lower than 2019/20 (the last pre-pandemic year) excluding the Jamboree expenditure that occurred that year. The primary reason for this is the lower level of claims costs as noted above.

Our expenditure (and income) on charitable activities is allocated to four activities, which help fulfill our four strategic objectives (Growth, Inclusivity, Youth Shaped and Community Impact) as shown in the pie chart on page 35. This is followed by a description of what we provide and achieve through these activities. Many of the actions and activities delivering our strategic

objectives are led by volunteers, with proportionately less financial expenditure than activities delivered by our salaried staff.

Youth programme and activities

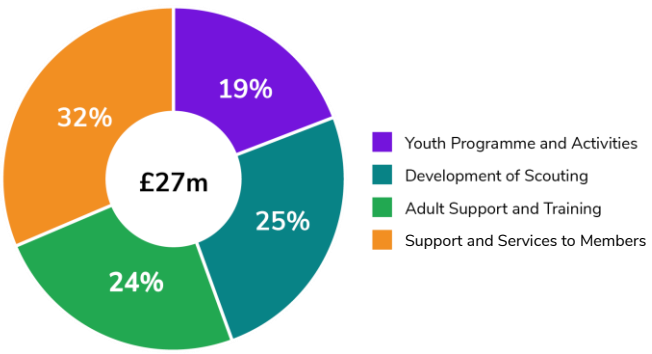
We continue to pride ourselves on the diversity of our youth programme. Each week in Scouts, we provide the opportunity for young people to develop Skills for Life. From money skills to cooking, they can discover more about the world around them.

Over 1,700 activities are now available on our website, making it easier for volunteers to deliver inspiring programmes and help more young people achieve their Top Awards. During the year, we've improved the digital programme planning tools, which provide enhanced accessibility, new event calendars, downloadable session plans for offline use, and videos that show how to play various games. We created a range of activities working with partners including Disney, Dungeons and Dragons, Gas Distribution Network, Arup, BBC's Wild Isles, The Rail Industry, UK Power Networks, Go Outdoors, Rolls Royce and Nominet. We added over 150 new activities to the activity finder to help volunteers plan programmes. We also created specific programme activity resources to celebrate the life of Her Late Majesty Queen Elizabeth II to explore her legacy.

We also administer a number of grant schemes that aim to help Scouts provide a great experience to young people locally.

Adult support and training

Our adult volunteers have continued to be amazing this year, and we've done our best to support them in the way they deserve. To make sure every volunteer's journey is the best it can be, we've been working on the design and delivery of several projects to transform the volunteer experience. This will deliver new guidance and support, changes to our volunteer roles, updated learning, and many improved digital tools for volunteers across the UK. This includes partnership working with Girlguiding, generously funded by Pears Foundation, which is helping us improve the volunteer welcome journey to make it smoother and easier for all.



As well as building for the future, our continuous review process for our current web content and our essential training continues to improve the support we provide right now. This makes sure both are clear and useful for our volunteers, and has enabled us to deliver great new support over the last year, including on Trustee recruitment, thanking volunteers and guidance for having constructive conversations.

We've created an extensive range of online tools and guidance to support volunteers as we continue to grow Squirrels. Our new volunteer learning experience will have inclusion at its heart – both with dedicated inclusion content and making sure it's woven throughout all of the learning.

A key part of our adult support and training is delivered through our Growth & Communities Team. We:

- provide induction workshops for all new Group Scout Leaders, District Explorer Scout Commissioners and District Commissioners;
- offer one-to-one induction engagements for all new District Commissioners and County Commissioners in England;
- run District Commissioner support days twice a year where participants are briefed on key topics and can build their network of contacts and support; and
- provide a two-day induction and support event at Gilwell Park for all new County Commissioners (England/Northern Ireland), Area Commissioners (Wales) and Scottish Regional Commissioners. At this event, they have their UK HQ induction and are introduced to key staff colleagues.

Our Volunteering Design team staff work with the UK People Team of volunteers to maintain and develop the resources available to support the volunteer experience in Scouts, including methods for recognising volunteer contributions, supporting the delivery of our programme, and leading other volunteers.

Regional Commissioners in England give support and leadership to the 60 English County Commissioners and we provide the opportunity to bring them together for regular meetings. We offer one-to-one management and support, and create networking and shared learning experiences.

We celebrate the astonishing impact of our adult volunteers through certificates that recognise various lengths of service, from five years to 70 years, and recognition of exceptional service to Scouts through an adult award scheme comprising seven levels of service (from the Commissioner's Commendation to the Silver Wolf).

Development of Scouting

We've continued to grow for the second year in a row. We've had a 5.6% growth since the previous year in all sections (Squirrels, Beavers, Cubs, Scouts and Explorers). We've already created 860 Squirrel sections, and by 2033, we hope to welcome 130,000 4 and 5-year-olds per annum, supported by 40,000 new adult volunteers. This, along with our commitment to improving volunteer experience, means we remain optimistic about our growth goals and the bright future of Scouts.

Our Growth & Communities Team is employed to deliver workshops on recruiting volunteers, young people, and growing Scouts in new communities. In England, our Growth & Communities Team work with local volunteers to open new sections both in existing Scout Groups and in new areas, recruiting volunteers and generating interest from parents and young people to join.

Support and service to members

We continued to provide support and assistance to members across Districts and Counties to help them with the effects of the pandemic and building back membership. Our service centre has been busy providing advice and addressing raised issues. We also provide insurance most noticeably for public liability and trustee liability and deal with any arising claims.

We run five Scout Adventure sites across the UK that provide inspiring outdoor learning through activities, skills and places to camp and enjoy the outdoors.

Investment policy and performance

The targeted Reserves (see below) are partly invested in an investment portfolio initially equally allocated between two fund managers, Cazenove and Sarasin. The balance is effectively held in short term cash deposits. The performance targets given to the fund managers are over the medium to long term are:

- to maintain an optimum level of income tempered by the need for capital growth in order to safe-guard future grant-making capacity; and
- on a total return basis to outperform CPI + 4% on a rolling three-year basis

In the light of market conditions, neither fund manager met these targets last year and on a total return basis (combining investment income and valuation changes) the funds combined provided an overall loss of £0.6 million representing about 2.6% of the opening market value. This compares to CPI increases over the same period of about 10%.

The Association's current asset investments of £10.8 million represent holdings held in Royal London Asset Management Funds, on behalf of the Short Term Investment Service provided to the movement. As of 31 March 2023, total deposits by Scout Groups, Districts, Counties and Regions in the Short Term Investment Service were £11.0 million (2022: £11.3 million) and the balance of these deposits is held in a bank account to meet operational requirements. Following a review, a decision was taken during the year to discontinue providing this service and monies are in the process of being returned.

The Scout Association Defined Benefit Pension Scheme

The most recent full actuarial valuation of The Scout Association Defined Benefit Pension Scheme was carried out as of 31 March 2022. The valuation showed a deficit on a technical provisions basis of £2.5 million and a funding level of 94%, which is an improvement from the 86% funding level at the previous March 2019 full valuation. Based on this valuation, we agreed with the Trustees to inject a further £2.5 million in addition to the amounts due last year under the previous deficit reduction plan, and in total we paid £3.6 million into the Scheme. This resulted in an overall surplus on an accounting basis of £2 million.

The Trustees regularly monitor the Scheme's funding to make sure general reserves provide adequate cover against any future liability. We'll also keep the potential for effecting an insurance buy-out of the Scheme under review.

Charity funds

The Scout Association's consolidated funds remained stable at £86.6 million with the aggregate value of endowment funds (£2.1 million) and restricted funds (£3.9 million), each remaining broadly static and unrestricted funds (£80.6 million) declining by about £1.5 million. Within unrestricted funds, the General Fund declined by £7.6 million, partially offset by increases in the designated funds (£2.1 million), primarily relating to fixed assets, the pension reserve, and trading funds.

The increase in the designated fund for fixed assets of £2.3 million reflects the net additions in intangible and

tangible fixed assets of the Association of £1.7 million and £2.3 million respectively less the depreciation charge for the year of £1.9 million, disposals of £0.2m and the revaluation surplus on heritage assets of £0.4 million. The Group's total investment in intangible assets of £2.0 million represents software to support the commercial operations and development of digital tools and work on a volunteer membership system. The total investment in tangible fixed assets of £2.5 million has helped in attending to urgent building work in our activity centres to refurbish toilet blocks and other buildings.

All funds are described in more detail in note 19 to the financial statements with analysis of the movements in the year.

Reserves policy

The Trustees annually review the reserves policy, and continue to plan to hold reserves to protect the Association and delivery of its charitable programmes by providing time to adjust to changing financial circumstances.

The reserves policy establishes an appropriate target for the level of general 'free' reserves as represented by the balance of the General Fund. The target is based on a risk assessment of the probability and likely financial impact on the Association's activities, which might be caused by a decline in income, an inability to meet its financial obligations, or an inability to reduce expenditure in the short term.

We also hold reserves to support the development of Scouts. The policy seeks to make sure there's an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves to make sure the charity can operate uninterrupted. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The pandemic highlighted the risks of short term reductions in membership and losing commercial income due to curtailment of face-to face Scouts, while needing to maintain member services. As a consequence, the Trustees determined that the appropriate target for free reserves for The Scout Association itself should be based on one year's expenditure with an additional element for possible future claims costs reflecting their longer-term nature. At present, this indicates a level of reserves of the order of £29 million.

The general free reserves for The Scout Association as at 31 March are £49.8 million, which is well in excess of this target following the sale of Baden Powell House in August 2021. However, it has reduced significantly from last year, when the free reserves were over £57 million. This has been caused by a number of items in addition to the operating deficit, specifically the injection of funds into the pension scheme of £3.6 million, the excess of capital expenditure over depreciation of £2.7 million, and the declines in the investment values of £1.2 million. In addition, the Trustees recognise there are a number of factors which will further reduce the free reserves over the next two years, in particular:

- Further budgeted losses while membership numbers recover to previous levels.
- Capital investments required particularly in digital capabilities, the commercial operations and Scout Adventures
- The need for funds to deliver our Skills for Life strategy to target membership growth and diversity and inclusion, particularly in communities most affected by the pandemic.
- Potential further contributions to the defined benefit pension scheme, particularly in the context of any potential buy out of the scheme.

At the same time, it's envisaged that the target level may increase due to inflation and other cost pressures. Therefore, over the next two years, we may drop slightly below our target reserves. If that happens, the intention thereafter would be to build back the free reserves primarily through earnings with depreciation exceeding capital expenditure.

Going concern

The Trustees have considered the financial plans for the budget year of 2023/24 and projections for the following two years, looking at the cash and reserve projections. This covers a period of at least 12 months from the signing of these financial statements.

Current actions and clear plans for the continuing growth of membership, provide a solid foundation for the finances of The Scout Association. The sale of Baden Powell House has also provided resources to maintain a sustainable operating model while that growth occurs, and to invest in growing our services. Our current level of reserves provide a significant level of resilience to possible financial risks that may materialise in the short term.

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate

resources to continue operating for the foreseeable future. Accordingly, they believe the going concern basis remains the appropriate approach for preparing the financial statements.

Remuneration policy

The Trustees consider that the Board of Trustees and the Executive Leadership Team (the Chief Executive and the Directors) comprise the key management personnel of the charity.

All Trustees give their time freely, and no Trustee received remuneration in the year. The Chief Executive (who's also a Trustee and a full member of the Board) is only paid for his executive duties.

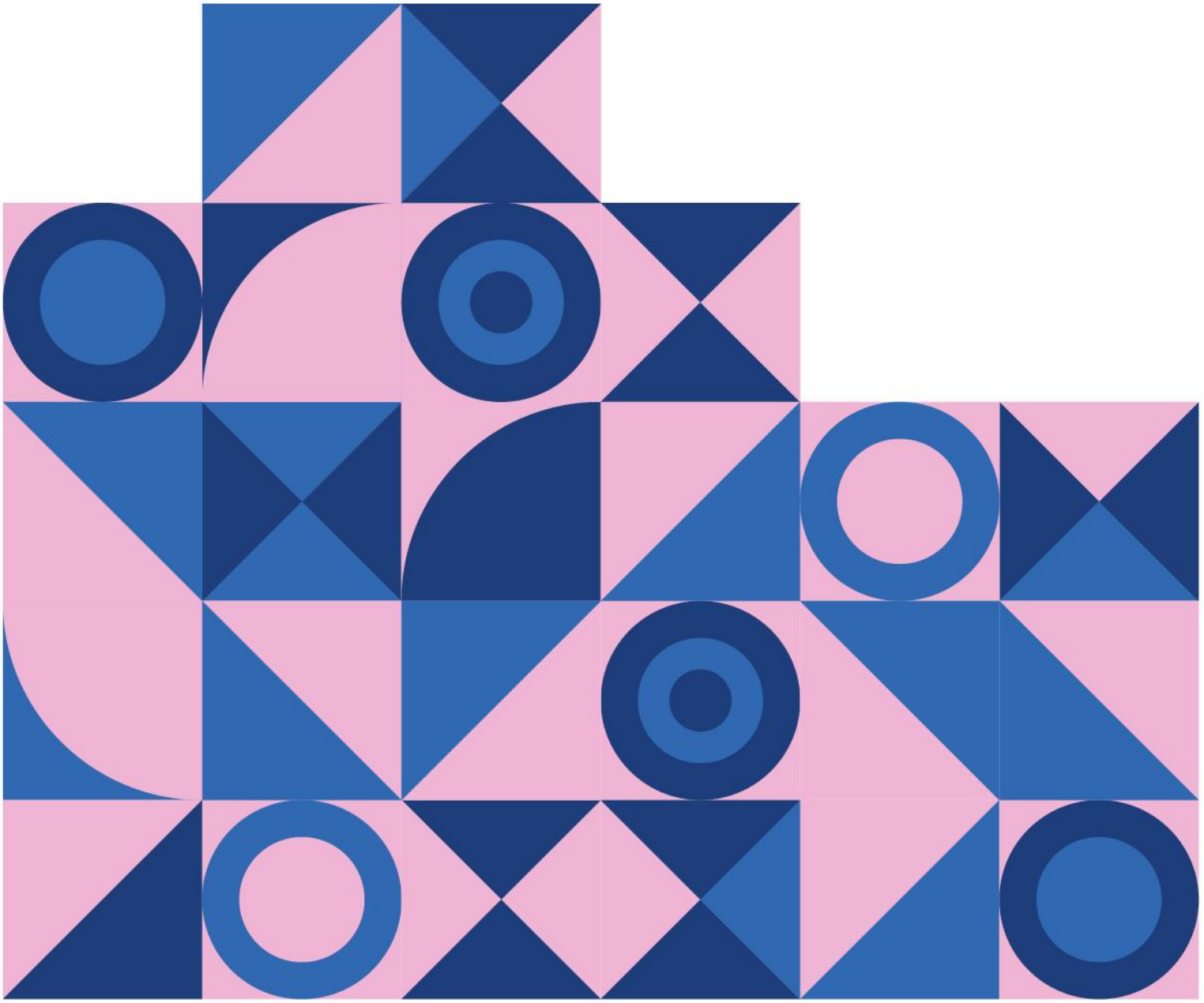
Details of Trustees' expenses and related party transactions are disclosed in note 6c to the financial statements.

The People and Culture Committee (a subcommittee of the Board) annually review the remuneration of the senior staff, considering market conditions, cost of living increases, and the financial position of the organisation. The salaries of the Executive Leadership Team are benchmarked to make sure they're commensurate with the size of the roles.

The Executive Leadership Team members are entitled to employer pension contributions, and other benefits available to employees generally. In addition, enhanced medical insurance provision is provided.

The Executive Leadership Team sets the salaries for all other employees.

The remuneration benchmark is the mid-point of the range paid for similar roles, although a market rate supplement may also be paid where appropriate.



Trustees' responsibilities

Our valued Trustees take on several important roles. They're responsible for preparing our Annual Report, including 'How we operate,' and overseeing our financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

Trustees are responsible for making sure our financial statements give a true and fair view of the status of both the group and charity. They also monitor incoming resources and the application of Scouts' resources for the year.

In preparing these financial statements, Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether they've followed applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the 'going concern' basis, unless it's inappropriate to presume the charity will continue in business.

Our Trustees are responsible for keeping adequate accounting records that show and explain Scouts' transactions. With reasonable accuracy, these records must disclose the charity's financial position at any time. They must also help our Trustees make sure our financial statements comply with any applicable charity laws, particularly the Charities Act 2011.

Our Trustees are also responsible for safeguarding Scouts' assets, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the Scouts website, in accordance with legislation governing the preparation and dissemination of financial statements in the United Kingdom. This may vary from legislation in other jurisdictions.

The maintenance and integrity of the Scouts website is the responsibility of our Trustees. Trustees are also responsible for making sure the financial statements on our website are accurate.

Our controls include:

- A strategic and operational plan and budget.
- Regular consideration by the Board, Finance Committee and Executive Leadership Team of financial results, variances from budget and other (non-financial) performance indicators.
- The split of authority and sharing of duties. Additionally, the Board, its Committees and Executive Leadership Team, identify and manage risks.
- The Finance Committee monitors the effectiveness of any external audits.

Trustees believe these internal controls are adequate in providing reasonable assurance against material misstatement or loss.

Jennie Price CBE
Chair, The Scouts
On behalf of the Board of Trustees

Scouts has really helped Maxwell with his confidence, especially when he taught dance routines in a session. His Cub leader, Pete, has always put 110% into every Cub session and Maxwell has enjoyed everything he's done in Cubs.

Maxwell's mum

Independent Auditor's Report to the Trustees of The Scout Association

Opinion
We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group) for the year ended 31 March 2023 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2022 and of the group's 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 Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 39], the trustees 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 group and the parent charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, provisions and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Finance Committee about their own identification and assessment of the risks of irregularities, analytical procedures and sample testing of income, sample testing on the posting of journals, reviewing accounting estimates for biases in particular the judgements and assumptions in respect of claims provisions, sample testing of movements within provision and inquiry of legal advisors, reviewing regulatory correspondence with the Charity Commission and other regulators, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP
Statutory Auditor
St James House
St James Square
Cheltenham, GL50 3PR
Date: 27 July 2023

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Consolidated statement of financial activities

For the year ended 31 March 2023

	Notes	2023 Unrestricted £'000	2023 Restricted and Endowment £'000	2023 Total £'000	Restated 2022 Unrestricted £'000	Restated 2022 Restricted and Endowment £'000	Restated 2022 Total £'000
Income and endowments from:							
Donations and legacies:							
Membership subscriptions		13,169	-	**13,169**	11,250	-	11,250
Other voluntary income	5.a	497	3,811	**4,308**	1,096	3,705	4,801
		13,666	3,811	**17,477**	12,346	3,705	16,051
Charitable activities:							
Youth programme		942	-	**942**	290	-	290
Development of Scouting		1,057	-	**1,057**	308	-	308
Adult support and training		1,057	-	**1,057**	308	-	308
Support and services to the members		225	-	**225**	84	-	84
	5.b	3,281	-	**3,281**	990	-	990
Other trading activities	5.c	14,035	-	**14,035**	12,319	-	12,319
Investment income	5.d	1,382	107	**1,489**	581	41	622
Other income		5	3	**8**	(34)	65	31
Total income		32,369	3,921	**36,290**	26,202	3,811	30,013
Expenditure on:							
Raising funds:							
Donations and Legacies		240	27	**267**	248	31	279
Trading activities	6.a	9,451	-	**9,451**	8,186	-	8,186
		9,691	27	**9,718**	8,434	31	8,465
Charitable activities:							
Youth programme		4,877	378	**5,255**	3,734	507	4,241
Development of Scouting		5,596	1,138	**6,734**	4,089	694	4,783
Adult support and training		5,449	1,136	**6,585**	4,032	692	4,724
Support and services to the members		7,370	1,346	**8,716**	6,817	1,245	8,062
	6.b	23,292	3,998	**27,290**	18,672	3,138	21,810
Total expenditure		32,983	4,025	**37,008**	27,106	3,169	30,275
Net gains/(losses) on investments		(1,152)	(178)	**(1,330)**	(146)	55	(91)
Net income/(expenditure) for the year		(1,766)	(282)	**(2,048)**	(1,050)	697	(353)
Transfers between funds		(171)	171	**-**	(87)	87	-
Other recognised gains/(losses):							
Gain on revaluation of heritage assets		386	-	**386**	-	-	-
Actuarial gains on defined benefit pension scheme	7	11	-	**11**	3,202	-	3,202
Net movement in funds	8	(1,540)	(111)	**(1,651)**	2,065	784	2,849
Reconciliation of funds:	19						
Fund balances brought forward at 31 March 2022		82,128	6,160	**88,288**	80,063	5,376	85,439
Fund balances carried forward at 31 March 2023		80,588	6,049	**86,637**	82,128	6,160	88,288

The notes on pages 47 to 68 form part of these financial statements

Balance sheet

As at 31 March 2023

		Consolidated		The Association	
		2023	2022	**2023**	2022
	Notes	**£'000**	£'000	**£'000**	£'000
Fixed assets					
Intangible fixed assets	9	**4,056**	3,057	**3,689**	2,834
Heritage assets	10	**3,939**	3,553	**3,939**	3,553
Tangible fixed assets	11	**19,226**	18,100	**19,048**	17,967
Investment in subsidiary companies	12	**-**	-	**400**	400
Investments	13	**41,537**	49,429	**41,537**	49,429
		68,758	74,139	**68,613**	74,183
Current assets					
Stocks	14	**2,014**	1,154	**149**	99
Debtors	15	**13,854**	6,073	**18,791**	8,441
Current asset investments	16	**10,797**	10,865	**10,797**	10,865
Cash & cash equivalents		**24,398**	22,110	**17,632**	17,380
		51,063	40,202	**47,369**	36,785
Current liabilities					
Creditors - amounts falling due within one year	17	**(31,727)**	(20,306)	**(28,803)**	(17,365)
Net current assets		**19,336**	19,896	**18,566**	19,418
Total assets less current liabilities		**88,094**	94,035	**87,179**	93,601
Provisions for liabilities	18	**(3,465)**	(4,318)	**(3,465)**	(4,318)
Net assets excluding pension liability		**84,629**	89,717	**83,714**	89,283
Pension asset/(liability)	7a	**2,008**	(1,429)	**2,008**	(1,429)
Net assets		**86,637**	88,288	**85,722**	87,854
The Association's funds					
Endowment funds	19	**2,105**	2,194	**2,105**	2,194
Restricted funds	19	**3,944**	3,966	**3,944**	3,966
Total restricted funds		**6,049**	6,160	**6,049**	6,160
General fund	19	**49,812**	57,353	**49,812**	57,353
Pension reserve	7,19	**2,008**	(1,429)	**2,008**	(1,429)
Designated funds	19	**27,853**	25,770	**27,853**	25,770
Non charitable trading funds	12,19	**915**	434	**-**	-
Total unrestricted funds		**80,588**	82,128	**79,673**	81,694
Total funds		**86,637**	88,288	**85,722**	87,854

Approved by the Board of Trustees on 26 July 2023 and authorised for release and signed on its behalf by:

Jennie Price
Chair

Mike Ashley
Treasurer

The notes on pages 47 to 68 form part of these financial statements

Statements of cash flows

For the year ended 31 March 2023

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
a. Cash flows				
Net cash (used)/provided by operating activities (see below)	**(1,218)**	6,100	**(3,776)**	5,494
Cash flows from investing activities:				
Investment Income	**1,489**	622	**1,548**	625
Proceeds from liquidation of subsidiary	**-**	-	**-**	2,492
Proceeds from the sale of property	**-**	46,064	**-**	46,064
Purchase of fixed assets	**(4,473)**	(2,232)	**(4,010)**	(1,938)
Realisation of fixed asset investments	**18,207**	4,659	**18,207**	-
Acquisition of fixed asset investments	**(11,717)**	(40,000)	**(11,717)**	(40,000)
Net cash provided by investing activities	**3,506**	9,113	**4,028**	7,243
Cash flows from financing activities:				
Loans (repaid)/drawn	**-**	(3,000)	**-**	(1,000)
Net cash used by financing activities	**-**	(3,000)	**-**	(1,000)
Change in cash and cash equivalents in the year	**2,288**	12,213	**252**	11,737
Cash and cash equivalents at 1 April	**22,110**	9,897	**17,380**	5,643
Cash and cash equivalents at 31 March	**24,398**	22,110	**17,632**	17,380
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	**(2,048)**	(353)	**(2,529)**	1,314
Adjustments for:				
Losses on investments	**1,330**	91	**1,330**	91
Investment income	**(1,489)**	(622)	**(1,548)**	(625)
Proceeds from liquidation of subsidiary	**-**	-	**-**	(2,492)
Funding of pension liabilities	**(3,619)**	(617)	**(3,619)**	(617)
FRS 102 Pension cost	**193**	326	**193**	326
Losses/(gains) on disposal of fixed assets	**199**	(31)	**199**	(5)
Depreciation charges	**2,149**	2,397	**1,879**	2,014
(Increase)/decrease in stocks	**(860)**	763	**(50)**	21
(Increase)/decrease in debtors	**(7,781)**	535	**(10,356)**	2,589
Decrease in current investments	**140**	243	**140**	243
Increase/(decrease) in creditors	**11,421**	3,076	**11,438**	2,243
Decrease in investment in subs	**-**	-	**-**	100
(Decrease)/Increase in provisions for liabilities	**(853)**	292	**(853)**	292
Net cash (used)/provided from operating activities	**(1,218)**	6,100	**(3,776)**	5,494
c. Analysis of cash and cash equivalents				
Cash in hand	**24,398**	22,110	**17,632**	17,380
Total cash and cash equivalents	**24,398**	22,110	**17,632**	17,380

The notes on pages 47 to 68 form part of these financial statements

1. Constitution

The Scout Association is incorporated by Royal Charter and is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

2. Scope of the financial statements

These financial statements cover the activities directly controlled by The Scout Association. The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions, Districts and Groups are not reflected in these financial statements. Those bodies are separate autonomous charities that are affiliated to The Scout Association.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation of consolidated financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The Scout Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note..

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies. The financial year end of each of the subsidiary companies is 31 March.

The Balance Sheets and Profit and Loss accounts of the subsidiaries have been consolidated on a line by line basis as required by the Statement of Recommended Practice.

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that that arise after acquisition are charged to the post-acquisition Statement of Financial Activities.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value.

b. Going concern

Having reviewed financial plans and cash flow forecasts, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

National membership subscriptions

Membership subscriptions are payable in advance for a year to 31 March and are recognised in the year of membership benefit.

Legacies

Legacies are accounted for when the Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Insurance Income

Insurance broking commission is recognised at the date of inception of the policy. The amount recognised is the total brokerage due to the company less an overall provision for unearned commission. Profit related commission is recognised when it can be reliably calculated and forecast to be received.

Commercial activities

Income from conference centres, sponsorship, National Scout Adventure Centres, and other income is accounted for when the Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Investment income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date. Associated tax recoveries are included for all amounts shown as income.

Gifts in kind

Properties, investments, heritage assets, other fixed assets and any other assets or services donated to the charity are included as donated income at their estimated market value at the time of receipt.

Grant income

The fair value of grants receivable is accrued in accordance with the terms of the agreement with the funder. .

d. Allocation of income and costs

All expenditure is accounted for on an accruals basis and is allocated as described below.

Activities for generating funds and fundraising trading: costs of goods sold and other costs.

Income and expenditure from Scout Store Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited.

Charitable activities

This comprises income from the provision of services supporting the objects of the Association through operations including National Activity Centres, and the Information Centre.

Charitable activities have been analysed under the following headings:

- Youth programme
- Development of Scouting
- Adult support and training
- Support and services to members

The Association's activities are largely financed by national membership subscriptions and by the surpluses generated by its trading subsidiaries rather than income from charitable activities. The activities have been classified as described in note 6.

In the current year, it has been determined that the insurance services provided by Unity are more appropriately regarded as a trading activity rather than as a charitable activity and the prior year comparatives have been restated accordingly.

Where possible the income and costs relating to a department or cost centre are allocated in full to one of the above categories, but in practice many departments have an involvement in more than one activity. The other major allocations are set out in the table below.

Support costs
These are costs incurred directly in support of the objects of the Charity. The costs are attributed to the activities that they support. Where a department supports all the Charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. The percentages that apply are:

Trading – 6%

Youth programme – 20%

Development of Scouting – 29%

Adult support and training – 26%

Support and services to members – 19%

Grants payable
Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with other organisations but which are unpaid at the year end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

Governance costs
These are the costs associated with the governance arrangements of the Charity which relate to compliance with legal and statutory requirements of the Charity as opposed to those costs associated with fundraising. They include audit fees and the costs of Trustees' meetings.

e. Intangible fixed assets
IT software is capitalised and written off over the term of the related contract, between 2 and 5 years.

Systems Development is capitalised and once the project have completed they are written off over 5 years. Goodwill arising on acquisition of an undertaking is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. It is capitalised and amortised through the Statement of Financial Activities over the Trustees' estimate of its useful economic life which can range from 5 to 10 years. Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

f. Heritage fixed assets
The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases.

	Youth programme	Development of Scouting	Adult support and training	Support and services to members
World and European membership fees				100%
Members records and awards			40%	60%
Membership services	20%	20%	20%	40%
Safeguarding children				100%
Public relations		100%		
Insurance				100%
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Other National Activity Centres	34%	33%	33%	

New material is acquired in accordance with The Scout Association's Collecting Policy.

Some 300 key items in the Association's collection, particularly those relating to the Founder, are held at valuation since the nature of these items permits that to be sufficiently reliable. Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities. It is the intention of The Scout Association to preserve these items indefinitely, therefore amortisation is not regarded as appropriate.

The Trustees consider that obtaining valuations for the remainder of the Collection would involve disproportionate cost due to the diverse nature of the material held and the lack of comparable market values. Such items are therefore not recognised on the Balance Sheet.

Expenditure that is in the Trustees' view required to conserve or prevent further deterioration of individual items is recognised as expenditure when it is incurred.

g. Other fixed assets
Other fixed assets are stated at cost. Where land and buildings are acquired together it is assumed that the buildings represent 50% of the initial cost. Investment in systems development in support of the charity's strategy is capitalised as a tangible fixed asset. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £1,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:
Freehold property – 50 years, with 10 years for replacement elements

Leasehold property – the shorter of the lease period or 50 years

Furniture fittings and equipment – 4 to 5 years

Motor vehicles – 5 to 10 years

Gains or losses on the disposal of fixed assets are reflected in net income/expenditure for the year shown in the Statement of Financial Activities.

Impairment reviews on fixed assets are carried out each year and any asset with a carrying value materially higher than its recoverable or useful value is written down accordingly.

h. Fixed asset Investments
The Scout Association holds investments both in order to generate income for the support of charitable objectives and to provide assets to meet the need of reserves, identified in the reserves policy. Investments are stated at current market value on the balance sheet date unless there's evidence of a different fair value.

Gains or losses arising during the year are disclosed in the statement of financial activities and in the notes to the financial statements.

i. Current asset investments
The funds deposited by Scout Groups in the Short Term Investment Service are held on short-term deposit with an external investment manager. These short-term deposits are not held by the Scout Association for investments purposes and are included in the balance sheet at fair value as current asset investments. Movements in these funds are shown in the notes to the financial statements.

j. Stocks
Stocks are valued at the lower of cost and estimated net realisable value. Cost is calculated using the current purchase price method and consists of the original cost of goods without any addition for overheads.

k. Provisions
A provision is recognised in the balance sheet when the Association has an obligation as a result of a past event and it is probable that an outflow of economic benefits that can be reliably measured will be required to settle that obligation.

l. VAT
The Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. It is not practicable to allocate irrecoverable VAT to the expenses and assets concerned, and irrecoverable VAT is written off.

m. Leases
Significant assets held under finance leases and the related lease obligations are included at the fair value of the leased assets at the inception of the lease. Depreciation on leased assets is calculated to write off this amount on a straight-line basis over the shorter of the lease term and the useful life of the asset.

Rentals payable are apportioned between the finance charge and a reduction of the outstanding obligations.

All other leases have been treated as operating leases and the rentals written off as they are paid because of the insignificant amounts involved.

n. Pension costs
Contributions payable to The Scout Association Pension Scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over the working lives of employees in the scheme. The pension charge is calculated on the basis of actuarial advice.

The pension scheme liabilities are measured using a projected unit method and discounted at an AA sterling corporate bond rate. Any excess of liabilities over the value of the pension scheme assets which are measured at fair value is recognised in full. Any surplus of pension scheme assets over liabilities is recognised as an asset to the extent that the Association is able to recover the surplus either through reduced contributions in the future or refunds from the plan.

Administration costs, the current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain on the scheme for the year is

included in the gains/(losses) section of the Statement of Financial Activities.

Contributions towards personal pension policies, which are defined contribution schemes, are charged to the Statement of Financial Activities as they are incurred.

o. Financial assets
Financial assets, other than investments and derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

p. Financial liabilities
Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost.

q. Judgements in applying accounting policies and key sources of estimation uncertainty
In preparing these financial statements, the Trustees have made the following judgements:

- The determination of whether or not there are indications of impairment of the Scout Association's tangible and intangible assets, including goodwill, taking into consideration the economic viability and expected future financial performance of the asset.

- The determination of appropriate provision for claims, supported by legal advice.

- The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension obligations in line with FRS 102 requirements, supported by actuarial advice.

- The determination of whether the organisation can recover any pension scheme asset in line with FRS102 requirements.

4. Nature of funds

All funds are identified as identified as falling into one of three categories.

Endowment funds
Endowment funds are those received to be held as capital on a total returns basis with only the income available to be spent. Subsequent gains or losses on the disposal of the underlying assets of the fund become part of the capital.

Restricted funds
Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal.

Unrestricted funds
Unrestricted funds are those received, which are not subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Trustees to be used for particular purposes.

5. Income and endowments

a. Other voluntary income

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	308	339	**647**	311	1,079	1,390
Grants	1	2,029	**2,030**	-	1,768	1,768
Other donations	188	1,443	**1,631**	785	858	1,643
Total	497	3,811	**4,308**	1,096	3,705	4,801

Included in grants above are Furlough grants of £nil (2022: £6,514) which were received under the Covid-19 job retention scheme, grants of £118,371 (2022: £66,971) which were received under the Kickstarter scheme and DCMS grants of £724,569 (2022: £nil).

b. Charitable activities

The income in this category is derived primarily from the National Activity Centres. Many of the activities are not conducted with the principal intention of generating net income. Instead the Association's charitable activities are financed largely by fundraising activities and by membership subscriptions.

	2023			Restated 2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
National events	420	-	**420**	70	-	70
National Centres	2,428	-	**2,428**	600	-	600
Other income	433	-	**433**	320	-	320
Total	3,281	-	**3,281**	990	-	990

c. Trading activities

	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail sales	10,506	-	**10,506**	8,997	-	8,997
Commission income	2,568	-	**2,568**	2,348	-	2,348
Sponsorship, promotions and royalties	961	-	**961**	935	-	935
Hostel and conference income	-	-	**-**	39	-	39
Total	14,035	-	**14,035**	12,319	-	12,319

d. Investment income

	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Listed investments	792	(27)	**765**	454	22	476
Short Term Investment Service	-	134	**134**	-	19	19
Interest on fixed asset bank deposits	513	-	**513**	-	-	-
Other deposit interest	25	-	**25**	4	-	4
Rental income	52	-	**52**	123	-	123
Total	1,382	107	**1,489**	581	41	622

6. Expenditure

a. Trading activities

	2023			Restated 2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail operating costs	7,589	-	**7,589**	6,133	-	6,133
Insurance brokerage costs	1,584	-	**1,584**	1,452	-	1,452
Hostel and conference expenditure	4	-	**4**	280	-	280
Sponsorship, promotions and royalties	274	-	**274**	321	-	321
Total	9,451	-	**9,451**	8,186	-	8,186

Expenditure on trading activities includes support costs of £540,000 (2022: £551,000). The basis for the allocation of support costs is explained in note 6.b.

b. Costs of charitable activities

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Youth programme	4,877	378	**5,255**	3,734	507	4,241
Development of Scouting	5,596	1,138	**6,734**	4,089	694	4,783
Adult support and training	5,449	1,136	**6,585**	4,032	692	4,724
Support and services to members	7,370	1,346	**8,716**	6,817	1,245	8,062
Total	23,292	3,998	**27,290**	18,672	3,138	21,810

Analysis of costs of charitable activities

				2023
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,222	232	1,801	**5,255**
Development of Scouting	3,890	232	2,612	**6,734**
Adult support and training	4,011	232	2,342	**6,585**
Support and services to members	6,773	232	1,711	**8,716**
Total	17,896	928	8,466	**27,290**

				2022
	£'000	£'000	£'000	£'000
Youth programme	2,159	247	1,835	4,241
Development of Scouting	1,875	247	2,661	4,783
Adult support and training	2,091	247	2,386	4,724
Support and services to members	6,071	247	1,744	8,062
Total	12,196	988	8,626	21,810

Charitable activities have been analysed into four categories as explained in note 3.d. Costs are allocated using the principles explained in that note.

Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and services to the movement includes those activities that help ensure the safety and safeguarding of members, which underpin the activities of Scout Groups.

Analysis of grants to local Scouting

	2023	2022
	£'000	£'000
Pears Community Match Fund	**8**	-
Race Round the World	**-**	193
Development	**-**	184
DCMS	**120**	-
International Fund	**10**	2
Benevolent Fund	**24**	10
Admiralty Fund and Trinity House Fund (Sea Scouts)	**-**	63
Grants from legacies to local Groups	**272**	176
King George VI Leadership Fund	**-**	3
Hardship Fund	**192**	351
Other	**302**	6
Total	**928**	988

Grants from restricted and designated funds administered by the Association are paid, in accordance with the terms governing those funds, to a large number of Scout Groups, Districts, Areas and Counties.

Support costs allocation

	2023	2022
	£'000	£'000
Fixed asset depreciation	**2,149**	2,397
Irrecoverable VAT	**253**	643
Office accommodation and services	**1,074**	904
Central management	**764**	690
Human resources, legal and company secretarial	**1,181**	1,129
Finance and accounting	**867**	724
Information technology and business solutions	**2,106**	2,143
Movement in pension scheme deficit recognised in resources expended	**193**	326
Governance	**419**	221
Total	**9,006**	9,177
Allocated to:		
Costs of charitable activities	**8,466**	8,626
Expenditure on trading activities	**540**	551
Total	**9,006**	9,177

Support costs comprise that expenditure which facilitates fundraising and charitable activity but which is not directly incurred in the conduct of those activities. The support costs itemised above have been apportioned to fundraising and charitable activities pro rata to the employment costs of staff directly engaged on the relevant activities. The percentage allocations are disclosed in note 3.d.

c. Expenditure includes:

	2023	2022
	£'000	£'000
Auditor's remuneration		
Audit fees	**77**	64
Taxation compliance and grant income certificates	**11**	22
Trustees' expenses	**7**	4

During the year 15 Trustees (2022: 15 Trustees) were reimbursed £6,968 (2022: £4,281) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. The Association provided accommodation for the Chief Scout and for others while they were on Scout business.

7. Staff costs

	2023	2022
	£'000	£'000
Wages and salaries	**15,341**	11,400
Social security costs	**1,721**	1,209
Defined contribution pension costs	**1,037**	815
Other pension costs	**-**	63
	18,099	13,487
In addition, termination costs in the year		
Termination costs are accrued when agreed	**54**	82

The average number of employees during the year was:	Headcount		Full time equivalent	
	2023	2022	**2023**	2022
Activity				
The Scout Association	**340**	259	**326**	246
Scout Shops Limited/World Scout Shop Limited	**57**	41	**57**	41
Scout Services Limited	**5**	8	**5**	8
Unity (Scout Insurance Services Limited)	**25**	26	**25**	26
Total	**427**	334	**413**	321

Movement in The Scout Association full time equivalent for 2022/2023:	
Programme of Works	1
Local funded RDOs	1
Unrestricted	78
	80

Staff numbers for our general funds are up by 78 reflecting the recovery from the pandemic, and the increase as activities across the movement recover. Activity Centres have had the largest increase of staff with an increase of 20.

The number of employees whose total emoluments for the year exceeded £60,000 were as follows:

	2023	2022
£60,001 to £70,000	10	7
£70,001 to £80,000	2	3
£80,001 to £90,000	3	4
£90,001 to £100,000	2	2
£100,001 to £110,000	3	1
£110,001 to £120,000	1	-
£120,001 to £130,000	1	3
£130,001 to £140,000	1	1
£140,001 to £150,000	1	-

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received salary and benefits for his service as Chief Executive Officer of £141,737 (2022: £131,011).
No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries currently comprise the Trustees, the Chief Executive Officer, Director of Commercial Services, Director of Communications and Marketing, Director of Operations, Director of Finance & Resources, Director of Strategy and Transformation and General Manager of Scout Shops and World Scout Shop. The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £946,310 (2022: £937,796).

Pension schemes

Pension provision for current staff is mainly provided through a defined contribution arrangement.

Additionally the Association previously provided defined benefit pensions through the Scout Association Defined Benefit Pension Scheme ("the Scheme"). The Scheme was closed to future accrual with effect from 1 July 2022. It has 87 deferred members and 156 members in receipt of a current pension. The Scheme provides benefits, on retirement, on leaving service or on death, based on final salary and length of service.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004 and a valuation of the Scheme is carried out at least once every three years. As part of the process, the Association must agree with the trustees of the Scheme the contributions to be paid in order to address any shortfall against the Statutory Funding Objective and the contributions to be paid in respect of the accrual of the future benefits.

The most recent comprehensive actuarial valuation of the scheme was carried out as at 31st March 2022 and showed a deficit of £2.5 million. During the course of the financial year 2022-23, The Scout Association paid £1,119,000 in respect of the previous deficit reduction plan and for administration expenses and also agreed with the Trustees to make a further payment of £2.5 million in March 2023 to eliminate the deficit shown by the most recent triennial valuation.

FRS102 valuation

These financial statements have been prepared in line with the requirements of FRS 102. The FRS 102 valuation is only in respect of the defined benefit Scheme. The principal FRS 102 actuarial assumptions, determined by financial markets and demographic conditions, are shown below. Pension payments increase at different rates for different accrual periods. A later table shows the sensitivity of the liability to these assumptions.

The fair value of the scheme assets exceeded the present value of future obligations at 31 March 2023 by £2,008,000.

Principal actuarial assumptions

	31 March 2023	31 March 2022
	%	%
Discount rate	**4.70**	2.65
Inflation - RPI	**3.25**	3.65
Inflation - CPI	**2.45**	2.85
Salary increases	**2.55**	2.95
Pension increase (RPI max 5.0%)	**3.20**	3.55
Pension increase (RPI max 2.5%)	**2.35**	2.40
Mortality	**95% of S3PA tables CMI 2021 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners**	95% of S3PA tables CMI 2021 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners
Retirement cash	**Members are assumed to take 20% of their pension as tax-free cash**	Members are assumed to take 20% of their pension as tax-free cash

Balance sheet position

		31 March 2023		31 March 2022
	%	£'000	%	£'000
Equities	10%	**3,233**	11%	4,467
Diversified growth assets	35%	**12,065**	36%	14,184
Liability Driven Investments	21%	**7,296**	18%	7,282
Corporate bonds	25%	**8,560**	34%	13,752
Cash	9%	**3,084**	1%	482
Fair value of assets	100%	**34,238**	100%	40,167
Present value of funded obligations		**(32,230)**		(41,596)
Net defined benefit asset/(liability)		**2,008**		(1,429)

Amounts recognised in the Statement of Financial Activities

	2023	2022
	£'000	£'000
Current service cost	**(14)**	(75)
Administration costs	**(187)**	(162)
Interest on liabilities	**(1,080)**	(876)
Interest on assets	**1,088**	787
Cost in total expenditure for the year	**(193)**	(326)

Remeasurements over the period

Loss on assets in excess of interest	**(8,785)**	(1,370)
Experience loss on liabilities	**(1,415)**	-
(Loss)/gain from changes to demographic assumptions	**(545)**	581
Gain from changes to financial assumptions	**10,756**	3,991
Actuarial gains on defined benefit pension scheme	11	3,202

Reconciliation of the fair value of the Pension Scheme assets and liabilities

	31 March 2023	31 March 2022
	£'000	£'000
Fair value of assets at the start of the year	**40,167**	42,051
Interest on assets	**1,088**	787
Administration costs	**(187)**	(162)
Contributions by members	**5**	14
Contributions by TSA	**3,619**	617
Benefits paid	**(1,669)**	(1,770)
Return on assets less interest	**(8,785)**	(1,370)
Fair value of assets at the end of the year	**34,238**	40,167
Actual return on assets	**(7,697)**	(583)

	31 March 2023	31 March 2022
	£'000	£'000
Value of liabilities at the start of the year	**(41,596)**	(46,973)
Interest cost	**(1,080)**	(876)
Current service cost	**(14)**	(75)
Contributions by members	**(5)**	(14)
Benefits paid	**1,669**	1,770
Experience gain on liabilities	**(1,415)**	-
Changes to demographic assumptions	**(545)**	581
Changes to financial assumptions	**10,756**	3,991
Value of liabilities at the end of the year	**(32,230)**	(41,596)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		**Approximate effect on the liabilities**
		£'000
Discount rate	Plus 0.10% p.a.	**(389)**
	Minus 0.10% p.a.	**396**
Inflation	Plus 0.10% p.a.	**164**
	Minus 0.10% p.a.	**(161)**
Salary increase	Plus 0.50% p.a.	**73**
	Minus 0.50% p.a.	**(70)**
Mortality	Long-term rate of improvement 0.25%	**(195)**
	Long-term trend rate 1.25% for all members	**(103)**
Commutation	Members take 25% of their pension in cash	**8**

Projected SOFA for year to 31 March 2024

	£'000
Current service cost	**-**
Administration costs	**187**
Interest on liabilities	**1,476**
Interest on assets	**(1,566)**
Total	**97**

The estimate above assumes the following:

Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.

There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/ curtailment/past service cost.

8. Net movement in funds

The net movement in funds arises as follows:

	2023	2022
	£'000	£'000
The Scout Association	**(2,132)**	4,513
Subsidiaries	**481**	(1,664)
Total	**(1,651)**	2,849

9. Intangible fixed assets

Consolidated	**IT software**	**Brand licences**	**Goodwill**	**Systems Development**	**Total**
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2022	376	84	119	10,185	10,764
Additions	301	-	-	1,703	2,004
At 31 March 2023	**677**	**84**	**119**	**11,888**	**12,768**
Depreciation					
At 1 April 2022	262	82	79	7,284	7,707
Charge for the year	136	2	30	837	1,005
At 31 March 2023	**398**	**84**	**109**	**8,121**	**8,712**
Net book values					
At 31 March 2023	**279**	**-**	**10**	**3,767**	**4,056**
At 31 March 2022	114	2	40	2,901	3,057

The Association	**Systems Development**
Cost	£'000
At 1 April 2022	9,772
Additions	1,666
Disposals	-
At 31 March 2023	**11,438**
Depreciation	
At 1 April 2022	6,938
Charge for the year	811
At 31 March 2023	**7,749**
Net book values	
At 31 March 2023	**3,689**
At 31 March 2022	2,834

10. Heritage assets

a. Value

Consolidated and the Association Unrestricted Funds	Scouting heritage, historical and contemporary assets £'000
Valuation	
At 1 April 2022	**3,553**
Additions	-
Revaluations	386
At 31 March 2023	**3,939**

An updated valuation of certain key items as noted in 3.f was prepared as at 31st March 2023 by Patrick Bowen BA (Hons) Lond., MRICS giving rise to a revaluation surplus since the previous valuation in 2011.

(b) Five year financial summary of heritage asset transactions

There have been no purchases, donations, disposals or valuations in the last five years.

(c) Further information on heritage assets

The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently 10% of the Collection by number, including all those items held at valuation, is catalogued to these standards

A small number of Collection items is displayed within the buildings and grounds of Gilwell Park but most of the Collection is held in storage. Included in the development plans for Gilwell Park is a new facility which would increase public access to the Collection, through a permanent display and a series of temporary exhibitions, as well as providing more appropriate storage for the Collection, ensuring its long term preservation. Currently access to the Collection is provided through the enquiries service, research appointments, the Gilwell Park Heritage Trail, the Scout Heritage website and exhibitions and activities organised with partner organisations. The Heritage Service continues to reach out to new audiences through activities including participation in the national Heritage Open Days scheme and programmes, including the UK Dementia Friendly Heritage Network.

The Association maintains the heritage collection in a good condition, and no items currently require substantial conservation expenditure. The nature of some of the assets, such as early cine- film, means they will deteriorate over time and should be considered a priority for preservation by digitisation and specialist storage. The Heritage Service actively seeks external funding to support the delivery of its conservation work.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Director of Commercial Services. In accordance with best practice the Heritage Service will always try to keep the item in the public domain by gifting it free of charge to other relevant museum collections or archives. If an appropriate museum or archive cannot be found the item may be considered for sale, any proceeds from such a sale would be restricted to the care and preservation of the Collection.

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2022	25,100	958	8,592	2	34,652
Additions	1,953	-	516	-	2,469
Disposals	(262)	-	(328)	(2)	(592)
At 31 March 2023	**26,791**	**958**	**8,780**	**-**	**36,529**
Depreciation					
At 1 April 2022	8,099	928	7,523	2	16,552
Charge for the year	691	-	453	-	1,144
Eliminated on disposals	(81)	-	(310)	(2)	(393)
At 31 March 2023	**8,709**	**928**	**7,666**	**-**	**17,303**
Net book values					
At 31 March 2023	**18,082**	**30**	**1,114**	**-**	**19,226**
At 31 March 2022	17,001	30	1,069	-	18,100

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2022	25,099	958	6,951	-	33,008
Additions	1,953		391		2,344
Disposals	(261)		(313)		(574)
At 31 March 2023	**26,791**	**958**	**7,029**	**-**	**34,778**
Depreciation					
At 1 April 2022	8,099	928	6,014	-	15,041
Charge for the year	690		378		1,068
Eliminated on disposals	(81)		(298)		(379)
At 31 March 2023	**8,708**	**928**	**6,094**	**-**	**15,730**
Net book values					
At 31 March 2023	**18,083**	**30**	**935**	**-**	**19,048**
At 31 March 2022	17,000	30	937	-	17,967

12. Investment in subsidiary companies

	£'000
Cost of shares	
Balance at 1 April 2022	400
Balance at 31 March 2023	**400**

At 31st March 2023, the Association owns 100 per cent of the following unlisted companies:

	Country of incorporation	Company number	Issued share capital
Scout Shops Limited	England & Wales	01101498	£200,000
Scout Insurance Services Limited	England & Wales	05038294	£100,000
Scout Services Limited	England & Wales	01920846	£100
World Scout Shop Limited	England & Wales	07767748	£100,000
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited	England & Wales	13214240	£100

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have covenanted their company's taxable profits to the Association.

The principle activities of each subsidiary is as follows:

Scout Shops Limited	Sale and distribution of merchandise
Scout Insurance Services Limited	Insurance broker
Scout Services Limited	Sponsorship and marketing services for The Scout Association and other commercial activities
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

12a. Investment in Subsidiaries

The summarised profit and loss accounts and balance sheet totals for the active trading subsidiary companies are shown below:

						2023	2022
	Scout Shops Limited	**World Scout Shop Limited**	**Scout Services Limited**	**Scout Insurance Services Limited**	**Scout Products Limited**	**Total**	Total
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	£'000
Trading income	10,995	116	965	2,678	650	**15,404**	12,675
Cost of sales	(4,605)	(74)	(260)	-	(77)	**(5,016)**	(6,885)
Gross profit	6,390	42	705	2,678	573	**10,388**	5,790
Other income	101	33	-	11	-	**145**	3
Other costs and expenses	(3,041)	(93)	(19)	(1,583)	(565)	**(5,301)**	(1,751)
Surplus/(deficit) before taxation	3,450	(18)	686	1,106	8	**5,232**	4,042
Taxation	25	-	-	-	-	**25**	(196)
Dividend/donation to the Association	(3,134)	-	(561)	(1,073)	(8)	**(4,776)**	(3,018)
Net surplus/(deficit)	341	(18)	125	33	-	**481**	828
Net gain/(loss) on investments	-	-	-	-	-	**-**	-
Retained surplus/(deficit)	341	(18)	125	33	-	**481**	828
Surplus distributed on liquidation	-	-	-	-	-	**-**	(2,492)
Consolidation adjustments	-	-	-	-	-	**-**	-
Net movement in funds	341	(18)	125	33	-	**481**	(1,664)
Shareholders' funds							
Share capital	200	100	-	100	-	**400**	400
Reserves	848	(17)	-	81	3	**915**	434
Fund balances as at 31 March 2023	1,048	83	-	181	3	**1,315**	834

13. Fixed asset investments

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
Listed investments	**26,024**	24,429	**26,024**	24,429
Bank deposits	**15,513**	25,000	**15,513**	25,000
Market value at 31 March 2023	**41,537**	49,429	**41,537**	49,429

Listed investments

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
Market value at 1 April 2022	**24,429**	14,134	**24,429**	9,475
Acquisitions at cost	**11,204**	15,000	**11,204**	15,000
Disposal proceeds	**(8,207)**	(4,659)	**(8,207)**	-
Net gain/(loss) on revaluation	**(1,402)**	(46)	**(1,402)**	(46)
Market value at 31 March 2023	**26,024**	24,429	**26,024**	24,429
Historical cost at 31 March 2023	**24,007**	24,007	**24,007**	24,007

All the listed investments are classified as tier 1 in the fair value hierarchy, being quoted prices in an active market. The listed investments have a credit rating of at least A. The listed investments are subject to market risk, with their value changing as market prices change. The Scout Association holds investments in support of the reserves policy.

The bank deposits declined from £25 million to £15,513 thousand during the year as a result of reinvesting interest received of £513,000 and transferring £10m to cash and cash equivalents being the anticipated extent to which amounts may be spent during the course of the year.

The Association paid £63,942 investment management fees and commission charges during the year (2022: £25,015).

Investment properties

	Consolidated and The Association	
	2023	2022
	£'000	£'000
Market value at 1 April 2022	**-**	46,000
Acquisitions at cost	**-**	-
Disposal proceeds	**-**	(46,000)
Net gain/(loss) on revaluation	**-**	-
Market value at 31 March 2023	**-**	-
Historical cost at 31 March 2023	**-**	-

The investment property at 65 Queens Gate, Baden-Powell House was sold in August 2021 for £46 million.

14. Stocks

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
Goods for resale	**2,014**	1,154	**149**	99

15. Debtors

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
Trade debtors	**2,910**	1,815	**657**	896
Amounts owed by subsidiaries	**-**	-	**8,111**	4,190
Prepayments and accrued income	**2,385**	1,730	**1,889**	1,137
Jamboree prepayments	**5,802**	-	**5,802**	-
Other debtors	**2,485**	2,154	**2,060**	1,844
Debtors due within one year	**13,582**	5,699	**18,519**	8,067
Debtors due in more than one year:				
Other debtors	**272**	374	**272**	374
	13,854	6,073	**18,791**	8,441

Other debtors includes secured, interest bearing loans made to Scout Groups. These are repayable as shown below.

	Consolidated and The Association	
	2023	2022
	£'000	£'000
Within one year	**83**	126
Between 2025 and 2031	**272**	374
	355	500

16. Current asset investments

The Association holds short-term deposits with Royal London Asset Management, and a current account with Barclays, which back amounts deposited by Scout Groups in the Short Term Investment Service.

	Consolidated and The Association	
	2023	2022
	£'000	£'000
Market value at 1 April 2022	**10,865**	8,586
Net movement in deposits for the year	**(140)**	2,325
Net surplus/(loss) on revaluation at 31 March	**72**	(46)
Market value at 31 March 2023	**10,797**	10,865

17. Creditors

	Consolidated		The Association	
	2023	2022	**2023**	2022
	£'000	£'000	**£'000**	£'000
Amounts falling due within one year				
Deposits by Scout Groups in the Short Term Investment Service	**10,958**	11,287	**10,958**	11,287
Trade creditors	**4,395**	3,052	**1,498**	1,198
Jamboree deferred income	**12,186**	1,473	**12,186**	1,473
Other creditors	**4,188**	4,494	**4,161**	3,407
	31,727	20,306	**28,803**	17,365

Movement in Jamboree deferred income	Consolidated and The Association
	2022
	£'000
Balance at 31 March 2022	1,473
Additional deferred	10,887
Released	(184)
Balance at 31 March 2023	12,186

Jamboree deferred income is in respect of the World Scout Jamboree which is taking place in August 2023.

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association
	Claims provision
	£'000
Movements for the year to 31 March 2023	
Balance at 31 March 2022	**4,318**
Provision utilised	**(1,209)**
Provision released	**(2,816)**
Additional provision	**3,172**
Balance at 31 March 2023	**3,465**
Movements for the year to 31 March 2022	
Balance at 31 March 2021	4,026
Provision utilised	(892)
Provision released	(2,022)
Additional provision	3,206
Balance at 31 March 2022	4,318

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Scout Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable. Such claims are covered in part by commercial insurance policies. The amount receivable from insurers to the extent that provision has been made is included in debtors.

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2023. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. Taking into account such insurance cover as is available, the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2023
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,056	43	-	-	(86)	**1,013**
King George VI Leadership Fund	789	32	-	-	(63)	**758**
All other funds	349	14	-	-	(29)	**334**
	2,194	89	-	-	(178)	**2,105**
Restricted funds						
International Fund	158	6	(10)	-	-	**154**
Benevolent Fund	39	2	(2)	-	-	**39**
Benevolent Fund – Squirrels in the Nations	90	-	(23)	-	-	**67**
Cornwell Memorial	193	8	(2)	-	-	**199**
Gilwell Development	143	(1)	(45)	-	-	**97**
Pears Foundation Big Lottery Fund	59	-	-	-	-	**59**
Green Recovery Fund (YHA)	10	-	(10)	-	-	**-**
Mercers Early Years	4	-	(4)	-	-	**-**
Financial Capabilities (HSBC UK)	142	-	(42)	-	-	**100**
DfE Diamond Fund	6	-	-	-	-	**6**
Pears Volunteer Onboarding	63	356	(384)	-	-	**35**
Nominet - Digital Skills Framework	149	-	(83)	-	-	**66**
Safeguarding during COVID-19 (NLCF)	10	-	(10)	-	-	**-**
Kickstarter (DWP) Project	(9)	118	(107)	-	-	**2**
Digital Skills (CAST)	2	-	(2)	-	-	**-**
Recovery Fund Nations Support (Pears)	7	-	(7)	-	-	**-**
Local Development Funds	633	1,463	(1,871)	451	-	**676**
Welcome Centre	263	455	-	-	-	**718**
Individual Giving	1,856	9	(300)	-	-	**1,565**
All other funds	148	1,416	(1,123)	(280)	-	**161**
	3,966	3,832	(4,025)	171	-	**3,944**
Designated funds						
Fixed assets	24,354	-	-	2,322	-	**26,676**
World Scout events	1,060	-	(4)	(34)	-	**1,022**
Future growth	8	1	-	(9)	-	**-**
Gilwell Park buildings	149	-	-	-	-	**149**
Hardship Fund	199	(1)	(192)	-	-	**6**
	25,770	-	(196)	2,279	-	**27,853**
Unrestricted funds						
General funds	57,353	23,175	(23,881)	(6,069)	(766)	**49,812**
Pension reserve	(1,429)	-	(193)	3,619	11	**2,008**
	55,924	23,175	(24,074)	(2,450)	(755)	**51,820**
Total charity funds	**87,854**	**27,096**	**(28,295)**	**0**	**(933)**	**85,722**
Group						
Non-charitable trading funds						
Trading subsidiaries	434	9,194	(8,713)	-	-	**915**
	434	9,194	(8,713)	-	-	**915**
Total group funds	**88,288**	**36,290**	**(37,008)**	**0**	**(933)**	**86,637**

Please refer to note 7 for the explanation of the transfer of funds from the General funds to the Pension reserve of £3.6m (2022: £617k).

Notes to the financial statements

a. Reconciliation of movement in funds for 2021/22

	Balance 1 April 2021	Income	Expenditure	Transfers	Gains and losses	Restated Balance 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,029	-	-	-	27	1,056
King George VI Leadership Fund	763	9	(3)	-	20	789
All other funds	339	1	-	-	9	349
	2,131	10	(3)	-	56	2,194
Restricted funds						
International Fund	153	6	(1)	-	-	158
Benevolent Fund	137	2	-	(100)	-	39
Benevolent Fun – Squirrels in the Nations	-	-	(10)	100	-	90
Cornwell Memorial	192	4	(3)	-	-	193
Gilwell Development	130	34	(21)	-	-	143
Pears Foundation Big Lottery Fund	151	-	(6)	(86)	-	59
Green Recovery Fund (YHA)	-	379	(369)	-	-	10
Mercers Early Years	104	90	(190)	-	-	4
Financial Capabilities (HSBC UK)	88	83	(29)	-	-	142
DfE Diamond Fund	24	-	(18)	-	-	6
Race Round the World	225	(28)	(193)	(4)	-	-
Pears Volunteer Onboarding	-	310	(277)	30	-	63
Nominet - Digital Skills Framework	131	120	(102)	-	-	149
Safeguarding during COVID-19 (NLCF)	-	53	(43)	-	-	10
Kickstarter (DWP) Project	-	67	(76)	-	-	(9)
Digital Skills (CAST)	2	-	-	-	-	2
Recovery Fund Nations Support (Pears)	-	100	(93)	-	-	7
Local Development Funds	713	1,394	(1,610)	136	-	633
All other funds	1,195	1,187	(126)	11	-	2,267
	3,245	3,801	(3,167)	87	-	3,966
Designated funds						
Fixed assets	24,498	-	-	(144)	-	24,354
World Scout events	1,078	-	-	(18)	-	1,060
Future growth	-	-	-	8	-	8
Gilwell Park buildings	149	-	-	-	-	149
Hardsip Fund	-	546	(351)	4	-	199
Capital development	-	-	-	-	-	-
	25,725	546	(351)	(150)	-	25,770
Unrestricted funds						
General funds	57,162	18,989	(18,097)	(554)	(147)	57,353
Pension reserve	(4,922)	-	(326)	617	3,202	(1,429)
	52,240	18,989	(18,423)	63	3,055	55,924
Total charity funds	83,341	23,346	(21,944)	-	3,111	87,854
Group						
Non-charitable trading funds						
Trading subsidiaries	2,098	6,667	(8,331)	-	-	434
	2,098	6,667	(8,331)	-	-	434
Total group funds	85,439	30,013	(30,275)	-	3,111	88,288

b. Endowment funds - Consolidated and the Association

Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2022: 6) other funds administered by the Association.

Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association

The main restricted funds are shown in note 19(a), comprising national and local development funds.

The Welcome Centre Fund is the largest individual restricted fund with a balance of £718,002 (2022: £262,746). This is funding to be used to build a Welcome Centre at Gilwell Park.

Further details of the funds available, and the process of applying to them for grants, are to be found at www.scouts.org.uk/grants.

d. Designated funds - Consolidated and the Association

The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill & licences, and heritage assets. The transfer to Designated funds from General funds of £2.3m (2022: £144,000 transfer from) relates to the movement in the fixed assets during the year.

The World Scout Events Fund provides support to members attending World Scouting events, such as World Jamborees, the World Moot and the World Scout Conference.

e. Analysis of net assets between funds

31 March 2023	**Unrestricted £'000**	**Restricted £'000**	**Endowment £'000**	**Total £'000**
Intangible fixed assets	4,056	-	-	**4,056**
Heritage assets	3,939	-	-	**3,939**
Tangible fixed assets	19,226	-	-	**19,226**
Investments	39,432	-	2,105	**41,537**
Current assets	36,161	14,902	-	**51,063**
Creditors	(20,769)	(10,958)	-	**(31,727)**
Provisions for liabilities	(3,465)	-	-	**(3,465)**
Pension asset	2,008	-	-	**2,008**
	80,588	**3,944**	**2,105**	**86,637**

31 March 2022	Unrestricted £'000	Restricted £'000	Endowment £'000	Restated Total £'000
Intangible fixed assets	3,057	-	-	3,057
Heritage assets	3,553	-	-	3,553
Tangible fixed assets	18,100	-	-	18,100
Investments	47,235	-	2,194	49,429
Current assets	24,949	15,253	-	40,202
Creditors	(9,019)	(11,287)	-	(20,306)
Provisions for liabilities	(4,318)	-	-	(4,318)
Pension liability	(1,429)	-	-	(1,429)
	82,128	3,966	2,194	88,288

20. Other financial commitments and authorised expenditure

	2023	2022
	£'000	£'000
At 31 March 2023, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	**233**	200
Later than one year and not later than five years	**422**	429
Total	**655**	629

The total lease payments, included within the financial statements for the year were £134,956 (2022: £143,547).
At 31 March 2023 there was capital expenditure authorised but not committed of £1,343,689 (2022: £nil).

21. Events occurring after the reporting period

There have been no material events occurring after the reporting period.

22. Related party transactions

Expenses and remuneration paid to the Trustees are disclosed in notes 6 and 7 respectively.

Transactions with the defined benefit pension scheme are disclosed in note 7.

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2023	Amounts due to related party at 31 March 2023
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Scout Shops Limited	-	70	**-**	3,951	-
Scout Services Limited	-	-	**-**	2,094	-
Scout Insurance Services Limited	-	-	**110**	1,330	-
Scout Products Limited	-	11	**650**	736	-

Our members

Census results for the year ending 31 January 2023

Youth membership	Male	Female	Self-identify	Prefer not to say	Total	Notes
Squirrel Scouts	7,326	3,167	3	90	10,586	
Beaver Scouts	86,187	25,561	37	965	112,750	
Cub Scouts	107,473	33,768	68	964	142,273	
Scouts	90,623	34,685	183	642	126,133	
Explorer Scouts	28,728	14,829	393	323	44,273	
Network Members	5,013	3,042	40	48	8,143	1
	325,350	115,052	724	3,032	444,158	
Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	41,707	38,510	135	200	80,552	
Young Leaders	10,732	6,810	125	49	17,716	2
Manager roles	4,347	2,200	2	1	6,550	3
Governance roles	14,234	15,782	4	60	30,080	4
Support roles	15,132	10,623	24	204	25,983	5
	75,420	67,115	165	465	143,165	
Total membership	**400,770**	**182,167**	**889**	**3,497**	**587,323**	

Scouting in the UK is made up of	
Squirrel Scout Dreys	860
Beaver Scout Colonies	7,393
Cub Scout Packs	7,777
Scout Troops	7,157
Explorer Scout Units, including Young Leader Units	3,020
Scout Networks	553
Scout Active Support Units	1,610
Groups	7,095
Districts	632
Counties, Regions (Scottish), Areas, Islands	90

1. Of the 8,143 Scout Network members, 5,810 also have another ‘adult’ role (in a Section leadership, Governance, Leadership or Support role). This means the total number of Network members is 13,953.
2. Explorer Scout Young Leaders (aged 14–17) are included in the Explorer Scout numbers above. However, they’re also counted as members of Section Leadership Teams, so they’re included in the total Section Leadership Teams membership of 98,268.
3. Leadership roles are responsible for the effective operation of their charity (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives. They are Group Scout Leaders, District Explorer Scout Commissioners and District Scout Network Commissioners, District Commissioners, County Commissioners, Area Commissioners (Wales), Region Commissioners (Scotland), Island Commissioners, Bailiwick Commissioners and Branch Commissioners (where formally part of our federated structure).
4. Governance roles form the membership of each charity's Board of Trustees or Executive Committee, together with any sub-committees. Each Board of Trustees is responsible for making sure the charity achieves its strategic direction. The 30,080 Governance roles don’t include the volunteers who have an Ex Officio Trustee role (for example Leadership roles described in note 3, Youth Commissioners and others).
5. Support roles are vital for helping line managers run Scouts and support Districts, Counties and Nations HQs to operate effectively.

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and HM Queen Elizabeth II. These Charters give authority to the Bye-Laws of the Association, which are approved by His Majesty's Privy Council. The Bye-Laws, in turn, authorise the making of rules for the regulation of the Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by the Association – charity numbers 306101 (England and Wales) and SCO38437 (Scotland). This includes its five wholly owned subsidiary companies – Scout Shops Limited, Scout Insurance Services Limited, Scout Services Limited, Scout Products Limited and World Scout Shop Limited *(see note 12* to the financial statements for further information on these companies).

The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions (Scotland), Districts and Groups are not reflected in this report and accounts. These bodies are autonomous charities affiliated to the Association, which together form the Scout movement in the United Kingdom.

The Board of Trustees

The Board of Trustees manage the Association's business. The Board has 20 members:

12 members nominated and elected by the Council of The Scout Association at the AGM: nine elected members and three elected youth members.

5 members appointed by the Council at the AGM on the recommendation of the Board: the Chair of the Board, the Treasurer and up to three others.

3 Ex-Officio Members: the Chief Executive, UK Chief Commissioner, and the UK Youth Commissioner.

We give an induction for all new Trustees. All Trustees take part in training and development opportunities throughout the year.

In 2022–23, Trustees took part in training and development sessions, which focused on one or more areas related to the Association's business, including:

1. People and Culture

2. Safeguarding

3. Data Insights

The Board's responsibility includes policy making and overseeing risk management. It delegates the day-to-day management of the Association to the Chief Executive and UK Chief Commissioner, who work with the UK Chief Commissioner's Team (UK Leadership Team), the UK Youth Commissioner and her team, and the Executive Leadership Team.

The Board has six Committees which report to it and delegates certain functions to them (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually. Trustees have a three-year term, subject to performance and their continuation as a member of the movement. The Board met six times formally during 2022/23.

Policies and rules

At The Scout Association, we have a comprehensive set of policies and rules applicable to the movement. These policies and rules are regularly reviewed by senior volunteers, senior management and staff employed across the UK.

We're committed to giving young people and adult volunteers the best possible experience in Scouts. To help us do this, we follow a number of key policies, so we can make sure Scouts keeps growing in a way that's safe, accessible, and free from discrimination.

Our key policies include:

- Equal opportunities policy
- Privacy and data protection policy
- Religious policy
- Safeguarding policy
- Safety policy
- Vetting policy
- Youth member anti-bullying policy

Risk management

The Board of Trustees is responsible for identifying, assessing and managing the risks of The Scout Association and its subsidiaries. The Board of Trustees and its committees operate a comprehensive risk management process to make sure that appropriate steps are taken to manage and mitigate governance, external, operational including safety and safeguarding, legal/regulatory, data and financial risks. The undertaking of Scouts activities requires risk identification and its reasonable mitigation, to make sure our charitable objectives are achieved.

The process involves the identification and grouping of the risks that the Association faces, both directly and indirectly, and through the activities of the movement more generally. It includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering the Association's appetite for those risks, and identifying means whereby they can be mitigated and managed.

Ultimately the Board of Trustees is accountable for overseeing risk management at the Association. During the year the Board and committees took part in risk horizon scanning sessions to identify any emerging risks to the Association. This is now a planned annual process to ensure that any significant risks are allocated to the appropriate committee by the Board.

Responsibility for risk management is assigned to members of the Executive Leadership Team, UK Leadership Team (senior volunteers) and the Board's reporting committees, as well as the Boards of its subsidiaries.

The safety and safeguarding of young people involved in Scouts are our highest priorities. Other risks to the organisation include:

- Public trust
- Growth
- Data security
- Digital delivery and adoption
- Equity, diversity and inclusion
- Management and oversight of our federated structure
- Ensuring a sustainable operating model
- Maintaining the value of our balance sheet
- Ensuring we have the right working culture and employer offer

Risk Appetite

The risk appetite of each corporate level risk is agreed at committee level which the Board reviews and approves annually. While accepting risk in Scouting activities can never be entirely eliminated, given the nature of the activities undertaken, we minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible. However, The Scout Association has a high appetite for opportunities for membership growth, and would be comfortable taking more risk in this area through our investment and new models of delivery. Done well, this will increase opportunities to make our movement more diverse and inclusive.

Fundraising: our approach

We're incredibly grateful to the donors and partners who give so generously to Scouts. It's thanks to fundraising that we can bring skills for life to so many young people, and it's vital to our future success.

Following legislation

We're registered with the Fundraising Regulator and follow its Code of Fundraising Practice, and we're a member of the Chartered Institute of Fundraising.

We make all staff involved in fundraising aware of the need to follow relevant fundraising legislation and codes of practice. We're not aware of any failure to comply during the year, by our staff, or by our Commercial Participators.

Personal data and privacy

We take the protection of our donors' personal data very seriously.

We only use personal data in a way they're happy with and our privacy policy is available on our website.

We give donors the opportunity to change their minds if they'd like to stop getting our communications.

We never share or sell their data.

We don't contact anyone if we know they don't want us to.

We make sure no one's ever pressured to leave us a legacy or to donate.

We take steps to make sure vulnerable people are protected if a concern is raised.

We welcome legacies, grant funding and donations, which appear in our accounts as 'voluntary income.'

Corporate partners

We have Commercial Participator Agreements with corporate partners who sponsor our programmes.

We monitor any fundraising activities by our partners on our behalf, and there's a provision in all contracts for doing so. This is usually through regular meetings and feedback, and agreeing to give access to more information if it's needed.

Where Commercial Participators are sponsors, but not taking part in any direct public fundraising, access to further information isn't always necessary.

In all of our Commercial Participator Agreements, our partners agree to protect vulnerable people from any intrusion of their privacy, and not to make any unreasonable approaches to, or put pressure on, any vulnerable person to give money. This is included, even if they're not undertaking any direct public fundraising.

We've received no complaints about our fundraising activity this year, but should they arise, we're committed to investigating complaints and resolving them with the complainant.

Safety

Along with safeguarding, safety is a golden thread throughout Scouts. It's our number one priority to keep young people in our care safe from harm.

Progress a year on

We have made considerable enhancements to safety management in Scouts throughout the past year. We have:

Welcomed new staff into our Safety Team: helping us increase our support across the movement, so we can keep developing our safety culture.

Focused on core safety training for all members and line managers: by introducing new safety inductions specific to key roles.

Launched a local support pilot: to check the quality of our safety support and learn more about the way we deliver and embed risk assessments.

Reviewed our Policy, Organisation and Rules: including guidance and supporting templates. We then delivered briefings and training sessions in line with our updates. Specifically, we looked into air activities, climbing, cycling, sailing, and technology (particularly the use of radios).

Created a three-year safety road map from 2023-2025: to support the approach of continuous improvement.

The key pillars of our three-year road map are:

- Safety **training and education**
- Using safety data to create an **insights dashboard**
- Continuing to develop the **safety assurance** framework
- Improving how we capture and share best practice, as well as **lessons learned**
- Keeping our **activities and programme** safe, by continuing to work closely with National Governing Bodies and other partnership organisations
- Introducing specialist **external advice and scrutiny**.

The Safety Committee has procedures in place for gathering data about incidents. They consider the data carefully, so we can improve. It's important to learn from experience and make sure we're appropriately responding to incidents, so this approach is embedded in our culture and systems throughout our movement. What we learn is fed into reviews of our rules and guidance, and shared widely through our frequent webinars and member emails.

What's next

In our three-year road map, we have a few key focus areas for 2023 under each pillar. We'll:

Training and education

- Continue working on the safety core learning for volunteers, as part of the transformation programme.
- Achieve and maintain our agreed Key Performance Indicators (KPIs) for compliance training.
- Particularly focus on first aid training compliance.
- Support the implementation of the staff Learning Management System and effective utilisation of safety e-learning for key training requirements against roles.

Lesson learning and sharing best practices

- Enhance leading and lagging indicators to be more proactive about our current safety performance.
- Develop the volunteer safety advisor network to use knowledge and experience, and better share good practice.

Third party scrutiny and external review

- Establish a direct primary and co-ordinated authority partnership that'll make sure our policy and procedures are checked and assured.
- Create a programme to review the policies, procedures and forms based on primary authority input and achieve assured status.
- Audit our current health and safety arrangements to find opportunities to improve.

Safety assurance

- Continue to support volunteers in specific locations where a need's been identified through the use of our heat map data.
- Establish learnings and embed local assurance as a continuous programme.
- Continue to embed our continuous improvement culture.

Activities and programme

- Complete all planned activity reviews in 2023 and make sure they return to a normal schedule following the impact of COVID-19.

- Continue to support programme teams to deliver safe programmes.

Digital tools

- Continue supporting the digital team to make sure the new membership system launches with key safety requirements, such as permits.

- Working towards providing relevant safety compliance and performance information to volunteer line managers and local trustees, to make sure this data is readily available and integrated within our digital tools.

- Find out what tools we can use from the new membership system in relation to safety.

Safe Scouting programme

We've started our Safe Scouting programme of work. As part of this, we'll begin a discovery phase to look at how we quality assure key safety tasks in our movement and digitalise some of our processes and resources. We're doing this to respond to a growing need to show evidence of our compliance, as well as make our processes and resources as simple and easy to access as possible.

We're aiming to help volunteers prioritise, being even clearer on which tasks matter the most and helping everyone feel confident about how to keep others and themselves safe.

We'll continue working to drive and embed a culture of safety across the organisation – a culture where safety tasks enable exciting adventures and become a natural part of what we do in our planning and delivery processes (and where learning is shared).

Safety governance

We have a range of measures in place to keep everyone safe. These include:

Our Safety Policy: As part of our key policies, our Safety Policy clearly outlines the commitment to safety we expect from everyone in Scouts. It helps make sure everyone plays their part in keeping young people safe. We review the Safety Policy each year, and it's informed by wider sector best practice.

Safety Committee: We have a Safety Committee that reports directly to the Board of Trustees. An external appointee chairs the Committee, and the appointee is a Trustee with working professional experience in health and safety management. The Safety Committee includes independent members, with experience in health and safety across several sectors. The Committee links to people responsible for providing leadership, and oversees the safety policies, procedures, and rules we give to our volunteers.

Each quarter, we update the Board of Trustees on safety matters, including incident statistics, training, and compliance reports.

Each year, the Board gets a full report of Safety Committee activities. They review a detailed overview of trends and statistics and take part in a specific safety-focused development session.

Safeguarding

At Scouts, it's our number one priority to keep young people in our care safe from harm. Along with safety, safeguarding is the golden thread throughout our movement and we take it very seriously. We believe an open and transparent culture of challenge is how we protect our young people.

We embed our Yellow Card Code of Practice for adults in Scouts in everything we do. We endeavour, through our training and the work of safeguarding advisors locally, to ensure everyone knows about the Yellow Card, including young people and their parents and carers. It's a priority that they're clear about the expectations and behaviours of our volunteers, and know exactly what to do if the code isn't being followed. The Yellow Card places a duty on all adults in Scouts to report any allegations, suspicions, and concerns immediately and challenge inappropriate attitudes or behaviours.

Over the past year, we've worked with the NSPCC to co-produce a child-focused poster to complement our Yellow Card, so young people can learn what to report and how. We're making this available from September 2023 to display in the meeting places of our 7,000 Scout groups. We'll also look at creating a version of the poster for our digital channels, so young people can find the information online any time they need.

We have a centralised UK Safeguarding Team, made up of safeguarding professionals from backgrounds in social work, police, education, early years, probation, and more. They deal with all safeguarding, welfare, and suitability referrals, covering adults and young people. As part of our safeguarding processes, a key aspect of the team's work is working closely with all statutory agencies.

We're always striving to improve our team through clear management oversight and quality assurance. We have a robust quality assurance programme, including external scrutiny by an independent company that specialises in safeguarding and continue to develop practice to provide assurance of local practice and compliance with rules.

As part of our safer recruitment processes, we're still working with the Disclosure and Barring Service, Disclosure Scotland, and AccessNI. We also have individual Country arrangements in relation to safer recruitment for British Scouting overseas.

Safeguarding training

We refresh our safeguarding training and support material to make sure they're current. We have regular, independent reviews of our training and processes. This year we have commissioned the NSPCC to provide this and moving forward, we'll commission an independent review every two years.

Every three years, it's mandatory for every volunteer, no matter how long they've volunteered for, to complete safeguarding training. Their training is validated online, and each volunteer needs a 100% pass rate to keep volunteering with us. There's extra management safeguarding training for volunteers in Commissioner roles. Staff are also required to complete the same training and adhere to the Code of Practice. In addition, our safeguarding team staff undertake external, advanced training and professional development.

We take our safeguarding training very seriously, so we have systems in place to deal with any non-compliance. This includes suspending or excluding volunteers if they haven't completed or refreshed their training.

Safeguarding information

We share safeguarding information on the scouts.org.uk homepage and explain how to report concerns. We also proactively share this beyond our own website, for example, through our Yellow Card.

We've recently added a dedicated page to our website inviting survivors of non-recent child abuse to report it. On this webpage, we've made it clearer what support is available, as well as highlight the ability to report anonymously to NSPCC's whistleblowing line.

Safeguarding procedures

We're always looking to improve our safeguarding procedures and learn from survivors' experiences. Through internal and external reviews, we actively look at change we need to make in our processes and practice. We accept that, even with good practices, robust policies, strong leadership and clear governance, things can still go wrong.

We're a learning organisation and we always seek to act on any recommendations from learning reviews of cases. We speak to parents, volunteers, and survivors, as well as carry out quality assurance and external reviews to proactively invite challenge, and internal compliance checks in respect of recruitment, training, and reporting.

Over the last few years, we've significantly increased the size of our safeguarding staff team to make sure we robustly respond to any safeguarding concerns.

Safeguarding governance

To govern our safeguarding, we have a range of measures in place. These include:

Our Yellow Card Code of Practice: commended as good practice by external agencies including the Independent Inquiry into Child Sexual Abuse as part of Effective Leadership of Child Protection (IICSA).

Our Safeguarding Policy: clearly outlining the commitment to safeguarding we expect from everyone in Scouts. It helps make sure everyone plays their part in keeping young people safe. Each year, the policy is reviewed and informed by wider sector best practice.

Safeguarding Committee: Our Safeguarding Committee reports directly to the Board of Trustees. It's chaired by an external appointee – a Trustee with significant professional safeguarding experience. The Safeguarding Committee includes independent members, who all have lots of experience in safeguarding across various sectors. The Committee also links to those responsible for providing leadership, and oversees the policies, procedures, and rules given to our volunteers.

Each quarter, safeguarding is always considered and scrutinised by the Board of Trustees and discussed with additional verbal updates from the Chair of the Safeguarding Committee. We update the Board of Trustees on safeguarding matters, including incident data, training, and compliance reports at their meetings.

Each year, the Board gets a full report on Safeguarding Committee activities. They also review trends and issues facing young people in society, and engage in a dedicated safeguarding development session.

We know it's important to learn from experience and respond appropriately to incidents. We embed this approach throughout the movement in our culture and systems. Our Safeguarding Committee follows procedures to gather data about incidents, and for considering the data carefully to make improvements. To keep up-to-date, we do a monthly audit of our current practices.

We actively engage with the wider sector, sharing best practice. We also work with government bodies, so we're at the forefront of safeguarding practice.

Safeguarding Action Plan

We're continually improving what we're doing to keep young people safe. We're learning from external experts and what we hear from survivors, and we've published an action plan on our website. From June 2023, these are some of the actions we're taking:

- We've established a programme of work for continual improvement in Safe Scouting

  The project will deliver:
  Clarity – we will ensure both local Scouts and HQ have clarity on what is most important and what is expected, including roles and accountability. Trends and insights allow more informed creation of training, resources and policy to deal with problem topics/locations and highlight best practice.

  Capability – we will give local Scouts and HQ the tools and resources to effectively carry out safe Scouting activities. HQ and local Scouts can evidence local compliance with policy and practice.

  Confidence – local Scouting and HQ know that the charities are being run in a safe and compliant manner.

- We are updating our Yellow Card code of behaviour.

- **September:** We'll distribute posters we've designed with NSPCC Childline, so young people know how to report any of their concerns. These can be displayed in our 7,000 Scout groups' meeting places.

- **November:** We're rolling out updated training following this year's NSPCC recommendations.

- We're still contributing to the Independent Inquiry into Child Sex Abuse (IICSA) Changemakers coalition, chaired by the NSPCC, to make sure we deliver the IICSA recommendations. As part of this, we're working with partners to make sure survivors' experiences inform policy and practice across youth organisations. This includes engaging with charities who specialise in working with survivors of abuse.

Governance structure and Board membership – 1 April 2022 to 31 March 2023

Founder
Robert Baden-Powell, OM,
First Baron Baden-Powell of Gilwell

Patron
Our Patron was Her Late Majesty Queen Elizabeth II. Following His Majesty The King's Accession, the Royal Household is conducting a review of Royal Patronage.

Presidents
Her Royal Highness The Princess of Wales, GCVO
His Royal Highness The Duke of Kent, KG, GCMG, GCVO

Vice Presidents
The Rt. Hon. The Earl of Airlie, KT, GCVO, PC
Wayne Bulpitt CBE
Peter Duncan
George Purdy CBE
Tim Kidd OBE

Chief Scout
Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees
The percentages indicate the number of eligible Board meetings each member attended. The Board met six times formally within the reportable period. Two were extraordinary meetings.

1 = Finance Committee Member
2 = Strategy and Delivery Committee Member
3 = Nominations and Governance Committee Member
4 = People and Culture Committee Member
5 = Safeguarding Committee Member
6 = Safety Committee Member

Trustees (voting)
Mike Ashley (100%) 1, 4 Treasurer
Nigel Ball (83%) 3 (until September 2022), 1 (from September 2022)
David Branagh (83%) 1, 3 (until September 2022), 4 (from September 2022)
Craig Dewar-Willox (100%) 5
Graham Haddock OBE (67%) 2, 3
Carl Hankinson (100%) 2, 3,
UK Chief Commissioner
Gareth Jones (100%) 3, Vice Chair
Ayesha Karim (100%) 3, UK Youth Commissioner (from September 2022)
Sharon Lee (100%) 6
Ella MacLeod (100%) 4
Kate Marks (100%) 6 (from September 2022)
Jake Myatt (100%) 1 (until September 2022), 3 (from September 2022)
Peter Oliver (83%) 2
Caroline Pearce (100%) 6 (until September 2022)
Jordan Pidwell (100%) 4 (from September 2022)
Jennie Price CBE (100%) 3, Chair of the Board
David Sandall (67%) 5
Busola Sodeinde (100%) 4
Liz Walker (100%) 3
Rhiannon Wells (0%) 3 (until September 2022)
Michael Wood-Williams (100%) 1 (until September 2022)
Ollie Wood (83%) 1 (from September 2022)
Matt Hyde OBE, Chief Executive (100%) 2, 3

Right of attendance (non-voting)
The Chief Scout, the Deputy Chief Scout, the International Commissioner, any Country/Regional/ County/Area Commissioner or Chair and Chief Commissioner

Executive Leadership Team and Committee membership
Chloe Kembery, 2, Executive Director of Marketing and Fundraising
Tim Kidd, 2, Interim Executive Director of Operations (from January 2023)
Mark Hislop, 2, Executive Director of Commercial Services
Ross Maloney, 2, Deputy Chief Executive and Chief Operating Officer (until July 2022)
Kris Murali, 1, 2, Executive Director of Finance and Resources
Philippa Ward, 2, Interim Chief Operating Officer (June 2022) Interim Executive Director of Strategy and Transformation (from January 2023)

Members of the Executive Leadership Team have rights of attendance at all meetings of the Board and its Committees. Apart from the Nominations and Governance Committee, all Board Committees have appointed the Trustee members indicated above for their specialist skills, plus one or more non-Trustee members. There's at least one member under the age of 25 in all Committees.

Our advisers

Auditors:
Crowe U.K. LLP
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

Bankers:
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1 Churchill Place
London
E14 5HP

Investment Managers:
Cazenove Capital Management
London Wall Place
London
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Sarasin & Partners UK
Sarasin House
37-39 St Andrews Hill
London
EC4V 5DD

Pension advisers:
ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Solicitors:
Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

We'd like to thank all our volunteers and supporters for their commitment and contributions over the last year. Special thanks go to those mentioned here.

Our valued partners:
Cadent, SGN, Northern Gas Networks and Wales andWest Utilities - Gas Distribution Networks
Dungeons and Dragons
GO Outdoors
Gravity
Gullivers Fun Resorts
HSBC UK
Institute of Electrical Engineering and Technology
Inmarsat
Jaffa
Lawn Tennis Association
Magic the Gathering
Manchester United Foundation
Niantic
Nominet
ODEON
Pets at Home
Pokémon
Raspberry Pi Foundation
Rolls Royce
Royal Airforce
Royal Navy
Royal Marines
Stanley Black and Decker
The British Army
The Rail Industry
UK Power Networks
UK Space Agency
Victorinox
Warhammer

Special thanks to:
Peter Brown FRSA FCA
Tony Harvey, FCIPD FCMI FRSA
Lance and Dianne Hirsch
Marshall and Kimberly Hollis
Dr Michael Kesseler
Charles Wilson and Rowena Olegario

We'd also like to thank our Gilwell Fellows, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, as well as everybody who generously gives and raises money on our behalf throughout the year.

Our valued funders:
The Alpkit Foundation
Aziz Foundation
Bergman Lehane Trust
Department for Digital, Culture, Media and Sport
Doris Field Charitable Trust
Dudley and Geoffrey Cox Charitable Trust
Fowler Smith & Jones Trust
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
Pears Foundation
Privy Purse Charitable Trust
Schroder Foundation
Sir John Fisher Foundation
The Duke of Edinburgh's Award
The Worshipful Company of Shipwrights
#iWill Fund
Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
Inspire
Mind
National Autistic Society
Save the Children
Scottish Association of Mental Health (SAMH)
The Simon Community NI
World Wide Fund for Nature (WWF)
Other charity partners
British Youth Council
Girlguiding
UK National Council for Voluntary Organisations (NCVO)
The Together Coalition
Youth United Foundation

Scout Ambassadors
Steve Backshall MBE
Julia Bradbury
Warwick Davis
Chris Evans
Dwayne Fields
Megan Hine
Helen Glover MBE
Saray Khumalo
Tim Peake CMG
Anita Rani
Ellie Simmonds OBE
Ed Stafford

Scout Adventurers
Darren Clarkson
Sean Conway
Karen Darke MBE
Joe Doherty
Alastair Humphreys
Laura Jones
Rhys Jones
Poldy van Lynden
Mahroof Malik
Robert McArthur
Sal Montgomery
Ben Saunders
Phoebe Smith
Mark Wood

INVESTORS IN PEOPLE®
We invest in people Gold

In 2022, we retained our Investors in People accreditation. We're proud, once again, to be awarded the prestigious Gold standard. The assessor highlighted the pride and passion shown by our staff, and how people felt encouraged, supported, and motivated by their line managers.

In terms of development, it's recommended that we create staff networks to encourage support between peers and renew our focus on wellbeing and career development.

Our accreditation lasts for three years. Now, we're nurturing more ideas and plans to aim for Platinum, the highest level. The next full review will take place in summer 2025, but we're planning to hold staff satisfaction surveys in the interim.

The Scout Association

Charity numbers
306101 (England and Wales)
SCO38437 (Scotland)

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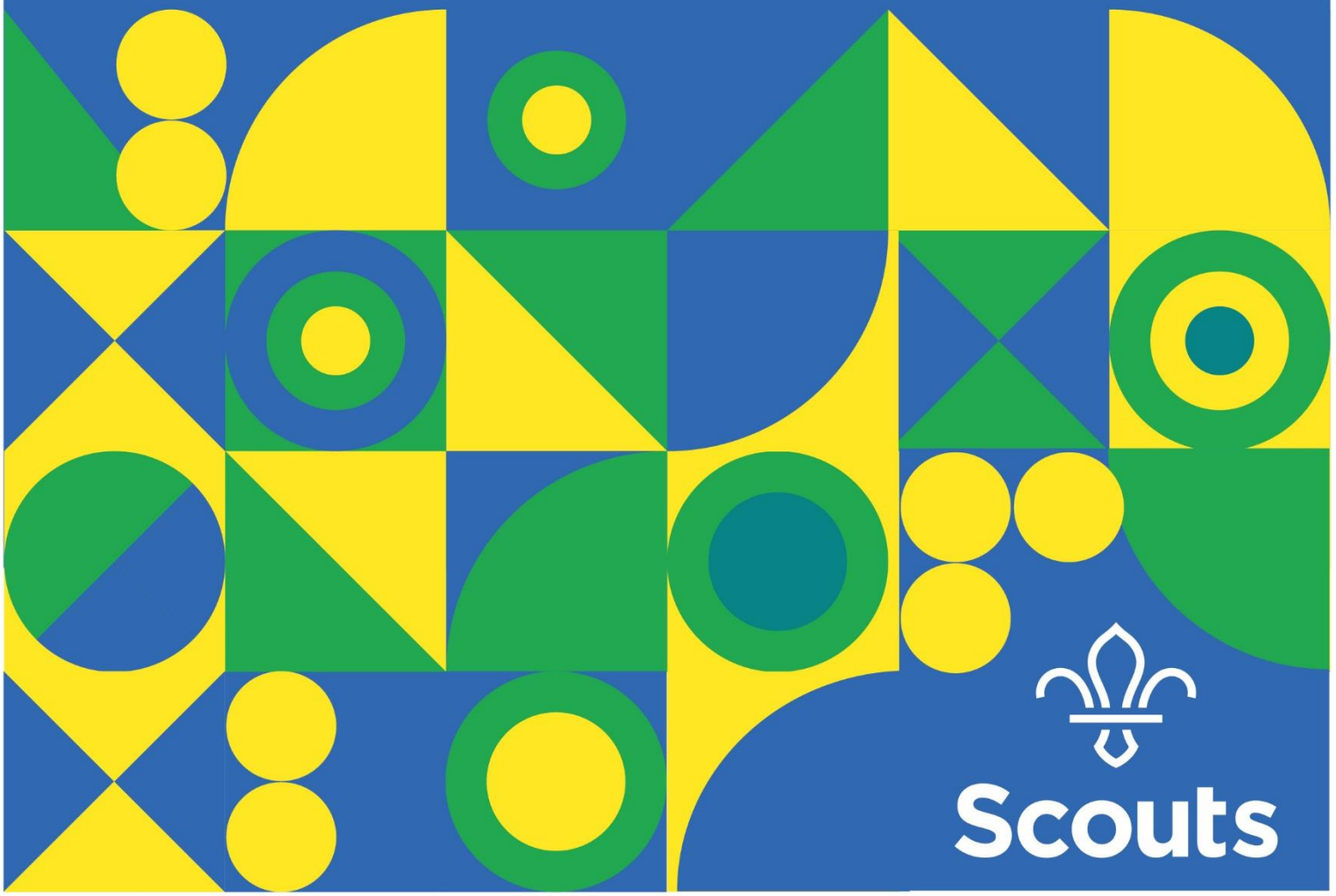
info.centre@scouts.org.uk



THE SCOUT ASSOCIATION

England & Wales - Charity number 306101

Accounts

Annual report and accounts 2021-22

Scouts

Annual report and financial statements 2021-22

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Welcome from our Chair

This was the year that Scouts bounced back.
After the challenges of the pandemic, I've been inspired by our young people doing what they do best – learning skills for life face-to-face, and especially outdoors.

I was so impressed by the way our volunteers adapted to deliver Scouts online during the pandemic. But nothing truly beats meeting in person. It's how friendships are forged, and memories are made. There's no wood smoke to smell, or birdsong to hear, on a Zoom call.

Our rapid growth this year is a testament to how quickly and safely our volunteer teams reopened their doors and welcomed young people again. We're now back to 87% of our 2019 numbers, with nearly 60,000 young people joining in the past year.

But there's much more to do as we look forward to next year. We still have 90,000 young people on waiting lists, meaning many young people are still missing out on the opportunities we offer.

Attracting new volunteers and youth members
With so many young people on waiting lists, we must focus relentlessly on attracting new volunteers, while supporting our current team. Growth can only be achieved with the right volunteer teams in place. Our #GoodForYou campaign highlights employability and wellbeing benefits of volunteering, and we'll keep supporting recruitment locally and nationally into next year.

We've continued our commitment to make our movement more inclusive, and bring Scouts to underrepresented communities. The launch of Squirrels for 4-6-year-olds was such a brilliant example of this, as we prioritised opening in the areas and communities most deeply affected by the pandemic.

I have a strong personal commitment to our work on race equity. I think we've made a good start this year with our new Project Board, chaired by Yousif Eltom, leading the way to make Scouts welcoming to everyone.

Young people taking the lead
It was fantastic to see so many Scouts taking leading roles in high profile events. A shining example of this was at the UN Climate Change Conference UK (COP26) in Glasgow in November 2021. An international team of Scouts led the youth day with Chief Scout, Bear Grylls. Together, they represented young people from 55 different countries who'd committed 100 million hours of action to stop climate change as part of our #PromiseToThePlanet initiative.

Equally impressive was Cub Scout, Emily, who I watched with awe as she took part in a conversation with a 98-year-old WWII veteran, Colonel David Blum, to mark Remembrance 2021 and the centenary of the Royal British Legion, with such self-possession. Hosted by our Joint President, HRH The Duchess of Cambridge, it was such a moving moment, and a chance to reflect on the sacrifices made by so many.

One thing that I noticed immediately when I joined as Chair is that Scouts is a family. We look after each other – and welcome new members (myself included) so well. I'd like to thank the Board, the staff team, the volunteer team and the whole movement for supporting me so wonderfully in my first year.

Scouts plays a vital role in giving young people skills for life, and the chance to shine. It brings communities closer, and make society stronger, too. We've so much to be proud of.

There are exciting times ahead, and I know Scouts will make the very best of them.

Jennie Price CBE
Chair

Resurging, innovating, and bringing people together

This year will be one to remember (and this time, for all the right reasons).

Not only did we see our biggest single year of youth membership growth since WWII, we launched Squirrels, our first new age range in 35 years. These are two fantastic signs Scouts is resurging after the setbacks of the pandemic.

And how did we achieve all this? Through the incredible efforts of a volunteer and staff team committed to a single shared goal: to help more young people gain skills for life. That's our 'north star,' and we succeed when we never lose sight of it.

The pandemic hit us hard, with a 23% drop in our youth membership. The fact we've managed to grow by 16% in a single year tells you how much Scouts was missed and how much it's needed, especially in areas that've been left behind.

A great leap forward

The brightest news was the historic launch of Squirrels for 4-6-year-olds in September 2021. This was the culmination of two years piloting of early years Scouting, building on pioneering work in Northern Ireland. Already we have 8,000 Squirrels across 620 Dreys, doubling our targets.

Even more importantly, we prioritised opening these Dreys in areas of deprivation, supporting young people and families hardest hit by the pandemic. Some of our youngest members have spent almost half their lives in lockdown.

We know the opportunities to play, learn, make friends in the outdoors gives them a huge start in life. Our mantra remains: 'Change the start of the story and you change the whole story.'

28% of our Squirrel Dreys have opened in lower-income areas. 34% are in Scout groups that already have 10% or more young people from Black, Asian and minority ethnic communities. This is just part of our commitment to being a more inclusive movement.

Bringing people together

We offer young people skills, friendship and a powerful sense of belonging. And the way we bring people together contributes even more to closer communities and a stronger society.

We're proud to be a leading member of the Together Coalition, which promotes stronger connections across our communities. As part of this, we championed the national #ThankYouDay, celebrating the people (especially our volunteers) who make our communities better places to live.

We can only achieve our aims with the right funding in place, in the communities that need it. This year, we were proud to help Scout Groups access £1.76million from the DCMS Youth Investment Fund to create, expand and improve facilities and services. Supporting our members with their applications helped 72% of those who applied secure much-needed funds.

We offered a Recovery Fund for the second year in a row to help keep sections running, with a special focus on groups and units set up since the 2020 Census. Part of these funds came from the movement's phenomenal fundraising efforts in 2020, and part from a generous donation from the Pears Foundation. In total, we were able to award just under £641,500 to local Scouts, supporting more than 7,500 young people.

The task ahead is to return to pre-pandemic membership levels, and welcome in the 90,000 young people on our waiting lists. The key to this, as ever, is to attract more adult volunteers. These efforts have already begun with our #GoodForYou campaign, but even more important is improving our volunteering experience. Making volunteering easier and more enjoyable for everyone, and giving a warmer welcome, will have a transformative impact.

Digital first, with people at the heart of what we do

The pandemic accelerated everyone's use of digital ways of working, and we're reaping the benefits of that now. We're putting volunteers and young people at the heart of our digital services, making sure they're enjoyable, engaging, and efficient. To cite just one example, volunteers download 40,000 activities from our planning tool each week,

supporting even more young people achieve their top awards.

As Scouts, we're as proud as ever to help other people. Through our 'A Million Hands' project, thousands of young people this year made an impact on the issues that matter most to them. Our young people chose the issues they'd like to focus on, from protecting our planet, through to tackling homelessness and improving mental health. We're making a national difference to lives across the country.

I'd like to thank our volunteer and staff teams for all their outstanding work. You do brilliant things every day, inspiring better futures, leaving such a bright legacy for generations to come.

Let's keep up that momentum and make next year even better.

Matt Hyde OBE
Chief Executive.

Better volunteering for a stronger movement

Our movement is powered by the kindness and commitment of our volunteers. The last year has shown that to be truer now than ever. In my first year as UK Chief Commissioner, after a lifetime in Scouts, it's been a privilege to listen to, champion and support the team in our work helping more young people gain skills for life.

As our youth membership resurges, we've seen yet more outstanding generosity from our volunteers. Not only have we welcomed back young people face-to-face after lockdowns, we've launched Squirrels, welcoming 4-6-year-olds for the first time.

This would be an astonishing achievement in any year, but especially meaningful in a pandemic, when young people have needed us most. These new Squirrels are the future of a bigger, brighter and even more diverse movement, and society's future young leaders in the making.

Why safety always comes first
As we move towards adventurous, in-person activities again, it's vital that training is up to date. Safety will always remain our priority, ensuring our Young People First code of conduct is always followed, and that risk assessments are always carried out.

To represent our commitment to safety, we've expanded our HQ Safety team by adding new roles. We've supported Groups on their journey back to meeting face-to-face, helping them through each readiness level, right up to the present day. While the UK was living under restrictions, we made sure volunteers could finish their first aid training, by introducing new methods for completing modules.

Safety and safeguarding training compliance has also been a point of focus. We've provided line managers with new guidance and tools to manage volunteers with overdue training locally. To highlight the importance of risk assessments, we've created new resources, templates, and support for volunteers.

Our national safeguarding team have been busy, too. They've engaged with volunteers and other Scouts colleagues to progress key projects. These include Squirrels and wider Early Years projects, implementing and launching online Disclosure Scotland checks and advising on casework, delivering training for Commissioners and pilot Group Scout Leaders' training, and the development of the Safe Scouting Learning Review Group. There's also been proactive actions taken around disclosure compliance, and updating Compass records.

International friendship
As vaccinations have enabled travel and large gatherings to happen more safely, it has been exciting to see international Scouting revive too. International volunteers from countries like Venezuela, Mauritius and Denmark are supporting at Scout Adventures. And we're now seeing hundreds of youth members preparing and fundraising to represent the UK at World Scout Jamboree in South Korea in 2023.

We never forget that we're part of a worldwide family of 55 million Scouts. Our global movement encourages peace, tolerance and respect for all. We continue to stand in solidarity with those affected by the war in Ukraine, as well all those suffering through conflict or natural disaster in other parts of the world. We're proud of the compassionate way our Scouts have responded, fundraising, packing emergency medical kits, delivering aid, and supporting refugees by extending the hand of friendship.

Improving the way we volunteer
When what they give makes such a difference to young lives, we owe it to our volunteers to make the experience as easy, fun and rewarding as possible. We've identified three areas to focus on: a warmer welcome for all, more engaging learning and making volunteering more enjoyable every day.

We're improving digital systems that support volunteers, transforming how people join and train to become volunteers in Scouts to make it smoother and more flexible. This is about giving us the space to do what we as volunteers do best and enjoy most. This will continue to be a priority through the years ahead, with 2023 marking the first big step in the journey.

We've also looked closely at how we can make our organisation more welcoming and inclusive. This year, we launched a wide reaching Race Equity Review, engaging with over a 1,000 volunteers to create a powerful new vision for how Scouts will support race equity.

It's not enough simply to say we welcome everyone. We need to question the way we do things, listen to different voices, and have the courage to make changes where they're needed. This is the only way we'll bring about race equity in Scouts. None of this is easy, but we need to act with humility, and support each other on a positive journey of change. We're doing this as a movement – to move with the times, and create a better experience for everyone.

By making these changes, we'll not only motivate our current volunteers, but we'll help attract new ones, too.

Looking ahead

As young people return to Scouts, and waiting lists grow, it's vital we continue to welcome new volunteers. 3,000 adult volunteers join us since April 2021, following our national #GoodforYou campaign. Based on feedback that first time volunteers are more willing to come with someone they know, our #GoodForTwo offers activities that work well for volunteers introducing a friend, starting them on their own volunteering journey.

However, we never forget that the most powerful recruitment happens locally. We need to have the right conversations, make new connections, and especially reach out to communities underrepresented in Scouts. Let's continue to share our own stories of how Scouts has helped us shine bright, given us new friends, and made us who we are today.

If we can share that spark, we can inspire a new generation of young people – and volunteers – with skills for life.

Carl Hankinson
UK Chief Commissioner

Our purpose and method

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

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit
The way we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit
Scouts is a national movement, open to young people aged 4–25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme, and accessing our benefits isn't constrained by a member's ability to pay their subscription. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are funds available for uniform and the cost of activities so that young people aren't excluded from Scouts on purely financial grounds.

The benefits of Scouts are further demonstrated throughout this report.

Vision and strategic objectives

Our vision for the future
By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders who are delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people, and making a bigger impact in our communities.

We're progressing our Skills for Life strategy that we began in 2018. Due to COVID-19, we've extended our strategy from 2023 to 2025, and we've reset our Key Performance Indicators.

View our strategy at
scouts.org.uk/ourplan

Skills for Life
Our plan to prepare better futures 2018-2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

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

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

- 547,000 young people aged 4–18
- 88,000 front line volunteers
- 19,500 Young Leaders

Inclusivity

- 500 more sections open in areas of deprivation
- The number of Black, Asian and Minority Ethnic adult volunteers will reflect wider society with a minimum target of 5%

Youth Shaped

- 66% of young people aged 6–18 shape their experience at Scouts each year
- 57% of young people use their skills to run Scouting activities for other young people
- 40% of young people aged 4–14 achieve top awards;
- 10% of those 14+ achieve top awards

Community Impact

- At least 42% of young people making a positive impact in their community each year
- 40% of young people 4–14 will achieve top Awards
- 10% of young people 14+ will achieve top Awards

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

‘Louis became a Beaver as soon as he was old enough, and he’s thrived from the start. It’s a place where he feels comfortable, and has the same opportunities as his peers. He gains important time away from us where he can be independent, and still feel safe and secure. We’ve been amazed at his confidence and the way he joins in with everything.’

Sarah, Louis’ Mum, Beaver Scout
1st Byers Green

Growth

We grow when we offer a great programme for young people, create new spaces for young people to join, and recruit new volunteers to support them.

We've bounced back from losing around 1 in 4 youth members during the pandemic, and the last 12 months represent our fastest growth since World War II.

Our growth goals by 2025:

- we'll have 547,000 young people aged 4–18 in Scouts
- we'll have 88,000 front line volunteers (Section Leaders,including Assistant Section Leaders and Section Assistants)
- we'll have 19,500 Young Leaders

Progress on growth

This year, youth membership is up 16% to 412,986. This means 59,769 more young people are now gaining Skills for Life, who weren't last year. While growth has been strong in all sections up to aged 18, we've seen the strongest growth in Beavers, our section for 6- to 8-year-olds.

Our waiting lists have grown to over 90,000 young people who're hoping to join us. To create more spaces for these young people to join our movement, we need even more adult volunteers to support us to open new sections. Our current waiting list number is the equivalent of over 5,000 sections.

We opened 389 new sections this year, but while we recover from the pandemic, we had to close 620.

We've seen an increase of nearly 4,000 front line volunteers, Section Leaders, Assistant Leaders, and Section Assistant roles. Since there's been a reduction in manager, governance and supporter roles, our overall volunteer numbers are down 2%. We think this is due to the changes we've made in recording numbers, as well as our continued efforts to ensure data accuracy and compliance.

To help us grow, we're rolling out a suite of resources. They aim to help with recruitment and retention of new volunteers and young people, and support with the opening of new sections. We'll also continue to identify funding for supporting local growth over the coming year.

What's next

Thanks to volunteers' efforts across the country, supported by our staff teams, we believe we'll return to pre-pandemic membership numbers during 2024. To achieve this, we'll need a concerted effort and resources. We think it's vital for meeting our longer-term growth ambitions, and for delivering our other strategic priorities, such as our new section, Squirrels.

Our main strategic challenge is having enough volunteers to support as many young people as possible. There's a key interdependency between our ability to improve the experience our volunteers have with us, and our growth ambitions. These changes are to make volunteering easier and more fun, meaning we can better attract new volunteers, and keep our current ones onboard.

‘He’s absolutely loving it and I’m really impressed. The leaders are really supportive and welcoming, and it’s been really good for Toby. His confidence has grown so quickly. I can’t praise Squirrels enough. He’s learning new skills and is so proud to be a Scout and wear his uniform.’

Jenna, Toby’s Mum, Squirrel
2nd Howden Squirrel group

Inclusivity

Beginning with the first Scouts camp on Brownsea Island in 1907, our movement's brought together young people from different backgrounds to share fun and adventurous experiences.

Over the years, we've made great changes to become more inclusive. We've welcomed girls to each section, and made sure our LGBTQ+ young people and volunteers can be themselves, and are celebrated for who they are.

We know there's still more to do. We won't stop until every young person in the UK sees a place for themselves in Scouts, and has the opportunity to join and thrive in our movement.

Our Inclusivity goals
By 2025:

- We'll have opened 500 more sections in areas of deprivation, reaching young people who could benefit the most
- The number of Black, Asian and Minority Ethnic adult volunteers will reflect wider society with a minimum taget of 5%

Progress on inclusivity

Creating and Protecting Scouting in lower income neighbourhoods
Our Regional Services Team has worked hard, alongside volunteers, to protect local Scouting impacted by the pandemic. They've created new provision, where possible, all in lower income neighbourhoods. Thanks to the Pears Foundation, Department for Culture, Media and Sport and individual donors, we raised and distributed £641,000 to local Scout Groups through our Recovery Fund. We also supported Groups to access £1.76m from the first phase of the Government's Youth Investment Fund, and hundreds of thousands from Amazon.

All of this has meant that we've created an additional net 222 sections in the bottom 30% of the Index of Multiple Deprivation since 2018, with 278 left to achieve our target of 500 by 2025.

Squirrels
In September 2021, we launched Squirrels, our new section for 4- and 5-year-olds. At this age, non-formal education can make a real difference, so we're committed to providing Squirrels for young people who wouldn't usually access Scouts.

Progress has been fantastic so far. In the first six months, our amazing volunteers opened 140 Squirrel Dreys in areas of deprivation, and this number is still climbing.

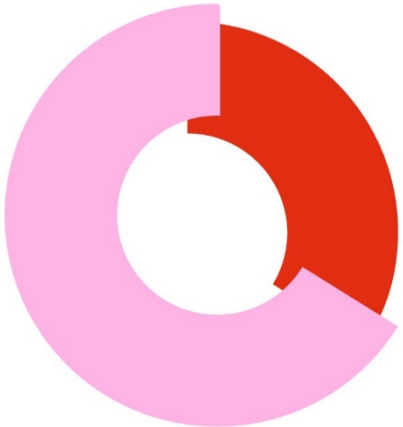
We've started Squirrel Dreys in some of our most ethnically diverse Scout groups, with 34% of them having 10% or more young people from Black, Asian and minority backgrounds.

Race Equity
We're aware that people from Black, Asian and minority ethnic backgrounds are underrepresented in Scouts, so we've been working hard to understand what's causing this, and what needs to change.

In 2020, we commissioned an external review into race equity at Scouts. The review looked at the experiences of staff and volunteers from Black, Asian and minority ethnic backgrounds. It was completed in 2021, and the review has provided us with a detailed set of learnings to work from.

To keep the momentum up, and make sure we deliver on our promises, we've set up a Race Equity project. To oversee its work, we've created a project board, sponsored by Yousif Eltom, our volunteer UK Race Equity Advisor.

We asked the movement about our vision for the project, and what our priorities should be, and we had a fantastic 1,300 responses. We're now using these responses to set our strategy for embedding race equity across our movement.



34%
of Squirrel Dreys we've started are in Scout groups that have 10% or more young people from Black, Asian and minority backgrounds.

Celebrating difference within Scouts
In October 2021, we marked Black History Month. We shared information for everybody to learn about Black history, and provided wider opportunities to learn and talk about race. As part of this, we shared stories of Black Explorers in history on social media. We also provided links on our websites for leaders, so they could run activities with their sections and celebrate Black History Month.

Some of our amazing young people hosted two exciting webinars with inspiring role models.

Emma Aggrey, an Explorer Scout, spoke to Rhiane Fatinikun (founder of Black Girl Hike), Hayley Bennett (co-founder of Community Nutmegs supporting women and non-binary people of colour), and Saray Khumalo (mountaineer and Scout Ambassador). They talked about the importance of seeing Black women in the outdoors, and the role organisations like ours play in getting young people outdoors to have new experiences.

Anes Ali, a Young Leader, had great Zoom chemistry with Dwayne Fields, explorer and Scouts Ambassador. They talked about the impact Scouts has on their lives. Dwayne described Scouts as 'a safety net where young people can try things, be themselves, be confident, be daring, and become the person they should be.'

More inclusive recruitment
Thanks to the Pears Foundation and Aziz Foundation, we've continued developing our strategy to attract more young Muslims to Scouts. We're learning from, and building on, the incredible success of the Muslim Scout Fellowship.

We're also thanking the Pears Foundation for our volunteer-focused partnership with Girlguiding. This partnership is for creating a digital platform to welcome potential volunteers from diverse backgrounds. We hope this platform will make our volunteer recruitment and learning more inclusive.

What's next
Our Race Equity project will continue at full throttle. We'll soon be publishing our plans for the project, along with regular progress updates.

We'll bring together all the fantastic inclusivity work that's happening across the movement, under the umbrella of a new Equity, Diversity and Inclusion Programme of Work. This'll make sure we're thinking strategically, and maximising our opportunities to make Scouts even more inclusive.

Finally, we'll carry on working towards attracting more young Muslims into Scouts and overhauling our volunteer journey. This includes developing bespoke learning for all our amazing volunteers, so everyone knows how they can contribute and help make Scouts as inclusive as possible.

‘Josh needs very little adjustment.
He needs a little bit of support, mentoring and coaching with some of the finer skills, but other than that, he’s able to just get on with it. The support’s available, but it’s very rarely called upon. There are very few problems that Josh and his patrol can’t overcome between them. He’s amazingly confident, and his ability to talk and make new friends has blossomed in the time he’s been with us.’

Piers Hallihan, Scout Leader
1st Cowbridge Scouts

Youth Shaped

Every young person should shape their Scouts experience, and develop the skills they need to be great leaders. Creating opportunities for young people to use their voices is an important part of this. If young people shape Scouts, they'll improve our movement, and become more likely to achieve their top awards.

Our Youth Shaped goals

By 2025:

- 66% of young people aged 6-18 will be influencing what happens locally in Scouting
- 57% of young people will be using their skills to run Scouting activities for other young people
- 40% of young people aged 4-14 will be achieving the top awards and 10% of those 14+ will be achieving top awards

Progress on Youth Shaped

In 2020/21, we asked young people and section leaders how much they thought young people were shaping their Scouts experience.

The results were a mixed bag, which isn't a surprise, considering the impact COVID-19 had on Scouts.

73% of young people thought they came together at least once a term to decide what activities to take part in. This has stayed roughly the same since 2018. However, 87% of section leaders thought the same, which is up from 60% in 2018.

Only 54% of young people thought they used their skills to help run activities for other young people. This is down from 95% in 2018. 49% of section leaders thought the same thing, which is the same percentage as 2018.

Only 38% of young people thought their opinions influenced local decisions in Scouts, which is down from 50% in 2018. 40% of section leaders thought the same thing, decreasing from 53% in 2018.

Youth Commissioners across the country designed a new Scouts badge for the YouShape Award. The award is designed to help young people to Plan, Represent and Lead Scouting, and lets them decide what they want to change or shape in their Scouts experience. The award then encourages young people to make their changes happen, through requirements related to Planning, Representing and Leading. Young people decide themselves when they've met the requirements of the Award. To date, Scout Stores have sold 80,000 YouShape Awards.

As well as shaping the programme, another Youth Shaped objective is to increase the number of young people in leadership positions. We now have 580 inspiring local Youth Commissioners, growing from 400 in 2018.

Our focus is still on supporting young people to take up leadership positions and achieve their top awards. As part of our focus on this, we now have youth representation on every national programme of work.

We've got an active Community of Practice group that brings young people together to coordinate and inspire change.

We've added new resources to support adult volunteers in delivering our youth shaped goals. This includes resources for young people turning 18, new programme resources, case studies to support the YouShape Award, and updates to existing resources on our new website.

The National Role Pool is a group of young adults from across the UK who'd like to get involved in Scouts nationally, and it now has 40 members. They're taking on various roles, from youth trustees on the UK Board, to members of subcommittees and project boards.

We now have 580 inspiring local Youth Commissioners, growing from 400 in 2018.

What's next
Youth Commissioners will work with our Early Years team to understand the effectiveness of Youth Shaped Scouting in our new Squirrels section, and how we can support Dreys to go even further.

Local Youth Commissioners will focus on embedding the YouShape Award in programmes across the UK. This'll work towards our goal for 250,000 young people to be shaping Scouts by 2025.

We want the recovery of our membership numbers to include a boost in Young Leaders. This has fallen behind the growth of other sections.

This year, we've appointed our third UK Youth Commissioner since we created the role in 2014. Ayesha Karim takes over from Ollie Wood in September2022. We'd like to thank Ollie for his dedication and hard work since he took the role in 2018. He's achieved brilliant things, and we know Ayesha will do the same.

Influencing at the highest levels of the movement, Ayesha will work towards our goal to have 50% of all young people shaping their Scouts experience by 2025. She'll also shape the future of Youth Shaped Scouting in our next strategic plan.

‘I had a barbecue with Levi Roots and with a Prime Minister at 10 Downing Street. It’s been quite a year, and not one I’ll forget in a hurry. I’m so proud to be a Scout and I’d like to say a very big thank you to my leaders and my family. My message to all Scouts is keep smiling and keep helping others and maybe you’ll find yourself in 10 Downing Street one day.’

Sarijane, Scout
23rd Camberwell Scouts

Community Impact

'Helping to leave the world a little better than we found it' has been in our DNA since 1907. Through social action, Scouts make a difference – not just to young people taking part, but to the entire community they're helping. A vital part of any great Scout programme is the running of high-quality community impact projects, and these projects take planning and time.

'A Million Hands' is our campaign to mobilise members, in support of a selection of themes chosen by our young people. The campaign provides 'off the shelf' resources for leaders, Young Leaders (aged 14-17) and young people themselves, making the delivery of the Community Impact Staged Activity Badges easier. Taking part in community impact projects is essential for young people hoping to achieve our top awards.

The themes and partners for 2019–2025, as selected by young people, are:

- Better mental health for all, with Mind, Inspire and SAMH
- Supporting refugees and displaced children, with Save the Children
- Understanding disability, with the National Autistic Society
- Protecting our environment, with Ending homelessness, with Crisis and The Simon Community NI
- Kindness in every community, with the British Red Cross

As well as 'A Million Hands', we've responded to time limited opportunities, to empower young people to act on issues that matter to them.

Our Community Impact goals

By 2025:

- At least 42% of young people will be making a positive impact in their community each year
- 40% of young people aged 4-14, and 10% of those aged 14+, will be achieving the top awards.

Progress on Community Impact

Despite COVID-19 restrictions stopping Scouts meeting face-to-face for part of the year, our young people still stood up and took practical action to help others. 30% of Scouts took part in a community impact activity at least once a term.

- Our 'A Million Hands' partners reacted with speed, precision and passion to develop the 'Twenty Minutes to Change the World' video series. This online series of videos helped engage our members on big societal issues, even when they couldn't meet face-to-face.
- This video content is supported by 135 community impact activities on our Activity Finder. Over 60,000 people viewed this project, and over 1,563 became inspired to take action.
- Community Impact Staged Activity badge sales have increased by 42%, rising from 14,628 in 2020 to 20,785 in 2021. It's still a considerable way off the 41,917 badges sold in 2019, but it illustrates a positive trend of recovery and a great deal of promise for 2022.
- Over the last year, our young people delivered over 12,010 acts of kindness in care homes.
- We had over 10,000,000 impressions on social media for our '3 for Three' mental health awareness campaign, encouraging 4,575 young people to become Wellbeing Champions.
- We united with the World Organisation of the Scout Movement (WOSM) and our global membership to take part in 'Promise to the Planet.' This campaign encourages young people to help combat climate change. Our young people, staff and volunteers joined together with their counterparts from over 25 countries, and with expert partners in WWF, the Cabinet Office and the United Nations. They developed an

international environmental social action campaign, helping our members to take practical action, and use their voices to protect our shared home. From planet-friendly diets and changing transport habits, to afforestation and eliminating single-use plastic, our young people showed the world they're playing their part, and that world leaders must play theirs, too.

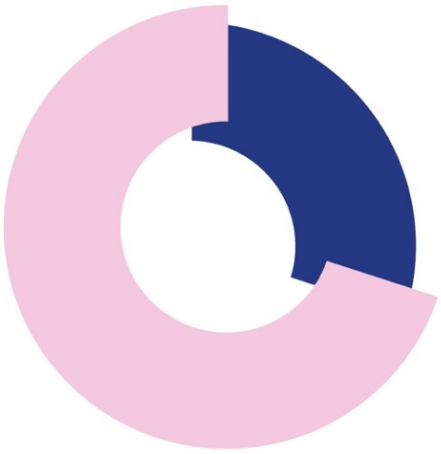
- As part of Promise to the Planet, young people went to the COP-26 climate change conference in Glasgow with our Chief Scout, Bear Grylls. This was a historical moment in time, as countries agreed on many initiatives for reducing the impact of climate change. Scouts spoke at over 10 high profile events, in front of negotiators, politicians, sector leaders and change-makers. COP-26 helped profile Scouts as a serious player in the space of environmental action and sustainability.
- Promise to the Planet resulted in over 100 million hours of action taken worldwide, There were 337 million opportunities to view the campaign in the media, and culminated in a visit from TRH The Duke and Duchess of Cambridge to a local Scout group.
- On top of this, we've embedded social action into our Squirrel section. This focuses on how Young Leaders (aged 14 to 17) can develop skills, and take the lead on designing and running social action projects with 4 and 5-year-olds. We'll make sure we support more young people, especially those from deprived backgrounds, to develop skills for life through regularly helping their communities.

What's next

In 2022 and beyond, we'll be supercharging our A Million Hands project, by working with our partners to offer physical, virtual and hybrid opportunities for young people. We'll be communicating more often, in new and exciting ways. We'll be following on from our Promise to the Planet campaign with an organisation environment and sustainability policy. We'll provide additional opportunities for young people to take practical, hands-on action, and how use their voice to create change.

This'll mean, at a minimum, 40% of our members will take part in high-quality community impact activity at least once a term during 2022.

The 10 young people who lead our work in this area (the Community Impact Group), supported by our UK Assistant Commissioner for Programme (Community Impact), continue to play a pivotal role. They're making sure Scouts are a beacon of hope in dark times, and we'd once again like to thank them for their leadership, passion, and determination in another challenging year.



30%

of Scouts took part in a community impact activity at least once a term despite COVID-19 restrictions.

‘By growing our own food, it couldn’t be greener because there is no transport, pollution or packaging needed. I feel close to nature by doing it, and it’s really exciting harvesting what we’ve grown. What we’re unable to produce ourselves, we get from local organic farmers.’

Thomas, Cub Scout and environmentalist
1st Sid Vale Cub Scout Group

Three pillars of work

To reach our goals, more support is needed. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach, so we impact the lives of more young people across the UK.

Programme

Our aim: A fun, high-quality programme, consistently delivered and supported by simple digital tools.

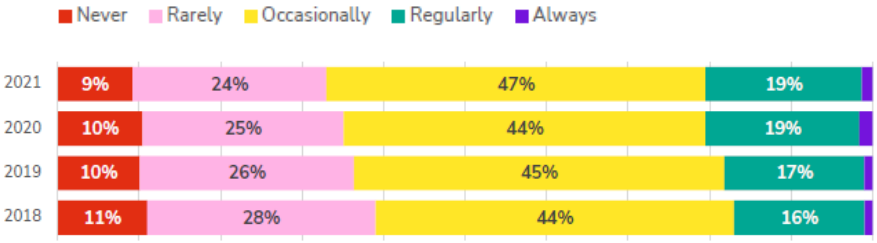
Progress a year on

Our Activity Finder continues to go from strength to strength. There're now 1,500 activities to find, and 200 were added over the last 12 months. Around 50,000 volunteers use the Activity Finder every month, and give it a Net Promoter Score. A Net Promoter Score measures volunteers' satisfaction with the Activity Finder, by asking if they'd recommend it to another volunteer. At the moment, the resources scores 34 out of a possible –100 to +100, which is considered 'favourable'.

The movement has also delivered some fantastic campaigns, kindly supported by partnerships:

- Our new Money Skills activity badge, supported by HSBC, has been awarded to over 56,000 Beavers and Cubs. Media coverage of the badge has reached 29 million people.
- For the Paddle the Amazon event, supported by Jaffa and British Canoeing, 4,200 Scouts collectively paddled 7,400 miles.
- Hundreds of Explorers have completed their Leadership activity badge with the support of the British Army. 200 Explorers visited the Royal Military Academy Sandhurst, and hundreds more attended webinars and accessed tailored videos.
- We provided a range of activities for Remembrance Day, in partnership with the Royal British Legion.
- As a member of the Generation Green consortium, funded by the Department for Environment, Food and Rural Affairs, we launched a suite of activities and day/residential experiences. These inspire over 57,000 young people to become 'Green Champions,' by connecting with nature and taking action to preserve it.
- At the outbreak of the Ukranian crisis, we shared guidance and resources about talking to young people about international crises.
- We've supported a strong recovery for Duke of Edinburgh Award participation – there's been a 170% increase in award completions.

Figure 4. Frequency of section leaders' use of HQ programme resources, 2018-21



Sample sizes consisted of 4092 section leaders in 2021, 4485 in 2020, 5563 in 2019, and 5836 in 2018.

We still have a long way to go to make programme delivery as easy as possible for adult volunteers. The Scout Experience Survey found that:

- While 47% of Section Leaders use HQ programme resources occasionally, only 20% use them 'regularly' or 'always.' This is up from 44% and 17% respectively in 2018.
- We're slowly improving, but Section Leaders only give HQ programme resources a Net Promoter Score of –33 out of a possible –100 to +100. This

rates whether they'd recommend the resources to other volunteers, and has increased from –44 in 2018. To improve these results, we plan to invest more in the user-centered approach that has slowly increased our popularity since 2018.

What's next

With our new UK Commissioner for Programme, we've prioritised:

- Improving the support we give to Section Leader teams and line managers who help deliver programmes.
- Embedding our Squirrels and Community Impact projects into regular programme delivery.
- Increasing the number of young people taking part in nights away from home, and the Duke of Edinburgh Award.

We hope this'll increase the number of young people achieving our Top Awards – the Chief Scout and Queen's Scout Awards.

In the 20th anniversary of Explorer Scouts (14-18 year olds) and Scout Network (18-24 year olds), we'll also start reviewing our programme for 14 to 24-year-olds. We'll consider what the next 20 years will look like for older sections, and make sure our programme is impactful, relevant, and fun.

We'll continue to partner with charities and businesses to create brilliant programme materials, alongside young people, volunteers and external experts.

We'll:

- Develop our Activity Finder and Programme Planning Tool, allowing volunteers and young leaders to rate content, access "off the shelf" programmes, and promote activities they (and our partners) love.
- Support over 200 volunteers from HSBC to deliver the Money Skills badge in Beaver Colonies and Cub Packs.
- Review how we talk and act on disability within our programme, making sure it's in line with wider society.
- Train adult volunteers to deliver the Digital Maker staged activity badge, thanks to help from Raspberry Pi Foundation. There'll also be opportunities for Scouts to enter national competitions.
- Deliver a range of science-based activities by working with Global Action Plan. This'll help young people better understand and act on air pollution.
- Provide local Scout Groups with 20,000 free Warhammer kits to support the Model Maker badge. They'll also go towards a new skills programme for Explorer Scouts to achieve their Creative Arts activity badge, Chief Scouts Award, and Duke of Edinburgh Award.

Early Years

After a long piloting period, we've started a new provision for 4–6 year olds called Squirrels. We started Squirrels to help young people gain skills for life even earlier, at a time when it matters most, and where it's most needed.

Young people's early years are amazing. Minds are fizzing, and energy and curiosity levels are sky high. It's the time to fill our youngest members with 'wow' and wonder, engage them in nature, help them climb the tree of knowledge and fun – and who knows how far they'll reach?

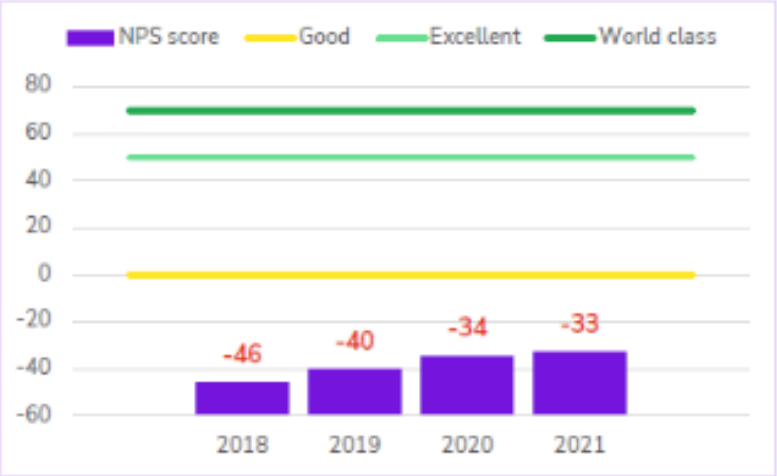
With Squirrels, we're reaching young people who'd benefit the most from Scouts. Research suggests that, the earlier a young person accesses non-formal education, the more positive the impact on their prospects. Through our newest section, we believe we'll reach into new communities, and provide Scouts for a more diverse range of people.

We're hoping that, by 2023:

- 940 Squirrel Dreys will open, supporting over 12,000 young people.
- 30% of Squirrel Dreys will be in low-income areas (bottom 30% of the Index Multiple Deprivation - IMD 1-3).
- More than 10% of Squirrels will be from Black, Asian and Minority ethnic communities.

Net Promoter Scores (NPS) of HQ programme resources' perceived quality, 2018-21

Sample sizes consisted of 3714 section leaders in 2021, 4012 in 2020, 4957 in 2019, and 5182 in 2018.



Progress on Early Years
Following 18 months of piloting, the Centre for Research into Early Childhood said, 'Participation in the Early Years Scout Programme, even over a short period of time, has had a positive and sometimes transformative impact on children's development.' We also consulted with over 1,400 young people, adult volunteers and parents/carers, to get their insights on our Early Years programme so far.

After receiving positive feedback, our Trustee Board agreed to create an Early Years provision in Scouts. So far, we've:

- Launched Squirrel Scouts in September 2021.
- Secured incredible external coverage, with 830 pieces of media reaching 226 million people. We also received letters of congratulations, including one from our Patron, HM The Queen, and praise from the Prime Minister.
- Boosted volunteer recruitment, since 45% of Squirrels volunteers are new to Scouts.
- Externally tested the appeal of our Squirrels brand with people from low-income-earning communities, and Black, Asian and ethnic minority backgrounds. Our brand won Gold for Best Creative Strategy, and Bronze for Best Visual Identity by a Charity in the Transform Awards Europe 2022.
- We've created an engaging programme and badge scheme, which secured outstanding feedback from our volunteers. 90% feel the curriculum is achievable, age appropriate, relevant, and exciting. This makes session planning easy for developing a range of skills and positive outcomes.
- Recruited and trained 60 volunteer cohort coaches, who support 10 new Squirrel Dreys. They're helping the Dreys deliver a high quality and safe programme, and capture insights and ideas for improvements.
- Created an extensive range of online tools, including guidance, workshops, peer-to-peer guidance, and webinars, to support the creation of our new provision. 2,000 adult volunteers have come along to these so far.
- Provided £100,000 of local start-up grants for new provision, reaching priority communities.
- Completed a successful merger of Northern Ireland Squirrels Association (NISA) with The Scouts. After 25 years of delivering a trailblazing, non-formal early years programme, we welcomed 80 Northern Irish Squirrel Dreys into our family of Scouts.

There's significant demand for Squirrels, with over 23,000 young people already on local waiting lists. By recruiting more volunteers into Scouts, we can open more Dreys, and start bringing down our waiting lists.

At the moment:

- There are 560 Squirrel Dreys open.
- 28% of Squirrel Dreys are in lower income areas (IMD 1-3).
- 34% of Squirrel Dreys have 10% or more young people from Black, Asian and Minority ethnic communities.

What's next

- By learning as we go, we'll open another 500 sections in 2022/23.
- We'll keep creating new resources to support the opening of Squirrels locally. We'll still focus on extending Squirrels to our priority communities.
- We'll carry out robust testing and evaluation of alternative models of early years delivery. By doing so, we can find out how effective they are in increasing the number of low income, Black, Asian and Minority ethnic families taking part in Squirrels.
- We'll review the Squirrels Programme – embedding community impact, and deciding if we should include 'Nights Away' activities.
- By 2033, we hope to welcome another 130,000 4–6 year-olds, supported by 40,000 adult volunteers.

People

Our aim: To have well trained, better supported, and motivated adult volunteers, as well as more young people from diverse backgrounds.

Progress a year on

If we're delivering great programmes and helping more young people get skills for life, we need to attract more volunteers to join us. It's important that every volunteer has an amazing experience at Scouts, so they're inspired to keep volunteering and supporting our young people.

So far, we've spoken to over 5,000 people to find out what could make their volunteering experience better. We've listened to their ideas, and we're using them to make volunteering the best it can be.

Our approach

To start with, we'll focus on:

- Helping to recruit more volunteers, and creating a warmer welcome for all
- Ensuring positive volunteering every day, by redesigning how we volunteer
- Creating more engaging learning, and helping volunteers when they need it

We've now agreed our approach for transforming these areas. We'll prepare for 2023 by:

- Building the new recruitment and appointment tools
- Designing our new team approach to volunteering, and
- Creating our new learning

Digital Transformation

To underpin this, we've partnered with suppliers to build great digital tools. These tools will help us make volunteering easier, and reduce the time volunteers spend on admin. We're creating a new digital membership system that's easy to use, and it'll be linked with a new digital learning platform. This platform means all learning will be in one, easy-to-find place.

Creating a warmer welcome for new volunteers together

Funded by Pears Foundation, we've partnered with Girlguiding to transform our approach to the crucial early stages of a volunteer's journey. As part of this, we're building a new digital tool to help make recruitment easier, and a new volunteer is in control of signing up. We're working with a County to co-design these tools, and to make sure they'll work on the ground.

Working with volunteers every step of the way

We've been sharing progress and testing ideas on our Testing Hub, to make sure we get things right. So far, over 950 people have given us feedback on our Testing Hub. On the ground, we'll be trying out more of our new tools and support during 2022.

What's next

- To make all these changes possible, we'll be working with local line managers. Currently, the focus is on: understanding the changes, helping them build the teams they need to support these changes locally, and getting local plans in place.
- We'll start piloting new tools with volunteers during the summer and autumn of 2022, to make sure they're meeting everyone's needs.
- At the start of 2023, we'll work with a small group of Counties, and support them to make changes in their area. This way, we can learn and make improvements. In the spring, we'll roll out these changes and new tools to everyone.
- We'll keep supporting teams where they need it, and asking for feedback, so we can keep improving.
- We'll also work on other areas of improvement. We'll continue to update learning and look at other tools to make our ongoing volunteer experience better, such as reviews and awards.

Perception

Our aim: Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

Progress a year on

Improving our perception

- We're making sure the Scouts brand is frequently in the public eye in a positive and relevant way, and we're consistently emphasising our Skills for Life message. As the pandemic continued into another year, we showed how Scouts learned skills for life in person, when possible. This included the start our new Squirrels programme for 4–6-year-olds, our young people playing a leading role with their Promise to the Planet at COP26, and supporting the movement to recruit volunteers with our #GoodForYou campaign.
- We've continued to create and share quality content online. This content shows the relevance of Scouts for building better futures, both for young people and for communities.
- Our work has continued to attract awards. Our Squirrels brand won Gold in the Transform Awards Europe for Best Creative Strategy, and Bronze for Best Visual Identity by a Charity, along with our partner Supple Studio.
- We proudly won Gold in the Charity Film Awards with our film 'What Made Me', an inspirational video featuring our amazing Scouts Ambassadors.
- We had a highly successful collaboration with Royal British Legion for Remembrance 2021. This led to an emotional meeting between Emily, a 10-year-old Cub Scout, and Colonel David Blum, a 98-year-old WWII veteran and former Cub Scout. Our Joint President, HRH The Duchess of Cambridge, hosted the conversation. The meeting was filmed, and it got nearly 140,000 views on YouTube. This experience positioned Scouts at the heart of our society and national conversations, and explored how we learn from the past and look positively to the future.

Supporting young people

- This year was exceptional for high profile stories and campaigns promoting our Skills for Life strategy. We generated 18,000 media items, giving every adult in the UK the chance to see 79 pieces of positive media coverage.
- We proved that Scouts programmes are relevant for young people. An innovative partnership with HSBC helped 200,000 young people build financial capability, while they earned their Money Skills Badges.
- Outstanding support from Zoom during the pandemic helped us continue promoting young people's wellbeing. Successful partnerships with Mind, and new activities and resources, helped us broaden this support.
- Scouts had the opportunity to build their digital skills and confidence, supported by our partnerships with Nominet and Raspberry Pi.

Progressing our brand

- Launching our new Squirrels section in September created one of our biggest ever days for public profile. With more than 830 media pieces, all adults in the UK had the chance to see our Squirrels story four times. Our Ambassadors amplified the launch, helping us connect directly with over 350,000 people on social media. We received supportive messages from our Patron HM The Queen, HRH The Duchess of Cambridge and the Royal Foundation for Early Years, as

well as the Prime Minister. On the day, #SquirrelScouts was one of the top hashtags used by MPs. The launch also drove more volunteer and youth membership enquiries, and positively impacted Scout Stores sales and spontaneous philanthropic income.

- The success of our Squirrels launch built on its award-winning brand. The brand is inspired by nature, with skills for life at its heart. The brand is rooted in Scouts heritage, as Brownsea Island (where the first Scouts camp took place in 1907) is a haven for red squirrels. Our Squirrels have cheery red jumpers, and there's a squirrel in the logo. The Squirrels identity bursts with joyful, youthful energy, working as well on social media as it does in a woodland.

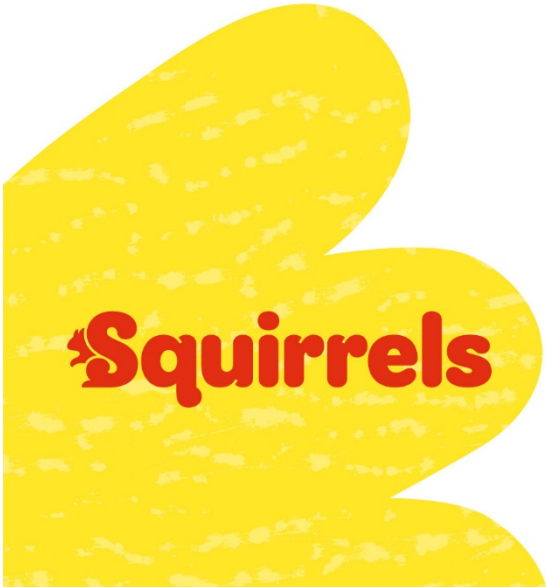
Scout Ambassadors and Chief Scout

- Our Chief Scout, and diverse team of Scouts Ambassadors, supported many events and campaigns. They amplified the launch of Squirrels, and our #GoodForYou volunteer recruitment campaign. Dwayne Fields and Saray Khumalo hosted webinars for Black History Month in October. Dwayne inspired 600 World Scout Jamboree volunteers, Steve Backshall recorded a special story for Squirrels, and Megan Hine filmed practical skills videos made especially for Scouts. All their media appearances, videos, interviews, opinion pieces, and social media influences drove our messaging, and thanked and inspired our members.

- Our ground-breaking Promise to the Planet partnership with the World Organisation of the Scout Movement (WOSM), WWF and the Cabinet Office, brought 54 million young voices together as one. Over five months, young people across the world rolled their sleeves up and made a real difference in the fight against climate change. At COP26 in November 2021, we secured a total of 425 media pieces – the equivalent of every adult in the UK seeing the story more than six times. COP26 also drove positive digital engagement on social media, and a 25% spike in our website visitors.

Attracting, recruiting and retaining volunteers

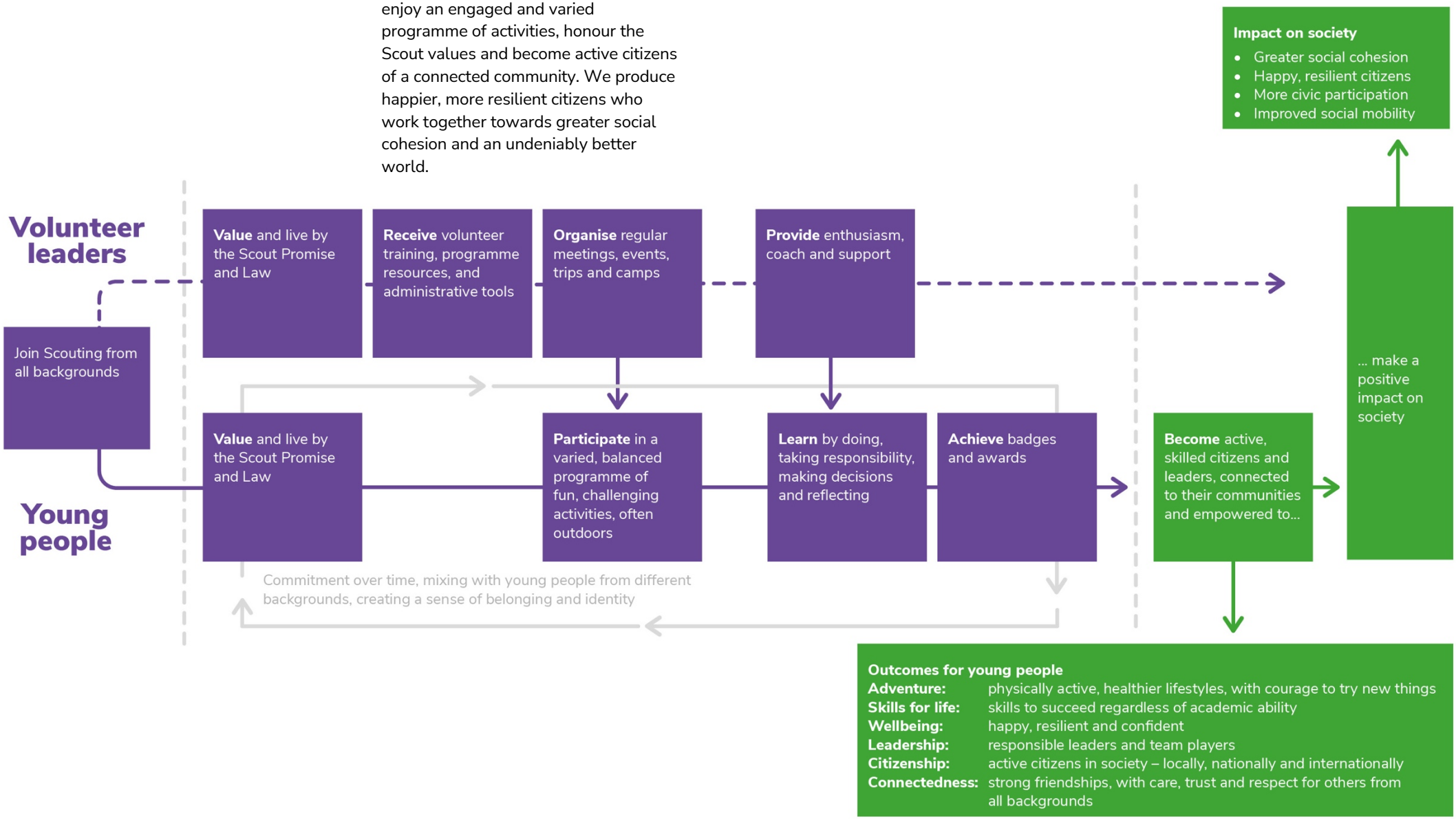
- Our priority for the year ahead is to recruit more volunteers to support our young people, and build on our #GoodForYou campaign. We'll work closely with volunteers and colleagues to increase our resources, which current volunteers can use to attract new volunteers. Thanks to this campaign, we understand what motivates people to volunteer with us, and we'll build on its strengths over the next year.



Theory of Change

Our Theory of Change shows the positive difference Scouts make in society. We welcome young people and volunteers from all backgrounds, and with us, they learn and share skills, enjoy an engaged and varied programme of activities, honour the Scout values and become active citizens of a connected community. We produce happier, more resilient citizens who work together towards greater social cohesion and an undeniably better world.

A chart of the interactive elements of our Theory of Change is below



The impact of Scouts on young people

Our Scouts Experience Survey is an annual online survey we've used each year since 2018. Previously, we compared Scouts with non-Scouts across our Theory of Change outcomes. In 2020/21, we decided not to use a non-Scout comparison group because the experience of all young people through the previous year was so wide-ranging, within and outside Scouts.

To compare effectively, we also need to deliver Scouts consistently. The pandemic moved Scouts activities to a mix of online and in-person (when restrictions allowed), or in some cases, Scouts couldn't be delivered at all. This meant Scouts experiences varied a lot through 2020/21, so we've compared the 2021 survey to our 2019 results.

Despite the challenges of a global pandemic, we found positive similarities between 2021 and 2019, suggesting Scouts would still score higher than non-Scouts across four of six outcomes:

Adventure – Scouts are just as likely as in 2019 to be more physically active to value the outdoors and have the courage to try new things.

Skills for Life – Scouts were just as likely to enhance their problem-solving skills, be independent, and communicate effectively.

Leadership – Scouts were just as likely to increase their teamwork skills, be responsible, and be trustworthy. By taking initiative, and acting as role models to help others make a positive difference, Scouts were just as likely to show leadership.

Connectedness – Scouts in 2021 were just as likely to have meaningful friendships and relationships, care about other people, and have respect and trust for others, including those from backgrounds different to their own.

Previous survey results have shown that young people in Scouts have a stronger sense of wellbeing than non-Scouts. They're also good citizens, scoring higher than non-Scouts for playing an active part in their communities.

These are two areas where we saw a key difference in 2021 compared to 2019:

Wellbeing – a result of the COVID 19 pandemic, some Scouts reported feeling less happy, resilient and confident than they felt in 2019. The pandemic's taken its toll on the mental wellbeing of many of our young people, as illustrated by our survey findings:

- 11% decrease in happiness
- 7% decrease on feeling worthwhile
- 8% decrease on life satisfaction
- 8% decrease in perseverance and grit
- 4% decrease in confidence and self-esteem

Citizenship – With limited social contact and opportunities for community engagement due to the pandemic, there were fewer opportunities for Scouts to be involved in the local, national, and international community. This is reflected in the 2021 results, which show that while in 2019 Scouts scored better than non-Scouts on citizenship, some Scouts now feel less connected to their communities:

- 10% decrease in responsibility to people in their local community
- 8% decrease in responsibility to people in their national community
- 8% decrease in responsibility to people in their international community
- 41% decrease in playing an active role in their community (volunteering)

Understanding the pandemic's negative effects on young people is fundamental to supporting our young people as they start, or restart, their Scouts journey.

Now we're back together in person, we're working to resolve many of these challenges. The social connection, community engagement, and sense of progression through Scouts, is needed more than ever.

We can, once again, give our young people the chance to make new friends, connect with their local area, and ignite their journey of learning skills for life.

After a challenging couple of years, we're here to support young people to get back on their feet, make new memories, and rediscover their sense of adventure.

Our finances

Financial statements
The Association's financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

Consolidation
These accounts consolidate the results of The Scout Association and its six wholly owned trading subsidiaries:

- Scout Shops Limited (trading as Scout Store)
- Scout Insurance Services Limited (trading as Unity)
- Scout Services Limited
- Scout Products Limited
- Scout Insurance (Guernsey) Limited (to the date of liquidation – 9 December 2021)
- World Scout Shop Limited

The remaining subsidiary trading companies covenant their annual distributable profits to their parent charity, The Scout Association.

More information on these companies is included in note 12 to the financial statements.

2021/22 financial overview:
This year has been a year of recovery with the return of face-to-face Scouting, and we've managed our finances well. At the forefront of our planning and actions, we've looked at how we keep Scouts going, and enable all our members to keep benefitting by acquiring skills for life.

We've been able to do that with the dedication of our volunteers, and the drive of our staff. We've benefited from the support of our corporate partners as well as various charitable Trusts and Foundations, which is really appreciated in furthering our work. We're also grateful for the generosity of individual donors particularly in supporting our new section Squirrels, and our Race Round the World fundraising campaign.

During the year, we sold our investment property Baden-Powell House. This decision was made to strengthen our future cash position as we enter a period of recovery for the movement build our reserves, and continue delivering our strategy.

Now face-to-face Scouts has resumed, we can plan with more optimism. However, to keep financial security, we need to continue to make changes.

With that context, here's a look back at the last year:

- Our finances came under severe strain, but we managed them effectively to support Scouts.
- Following the sale of Baden-Powell House we presented our plans to apply the proceeds, as previously outlined in last year's reserves policy. This is to apply a portion to budgeted losses while membership numbers recover to previous levels; to recapitalise Scout Stores following its recent losses during the pandemic and consider further investments in commercial operations and Scout Adventures; to deliver specific projects in support of the Skills for Life strategy; to satisfy any revised funding requirements following the next pension fund triennial funding review.
- We raised our membership fee by £7.50 for 2021/22, and ring-fenced £1.50 of that to support groups in financial hardship. The majority of the funds raised by the additional £1.50 were distributed to Scout Groups adversely impacted by the pandemic, due to a decline in member numbers. There is a residual amount of £199k from these funds. There's a clear three-year plan to build back and recover the membership numbers.

Financial results
The Association's financial result reflects the activities mentioned above. The results for the year are shown in the Consolidated Statement of Financial Activities (SOFA) on page 40.

There was an operating deficit, before investment and pension valuation changes, of £0.3m for the year compared with the previous year's surplus of £0.6m. The result is made up of an unrestricted deficit of £0.9m, with an increase of £0.6m in restricted funds.

Listed investment values fell giving a loss of £0.1m, compared with last year's gain of £11.5m which reflected an uplift in the value of Baden-Powell House to its expected sales value. The sale for £46 million, was finally competed in August 2021.

There continues to be significant movements in the actuarial measurement of the defined benefit pension scheme deficit. This year's £3.2m gain largely resulted from movement in the value of assets and liabilities in the scheme as also reflecting the movement in interest rates as compared to last year's £0.4m loss.

Overall, the net movement in funds in the SOFA was £2.9m compared to £11.6m in 2021.

Income
As shown in the graph below, total income for the year was £30.0m compared with £27.1m in 2021. The reasons are expanded on below.

Last year, we noted that the past consistency and robustness of our income streams was now more uncertain. This 10-year graph shows the impact of the loss of income from activity centres, shop trading and conference centres last year, and the recovery we have made in 2021/22, especially in Scout Stores.

Our member subscriptions are key for funding the support provided to members. Particularly with increasing safeguarding costs, the Trustees agreed a £7.50 increase in fees for 2021/22. The fee is paid for youth members only; adult members and members of Network are not required to pay a National Fee. There was a decrease in youth members of just under 7%, and with the fee increase, member subscriptions decreased by £0.9m to £11.3m.

The continued and generous support of our donors is important and greatly appreciated by the Association. Despite the hard, uncertain economic conditions, legacies and donations increased by £1.0m to £3.0m.

We were successful in lobbying for more government support for the youth sector, which led to the creation of the Youth COVID Support. This fund helps services to remain viable since they provide vital support to young people.

Income from charitable activities is received from our activity centres and sales linked to our charitable purposes. These include camping, training, activities, and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. With the easing of lockdown and increased face-to-face Scouts, this income saw a slight increase when compared to 2020/21. Charitable activities also includes insurance commissions earned by Unity Insurance, which also improved. There was an increase in charitable income of £0.8m to £3.2m.

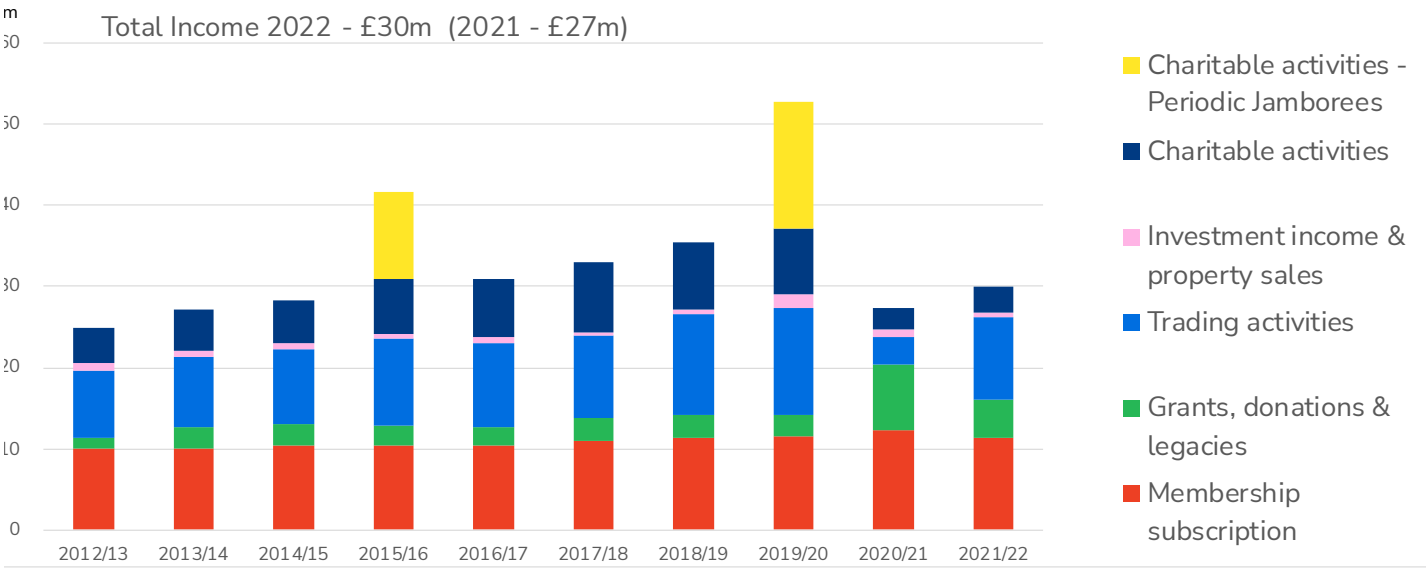
Our trading operations include the retail sales made by Scout Shops Limited and World Scout Shop Limited, and sponsorship and promotional income.

Shops activity has improved, with sales up from £2.4m to £9.1m.

We've continued to establish strong links with corporate sponsors and brought in £0.9m from these beneficial connections, up £0.1m on the previous year.

Investment income increased slightly by £0.1m to £0.6m.

Expenditure
Total expenditure was £30.2m compared with the previous year of £26.5m, an increase of £3.7m. Our spend on charitable activities was £23.3m, which was up on 20/21 by £1.1m. This is shown in the pie chart on page 33 under our activity headings, followed by a description of what we provide and achieve through these activities.



Youth programme and activities
We know Scouts is needed more than ever, so we adapted our programme over the past year to make as many face-to-face activities as possible. Over 1,200 activities are now available on our website, including a large number of lockdown-suitable activities. We're making a conscious effort to retain the blend of digital, indoor, and outdoor activities going forwards, as we're aware these will be helpful for young people post-pandemic, too.

Development of Scouting
Despite losing many adult and youth members during 20/21, we are already seeing a strong return of youth members. The 16% growth in youth members is the greatest we've seen since World War Two.

We launched a new section, Squirrels, to extend Scouts to 4 to 6-year-olds. We've already created 600 sections, and by 2033, we hope to welcome 130,000 4 to 6-year-olds per annum, supported by 40,000 new adult volunteers.

This, along with our national volunteer recruitment campaign #GoodForYou and commitment to improving volunteer experience, means we remain optimistic about our growth goals and the bright future of Scouts.

Adult support and training
Our adult volunteers have been amazing this year, and we've done our best to support them in the way they deserve.

We moved our inclusion support and events online, providing members with guidance, lived experience panels, expert speakers, and new programme ideas.

To make sure the crucial early stages of a volunteer's journey with us are the best they can be, we also began a partnership with Girlguiding, generously funded by Pears Foundation. This partnership is helping us improve the volunteer welcome journey, making it smoother and easier for all.

In addition, we now have a continuous review process for our web content and our essential training. This makes sure both are clear and useful for our volunteers. As part of this, we're offering a 'blended learning' approach: digital first, but with workshops and 'on the job' learning, too.

Support and service to members
This year, we continued focusing on supporting members and communities most affected by COVID-19.

Our four strategic objectives – Growth, Inclusivity, Youth Shaped and Community Impact – are fulfilled by activities in these four areas. Many of the actions and activities delivering strategic objectives are led by volunteers, with proportionately less financial expenditure than activities delivered by our salaried staff. Due to this, the Trustees feel these four headings used to analyse charitable activities provide a more meaningful and appropriate explanation of our income and expenditure.

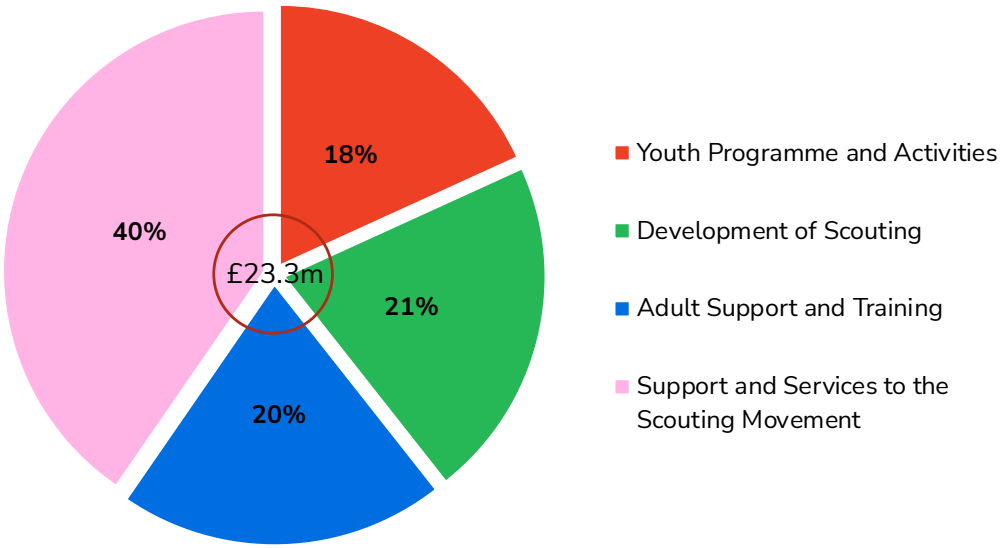
Charity funds
The Scout Association's consolidated funds increased by £2.9m to £88.3m as of 31 March 2022. The value of endowment funds was £2.2m, restricted funds £4.0m, designated funds £25.9m, the pension reserve £(1.4)m, trading funds £0.4m, and general funds were £57.2m.

All funds are described in more detail in note 19 to the financial statements with analysis of the movements in the year.

Reserves policy
The Trustees annually review the reserves policy. They continue planning to hold reserves to protect the Association and delivery of its charitable programmes by allowing time to adjust to changing financial circumstances. Reserves are also held to support the development of Scouts. The policy ensures an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves for the uninterrupted operation of the charity. It also provides parameters for future budgeting and strategic plans, and contributes towards decision making.

The reserves policy establishes an appropriate target for the level of general 'free' reserves. The target is based on a risk assessment of the probability and likely financial impact on

Our spend on charitable activities in 2022 - £23.3m (2021 - £22.2m)



the Association's activities of unforeseen but possible events. This might be caused for example by a sudden decline in income coupled with an inability to reduce expenditure in the short term or a significant increase in litigation costs. The pandemic highlighted the risks to The Scout Association of short-term reductions in membership and commercial income due to the curtailment of face-to-face Scouts. At the same time it was essential to maintain member services to support such Scouting activities as were permissible and to maintain the nucleus of the movement to support future recovery. Consequently, the Trustees have determined that the appropriate free reserves target for The Scout Association is about one year's worth of expenditure together with some medium term protection for the likely level of litigation taking into account the available commercial insurance cover. Combined this totals currently about £28m.

The general free reserves for The Scout Association itself shown as of 31 March 2022 are £57.2m (excluding the reserve for the pension fund deficit). However, Trustees recognise there are a number of factors which will likely significantly reduce the free reserves over the next few years. In particular:

- Budgeted losses while membership numbers recover to previous levels.
- Potential impacts from the next pension fund triennial funding review and changes in pension regulation due in 2022, which may accelerate the funding requirements.
- Further investment in commercial operations and Scout Adventures.

After considering the above allocations, the residual funds will be deployed in delivering the Skills for Life strategy, and further investments will be made for delivering services to the movement. We'll keep the movement informed as plans for these investments develop over the coming year.

Forward financial forecast and going concern
The Trustees have considered the financial plans for the budget year of 2022/23 and projections for the following two years, looking at the cash and reserve projections. This covers a period of at least 12 months from the signing of these financial statements.

The proactive actions initiated, and the clear plans for resurgence and growth of membership, provide a route to growth and stability of the finances of The Scout Association. The sale of assets has provided us with the resources to maintain a sustainable operating model and invest in growing our services. Our income streams, such as membership income and commercial revenues, are growing. We've cut costs and controlled them in line with income, while protecting critical safeguarding and safety functions and frontline support to volunteers.

There'll be future changes and there are residual risks. Over the short-term, though, we have the capacity to manage such exposures, as well as planning, monitoring, and managing cash flows accordingly.

We set out the charity's risk management approach, as well as the key risks faced, on page 68. Despite the volatility of social, economic and market conditions, the pension deficit has reduced over recent years, and a deficit plan agreed with the Pension Scheme Trustees is included in our budget.

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe the going concern basis remains the appropriate approach for preparing the financial statements for preparing the financial statements.

Fixed assets
Capital investment plans were held back during the year, as we took stock of how we invested in infrastructure to support our strategic objectives and members. As we looked at our future use of properties, spend was limited to making sure we maintained safety compliance.

Subsidiary companies
The Association's trading subsidiaries are reviewed below. Each company is wholly owned and each – other than Scout Insurance (Guernsey) Limited, which was incorporated in the Bailiwick of Guernsey – is incorporated in England and Wales.

Scout Shops Limited
Scout Store sells Scouts uniform and ancillary products mainly to members of The Scout Association, both directly and through District Scout Stores and other wholesale outlets.

With the return of face-to-face Scouting, Scout Shops had a good year by way of turnover and margins.

Turnover increased to £9.1m (2021: £2.2m) with the impact of the lockdown. 2019 sales were increased by the World Scout Jamboree. Profit before taxation for the year was £3.2m (2021: loss of £0.8m). With this gain, the parent charity agreed to a profit retention of £976,000 at 31 March 2022 to strengthen the balance sheet. The remaining profit of £2.0m after tax has been covenanted to The Scout Association.

World Scout Shop Limited
Turnover of £0.2m remained the same as it was in the previous year, with a small gain of £0.01m (2021: loss of £0.01m).

Scout Insurance Services Limited
Scout Insurance Services trades under the name of Unity Insurance Services. Its main activity is insurance broker, providing services primarily to The Scout Association, the Scout movement, to other charities and not-for-profit organisations, including Girlguiding UK.

In the year to March 2022, turnover was £2.5m (2021: £2.2m) with a profit before tax of £1.0m (2021: £1.1m), which it covenanted to The Scout Association.

Scout Insurance (Guernsey) Limited
Following the decision to wind up the operations and dissolve Scout Insurance (Guernsey) Limited, the assets and liabilities of the company were transferred back to The Scout Association in December 2021.

Prior to liquidation a loss of £0.4m was made.

Scout Services Limited
Scout Services Limited's principal activities are sponsorship and marketing services for The Scout Association, including the provision of conference facilities.

With the enforced closure of the Gilwell Park and Baden-Powell House conference centres, there was a review of their long-term benefit and profitability. The decision led to the sale of BP House.

Scout Services Limited produced a net gain of £0.2m (2021: loss of £0.8m) from turnover of £1.0m (2021: £1.0m)

Scout Products Limited
Scout Products Limited produced a net gain of £3k from turnover of £94k.

The Scout Association Defined Benefit Pension Scheme
The most recent full actuarial valuation of The Scout Association Defined Benefit Pension Scheme was carried out as of 31 March 2019. The valuation showed a deficit of £6.5m and a funding level of 86%, which is an improvement from the 78% funding level at the March 2016 full valuation. Based on this valuation, the Trustees agreed a deficit recovery plan aimed at clearing the deficit by 2028. The Scheme closed to new members in the year ended 31 March 2001. During the year, process was completed to withdraw all current live members in the scheme, and this will be completed by June 2022.

In the year to March 2022, the Scout Association contributed £0.6m to the Scheme (2021: £0.7m). The Trustees regularly monitor the Scheme funding deficit to make sure general reserves provide adequate cover against the future liability.

In accordance with Charity Commission guidance ('Charity Reserves and Defined Benefit Pension Schemes'), the Trustees have reviewed the cash flow impact on the general reserves of the planned funding of the deficit, and these are included in the charity's budget.

The valuation of the Defined Benefit Pension Scheme at 31 March 2022 for the accounting purposes of Financial Reporting Standard 102 (FRS 102) showed a deficit of £1.4m (2021: £4.9m).

Investment policy and performance
Since 2018, the fixed asset investments representing the targeted reserves have been held in the Cazenove Charity Multi-Asset Fund, which is ethically screened.

Following the decision to increase the reserves target and after the sale of Baden-Powell House in the current year, we carried out a tender exercise to appoint another fund manager, Sarasin, to hold additional funds in an investment portfolio.

The performance objectives are:

- to maintain an optimum level of income tempered by the need for capital growth in order to safeguard future grant-making capacity,
- and on a total return basis to outperform CPI + 4% on a rolling three-year basis

The Association's current asset investments represent cash holdings held in Royal London Asset Management Funds, on behalf of the Short Term Investment Service provided to the movement. As of 31 March 2022, total deposits by Scout Groups, Districts, Counties and Regions in the Short Term Investment Service were £11.2m (2021: £11.1m). We'll be reviewing the operation of the Short Term Investment Service during the coming year.

Remuneration policy
The Trustees consider that the Board of Trustees and the Executive Leadership Team (the Chief Executive and the Directors) comprise the key management personnel of the Charity.

All Trustees give their time freely, and no Trustee received remuneration in the year. The Chief Executive (who is also a Trustee and a full member of the Board) is paid for his executive duties only.

Details of Trustees' expenses and related party transactions are disclosed in note 6c to the financial statements.

The remuneration of the senior staff is reviewed annually by the People and Culture Committee (a subcommittee of the Board), considering market conditions, cost of living increases and the financial position of the organisation. The salaries of the Executive Leadership Team are benchmarked to make sure they're commensurate with the size of the roles.

The Executive Leadership Team members are entitled to employer pension contributions, and other benefits that are available to employees generally. In addition, enhanced medical insurance provision is provided.

The Executive Leadership Team sets the salaries for all other employees.

The remuneration benchmark is the mid-point of the range paid for similar roles, although a market rate supplement may also be paid where appropriate.

Trustees' responsibilities

Trustees are responsible for preparing the annual report, including 'How we operate' on page 67, and the financial statements (in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice). They're also responsible for making sure the financial statements give a true and fair view of the state of affairs of the group and charity, and of the incoming resources and application of resources of Scouts for the year. In preparing these financial statements, Trustees must:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it's inappropriate to presume that the charity will continue in business.

Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and that enable them to make sure that the financial statements comply with any applicable charity laws and, in particular, the Charities Act 2011. Trustees are also responsible for safeguarding the assets of the charity, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on The Scout Association's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the group's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained there.

Our controls include:

- a strategic and operational plan and budget
- regular consideration by the Board, Finance Committee and Executive Leadership Team of financial results, variances from budget and other (non-financial) performance indicators
- delegation of authority and segregation of duties identification and management of risks by the Board, its Committees and Executive Leadership Team
- the Finance Committee monitors the effectiveness of any external audits.

Trustees believe that the system of internal controls has been adequate to provide reasonable reassurance against material misstatement or loss.

Jennie Price CBE
Chair, The Scouts
On behalf of the Board of Trustees

Independent Auditor's Report to the Trustees of The Scout Association

Opinion

We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group) for the year ended 31 March 2022 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2022 and of the group's 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 Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees 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 group and the parent charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, provisions and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Audit Committee about their own identification and assessment of the risks of irregularities, analytical procedures and sample testing of income, sample testing on the posting of journals, reviewing accounting estimates for biases in particular the judgements and assumptions in respect of claims provisions, sample testing of movements within provision and inquiry of legal advisors, reviewing regulatory correspondence with the Charity Commission and other regulators, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that

we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR
Date: 26 July 2022

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Consolidated statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted £'000	Restricted and Endowment £'000	**2022 Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	2021 Total £'000
Income and endowments from:							
Donations and legacies:							
Membership subscriptions		11,250	-	**11,250**	12,190	-	12,190
Other voluntary income	5.a	1,096	3,705	**4,801**	4,373	3,752	8,125
		12,346	3,705	**16,051**	16,563	3,752	20,315
Charitable activities:							
Youth programme		290	-	**290**	110	(29)	81
Development of Scouting		308	-	**308**	107	(29)	78
Adult support and training		308	-	**308**	107	(28)	79
Support and services to the members		2,343	-	**2,343**	2,192	-	2,192
	5.b	3,249	-	**3,249**	2,516	(86)	2,430
Other trading activities	5.c	10,060	-	**10,060**	3,482	-	3,482
Investment income	5.d	581	41	**622**	469	74	543
Other income, property sale		(34)	65	**31**	378	-	378
Total income		26,202	3,811	**30,013**	23,408	3,740	27,148
Expenditure on:							
Raising funds:							
Donations and Legacies		248	31	**279**	274	-	274
Trading activities	6.a	6,734	-	**6,734**	4,075	-	4,075
		6,982	31	**7,013**	4,349	-	4,349
Charitable activities:							
Youth programme		3,734	507	**4,241**	3,435	643	4,078
Development of Scouting		4,089	694	**4,783**	3,759	817	4,576
Adult support and training		4,032	692	**4,724**	3,825	817	4,642
Support and services to the members		8,269	1,245	**9,514**	7,353	1,528	8,881
	6.b	20,124	3,138	**23,262**	18,372	3,805	22,177
Total expenditure		27,106	3,169	**30,275**	22,721	3,805	26,526
Net gains/(losses) on investments		(146)	55	**(91)**	11,236	219	11,455
Net income/(expenditure) for the year		(1,050)	697	**(353)**	11,923	154	12,077
Transfers between funds		(87)	87	**-**	(83)	83	-
Other recognised gains/(losses):							
Actuarial gains/(losses) on defined benefit pension scheme	7	3,202	-	**3,202**	(441)	-	(441)
Net movement in funds	8	2,065	784	**2,849**	11,399	237	11,636
Reconciliation of funds:	19						
Fund balances brought forward at 31 March 2021		80,063	5,376	**85,439**	68,664	5,139	73,803
Fund balances carried forward at 31 March 2022		82,128	6,160	**88,288**	80,063	5,376	85,439

The notes on pages 43 to 65 form part of these financial statements

Balance sheet

As at 31 March 2022

		Consolidated Restated		The Association Restated	
		2022	2021	**2022**	2021
	Notes	**£'000**	£'000	**£'000**	£'000
Fixed assets					
Intangible fixed assets	9	**3,057**	2,981	**2,834**	2,699
Heritage assets	10	**3,553**	3,553	**3,553**	3,553
Tangible fixed assets	11	**18,100**	18,410	**17,967**	18,246
Investment in subsidiary companies	12	**-**	-	**400**	500
Investments	13	**49,429**	60,134	**49,429**	55,475
		74,139	85,078	**74,183**	80,473
Current assets					
Stocks	14	**1,154**	1,917	**99**	120
Debtors	15	**6,073**	6,571	**8,441**	11,021
Current asset investments	16	**10,865**	11,154	**10,865**	11,154
Cash & cash equivalents		**22,110**	9,897	**17,380**	5,643
		40,202	29,539	**36,783**	27,938
Current liabilities					
Creditors - amounts falling due within one year	17	**(20,306)**	(17,830)	**(17,365)**	(16,122)
Net current assets		**19,896**	11,709	**19,418**	11,816
Total assets less current liabilities		**94,035**	96,787	**93,601**	92,289
Creditors - amounts falling due after more than one year	17	**-**	(2,400)	**-**	-
Provisions for liabilities	18	**(4,318)**	(4,026)	**(4,318)**	(4,026)
Net assets excluding pension liability		**89,717**	90,361	**89,283**	88,263
Pension liability	7	**(1,429)**	(4,922)	**(1,429)**	(4,922)
Net assets		**88,288**	85,439	**87,854**	83,341
The Association's funds					
Endowment funds	19	**2,194**	2,131	**2,194**	2,131
Restricted funds	19	**3,966**	3,245	**3,966**	3,245
Total restricted funds		**6,160**	5,376	**6,160**	5,376
General fund	19	**57,353**	57,162	**57,353**	57,162
Pension reserve	7,19	**(1,429)**	(4,922)	**(1,429)**	(4,922)
Designated funds	19	**25,770**	25,725	**25,770**	25,725
Non charitable trading funds	12,19	**434**	2,098	**-**	-
Total unrestricted funds		**82,128**	80,063	**81,694**	77,965
Total funds		**88,288**	85,439	**87,854**	83,341

Approved by the Board of Trustees on 21st July 2022 and authorised for release and signed on its behalf by:

Jennie Price — Chair

Mike Ashley — Treasurer

The notes on pages 43 to 65 form part of these financial statements

Statements of cash flows

For the year ended 31 March 2022

	Consolidated		The Association	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
a. Cash flows				
Net cash (used)/provided by operating activities (see b. below)	**6,100**	(479)	**5,494**	2,159
Cash flows from investing activities:				
Investment income	**618**	497	**625**	852
Proceeds from liquidation of subsidiary	**-**	-	**2,492**	-
Other deposit interest	**4**	46	**-**	-
Proceeds from the sale of property	**46,064**	416	**46,064**	416
Purchase of fixed assets	**(2,232)**	(709)	**(1,938)**	(645)
Proceeds of the sale of investments	**4,659**	2,304	**-**	1,000
Purchase of investments	**(40,000)**	-	**(40,000)**	-
Net cash provided by investing activities	**9,113**	2,554	**7,243**	1,623
Cash flows from financing activities:				
Loans (repaid)/drawn	**(3,000)**	3,000	**(1,000)**	1,000
Net cash provided by financing activities	**(3,000)**	3,000	**(1,000)**	1,000
Change in cash and cash equivalents in the year	**12,213**	5,075	**11,737**	4,782
Cash and cash equivalents at 1 April	**9,897**	4,822	**5,643**	861
Cash and cash equivalents at 31 March	**22,110**	9,897	**17,380**	5,643
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	**(353)**	12,077	**1,314**	13,085
Adjustments for:				
(Gains)/losses on investments	**91**	(11,455)	**91**	(11,449)
Investment income	**(618)**	(497)	**(625)**	(852)
Proceeds from liquidation of subsidiary	**-**	-	**(2,492)**	-
Other deposit interest	**(4)**	(46)	**-**	-
Funding of pension liabilities	**(617)**	(722)	**(617)**	(722)
FRS 102 Pension cost	**326**	371	**326**	371
(Profit) on sale of fixed assets	**(31)**	(378)	**(5)**	(378)
Depreciation charges	**2,397**	2,534	**2,014**	2,335
(Increase)/decrease in stocks	**763**	(190)	**21**	159
(Increase)/decrease in debtors	**535**	(13)	**2,589**	574
(Increase)/decrease in current investments	**243**	361	**243**	361
Increase/(decrease) in creditors	**3,076**	(1,295)	**2,243**	(99)
Decrease in investment in subs	-	-	**100**	-
Increase/(decrease) in provisions for liabilities	**292**	(1,226)	**292**	(1,226)
Net cash (used)/provided from operating activities	**6,100**	(479)	**5,494**	2,159
c. Analysis of cash and cash equivalents				
Cash in hand	**22,110**	9,897	**17,380**	5,643
Total cash and cash equivalents	**22,110**	9,897	**17,380**	5,643

The notes on pages 43 to 65 form part of these financial statements

1. Constitution

The Scout Association is incorporated by Royal Charter and is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

2. Scope of the financial statements

These financial statements cover the activities directly controlled by The Scout Association. The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions, Districts and Groups are not reflected in these financial statements. Those bodies are separate autonomous charities that are affiliated to The Scout Association..

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation of consolidated financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The Scout Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note..

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies. The financial year end of each of the subsidiary companies is 31 March.

The Balance Sheets and Profit and Loss accounts of the subsidiaries have been consolidated on a line by line basis as required by the Statement of Recommended Practice.

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that that arise after acquisition are charged to the post-acquisition Statement of Financial Activities.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value..

b. Going concern

Having reviewed financial plans and cash flow forecasts, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

National membership subscriptions

Membership subscriptions are payable in advance for a year to 31 March and are recognised in the year of membership benefit.

Legacies

Legacies are accounted for when the Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Insurance Income

Insurance broking commission is recognised at the date of inception of the policy. The amount recognised is the total brokerage due to the company less an overall provision for unearned commission. Profit related commission is recognised when it can be reliably calculated and forecast to be received.

Commercial activities

Income from conference centres, sponsorship, National Scout Adventure Centres, and other income is accounted for when the Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Investment income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date. Associated tax recoveries are included for all amounts shown as income.

Gifts in kind

Properties, investments, heritage assets, other fixed assets and any other assets or services donated to the charity are included as donated income at their estimated market value at the time of receipt.

d. Allocation of income and costs

All expenditure is accounted for on an accruals basis and is allocated as described below.

Activities for generating funds and fundraising trading: costs of goods sold and other costs.

Income and expenditure from Scout Store Limited, World Scout Shop Limited, Scout Services Limited.

Charitable activities
This comprises income from the provision of services supporting the objects of the Association through operations including the Information Centre, insurance services, and Scouting magazine as well as the National Activity Centres. 20% of accommodation and training fees receivable at the Gilwell Conference Centre are also included under this heading, with the remaining income included in activities for generating funds.

Charitable activities have been analysed under the following headings:

- Youth programme
- Development of Scouting
- Adult support and training
- Support and services to members

The Association's activities are largely financed by national membership subscriptions and by the surpluses generated by its trading subsidiaries rather than income from charitable activities. The activities have been classified as described in note 6.

Where possible the income and costs relating to a department or cost centre are allocated in full to one of the above categories, but in practice many departments have an involvement in more than one activity. The other major allocations are set out below.

	Youth programme	Development of Scouting	Adult support and training	Support and services to members
World and European membership fees				100%
Members records and awards			40%	60%
Membership services	20%	20%	20%	40%
Safeguarding children				100%
Public relations		100%		
Insurance				100%
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Other National Activity Centres	34%	33%	33%	

Support costs
These are costs incurred directly in support of the objects of the Charity. The costs are attributed to the activities that they support. Where a department supports all the Charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. The percentages that apply are:

Trading – 6%

Youth programme – 20%

Development of Scouting – 29%

Adult support and training – 26%

Support and services to members – 19%

Grants payable
Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with other organisations but which are unpaid at the year end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

Governance costs
These are the costs associated with the governance arrangements of the Charity which relate to compliance with legal and statutory requirements of the Charity as opposed to those costs associated with fundraising. They include audit fees and the costs of Trustees' meetings..

e. Intangible fixed assets
IT software is capitalised and written off over the term of the related contract, between 2 and 5 years. Systems Development is capitalised and once the project have completed they are written off over 5 years.

Goodwill arising on acquisition of an undertaking is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. It is capitalised and amortised through the Statement of Financial Activities over the Trustees' estimate of its useful economic life which can range from 5 to 10 years. Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

f. Heritage fixed assets
The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage

Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

Heritage assets are carried at fair value. The Association has made reference to the latest available external valuations in forming their assessment of period end fair value. Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Director of Commercial Services.

Expenditure that is in the Trustees' view required to conserve or prevent further deterioration of individual items is recognised as expenditure when it is incurred. The Heritage Service actively seeks external funding to support the delivery of this work.

g. Other fixed assets
Other fixed assets are stated at cost. Where land and buildings are acquired together it is assumed that the buildings represent 50% of the initial cost. Investment in systems development in support of the charity's strategy is capitalised as a tangible fixed asset. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £1,000 are not capitalised. No depreciation is provided on freehold land**.**

Depreciation rates used are:
Freehold property – 50 years, with 10 years for replacement elements

Leasehold property – the shorter of the lease period or 50 years

Furniture fittings and equipment – 4 to 5 years

Motor vehicles – 5 to 10 years

Gains or losses on the disposal of fixed assets are reflected in net income/expenditure for the year shown in the Statement of Financial Activities.

Impairment reviews on fixed assets are carried out each year and any asset with a carrying value materially higher than its recoverable or useful value is written down accordingly.

Fixed assets held for investment purposes are stated at market value on the balance sheet date.

Any gains or losses on the disposal or revaluation of investment assets are as shown net gains/(losses) on investments in the Statement of Financial Activities.

h. Investments
The Scout Association holds investments both in order to generate income for the support of charitable objectives and to provide assets to meet the need of reserves, identified in the reserves policy. Investments are stated at current market value on the balance sheet date unless there's evidence of a different fair value.

Gains or losses arising during the year are disclosed in the statement of financial activities and in the notes to the financial statements.

i. Current asset investments
The funds deposited by Scout Groups in the Short Term Investment Service are held on short-term deposit with an external investment manager. These short-term deposits are not held by the Scout Association for investments purposes and are included in the balance sheet at fair value as current asset investments. Movements in these funds are shown in the notes to the financial statements.

j. Stocks
Stocks are valued at the lower of cost and estimated net realisable value. Cost is calculated using the current purchase price method and consists of the original cost of goods without any addition for overheads.

k. Provisions
A provision is recognised in the balance sheet when the Association has an obligation as a result of a past event and it is probable that an outflow of economic benefits that can be reliably measured will be required to settle that obligation.

l. VAT
The Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. It is not practicable to allocate irrecoverable VAT to the expenses and assets concerned, and irrecoverable VAT is written off.

m. Leases
Significant assets held under finance leases and the related lease obligations are included at the fair value of the leased assets at the inception of the lease. Depreciation on leased assets is calculated to write off this amount on a straight-line basis over the shorter of the lease term and the useful life of the asset.

Rentals payable are apportioned between the finance charge and a reduction of the outstanding obligations.

All other leases have been treated as operating leases and the rentals written off as they are paid because of the insignificant amounts involved.

n. Pension costs
Contributions payable to The Scout Association Pension Scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over the working lives of employees in the scheme. The pension

charge is calculated on the basis of actuarial advice.

The pension scheme liabilities are measured using a projected unit method and discounted at an AA sterling corporate bond rate. The pension scheme deficit is recognised in full on the balance sheet.

The current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain on the scheme for the year is included in the gains/(losses) section of the Statement of Financial Activities.

Contributions towards personal pension policies, which are defined contribution schemes, are charged to the Statement of Financial Activities as they are incurred.

o. Financial assets
Financial assets, other than investments and derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

p. Financial liabilities
Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost.

q. Forward currency contracts
The Scout Association enters into forward contracts for the purchase of currency in order to manage its exchange rate exposure relating to the World Scout Jamboree and other overseas events. Hedge contracts are measured at fair value at each reporting date.

Where there is a change in exposure at the balance sheet date, through movement in the forward exchange rate from the contract rate, that change is included in expenditure in the statement of financial activities.

r. Judgements in applying accounting policies and key sources of estimation uncertainty
In preparing these financial statements, the Trustees have made the following judgements:

The determination of whether fixed asset properties owned by the Scout Association are held for operational use, and so are classed as tangible fixed assets, or whether they are classed as investment properties.

The determination of whether or not there are indications of impairment of the Scout Association's tangible and intangible assets, including goodwill, taking into consideration the economic viability and expected future financial performance of the asset.

The determination of appropriate provision for claims, supported by legal advice.

The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension liability in line with FRS 102 requirements, supported by actuarial advice..

4. Nature of funds

All funds are identified as identified as falling into one of three categories.

Endowment funds
Endowment funds are those received to be held as capital on a total returns basis with only the income available to be spent. Subsequent gains or losses on the disposal of the underlying assets of the fund become part of the capital.

Restricted funds
Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal.

Unrestricted funds
Unrestricted funds are those received, which are not subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Trustees to be used for particular purposes.

5. Income and endowments

a. Other voluntary income

			2022			2021
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	311	1,079	**1,390**	119	235	354
Grants	-	1,768	**1,768**	3,926	2,152	6,078
Other donations	785	858	**1,643**	328	1,365	1,693
Total	1,096	3,705	**4,801**	4,373	3,752	8,125

During 2022 the Association received one-off government grants to support the operation of the charity. Furlough grants of £6,514 (2021: £1,721,000) were received under the Covid-19 job retention scheme and grants of £66,971 (2021: £nil) were received under the Kickstarter scheme.

b. Charitable activities

The income in this category is derived primarily from the Association's insurance broking subsidiary and its National Activity Centres. Many of the activities are not conducted with the principal intention of generating net income. Instead the Association's charitable activities are financed largely by fundraising activities and by membership subscriptions.

			2022			2021
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
National events	70	-	**70**	-	-	-
Insurance broking	2,259	-	**2,259**	2,134	-	2,134
Advertising carried by *Scouting* magazine	-	-	**-**	3	-	3
National Centres	600	-	**600**	-	(86)	(86)
Other income	320	-	**320**	379	-	379
Total	3,249	-	**3,249**	2,516	(86)	2,430

c. Other trading activities

	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail sales	9,086	-	**9,086**	2,442	-	2,442
Hostel and conference income	39	-	**39**	215	-	215
Sponsorship, promotions and royalties	935	-	**935**	825	-	825
Total	10,060	-	**10,060**	3,482	-	3,482

d. Investment income

	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Listed investments	454	22	**476**	380	23	403
Short Term Investment Service	-	19	**19**	-	51	51
Other deposit interest	4	-	**4**	46	-	46
Rental income	123	-	**123**	43	-	43
Total	581	41	**622**	469	74	543

6. Expenditure

a. Trading activities

	2022			2021		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail operating costs	6,133	-	**6,133**	3,227	-	3,227
Hostel and conference expenditure	280	-	**280**	589	-	589
Sponsorship, promotions and royalties	321	-	**321**	259	-	259
Total	6,734	-	**6,734**	4,075	-	4,075

Hostel, conference and commercial trading expenditure includes support costs of £540,000 (2021: £509,000). The basis for the allocation of support costs is explained in note 6.c.

b. Costs of charitable activities

			2022
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	2,159	247	1,835	**4,241**
Development of Scouting	1,875	247	2,661	**4,783**
Adult support and training	2,091	247	2,386	**4,724**
Support and services to members	7,523	247	1,744	**9,514**
Total	13,648	988	8,626	**23,262**

			2021
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	1,974	406	1,698	4,078
Development of Scouting	1,707	407	2,462	4,576
Adult support and training	2,029	406	2,207	4,642
Support and services to members	6,861	407	1,613	8,881
Total	12,571	1,626	7,980	22,177

Charitable activities have been analysed into four categories as explained in note 3.d. Costs are allocated using the principles explained in that note.

Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and services to the movement includes those activities that help ensure the safety and safeguarding of members, which underpin the activities of Scout Groups.

Analysis of grants to local Scouting

	2022	2021
	£'000	£'000
Pears Community Match Fund	**-**	900
Race Round the World	**193**	534
Development	**184**	43
International Fund	**2**	-
Benevolent Fund	**10**	10
Admiralty Fund and Trinity House Fund (Sea Scouts)	**63**	85
Grants from legacies to local Groups	**176**	43
King George VI Leadership Fund	**3**	10
Hardship Fund	**351**	-
Other	**6**	1
Total	**988**	1,626

Grants from restricted and designated funds administered by the Association are paid, in accordance with the terms governing those funds, to a large number of Scout Groups, Districts, Areas and Counties.

Support costs allocation

	2022	2021
	£'000	£'000
Fixed asset depreciation	**2,397**	2,534
Irrecoverable VAT	**643**	422
Office accommodation and services	**904**	638
Central management	**690**	712
Human resources, legal and company secretarial	**1,129**	864
Finance and accounting	**724**	793
Information technology and business solutions	**2,143**	1,815
Movement in pension scheme deficit recognised in resources expended	**326**	371
Governance	**221**	340
Total	**9,177**	8,489
Allocated to:		
Costs of charitable activities	**8,626**	7,980
Expenditure on trading activities	**551**	509
Total	**9,177**	8,489

Support costs comprise that expenditure which facilitates fundraising and charitable activity but which is not directly incurred in the conduct of those activities. The support costs itemised above have been apportioned to fundraising and charitable activities pro rata to the employment costs of staff directly engaged on the relevant activities. The percentage allocations are disclosed in note 3.c.

c. Expenditure includes:

	2022	2021
	£'000	£'000
Auditor's remuneration		
Audit fees	**64**	77
Taxation compliance and grant income certificates	**22**	22
Trustees' expenses	**4**	0

During the year 15 Trustees (2021: 2 Trustees) were reimbursed £4,281 (2021: £300) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. The Association provided accommodation for the Chief Scout and for others while they were on Scout business.

7. Staff costs

	2022	2021
	£'000	£'000
Wages and salaries	**11,400**	11,179
Social security costs	**1,209**	1,103
Defined contribution pension costs	**815**	745
Other pension costs	**63**	76
	13,487	13,103
In addition, termination costs in the year	**82**	601

Termination costs are accrued when agreed

	Headcount		Full time equivalent	
	2022	2021	**2022**	2021
Activity				
The Scout Association	**259**	290	**246**	270
Scout Shops Limited/World Scout Shop Limited	**41**	43	**41**	41
Unity (Scout Insurance Services Limited)	**26**	21	**26**	21
Total	**326**	354	**313**	332

Movement in The Scout Association full time equivalent for 2021/2022:	
Programme of Works	5
NCS funded	(3)
Unrestricted	(26)
Total decrease	(24)

The increase in staff numbers relates to 5 fixed term contract staff for Programme of Works and a reduction of 3 NCS funded positions.
Staff numbers for our general funds are down by 26 reflecting the impact of the pandemic, and have since increased as activities across the movement recover.

The number of employees whose total emoluments for the year exceeded £60,000 were as follows:

	2022	2021
£60,001 to £70,000	**7**	4
£70,001 to £80,000	**3**	4
£80,001 to £90,000	**4**	3
£90,001 to £100,000	**2**	3
£100,001 to £110,000	**1**	-
£110,001 to £120,000	**-**	2
£120,001 to £130,000	**3**	1
£130,001 to £140,000	**1**	-

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received salary and benefits for his service as Chief Executive Officer of £131,011 (2021 £129,924).
No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries comprise the Trustees, the Chief Executive Officer, Director of Commercial Services, Director of Communications and Marketing, Chief Operating Officer, Director of Finance & Resources, Managing Director of Unity Insurance (SISL) and General Manager of Scout Shops and World Scout Shop. The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £937,796 (2021 £896,702).

Pension schemes

Pension provision for current staff is mainly provided through a defined contribution arrangement.
The Scout Association Defined Benefit Pension Scheme ("the Scheme") is closed to new staff and has a small number of existing members. The Scheme provides benefits, on retirement, on leaving service or on death, based on final salary and length of service.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004 and a valuation of the Scheme is carried out at least once every three years. As part of the process, the Association must agree with the trustees of the Scheme the contributions to be paid in order to address any shortfall against the Statutory Funding Objective and the contributions to be paid in respect of the accrual of the future benefits.

The most recent comprehensive actuarial valuation of the Scheme was carried out as at 31 March 2019, and showed a deficit of £6,477,000, a funding level of 86%. The Scheme Trustees and The Scout Association have agreed a recovery plan with deficit contributions of £510,000 for the year to 31 March 2021. Then £500,000 each year until 2028, and an additional one-off contribution of £500,000 to be paid by 30 September 2022.

FRS102 valuation
These financial statements have been prepared in line with the requirements of FRS 102. The FRS 102 valuation is only in respect of the defined benefit Scheme. The principal FRS 102 actuarial assumptions, determined by financial markets and demographic conditions, are shown below. A later table shows the sensitivity of the liability to these assumptions.

Principal actuarial assumptions

	31 March 2022	31 March 2021
	%	%
Discount rate	**2.65**	1.90
Inflation - RPI	**3.65**	3.25
Inflation - CPI	**2.85**	2.45
Salary increases	**2.95**	2.55
Pension increase (RPI max 5.0%)	**3.55**	3.20
Pension increase (RPI max 2.5%)	**2.40**	2.35
Mortality	**95% of S3PA tables CMI 2021 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners**	95% of S3PA tables CMI 2019 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners
Retirement cash	**Members are assumed to take 20% of their pension as tax-free cash**	Members are assumed to take 20% of their pension as tax-free cash

Balance sheet position

		31 March 2022		31 March 2021
	%	**£'000**	%	£'000
Equities	11%	**4,467**	26%	13,884
Diversified growth assets	35%	**14,184**	24%	8,468
Absolute return	0%	**-**	0%	6,307
Liability Driven Investments	18%	**7,282**	21%	6,152
Diversified credit	0%	**-**	0%	5,736
Corporate bonds	34%	**13,752**	28%	-
Cash	1%	**482**	1%	1,504
Fair value of assets	100%	**40,167**	100%	42,051
Present value of funded obligations		**(41,596)**		(46,973)
Net defined benefit liability		**(1,429)**		(4,922)

Amounts recognised in the Statement of Financial Activities

	2022	2021
	£'000	£'000
Current service cost	**(75)**	(81)
Administration costs	**(162)**	(187)
Interest on liabilities	**(876)**	(949)
Interest on assets	**787**	846
Cost in total expenditure for the year	**(326)**	(371)
Remeasurements over the period		
Gain/(loss)on assets in excess of interest	**(1,370)**	4,678
Experience gain on liabilities	**-**	-
Gain/(loss) from changes to demographic assumptions	**581**	(174)
Gain/(loss) from changes to financial assumptions	**3,991**	(4,945)
Actuarial gains/(losses) on defined benefit pension scheme	**3,202**	(441)

Reconciliation of the fair value of the Pension Scheme assets and liabilities

	31 March 2022	31 March 2021
	£'000	£'000
Fair value of assets at the start of the year	**42,051**	38,646
Interest on assets	**787**	846
Administration costs	**(162)**	(187)
Contributions by members	**14**	18
Contributions by TSA	**617**	722
Benefits paid	**(1,770)**	(2,672)
Return on assets less interest	**(1,370)**	4,678
Fair value of assets at the end of the year	**40,167**	42,051
Actual return on assets	**(583)**	5,524

	31 March 2022	31 March 2021
	£'000	£'000
Value of liabilities at the start of the year	**(46,973)**	(43,478)
Interest cost	**(876)**	(949)
Current service cost	**(75)**	(81)
Contributions by members	**(14)**	(18)
Benefits paid	**1,770**	2,672
Experience gain on liabilities	**-**	-
Changes to demographic assumptions	**581**	(174)
Changes to financial assumptions	**3,991**	(4,945)
Value of liabilities at the end of the year	**(41,596)**	(46,973)

Adjustments to assumptions		Approximate effect on the liabilities
		£'000
Discount rate	Plus 0.10% p.a.	**(647)**
	Minus 0.10% p.a.	**663**
Inflation	Plus 0.10% p.a.	**313**
	Minus 0.10% p.a.	**(316)**
Salary increase	Plus 0.50% p.a.	**182**
	Minus 0.50% p.a.	**(171)**
Mortality	Long-term rate of improvement 0.25%	**(400)**
	Long-term trend rate 1.25% for all members	**(262)**
Commutation	Members take 25% of their pension in cash	**(460)**

Projected SOFA for year to 31 March 2023	
	£'000
Current service cost	**67**
Administration costs	**162**
Interest on liabilities	**1,079**
Interest on assets	**(1,053)**
Total	**255**

The estimate above assumes the following:

– Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.

– There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/ curtailment/past service cost.

8. Net movement in funds

The net movement in funds arises as follows:

	2022	2021
	£'000	£'000
The Scout Association	**4,513**	12,645
Subsidiaries	**(1,657)**	(1,009)
Total	**2,856**	11,636

9. Intangible fixed assets

Consolidated	IT software	Brand licences	Goodwill	Systems Development	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2021 – Restated	341	85	119	9,157	9,702
Additions	35	-	-	1,096	1,131
Disposals	-	(1)	-	(68)	(69)
At 31 March 2022	**376**	**84**	**119**	**10,185**	**10,764**
Depreciation					
At 1 April 2021 – Restated	186	79	50	6,406	6,721
Charge for the year	76	3	29	878	986
At 31 March 2022	**262**	**82**	**79**	**7,284**	**7,707**
Net book values					
At 31 March 2022	**114**	**2**	**40**	**2,901**	**3,057**
At 31 March 2021	155	6	69	2,751	2,981

The Association	Systems Development
Cost	£'000
At 1 April 2021 – Restated	8,782
Additions	1,058
Disposals	(68)
At 31 March 2022	**9,772**
Depreciation	
At 1 April 2021 - Restated	6,083
Charge for the year	855
Eliminated on disposals	-
At 31 March 2022	**6,938**
Net book values	
At 31 March 2022	**2,834**
At 31 March 2021	2,699

10. Heritage fixed assets

a. Heritage assets

Consolidated and the Association Unrestricted Funds	Scouting heritage, historical and contemporary assets £'000
Cost or valuation	
At 1 April 2021 and 31 March 2022	**3,553**

A valuation is provided for some of the key items in the Association's collection, particularly those relating to the Founder, since the nature of these items permits sufficiently reliable valuation. The initial valuation was prepared by Lyon & Turnbull, members of the Society of Fine Art Auctioneers and Valuers, in 2011. A revaluation report was produced by Pall Mall on 1 April 2016. The valuation is planned in the financial year 2023. Any surplus or deficit on revaluation is charged to the net movement in funds on the Consolidated Statement of Financial Activities. Additional valuations will only be carried out for the purpose of lending items to other organisations and insurance.

The Trustees consider that obtaining valuations for the remainder of the Collection would involve disproportionate cost due to the diverse nature of the material held and the lack of comparable market values. Other than the items that have been valued as described above, the Association does not recognise these assets on its Balance Sheet. It is the intention of The Scout Association to preserve these items indefinitely, therefore amortisation is not in our view appropriate.

(b) Five year financial summary of heritage asset transactions

There have been no purchases, donations, disposals or valuations in the last five years.

(c) Further information on heritage assets

The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently approximately 10% of the Collection is catalogued to these standards.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Director of Commercial Services. In accordance with best practice the Heritage Service will always try to keep the item in the public domain by gifting it free of charge to other relevant museum collections or archives. If an appropriate museum or archive cannot be found the item may be considered for sale, any proceeds from such a sale would be restricted to the care and preservation of the Collection. Expenditure that is, in the Trustees' view, required to conserve or prevent further deterioration of individual items, including conservation work, is recognised as expenditure when it is incurred. The Heritage Service actively seeks external funding to support the delivery of this work.

A small number of Collection items is displayed within the buildings and grounds of Gilwell Park but most of the Collection is held in storage. Included in the development plans for Gilwell Park is a new facility which would increase public access to the Collection, through a permanent display and a series of temporary exhibitions, as well as providing more appropriate storage for the Collection, ensuring its long term preservation. Currently access to the Collection is provided through the enquiries service, research appointments, the Gilwell Park Heritage Trail, the Scout Heritage website and exhibitions and activities organised with partner organisations. The Heritage Service continues to reach out to new audiences through activities including participation in the national Heritage Open Days scheme and programmes, including the UK Dementia Friendly Heritage Network.

The Association maintains the heritage collection in a good condition, and no items currently require substantial conservation expenditure. The nature of some of the assets, such as early cine- film, means they will deteriorate over time and should be considered a priority for preservation by digitisation and specialist storage..

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2021 – Restated	24,594	958	8,004	100	33,656
Additions	506	-	595	-	1,101
Disposals		-	(7)	(98)	(105)
At 31 March 2022	**25,100**	**958**	**8,592**	**2**	**34,652**
Depreciation					
At 1 April 2021 – Restated	7,484	927	6,735	100	15,246
Charge for the year	615	1	795	-	1,411
Eliminated on disposals	-	-	(7)	(98)	(105)
At 31 March 2022	**8,099**	**928**	**7,523**	**2**	**16,552**
Net book values					
At 31 March 2022	**17,001**	**30**	**1,069**	**-**	**18,100**
At 31 March 2021	17,110	31	1,269	-	18,410

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2021 – Restated	24,602	958	6,568	82	32,210
Additions	497	-	383	-	880
Disposals	-	-	-	(82)	(82)
At 31 March 2022	**25,099**	**958**	**6,951**	**-**	**33,008**
Depreciation					
At 1 April 2021 – Restated	7,492	927	5,463	82	13,964
Charge for the year	607	1	551	-	1,159
Eliminated on disposals	-	-	-	(82)	(82)
At 31 March 2022	**8,099**	**928**	**6,014**	**-**	**15,041**
Net book values					
At 31 March 2022	**17,000**	**30**	**937**	**-**	**17,967**
At 31 March 2021	17,110	31	1,105	-	18,246

At the year end, The Scout Association had contractual commitments on capital projects totalling £825,661.

12. Investment in subsidiary companies

	£'000
Cost of shares	
Balance at 1 April 2021	500
Liquidation of Scout Insurance (Guernsey) Limited	(100)
Balance at 31 March 2022	**400**

At 31 March 2022, the Association owns 100 per cent of the following unlisted companies:

	Country of incorporation	Company number	Issued share capital
Scout Shops Limited	England & Wales	01101498	£200,000
Scout Insurance Services Limited	England & Wales	05038294	£100,000
Scout Services Limited	England & Wales	01920846	£100
World Scout Shop Limited	England & Wales	07767748	£100,000
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited	England & Wales	13214240	£100

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have covenanted their companies' distributable profits to the Association.

Following a request from the Trustees, the Board of Scout Insurance Guernsey Limited (which had operated as a captive insurance company) resolved to dissolve the company and transfer all liabilities and assets to the Association which occurred with effect from 9 December 2021.

The principle activities of each subsidiary is as follows:

Scout Shops Limited	Sale and distribution of merchandise
Scout Insurance Services Limited	Insurance broker
Scout Services Limited	Sponsorship and marketing services for The Scout Association and other commercial activities
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

12a. Investment in Subsidiaries

The summarised profit and loss accounts and balance sheet totals for the active trading subsidiary companies are shown below:

							2022	2021
	Scout Shops Limited	**World Scout Shop Limited**	**Scout Services Limited**	**Scout Insurance Services Limited**	**Scout Products Limited**	**Scout Insurance (Guernsey) Limited**	**Total**	Total
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	£'000
Trading income	9,049	190	977	2,453	94	(88)	**12,675**	6,215
Cost of sales	(5,859)	(68)	(531)	-	(91)	(336)	**(6,885)**	(2,748)
Gross profit	3,190	122	446	2,453	3	(424)	**5,790**	3,467
Other income	-	-	-	-	-	3	**3**	101
Other costs and expenses	-	(104)	(195)	(1,452)	-	-	**(1,751)**	(3,728)
Surplus/(deficit) before taxation	3,190	18	251	1,001	3	(421)	**4,042**	(160)
Taxation	(195)	(1)	-	-	-	-	**(196)**	-
Dividend/donation to the Association	(2,019)	-	-	(999)	-	-	**(3,018)**	(983)
Net surplus/(deficit)	976	17	251	2	3	(421)	**828**	(1,143)
Net gain/(loss) on investments	-	-	-	-	-	-	**-**	5
Retained surplus/(deficit)	976	17	251	2	3	(421)	**828**	(1,138)
Surplus distributed on liquidation	-	-	-	-	-	(2,492)	**(2,492)**	-
Consolidation adjustments	-	-	-	-	-	-	**-**	129
Net movement in funds	976	17	251	2	3	(2,913)	**(1,664)**	(1,009)
Shareholders' funds								
Share capital	200	100	0	100	-	-	**400**	500
Reserves	500	1	(125)	54	4	-	**434**	2,098
Fund balances as at 31 March 2022	700	101	(125)	154	4	-	**834**	2,598

13. Fixed asset investments

	Consolidated		**The Association**	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
Listed investments	**24,429**	14,134	**24,429**	9,475
Bank deposits	**25,000**	-	**25,000**	-
Investment properties	**-**	46,000	**-**	46,000
Market value at 31 March 2022	**49,429**	60,134	**49,429**	55,475

Listed investments

	Consolidated		**The Association**	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
Market value at 1 April 2021	**14,134**	14,751	**9,475**	8,793
Acquisitions at cost	**15,000**	-	**15,000**	-
Disposal proceeds	**(4,659)**	(2,304)	**-**	(1,000)
Net gain/(loss) on revaluation	**(46)**	1,687	**(46)**	1,682
Market value at 31 March 2022	**24,429**	14,134	**24,429**	9,475
Historical cost at 31 March 2022	**24,007**	16,951	**24,007**	9,007

All the listed investments are classified as tier 1 in the fair value hierarchy, being quoted prices in an active market. The investments have a credit rating of at least A. The listed investments are subject to market risk, with their value changing as market prices change. The Scout Association holds listed investments in support of the reserves policy and in 2021 Scout Insurance (Guernsey) Limited held investments for the purposes of insurance activities.

The Association paid £25,015 investment management fees and commission charges to Cazenove Capital Management during the year (2021: £8,000).

Investment properties

	Consolidated and The Association	
	2022	2021
	£'000	£'000
Market value at 1 April 2021	**46,000**	36,200
Acquisitions at cost	**-**	5
Disposal proceeds	**(46,000)**	-
Net gain/(loss) on revaluation	**-**	9,795
Market value at 31 March 2022	**-**	46,000
Historical cost at 31 March 2022	**-**	5,190

The investment property at 65 Queens Gate, Baden-Powell House was sold in August 2021 for £46 million.

14. Stocks

	Consolidated		The Association	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
Goods for resale	**1,154**	1,917	**99**	120

15. Debtors

	Consolidated		The Association	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
Trade debtors	**1,815**	641	**896**	708
Amounts owed by subsidiaries	**-**	-	**4,190**	2,310
Prepayments and accrued income	**1,730**	3,333	**1,137**	3,691
Other debtors	**2,154**	825	**1,844**	280
Debtors due within one year	**5,699**	4,799	**8,067**	6,989
Debtors due in more than one year:				
Amounts owed by subsidiaries	**-**	-		2,260
Other debtors	**374**	1,772	**374**	1,772
	6,073	6,571	**8,441**	11,021

Other debtors includes secured, interest bearing loans made to Scout Groups. These are repayable as shown below.

	Consolidated and The Association	
	2022	2021
	£'000	£'000
Within one year	**126**	126
Between 2024 and 2030	**374**	572
	500	698

16. Current asset investments

The Association holds short-term deposits with Royal London Asset Management, and a bank current account with Barclays, which back amounts deposited by Scout Groups in the Short Term Investment Service.

	Consolidated and The Association	
	2022	2021
	£'000	£'000
Market value at 1 April 2021	**8,586**	11,542
Net movement in deposits for the year	**2,325**	(361)
Net (loss) on revaluation at 31 March	**(46)**	(27)
Market value at 31 March 2022	**10,865**	11,154

17. Creditors

	Consolidated		The Association	
	2022	2021	**2022**	2021
	£'000	£'000	**£'000**	£'000
Amounts falling due within one year				
Deposits by Scout Groups in the Short Term Investment Service	**11,287**	11,118	**11,287**	11,118
Trade creditors	**3,052**	2,257	**1,198**	986
Amounts owed to subsidiaries	**-**	-	**-**	1,002
Loans	**-**	600	**-**	-
Other creditors	**5,967**	3,855	**4,880**	3,016
	20,306	17,830	**17,365**	16,122
Amounts falling after more than one year				
Loans	**-**	2,400		**-**
	-	2,400		**-**

Scout Shops Limited arranged a £3m loan under the government Coronavirus Business Interruption Loan Scheme with Barclays Bank, secured by a guarantee from The Scout Association. The loan was repayable in quarterly instalments over 5 years commencing September 2021. Interest was charged at 2.3% above a floating base rate commencing in September 2021. The loan was prepaid in full in December 2021.

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association
	Claims provision
	£'000
Movements for the year to 31 March 2022	
Balance at 31 March 2021	**4,026**
Provision utilised	**(892)**
Provision released	**(2,022)**
Additional provision	**3,206**
Balance at 31 March 2022	**4,318**
Movements for the year to 31 March 2021	
Balance at 31 March 2020	5,252
Provision utilised	(1,022)
Provision released	(2,932)
Additional provision	2,728
Balance at 31 March 2021	4,026

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Scout Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable. Such claims are covered in part by commercial insurance policies and, in relation to the Association itself in the prior year, by insurance policies issued by Scout Insurance (Guernsey) Limited. The amount receivable from insurers to the extent that provision has been made is included in debtors.

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2022. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. As noted above the Association has arranged cover with commercial insurers for such claims and accordingly the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2021	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,029	-	-	-	27	**1,056**
King George VI Leadership Fund	763	9	(3)	-	20	**789**
All other funds	339	1	-	-	9	**349**
	2,131	10	(3)	-	56	**2,194**
Restricted funds						
International Fund	153	6	(1)	-	-	**158**
Benevolent Fund	137	2	-	(100)	-	**39**
Benevolent Fund – Squirrels in the Nations	-	-	(10)	100	-	**90**
Cornwell Memorial	192	4	(3)	-	-	**193**
Gilwell Development	130	34	(21)	-	-	**143**
Pears Foundation Big Lottery Fund	151	-	(6)	(86)	-	**59**
Green Recovery Fund (YHA)	-	379	(369)	-	-	**10**
Mercers Early Years	104	90	(190)	-	-	**4**
Financial Capabilities (HSBC UK)	88	83	(29)	-	-	**142**
DofE Diamond Fund	24	-	(18)	-	-	**6**
Race Round the World	225	(28)	(193)	(4)	-	**-**
Pears Volunteer Onboarding	-	310	(277)	30	-	**63**
Nominet - Digital Skills Framework	131	120	(102)	-	-	**149**
Safeguarding during COVID-19 (NLCF)	-	53	(43)	-	-	**10**
Kickstarter (DWP) Project	-	67	(76)	-	-	**(9)**
Digital Skills (CAST)	2	-	-	-	-	**2**
Recovery Fund Nations Support (Pears)	-	100	(93)	-	-	**7**
Local Development Funds	713	1,394	(1,610)	136	-	**633**
All other funds	1,195	1,187	(126)	11	-	**2,267**
	3,245	3,801	(3,167)	87	-	**3,966**
Designated funds						
Fixed assets	24,498	-	-	(144)	-	**24,354**
World Scout events	1,078	-	-	(18)	-	**1,060**
Future growth	-	-	-	8	-	**8**
Gilwell Park buildings	149	-	-	-	-	**149**
Hardship Fund	-	546	(351)	4	-	**199**
Capital development	-	-	-	-	-	**-**
	25,725	546	(351)	(150)	-	**25,770**
Unrestricted funds						
General funds	57,162	18,989	(18,714)	63	(147)	**57,353**
Pension reserve	(4,922)	-	291	-	3,202	**(1,429)**
	52,240	18,989	(18,423)	63	3,055	**55,924**
Total charity funds	**83,341**	**23,346**	**(21,944)**	**-**	**3,111**	**87,854**
Group						
Non-charitable trading funds						
Trading subsidiaries	2,098	6,667	(8,331)	-	-	**434**
	2,098	6,667	(8,331)	-	-	**434**
Total group funds	**85,439**	**30,013**	**(30,275)**	**-**	**3,111**	**88,288**

a. Reconciliation of movement in funds for 2020/21

	Restated Balance 1 April 2020	Income	Expenditure	Transfers	Gains and losses	Restated Balance 31 March 2021
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	864	-	-	-	165	1,029
King George VI Leadership Fund	788	9	(10)	(24)	-	763
All other funds	284	1	-	-	54	339
	1,936	10	(10)	(24)	219	2,131
Restricted funds						
International Fund	148	5	-	-	-	153
Benevolent Fund	145	2	(10)	-	-	137
Cornwell Memorial	189	4	(1)	-	-	192
Gilwell Development	69	67	(6)	-	-	130
Pears Foundation Big Lottery Fund	429	164	(480)	38	-	151
NCS Partnership Project	110	(86)	(114)	90	-	-
Mercers Early Years	103	81	(80)	-	-	104
Financial Capabilities (HSBC UK)	79	71	(50)	(12)	-	88
DfE Diamond Fund	60	-	(36)	-	-	24
Race Round the World	-	742	(571)	54	-	225
Pears Community Match Fund	-	1,051	(1,051)	-	-	-
Nominet - Digital Skills Framework	-	131	-	-	-	131
Safeguarding during COVID-19 (NLCF)	-	98	(98)	-	-	-
COVID-19 Mass Testing Activities (DHSC)	-	30	(30)	-	-	-
Digital Skills (CAST)	-	27	(25)	-	-	2
LXS Discovery Project	-	-	(24)	24	-	-
Local Development Funds	668	851	(1,001)	195	-	713
All other funds	1,203	492	(218)	(282)	-	1,195
	3,203	3,730	(3,795)	107	-	3,245
Designated funds						
Fixed assets	26,231	-	-	(1,733)	-	24,498
World Scout events	1,080	-	(2)	-	-	1,078
Future growth	10	-	(21)	11	-	-
Gilwell Park buildings	149	-	-	-	-	149
Capital development	280	-	-	(280)	-	-
	27,750	-	(23)	(2,002)	-	25,725
Unrestricted funds						
General funds	42,639	17,638	(16,265)	1,919	11,231	57,162
Pension reserve	(4,832)	-	351	-	(441)	(4,922)
	37,807	17,638	(15,914)	1,919	10,790	52,240
Total charity funds	70,696	21,378	(19,742)	-	11,009	83,341
Group						
Non-charitable trading funds						
Trading subsidiaries	3,107	5,770	(6,784)	-	5	2,098
	3,107	5,770	(6,784)		5	2,098
Total group funds	73,803	27,148	(26,526)	-	11,014	85,439

b. Endowment funds - Consolidated and the Association
Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 8 (2021: 6) other funds administered by the Association.

Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund.

Income from two funds is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association
The main restricted funds are shown in note 18(a), comprising national and local development funds.

Further details of the funds available, and the process of applying to them for grants, are to be found at www.scouts.org.uk/grants.

d. Designated funds - Consolidated and the Association
The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill & licences, and heritage assets.

The World Scout Events Fund provides support to members attending World Scouting events, such as World Jamborees, the World Moot and the World Scout Conference.

The Capital Development Fund represents capital projects that have been approved by the Finance Committee to improve the safeguarding and operations of the charity, where the future commitment has not been incurred at the year end.

e. Analysis of net assets between funds

31 March 2022	**Unrestricted £'000**	**Restricted £'000**	**Endowment £'000**	**Total £'000**
Intangible fixed assets	3,057	-	-	**3,057**
Heritage assets	3,553	-	-	**3,553**
Tangible fixed assets	18,100	-	-	**18,100**
Investments	47,235	-	2,194	**49,429**
Current assets	24,949	15,253	-	**40,202**
Creditors	(9,019)	(11,287)	-	**(20,306)**
Provisions for liabilities	(4,318)	-	-	**(4,318)**
Pension liability	(1,429)	-	-	**(1,429)**
	82,128	**3,966**	**2,194**	**88,288**

31 March 2021	Unrestricted £'000	Restricted £'000	Endowment £'000	Restated Total £'000
Intangible fixed assets	2,981	-	-	2,981
Heritage assets	3,553	-	-	3,553
Tangible fixed assets	18,410	-	-	18,410
Investments	58,003	-	2,131	60,134
Current assets	15,176	14,363	-	29,539
Creditors	(9,112)	(11,118)	-	(20,230)
Provisions for liabilities	(4,026)	-	-	(4,026)
Pension liability	(4,922)	-	-	(4,922)
	80,063	3,245	2,131	85,439

20. Other financial commitments and authorised expenditure

	2022	2021
	£'000	£'000
At 31 March 2022, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	**200**	140
Later than one year and not later than five years	**429**	211
Total	**629**	351

At 31 March 2022 there was no capital expenditure authorised but not committed (2021: £nil).

21. Events occurring after the reporting period

There have been no material events occurring after the reporting period.

22. Related party transactions

During the year 15 Trustees (2021: 2 Trustees) were reimbursed £4,281 expenses (2021: £300) for travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. Note 6 refers to trustee remuneration.

Transactions with the defined benefit pension scheme comprised agreed ongoing, deficit and administration payments of £617,000 (2021: £722,000) and in 2021 a one-off £2,000,000 deficit payment in accordance with the agreed deficit reduction plan.

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2022	Amounts due to related party at 31 March 2022
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Scout Shops Limited	-	70	-	1,632	-
Scout Services Limited	-	125	-	1,161	-
Scout Insurance Services Limited	-	-	110	1,340	-
Scout Products Limited	-	11	-	93	-

23. Restatement of Systems Development

The balance sheet at 31 March 2021 has been restated to reflect the reclassification of Systems Development as Intangible Fixed Assets

Our members

Census results for the year ending 31 January 2022

Youth membership	**Male**	**Female**	**Self-identify**	**Prefer not to say**	**Total**	**Notes**
Squirrel Scouts	2,293	1,050	1	4	3,348	
Beaver Scouts	83,371	24,097	16	798	108,282	
Cub Scouts	105,616	31,432	39	719	137,806	
Scouts	88,948	32,683	150	554	122,335	
Explorer Scouts	27,095	13,635	255	241	41,226	
Network Members	5,522	3,263	11	58	8,854	1
	312,845	106,160	472	2,374	421,851	
Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	40,845	35,978	93	179	77,095	
Plus Young Leaders	9,581	5,668	95	50	15,394	2
Manager roles	4,426	2,215	1	8	6,650	3
Governance roles	14,268	15,906	8	54	30,236	4
Support roles	15,164	10,319	9	55	25,547	5
	74,703	64,418	111	296	139,528	
Total membership	**387,548**	**170,578**	**583**	**2,670**	**561,379**	

Our operation comprises	
Squirrel Scout Dreys	382
Beaver Scout Colonies	7,544
Cub Scout Packs	7,921
Scout Troops	7,228
Explorer Scout Units, including Young Leader Units	3,037
Scout Networks	578
Scout Active Support Units	1,659
Groups	7,272
Districts	639
Counties, Regions (Scottish), Areas, Islands	90

1. As well as the 8,854 Network members, 5,676 also have another ‘adult’ role (in a section, governance or support role). This means the total number of persons who are Network members is 14,530.

2. Young Leaders (aged 14-18) are included in the Explorer Scout numbers above. However, they’re also members of their Section Leadership Team, so the total membership of Section Leadership Teams is 92,489.

3. Manager roles have the responsibility and authority to ensure effective operation of their charity (the Scout Group, the Scout District, etc.), so our charitable objectives are met. They are Group Scout Leaders, District and County Commissioners and others.

4. Governance roles form the membership of each charity's Board of Trustees or Executive Committee, together with any sub-committees. Each Board of Trustees is responsible for making sure the strategic direction of the charity is achieved. The 30,236 Governance roles don’t include the volunteers who have an Ex Officio Trustee role (for example Lead Managers, Youth Commissioners and others).

5. Support roles are vital for supporting the line managers in the effective operation of Scouts, and contribute to the effective operation of each Colony, Pack, Troop, Unit and Network.

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye-Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by the Association – charity numbers 306101 (England and Wales) and SCO38437 (Scotland). This includes its six wholly owned subsidiary companies – Scout Shops Limited, Scout Insurance Services Limited, Scout Insurance (Guernsey) Limited, Scout Services Limited, Scout Products Limited and World Scout Shop Limited (see note 12 to the financial statements for further information on these Companies). During the year, Scout Insurance (Gurnsey) Limited was liquidated. All processes were completed, and the assets and liabilities were transferred to The Scout Association as at 9 December 2021.

The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions (Scotland), Districts and Groups are not reflected in this report and accounts. These bodies are autonomous charities affiliated to the Association, which together form the Scout Movement in the United Kingdom.

The Board of Trustees

The management of the Association's business is vested in the Board of Trustees. The Board has 20 members:

- 12 members nominated and elected by the Council of The Scout Association at the AGM: nine elected members and three elected youth members
- 5 members appointed by the Council at the AGM on the recommendation of the Board: the Chair of the Board, the Treasurer and up to three others
- 3 Ex-Officio Members, the Chief Executive and UK Chief Commissioner, and the UK Youth Commissioner.

We provide an induction for all new Trustees and all Trustees take part in further training and development opportunities throughout the year.

In 2021-22, this included a training and development session, which focused on one or more areas material to the Association's business, including:

1. Risk Management
2. Safety
3. Charity Finance and the associated responsibilities of the Board
4. Race Equity workshops

The Board's responsibility includes policy making and oversight of risk management. It delegates the day-to-day management of the Association to the Chief Executive and UK Chief Commissioner, who work in partnership with the UK Chief Commissioner's Team, (UK Leadership Team), the UK Youth Commissioner and his team, and the Executive Leadership Team.

The Board also delegates certain functions to the six Committees which report to it (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually, with the Committee Chair having a three-year term, subject to performance and their continuation as a Trustee. The Board met nine times formally during 2021/22.

Policies and rules

The Association has a comprehensive set of policies and rules applicable to the movement, which are regularly reviewed by senior volunteers, senior management and staff employed across the UK. We're committed to providing the best possible experience for everyone in Scouts, whether they're young people or adult

volunteers. To help us achieve this, we work to a number of key policies, through which we can make sure that Scouts continues to develop in a way that's safe, accessible and free from discrimination.

Our key policies include:

- Equal opportunities policy
- Privacy and data protection policy
- Religious policy
- Safeguarding policy
- Safety policy
- Vetting policy
- Youth member anti-bullying policy

Risk management
The Board of Trustees is responsible for identifying, assessing and managing the risks of The Scout Association and its subsidiaries. The Board of Trustees and its committees operate a comprehensive risk management process to make sure that appropriate steps are taken to manage and mitigate governance, external, operational (including safety and safeguarding), legal/regulatory and financial risks. The undertaking of Scouts activities requires risk identification and its reasonable mitigation, to make sure our charitable objectives are achieved.

The process involves the identification and grouping of the risks that the Association faces, both directly and indirectly, through the activities of the movement more generally. It includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering the Association's appetite for those risks, and identifying means whereby they can be mitigated and managed.

Responsibility for risk management is assigned to members of the Executive Leadership Team, UK Leadership Team (senior volunteers) and Chairs of the Board's reporting committees, as well as the Boards of its subsidiaries.

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities.

Other major risks to the organisation include:

- Public Trust – reputational damage due to public perception, historical issues or external factors.
- Growth
- Data security, specifically an information security breach
- Digital delivery and adoption
- Equity, Diversity and Inclusion
- Management and Oversight of our federated structure

In all cases, the above risks are either being mitigated or controlled. All risks have been reviewed and adapted in light of the COVID-19 pandemic.

A recently identified risk is around ensuring we have the right working culture and employer offer to recruit and retain talent. The Board has referred this to the People and Culture Committee for consideration and oversight, and the risk will be added to the Corporate Risk Register.

The overall risk framework is now overseen and regularly monitored by the Board. Individual significant risks will continue to be allocated to the appropriate Board committees.

The risk framework, due in part to the impact of COVID-19, was thoroughly reviewed in March 2021. Revisions were made, which were approved by the Board. Since then, more detailed work has been done to make sure the framework provides an effective risk and control environment, utilised by all senior staff, UK Leadership Team and members of the Board and its committees. Work is ongoing to continuously review the framework, and individual risks to ensure they provide adequate information to the Board. This enables trustees to have the proper oversight and reassurance that risks are being effectively managed.

An agreed risk management framework is used by the movement, which enables local Executive Committees to deliver their risk management responsibilities based on guidance from the Charity Commission.

Risk Appetite
The Board reviews the risk appetite of each corporate level risk annually to determine the individual tolerance level, and what happens when thresholds are breached.

While accepting risk in Scouting activities can never be entirely eliminated, given the nature of the activities undertaken, we seek to minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible.

However, The Scout Association has a high appetite for opportunities for membership growth, and would be comfortable taking more risk in this area.

Safeguarding
Safeguarding is the golden thread throughout Scouts. Our number one priority is keeping young people in our care safe from harm.

We believe an open and transparent culture of challenge is how we protect our young people. Our Yellow Card Code of Practice for adults in Scouts is embedded in everything we do. We always make sure everyone knows about this card, including young people and parents. It's a priority that they're clear about the expectations and behaviours of our volunteers, and know exactly what to do if the code isn't being followed.

At Scouts, we have a centralised national safeguarding team. They deal with all safeguarding, welfare and suitability referrals, covering adults and young people. As part of our safeguarding processes, a key aspect of the team's work is liaising closely with all statutory agencies.

The safeguarding team's made up of professionals who've been involved in safeguarding practice before. This includes social workers, ex-child protection police officers, probation

officers, early years practitioners and education professionals.

We're always striving to improve our team, and recent changes include:

- More investment
- Increasing our management capacity, ensuring there's good quality supervision
- Management oversight, and a robust quality assurance programme. This includes external scrutiny by an independent company who specialises in safeguarding
- Building on our open culture of transparency and challenge

As part of our safer recruitment processes, we're still working with the Disclosure and Barring Service, Disclosure Scotland, and AccessNI.

We refresh our safeguarding training and support material to make sure they're current. Every three years, volunteers need to complete mandatory safeguarding training. This training is validated online, and each volunteer needs a 100% pass rate to get certification. Volunteers in commissioner roles do additional management safeguarding training.

Each quarter, the Board of Trustees receives a safeguarding report. Scouts has a strong Safeguarding Committee, that's chaired by a Trustee with extensive experience in safeguarding. The committee also has external safeguarding experts.

The Safeguarding Committee is given regular performance data. They make sure it's used effectively, to improve practice, make appropriate changes to training, and make sure lessons learnt are effectively implemented.

We continue to engage with the wider sector, sharing best practice, and have presented at national conferences on our safeguarding arrangements and governance as examples of best practice. We also work in partnership with government bodies, so we're always at the forefront of safeguarding practice.

Safety

Along with safeguarding, safety is a golden thread throughout Scouts. Our number one priority is keeping young people in our care safe from harm.

To achieve this, we have a range of measures in place. These include:

- Our Safety Policy: As part of our key policies, our Safety Policy clearly outlines the commitment to safety expected from everyone in Scouts. It helps make sure everyone plays their part in keeping young people safe. The Safety Policy is reviewed each year, and it's informed by wider sector best practice.
- Safety Committee: Scouts has a Safety Committee, which reports directly to the Board of Trustees. It also reports to people whose responsibility it is to provide leadership, and oversee safety policies, procedures and rules that are provided to our volunteers. It's chaired by an external appointee, who has significant professional experience of health and safety management, and who's also a Trustee. The Safety Committee's made up of different individuals, who all have extensive experience in health and safety across a number of sectors.
- Each quarter, the Board of Trustees gets an update on safety matters, including
- Incident statistics, training and compliance reports at their meeting. Each year, the Board is given a full report of Safety Committee activities, along with a detailed overview of trends and statistics.
- We know it's important to keep learning from experience, and making sure we have robust responses when incidents arise. All throughout the movement, this approach is embedded in our culture and systems. The Safety Committee has processes and procedures in place to gather data about incidents, and to consider that data carefully to make improvements.

This year, we have increased investment in the Safe Scouting team, appointing a new Head of Safety, HQ Safety Manager and 3 further Safety and Compliance Officers. These appointments mean we can greatly increase our support across the movement, and develop our commitment to safe Scouting. We've led and supported a return to safe Scouting, while dealing with ever-changing challenges posed by the COVID-19 pandemic. We also focus on the delivery of risk assessments. We've reviewed the Policy, Organisation and Rules, guidance and supporting templates, and we've delivered briefings and training sessions to support members.

Fundraising: our approach

Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The day-to-day management of all income generation's delegated to the Executive Leadership Team, which is accountable to the Board of Trustees.

We take the protection of our supporters and donors' personal data very seriously: we never use personal data in any way that they don't wish us to. We always provide them with the opportunity to change their minds if they no longer want to receive communications; we never share or sell their data; and we don't contact anyone, if we know they don't want us to.

Although we don't receive widespread fundraising from the general public, we do enter into Commercial Participator Agreements with commercial partners who sponsor a variety of our programmes, and this activity is fundraising for the purpose of section 162A of the Charities Act 2011. We also receive legacies, grant funding and donations,

which are presented in our accounts as ‘voluntary income’. We make sure that no one’s ever pressured to leave us a legacy or donate any funds.

The charity, nor any person acting on its behalf, has been subject to any undertaking to be bound by any voluntary scheme for regulating fundraising. We’re a member of the Chartered Institute of Fundraising regulated by the Fundraising Regulator, and comply with the standards in the Fundraising Regulator’s Code of Fundraising Practice, as well as all other relevant legislation codes of practice and guidance. All staff involved in fundraising are made aware of, and the need to comply with, the requirements of relevant fundraising legislation and codes of practice.

We’re not aware of any failure to comply with the Fundraising Regulator’s Code of Fundraising Practice in relation to our fundraising activities, either by us, our staff, or our Commercial Participators.

We monitor fundraising activities undertaken by our Commercial Participators. All contracts with Commercial Participators contain a provision for monitoring by us. This is usually undertaken by way of regular meetings between the parties and feedback on the progress of any fundraising activity, and an obligation to provide access to additional information and assistance as may be necessary to help us to demonstrate compliance with our duty to monitor. Where Commercial Participators are sponsors, but not undertaking any direct public fundraising, the requirement for access to additional information isn’t always deemed necessary.

We’ve received no complaints on our fundraising activity.

All our Commercial Participator Agreements include an obligation to make sure that they act at all times to protect vulnerable people from any intrusion to their privacy, and don’t make any unreasonable approaches to, or put undue pressure on, any vulnerable people to give money to the charity. This is included even if they’re not undertaking any direct public fundraising.

Governance structure and Board membership – 1 April 2021 to 31 March 2022

Founder
Robert Baden-Powell, OM,
First Baron Baden-Powell of Gilwell

Patron
Her Majesty The Queen

Presidents
His Royal Highness The Duke of Kent, KG, GCMG, GCVO

Her Royal Highness The Duchess of Cambridge, GCVO

Vice Presidents
The Rt. Hon. The Earl of Airlie, KT, GCVO, PC

Wayne Bulpitt CBE

Peter Duncan

George Purdy CBE

Tim Kidd OBE

Chief Scout
Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees

The percentages indicate the number of eligible Board meetings each member attended.

1 = Finance Committee Member
2 = Strategy and Delivery Committee Member
3 = Nominations and Governance Committee Member
4 = People and Culture Committee Member
5 = Safeguarding Committee Member
6 = Safety Committee Member

Trustees (voting)
Mike Ashley (100%) 1, 4
Treasurer

Nigel Ball (100%) 3
(from September 2021)

David Branagh (100%) 1, 3

Craig Dewar-Willox (100%) 5

Nicola Gamlen (100%)
(until September 2021)

Graham Haddock (100% %) 2, 3

Carl Hankinson (100%) 2,3
UK Chief Commissioner
(from September 2021)

Gareth Jones (100%) 3
Vice Chair
(from September 2021)

Sharon Lee (100%) 6
(from September 2021)

Dr Ann Limb CBE DL, (100%) 3
Chair of the Board
(until September 2021)

Ella MacLeod (100%) 1, 4

Kieron Moir (100%) 2, 3, 6 Vice Chair of the Board
(until September 2021)

Jake Myatt (100%) 1
(from September 2021)

Peter Oliver (100%) 2

Caroline Pearce (75%) 4, 6

Jennie Price CBE (100%) 3
Chair of the Board
(from September 2021)

Lexie Sims (100%) 4
(until September 2021)

David Sandall (75%) 5

Jane Simpson (100%) 6
(until September 2021)

Busola Sodeinde (100%) 1, 4

Liz Walker (100%) 3

Rhiannon Wells (100%) 3

Michael Wood-Williams (100%) 1

Ollie Wood (100%) 2, 3
UK Youth Commissioner

Tim Kidd OBE (100%) 2, 3
UK Chief Commissioner
(until September 2021)

Matt Hyde OBE (75%) 2, 3
Chief Executive

Right of attendance (non-voting)
The Chief Scout, the Deputy Chief Scout, the International Commissioner, any Country/Regional/ County/Area Commissioner or Chair and Chief Commissioner

Invited to attend
Chloe Kembery 2
Director of Communications and Marketing

Mark Hislop 2
Director of Commercial Services

Ross Maloney 2
Deputy Chief Executive and Chief Operating Officer

Kris Murali 1, 2
Director of Finance and Resources

Margaret Giles
Company Secretary

Apart from the Nominations and Governance Committee, all Board Committees have the Trustee members indicated above plus one or more non-Trustee members appointed for their specialist skills and at least one member who's under the age of 25 years.

Our advisers

Auditors:
Crowe U.K. LLP
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

B**ankers:**
Barclays Bank plc
1 Churchill Place
London
E14 5HP

Investment Managers:
Cazenove Capital Management
London Wall Place
London
EC2Y 5AU

Sarasin & Partners UK
Sarasin House
37-39 St Andrews Hill
London
EC4V 5DD

Pension advisers:
ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Solicitors:
Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

Scouts would like to thank all its volunteers and supporters for their commitment and contributions over the last year. Special thanks go to those mentioned here.

With thanks to our valued partners:
Cadent, SGN, Northern Gas Networks and Wales & West Utilities

Dungeons and Dragons

Gas Distribution Networks

GO Outdoors

Gravity

HSBC UK

Institute of Electrical Engineering and Technology

Jaffa

Lawn Tennis Association

Magic the Gathering

Manchester United Foundation

Niantic

Nominet

Pets at Home

Pokémon

Raspberry Pi Foundation

Rolls Royce

Royal Airforce

Royal Navy

Royal Marines

Stanley Black and Decker

The British Army

The Rail Industry

UK Power Networks

UK Space Agency

Victorinox

Walker Publishing

Warhammer

We'd like to thank our Gilwell Fellows and supporters of Gilwell Park, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, along with everybody that generously gives and raises money on our behalf throughout the year.

Our additional thanks to:
Peter Brown FRSA FCA

Dr Michael Kesseler

Charles Wilson and Rowena Olegario

Trusts and Foundations
Appreciation goes to all our valued funders:

The Alpkit Foundation

Aziz Foundation

Bergman Lehane Trust

Department for Environment, Food and Rural Affairs

Department for Digital, Culture, Media and Sport

Department for Education

Doris Field Charitable Trust

Dudley and Geoffrey Cox Charitable Trust

Everard Foundation

Fowler Smith & Jones Trust

Garfield Weston Foundation

Islamic Relief UK

Jack Petchey Foundation

Leslie Sell Charitable Trust

The Mercers' Company Charity

Masonic Charitable Foundation

Muslim Charities Forum

National Lottery Community Fund

P F Charitable Trust

Pears Foundation

Peter Cruddas Foundation

Privy Purse Charitable Trust

Schroder Foundation

Sir John Fisher Foundation

The Tanner Trust

Trinity House

The Duke of Edinburgh's Award

The Worshipful Company of Shipwrights

Whirlwind Charitable Trust

Youth United Foundation

#iWill Fund

Community Impact – 'A Million Hands' partners
The British Red Cross

Crisis

Inspire

Mind

National Autistic Society

Save the Children

Scottish Association of Mental Health

The Simon Community NI

WWF

Other charity partners
British Youth Council

Girlguiding UK

National Council for Voluntary Organisations (NCVO)

The Together Coalition

Scout Ambassadors
Steve Backshall MBE

Julia Bradbury

Warwick Davis

Chris Evans

Dwayne Fields

Megan Hine

Helen Glover MBE

Saray Khumalo

Tim Peake CMG

Anita Rani

Ellie Simmonds OBE

Ed Stafford

Scout Adventurers
Darren Clarkson-King

Sean Conway

Karen Darke MBE

Joe Doherty

Alastair Humphreys

Laura Jones

Rhys Jones

Poldy van Lynden

Mahroof Malik

Robert McArthur

Sal Montgomery

Ben Saunders

Phoebe Smith

Mark Wood

INVESTORS IN PEOPLE®
We invest in people Gold

In 2019, we retained our Investors in People accreditation and achieved the prestigious Gold standard. The assessor highlighted that people really live by the organisation's values and understand (and achieve) our strategy. Our accreditation lasts for three years: we're working on how we set objectives and nurture ideas as we aim for Platinum, the highest level. The next review will be taking place in summer 2022.

The Scout Association

Charity numbers
306101 (England and Wales)
SCO38437 (Scotland)

Registered address
Gilwell Park, Chingford
London, E4 7QW

Contact us
info.centre@scouts.org.uk

Scouts

THE SCOUT ASSOCIATION

England & Wales - Charity number 306101

Accounts

Annual report and financial statements 2020–21

Annual report and financial statements 2020–21

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Welcome from the Chair

Arthur and friend

Finding the light in the darkness
The world around us has changed. The COVID-19 pandemic has had a major impact on young people, families and communities, and we can safely say it's been one of the toughest years Scouts has faced for decades.

After a long period of growth (our total membership rose by nearly 200,000 between 2006 and 2020), our Census figures show that our overall membership sharply fell by 24.5% over the past year. Youth membership dropped from 480,083 to 362,752 and adult volunteer numbers also fell, from 156,762 to 141,896.

There have been positives – glimpses of light in the darkness. Huge numbers of members took to Zoom, offering Scouts to young people throughout the pandemic and bringing much-needed joy to thousands of evenings. We provided free activities to 500,000+ families in lockdown, held the UK's biggest ever digital summer camp (attended by young people from 44 different countries), ran multiple national campaigns that galvanised the movement, and appointed our Joint President (and first ever female President), HRH The Duchess of Cambridge.

However, it's clear we have more work to do. Because the kind of outcomes we can provide for young people have never been needed more. Scouts has a pivotal role in rebuilding society, and we're acting quickly to reverse our decreasing numbers. We owe it to young people.

Delivering a strategy during such unpredictable and rapidly changing times isn't easy but the Board discussed and concluded that our 2018–23 Skills for Life Strategy is still relevant (more so in many ways), with some adaptations. Our destination remains the same, with goals around growing our membership, being as inclusive as possible, making sure our young people shape their Scouting experience and making a difference in our communities. But we've reset our end-date to 2025 and we've adjusted our route. You can read more about our plans in this report.

You'll also read about our fantastic volunteers. They've been outstanding over the past year – showing extraordinary determination, generosity and positivity – and we're so proud of them.

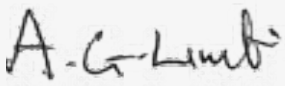
Our young people, too, have been a great source of pride. One Scout, named Max, was left a tent from a friend and neighbour who sadly died from cancer, and who told Max to have an adventure in it. He camped in his back garden for the full year and raised over £280,000 for the hospice that cared for his friend. A Cub named Arthur sadly lost his legs to meningitis around Christmas 2020, but still went on to cover 20km at his local park in a wheelchair, raising more than £10,000 for disability charity LimbPower Juniors. So many heroes have emerged during the pandemic.

My final year of service is coming to a close as my six-year term of office ends in September. It's been a source of pride and pleasure to lead the Board of Trustees and to watch as the movement has moved from strength to strength, even in the face of such adversity as we've seen over the past year.

Looking towards the future, I'm delighted to hand over to Jennie Price: Jennie's background as Chief Executive of Sport England and Chair of Trustees for the Youth United Foundation show that she's just as passionate about creating brighter futures for young people as we all are, and I know our movement will do brilliantly under her guidance.

Finally, I want to take a moment to acknowledge what we've all been through. My thoughts are with those who've lost friends, family members and loved ones. It's important that we take time to reflect on our collective loss, celebrate the lives of those who are no longer here, support everyone bereaved and together, look towards better times ahead.

Here's to hope. It's one of the most precious things we have.



Ann Limb CBE
Chair, Scouts

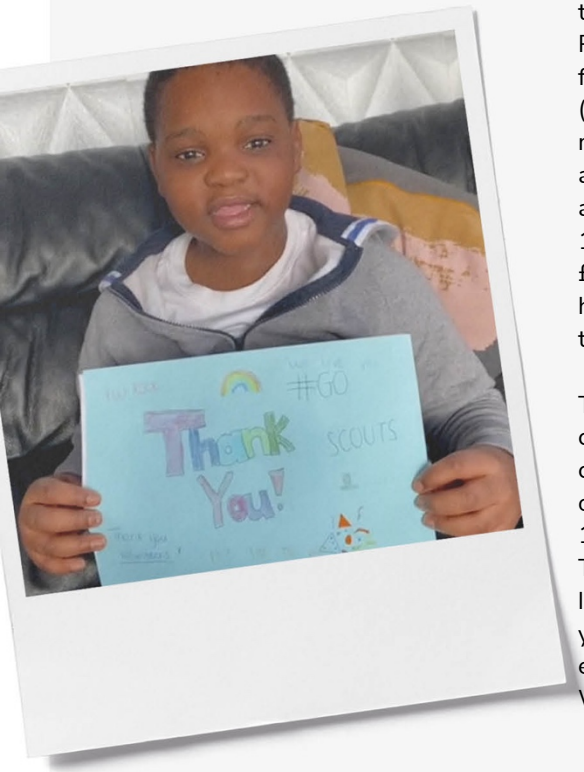
Different thinking for a different world

More than a year on from the start of the pandemic, figures emerge that capture its seismic impact. Some are tragic, like the numbers of those lost, that 1 in 4 young people feel 'unable to cope with life' (Prince's Trust, January 2021), and that early years child development has regressed (Ofsted, November 2020). However, our sense of community has never been stronger. 4.9 million people volunteered for the first time and 750,000 people signed up to volunteer through the NHS' GoodSAM app.

For Scouts as an organisation, there have been similar highs and lows. Our income was greatly reduced as a result of the pandemic and we had to make some very difficult decisions, including reducing our staff team by a third and agreeing to sell Baden-Powell House and Scout Adventures Downe activity centre, two assets that hold special meaning and memories for our members. These actions weren't taken lightly, and we hope to honour the legacy of these people and places in how we move forwards, acknowledging how painful the situation's been for everyone involved.

There have been successes: after realising 500+ Scout groups were at threat of closure, we held our national fundraising campaign Race Round the World. It raised an incredible £737,118 and over 20,000 people took part in the virtual race around the globe. Through the campaign, and generous grants from Pears Foundation and the Department for Digital, Culture, Media and Sport (DCMS), we were able to offer a £1.5 million Recovery Fund for groups most affected by COVID-19. We were then awarded a grant from the DCMS COVID-19 Youth Sector Support Fund for £2.147m of unrestricted funding, which has put us in a much stronger position for the coming year.

The pandemic also forced us to turbo-charge the acceleration of our digital capability. 80% of groups continued to offer meetings online, taking part in over 1.2 million hours of Zoom calls. We held The Great Indoors Weekender, the UK's largest camp at home, meaning 120,000 young people (Scouts and non-Scouts) enjoyed a weekend of digital activities. We also held our first digital AGM.



Finally, events at home and abroad made us reflect on how we live up to our values and must strive to do better. Inclusion and acceptance are at the heart of what we do as Scouts, and race equity in particular has been a renewed focus for us as we make sure the power of Scouting can benefit all communities across the UK and beyond.

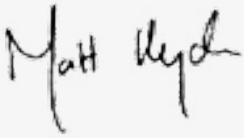
Going forwards, we have a plan to reach those who'd benefit most from Scouts. Research suggests that the earlier a young person accesses non-formal education, the more positive the impact on their prospects. We've undertaken extensive work to pilot a new programme for 4 and 5 year olds with a wide range of young people and adults, and the evaluation from early years experts has been fantastically positive.

We'll soon begin slowly inviting groups to start our first early years sections, supported with training and resources. This should help us not only reach more young people but also new volunteers from diverse backgrounds, as parents and carers of this age group are likely to come along with their children.

This isn't the only way we hope to attract new volunteers. Another key aspect is our ongoing national recruitment campaign, #GoodForYou, which highlights the many benefits of volunteering with Scouts – from gaining skills to improving health and wellbeing.

Of course, we won't forget our incredible, existing volunteers. We'll make sure volunteering with us is easier than ever before, and even more fun. We'll start a major transformation programme to make joining easier, and we'll design training that's more flexible and straight forward.

There's much to do. But together, we can rebuild a new world that works better for everyone in it.



Matt Hyde OBE
Chief Executive, Scouts

Safety first

Even while most of our members have been unable to meet face-to-face over the past year, we've made safety and safeguarding our number one priority. It's at the heart of everything we do, and it's the responsibility of every Scouts member, volunteer and colleague.

Our Safety Policy and Yellow Card Code of Practice for adults in Scouts clearly outline the commitment to safety and safeguarding expected from all of those in our organisation, making sure they play their part in keeping everyone safe. These are reviewed annually and kept up-to-date with wider sector best practice.

The way our dedicated teams work too, has stayed the same. Our Safety Committee reports directly to the Board of Trustees and is responsible for providing leadership and oversight of our safety policies, procedures and rules. A range of people with extensive experience in health and safety across a number of sectors are members of the committee – Jane Simpson, our excellent Chair of Safety, served her final year this year and we welcome Sharon Lee in her place.

We also have a national Safeguarding staff team which deals with all safeguarding, welfare and suitability referrals covering adults and young people. This team includes ex-child protection police officers, social workers, early years practitioners, probation officers, and education professionals. The wealth of knowledge shared by our safety and safeguarding departments is truly expansive.

In terms of changes, we've focused on a review of the mandatory training our volunteers are required to complete in safeguarding and safety, reducing the number of years rolling from five to three. We've made sure this module's delivered online, for consistency of delivery, and that validation requires a 100% pass rate. As part of our culture of learning, we've also established a formal learning review panel made up of volunteers with expertise in in this area, with representation across the nations.

Another important change we've made is to our risk assessment guidance, moving towards mandatory recording of completed risk assessments and updating the information we provide to volunteers to make sure it's clear and easily understood. This has been a vital piece of work during the pandemic.

Finally, we've continually strived to improve our safeguarding service. COVID-19 has had a significant impact on demand and delivery with staff being furloughed, but we've still managed to increase management capacity and oversight in service delivery, and revise service delivery standards.

I've been UK Chief Commissioner at Scouts for the past five years. Seeing how Scouts changes the lives of our young people and adults has never failed to bring me joy but my service ends this September, when I pass the reins to dedicated Scouts volunteer, Carl Hankinson. I know Carl is just as committed to the safety of our members and volunteers as I am – they'll be in safe hands.

Tim Kidd OBE
UK Chief Commissioner, Scouts

Our purpose and method

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

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

Scouts' Trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, nd as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit
The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit
Scouts is a national movement, open to young people aged 4–25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while we charge a subscription to our members, access to our benefits aren't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are funds available for uniform and the cost of activities so that young people aren't excluded from Scouts on purely financial grounds.

The benefits of Scouts are further demonstrated throughout this report.

Vision and strategic objectives

Our vision for the future
In our original Skills for Life strategy, we aimed to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We talked about growing, being more inclusive, being shaped by young people and making a bigger impact in our communities.

Skills for life are more vital than ever for young people. It makes sense for us to maintain the core of this strategy for 2023–2025 with some changes, including us reviewing and resetting our Key Performance Indicators over the coming months.

View our strategy at
scouts.org.uk/ourplan

Skills for Life
Our plan to prepare better futures 2018–2025

Our vision

By 2025, we'll have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We'll be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our mission

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

Our values

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our goals

By delivering this plan, we'll achieve the following goals against our four objectives:

Growth

- 50,000 more young people
- 10,000 more Section Leaders
- 5,000 more Young Leaders

Inclusivity

- Our volunteers reflect the demographics of our society
- In 500 more areas of deprivation

Youth Shaped

- 250,000 young people shape their experience at Scouts each year
- Half of our young people achieve top awards

Community Impact

- 250,000 young people making a positive impact in their local communities each year

Our three pillars of work

To support the movement to achieve these objectives, we will focus on three pillars of work:

Programme

A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

People

More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

Scouts is understood, more visible, trusted, respected and widely seen as playing a key role in society today.

‘As a couple, we knew we wanted to have a family. But when researching adoption, it became really clear that having experience of childcare was a big bonus. I happened to mention to our social worker that I had previously been involved in Scouts. She told me they really valued that and encouraged me to give it another go.

It’s a really valuable experience – working with children of different ages, who are from such a wide variety of backgrounds, just like children that are up for adoption are. It prepared us for taking that first step on the parenting journey.

If you’d asked five years ago if we’d still be involved in Scouts, we probably would’ve said, ‘No.’ We were very much looking to get experience working with young people – to do what was needed and move on. But we were so welcomed and had such an amazing time, it became something we never expected it to be.’

Chris and Jonny, adult volunteers

Growth

Like all youth organisations, the COVID-19 pandemic has had an impact on the number of people able to participate in Scouts. Thanks to hard work of our local and national teams, the majority of groups were able to provide programme activities for young people either online or face-to-face, restrictions allowing.

We also worked hard behind the scenes with the National Youth Agency and DCMS to make sure face-to-face Scouting could return once safe.

Our growth goals
By 2025:
- we'll have 50,000 more young people aged 4–18 in Scouts
- we'll have 10,000 more Section Leaders (including Assistant Section Leaders)
- we'll have 5,000 more Young Leaders

Progress on growth
The pandemic has meant that we've lost 117,331 youth members, representing a 24% reduction since last year. This was most keenly felt in Beavers and Cubs, which had a 35% and 22% drop respectively.

We're confident that we'll be able to recover these numbers in the next 24 months, in part because our reduction in volunteers wasn't as significant, with 14,033 fewer volunteers of which 8,000 were in section roles, representing an overall reduction of 10%.

There have been some gains though. We've seen an increase in District Youth Commissioners and their deputies, as well as an increase in District and County leader and administrator roles.

Despite the challenges of the pandemic, we've also seen an increase in the number of youth sections across the board, and we know how vital the online programme our volunteers have been delivering have been in the context of our long term growth.

What's next?
Over the last year, we've worked hard to provide tools and resources that both support adult and youth recruitment and deliver Scouts remotely.

We're actively working on a recruitment campaign to engage new audiences, and we've already rolled out online volunteer recruitment training to support groups with their recovery.

We've also had some significant fundraising success through Race Round The World which supported our Recovery Fund. This has distributed £1.5 million to groups in need across the UK and will distribute a further £700k to support groups to accelerate their recovery.

‘For me, it was in Scouts at the age of 14 that I felt comfortable and safe enough to come out and say, ‘My name is James and I’m... gay’. Eleven years on and I’m proud to feel like I’m starting to become the role model that I needed then, and I don’t think I’d be anywhere near that if it wasn’t for the safe and inclusive environment created for me through Scouts.’

James, adult volunteer

Inclusivity

Everyone should feel fully included, able to participate, and able to be themselves in Scouts. This year, we continued work to make equality, diversity and inclusion integral to who we are, how we work and what we do.

Our Inclusivity goals
By 2025:
- we'll have started Scouts in 500 more areas of deprivation, reaching young people who could benefit the most
- our adult volunteers will reflect the demographics of our society

Progress on inclusivity
This year, we pivoted our inclusion work to focus on supporting members and communities most affected by COVID-19. We also moved our inclusion support and events online, and created a new range of guidance.

Our National Inclusion team delivered a series of online training covering race equity, autism, mental health, dyslexia and dyspraxia. We also celebrated key dates including Black History Month, LGBT History Month and Pride. These events provided members with guidance, lived experience panels, expert speakers and new programme ideas.

We continued to support Programme Boards and teams internally to use equality impact assessments, to collect and use diversity data in decision-making, and to put in place inclusive recruitment practices.

In the Skills for Life strategy, we set out our ambition to bring opportunities to young people experiencing socio-economic disadvantage across the UK. Over the last year, we've worked to ensure the sustainability of those groups most affected by the pandemic via our Recovery Fund, supported by DCMS and Pears Foundation.

We also restarted our work on a strategy to sustain and grow Scouting in Muslim communities, supported by the hard work of the Muslim Scout Fellowship (MSF). The MSF has supported groups throughout the pandemic and been integral to securing new funding to help groups in Muslim communities most affected by COVID-19.

What's next?
We're running a race equity review supported by leadership and action planning sessions. The review will look at our practices, and gather the views and experiences of members and staff from minority ethnic backgrounds.

From this, we'll create a clear set of actions and support for members, to make sure Scouts is truly inclusive and reflective of diverse ethnic communities across the UK.

Next year, we'll also embed a new approach to mainstreaming equity, diversity and inclusion. Our National Inclusion team will continue to support local volunteers to lead inclusion, support inclusion member events and build on our diverse partnerships and networks.

Alongside this, a new community of practice will equip Programme Boards to set clear goals on equality, diversity and inclusion, supported by diversity data and community engagement tools.

‘Scouts definitely helped me with public speaking, interview skills, and confidence in general. As a Patrol Leader, I had to talk to adults, which I think is a good life skill to have as a teenager.’

Carina, adult volunteer

Youth Shaped

We believe that young people should be shaping their experience at Scouts. We know that only when young people have the avenues to use their voices and be included in decision making, can we truly support young people on their journey to becoming our future leaders, in and outside of Scouts. By shaping the movement together with youth members, Youth Commissioners and the like, we increase the excitement for and relevancy of our programme, and even increase the number of young people achieving the top awards possible in the programme.

Our Youth Shaped goals
By 2025:
- 250,000 young people will be shaping their Scouts experience each year
- 50% of young people will be achieving the top awards

Progress on Youth Shaped
In 2019, we consulted 773 young people, 200 Youth Commissioners, and volunteers to discover what youth shaped meant to them and initiate conversations about a new YouShape Award.

Together, we agreed that the YouShape Award and Youth Shaped Scouting needed to move from an annual campaign to become a core part of the programme, providing better support to youth members to legitimately shape their programme throughout the year.

The Programme team continues to work closely with the UK Youth Commissioners and their deputies to develop activities for this new award, which will highlight key elements of the Youth Shaped philosophy: 'Plan', 'Lead' and 'Represent'. We've designed activities that empower young people and adults, giving members the confidence to have young people at the center of their Scouts experience.

As well as shaping the programme, we've also increased the amount of support we provide to our young people in leadership positions. Currently, we have 537 inspiring local Youth Commissioners across the UK. We ran multiple support webinars and days over the year, with over 150 Youth Commissioners from across the UK taking part in our largest support day to date.

Community of Practice
Our focus continues to be on supporting young people to take up leadership positions and to achieve their top awards.

In 2020, we strengthened our approach on making sure that young people are at the heart of decisions by creating a new Youth Shaped Community of Practice. This group are already playing a major influencing role in key national decision making bodies, and this will expand to guarantee that every one of our decisions are shaped by young people.

What's next?
The pandemic has inevitably slowed our progress in designing activities for the YouShape Awards as we focused our efforts on supporting the movement, but we're optimistic about its future. We're currently developing high quality activities to support the award for the Beaver, Cub, Scout and Explorer sections.

The award will be supported and promoted locally by our hundreds of Youth Commissioners across the UK. It'll help us to achieve our strategic goal of 250,000 young people shaping their Scouts adventure by 2025.

We'll continue integrating the Youth Shaped Community of Practice across our national decision-making boards, making sure that the group represents our diverse youth membership and ultimately aiming to have young people sitting on every national board.

‘When you’re (running Scouts) on a Zoom call, whoever’s in that household is listening. I’ve had so much positive feedback from parents who’ve said it’s brought energy into their living room each week. It brings joy. It makes you feel rewarded. It makes you feel like you’re actually doing something good and giving back to the community. It’s been amazing. It really has.’

Saroj, adult volunteer

Community Impact

Through social action, Scouts makes a difference not just to the individual but to whole communities. A vital part of a great programme is running quality community impact projects, and these projects take planning and time.

A Million Hands, our campaign to mobilise members in support of a selection of themes chosen by our young people, provides 'off the shelf' resources for leaders, making it easier to deliver the Community Impact Staged Activity Badges. Participating in community impact projects is essential for achieving our top awards.

The themes and partners for 2019–2025, as selected by young people, are:

- Better mental health for all, with Mind, Inspire and SAMH
- Supporting refugees and displaced children, with Save the Children
- Understanding disability, with the National Autistic Society
- Protecting our environment, with WWF
- Ending homelessness, with Crisis and The Simon Community NI
- Kindness in every community, with the British Red Cross

Our Community Impact goals

By 2025:

- At least 250,000 young people will be making a positive impact in their community each year
- 50% of young people will be achieving their top awards

Progress on Community Impact

Despite face to face Scouting being suspended for much of 2020 due to COVID-19 restrictions, Scouts still stood up and took practical action for others, as we've done throughout our history. Our young people have designed innovative, inclusive and impactful campaigns in response to the national crisis. They carried out 11,000 acts of kindness through Care for Care Homes, over 4,000 people committed to boosting others wellbeing through Wellbeing Champions, and there were 11 million social media impressions of mental health campaign, #ThreeForThree.

While the pandemic and lockdown restrictions affected face-to-face delivery of A Million Hands, the initiative has continued to inspire members, supported by a full suite of 135 activities launched and 59% of those who took part in community impact in 2019–20 having done so through A Million Hands.

Between 2018/19 and 2019/20, badge sales for the Community Impact Staged Activity Badge rose by 25%.

What's next?

In 2021 and beyond, we'll be encouraging more young people to take action in A Million Hands through digital and physical events and new opportunities from our partners.

Given the urgency of the climate crisis, we're also working with the World Organization of the Scout Movement (WOSM), WWF, and young people from across the world to produce campaign content and activities that empower our young people to take practical action and create change in the run up to, during and after the COP26 conference. As part of this work, we'll be creating 'Green Young Leaders' – young people that are able to take the lead on designing and running environmental social action with other young people.

On top of this, we're embedding social action into our upcoming early years section, with a particular focus on how Young Leaders (aged 14 to 18) are able to develop skills and take the lead on designing and running social action projects with 4 and 5 year olds. This innovative piece of work will make sure we support more young people, especially those from deprived backgrounds, to develop skills for life through regularly helping their communities.

The 10 young people who lead our work in this area (the Community Impact Group) have played a critical role in our COVID-19 response. They've helped Scouts to remain a beacon of hope to so many in this darkest of years and the whole organisation would like to thank them for their work.

Three pillars of work

In order to reach our goals, more support is needed. Our three pillars of work – programme, people, and perception – are a plan of action to support members and extend our reach so that we impact the lives of more young people across the UK.

A huge amount of work has continued for these three pillars with incredible success, even during the challenges of COVID-19.

Programme

Our aim: A fun, high quality programme, consistently delivered and supported by simple (digital) tools.

Progress a year on...

We completed our eighteen-month project to create an online activity finder and programme planning tool last year, with over 1,200 activities for every badge requirement now online. We built on this with a dedicated team of staff and volunteers focused on developing our programme resources. This allowed us to continuously adapt our support during COVID-19 restrictions while still responding to other developments throughout the year. This has meant that, on average, adult volunteers are using our resources 40,000 times per month.

Supporting young people during COVID-19

We worked hard to provide programme content and advice that helped Scouting to keep going locally, in a year when face-to-face Scouting was largely suspended:

- In response to lockdown, and supported by Nominet and Rolls Royce, we quickly created #TheGreatIndoors, a badge and activity campaign for every section so that Scouting could continue at home. It was our first ever badge to be available to non-Scouts, with over 200 activities designed to be done at home and accessed by at least 500,000 families. The Great Indoors was shortlisted for the CIPR Excellence Awards 2021, in the category of 'Best COVID Response-Public sector/charity'.
- In July, The Great Indoors Weekender attracted 120,000 young people from 44 countries to a live online camp.
- Our partnership with Zoom has seen 43,000 meetings take place online – that's over 1.2 million hours.
- We created 314 new activities for use under social distancing restrictions, 90 of them in collaboration with, or supported by, partners.
- In response to member feedback, we created a video series called Press-play-and-go, showcasing activities for adult volunteers to use in their online sessions.
- With the kind support of the Department of Health and Social Care, we created eight activities to inform, empower and mobilise young people around the process of COVID-19 testing at schools.
- To support young people to take social action during COVID-19, our Care for Care Homes campaign saw 10,000 acts of kindness for care home residents; our Wellbeing Champions campaign alongside Mind, SAMH and Inspire saw 4,000 young people become Mental Health Champions; and the activities we created for our fundraising campaign, Race Round the World, helped raise nearly £740,000 for Scout Groups most at risk of closure.
- We also supported the logistics and realities of changing COVID-19 restrictions, with 65% of all groups ready to return safely to face-to-face delivery in July 2021.

Responding to young people's lives

COVID-19 wasn't the only thing young people were affected by this year.

Working with partners, we helped adult volunteers explore these issues and help young people thrive post-pandemic:

- To support Black History Month, we created new activities for all sections exploring race and equality, supported by our National Inclusion team.
- For Remembrance Day, and at a time when loss had a particular poignancy, we created a set of activities resulting in our highest online visitor numbers and record sales of the Royal British Legion uniform Poppy badge.
- In partnership with Nominet, we re-launched the the Digital Citizenship staged activity badge, building citizenship skills in a digital context and securing great media coverage.
- Network Rail joined us to work on safety activities for Beavers and Cubs, and mental health issues for Scouts and Explorers.
- Dungeons and Dragons, supporting the Scout Entertainer Badge, hosted a virtual launch at Wintercamp in January 2021, providing a free starter kit and video content alongside new activities.

From recovery to resurgence...

As face-to-face Scouting returns, we'll work to make programme delivery as easy as possible for the new volunteers that we're working to recruit. We'll focus on how our resources are used and adopted, increasing the volume and quality of social action taken in Scouting. We'll consider the effectiveness of our 14–24 programme and we'll capitalise on the opportunities we've seen from digital Scouting as a result of COVID-19 restrictions.

People

Our aim: More well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Progress a year on...
When the pandemic began, we changed our plans to make sure Scout groups were supported.

This hasn't meant that our long-term work stopped – we've been working hard behind the scenes to make sure we make the most of the opportunities ahead.

For example, we've been trialling new ways of working with volunteers in our early years pilots. We moved essential learning for all volunteers online to make it easier to complete, and we updated our adult recruitment tools to make sure they can be used without people meeting face-to-face.

We've partnered with Girlguiding, funded by Pears Foundation, to transform our approach to those crucial early stages of a volunteer's journey with us. As part of this, we'll use technology to put them in control of their experience for the first time.

What's next
To make all of the changes possible, we'll need better digital tools and resources to support volunteers. So, we're looking into how we make it easier for volunteering managing Scouts day-to-day with a new digital learning system and new tools for adult membership management.

Attracting, recruiting and retaining volunteers
- We're looking into how we can make our website clearer and more useful for potential and existing volunteers.
- We're running a targeted recruitment campaign in areas that are ready to welcome potential new volunteers (and providing support and resources to help volunteers get ready).
- We're improving our local processes and the digital systems that support them, to transform recruitment and joining in the long term – creating a more inclusive and accessible experience.
- We're changing the types of volunteer roles at Scouts, making them more task and team focused with clearer links to supporting the delivery of programme.

Transforming adult training
- We're revising our essential training and making plans to improve how volunteers are supported as they learn.
- Volunteers have told us that our training needs to be flexible, focused on programme delivery, and easy to operate, deliver and record – making sure it's accessible for all of our volunteers.
- We'll offer a 'blended learning' approach, so it's digital first but includes workshops and 'on the job' learning too.
- We'll test a new five-step approach to section leader training to make sure it'll work on the ground.

Perception

Our aim: Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

Progress a year on...

Improving our perception

- We continue to drive awareness of Scouts and consistently communicate our skills for life message, while responding to the context of the pandemic. We paused the previous Perception work in April 2020 to address immediate priorities raised by COVID-19's societal impact. We've focused on supporting young people in lockdowns, making sure they could still learn skills for life, and preparing to recruit new volunteers and launch the early years section in 2021.
- Throughout this, we've continued to create quality content that demonstrates the relevance of Scouts. Two films have been shortlisted for EVCOM (Event & Visual Communication Association) Clarion Awards 2021: one on our partnership with the Duke of Edinburgh Award, in the category of Education and Training, and one with our Ambassadors ('Scouts Made Me') in the category of Brand Communication.

Supporting young people during COVID-19

- We've delivered a number of high profile, multi-channel campaigns, focusing on supporting young members during lockdowns. We launched the Great Indoors within a week of schools closing: 200 fun activities downloaded by more than 500,000 families who were stuck at home and needed support with learning and homeschooling. We teamed up with the BBC for The Big Night In and challenged members to Hike to the Moon, to raise funds to support local communities. We also ran a follow-up challenge to support the Scout groups hardest hit by the pandemic, Race Round the World, with teams of Scouts racing each other to complete a 47,000 mile route round the globe. Across the year, these campaigns raised over £1,000,000 and generated 2,000 media items, giving every adult in the UK the chance to see at least 10 pieces of positive media coverage.

Progressing our brand

- We announced our new Joint President, HRH The Duchess of Cambridge, in September 2020, linking this to the forthcoming early years section. This news secured unprecedented positive profile on ten front pages of UK newspapers.
- We've rapidly developed the brand, name and uniform for the new early years section, to launch in autumn 2021. Engaging with over 1,300 adults and young people internally and externally to test the brand, we're confident it'll appeal to our priority audiences, including those from more lower income earning communities and Black, Asian and ethnic minority backgrounds.

Scout Ambassadors and Chief Scout

- Our Chief Scout and diverse team of Scout Ambassadors including Tim Peake, Ellie Simmonds, Dwayne Fields and Steve Backshall supported The Great Indoors and the huge fundraising effort. For our #ThankTwo campaign in February, five Ambassadors dropped in on local Scout Zoom meetings to share their appreciation. Collectively, their media appearances, videos, interviews and opinion pieces, and their social media influence, all helped drive messaging, thanking and inspiring our members.

Attracting, recruiting and retaining volunteers

- Our big priority for the year ahead is recruiting volunteers to create provision for the young people returning in droves. We worked closely with volunteers and colleagues to expand the materials and support for current volunteers to attract new volunteers. This includes launching our national recruitment campaign, #GoodForYou, which will continue to run over the forthcoming year.

Early Years

Our aim: Research, pilot, and evaluate different models of reaching young people under 6.

Progress a year on...

Pilots and evaluation

- With the kind support of the Department for Education and The Mercers Company, we established 30 early years pilots in some of the most deprived areas in England.
- After 18 months of piloting, the Centre for Research into Early Childhood said 'Participation in the Early Years Scout Programme, even over a relatively short period of time, has had a positive and sometimes transformative impact on the children's development.'
- On the basis of this evaluation and having further consulted over 1,400 young people, adult volunteers and parents/carers, our Trustee Board agreed to create new early years provision in Scouting.

Creating a new section

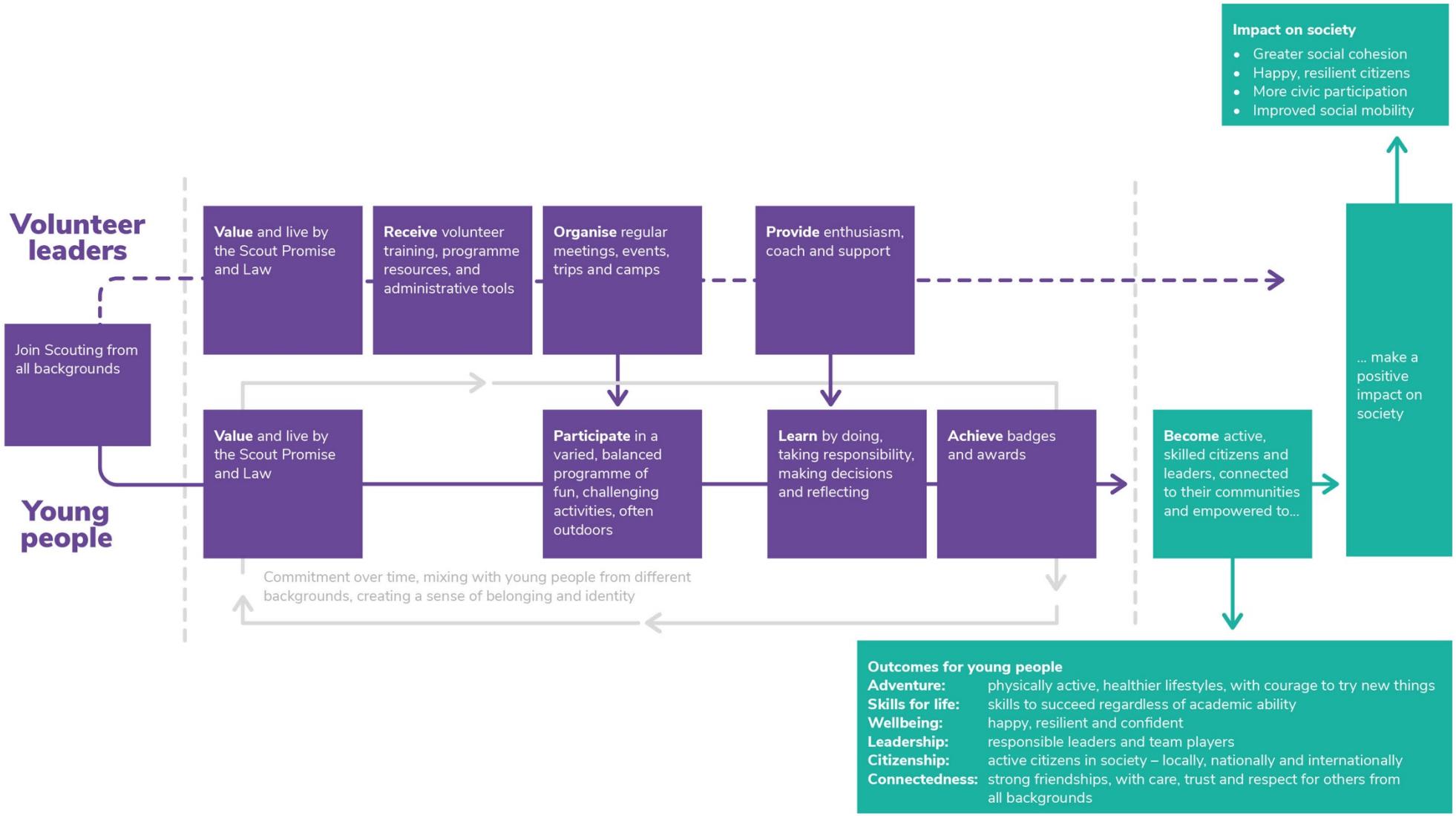
- Over the next year, and with the kind support of #iWill Fund, The Mercers Company, Peter Cruddas Foundation, Garfield Weston Foundation, Bear Grylls Ventures, Jack Petchey Foundation and The Schroder Charity Trust, we'll now create 300 early years sections across the UK in underrepresented communities.
- We plan for 50% of these new sections to be in lower income earning communities, and 10% to be reaching Black, Asian and minority ethnic families.
- Learning as we go, we'll be ready to open another 500 sections in 2022/23.
- By 2033, we hope to welcome another 130,000 four and five year olds, supported by 40,000 new adult volunteers.

Theory of Change

Our Theory of Change shows the positive difference Scouts make in society. We welcome young people and volunteers from all backgrounds, and with us, they learn and share skills, enjoy an engaged and varied programme of activities, honour the Scout values and become active citizens of a connected community. We produce happier, more resilient citizens who work together towards greater social cohesion and an undeniably better world.

A chart of the interactive elements of our Theory of Change is shown on the next page.

Theory of change



The impact of Scouts on young people

We've supported those who've needed our help at an incredibly challenging time. We've listened and responded with empathy and action, harnessing the power of digital, our supporters and the media to make a powerful difference.

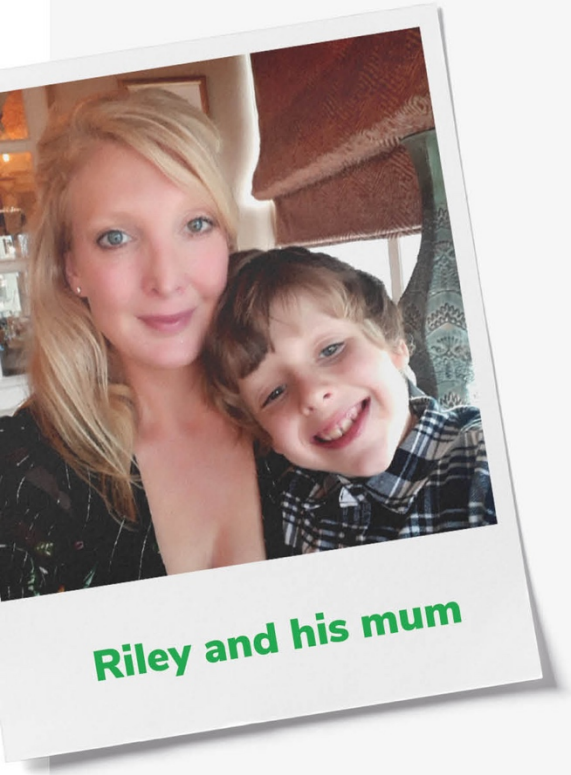
You've read some of the big ways we've made an impact this year – from offering over 1.2 million hours of Zoom calls to supporting at least 500,000 families through The Great Indoors – so we wanted to draw your attention to some of our small-but-mighty stories too.

Riley

'My son, Riley, is 7. His stepdad passed away 22 months ago, only nine and a half weeks after a stage 4 cancer diagnosis. Riley was only 5 at the time and he's struggled very much with his grief since. He joined Beavers last September and it's an activity that he really looks forward to – it takes his mind off the things he's trying to deal with.

Obviously, lockdown on top of Riley's grief has been quite difficult. He misses his school and his friends. He misses his out of school activities and his stepdad's absence has been felt even more so during the isolation.

But, every week, Riley's Beaver leaders run a Zoom meeting. Riley looks forward to these meetings and it has been amazing for his emotional wellbeing. He loves seeing his friends and his Beaver leaders, and it cheers him up no end. It's been lovely to hear my son laughing with his friends and joining in with the Zoom meetings, and I'm so very grateful for all the hard work that our leaders put into the meetings.'



Riley and his mum

Amy

'Amy (23) has Scouted through a history of illness, earning the Cornwell Scout Badge in 2014 for her battles with teenage arthritis. Since then, Amy had a stroke in 2016 (aged 19) but still carried on, giving her all to Scouting, making a huge difference and supporting so many within her own community (including some of Birmingham's most deprived and diverse wards). Amy has supported endless families in financial hardship to carry on Scouting, taken a personal lead in SEN inclusion, volunteered as a mental health supporter, lead on the first ever early years pilot, become a team leader within the 111 and 999 service, and developed her Scouts group. All while still suffering PTSD and post-stroke complications.

Amy has far surpassed any expectation we would have of any volunteer, let alone one who's faced so much adversity and at such a young age.'

James

'James' mum very recently died after a very short illness. She was in and out of a hospice before she died and James, who was only aged 7, was put into foster care. Despite this, he still continued to complete his requirements for his Bronze award. When his mum died, he still had four requirements to achieve, and was desperate to do this to keep himself going and to make her proud. He completed the last requirement within a week of her passing to help stay busy. The determination and strength shown by this child is incredible, and he continues to smile and help others – a true little hero!'

Theo

'Unfortunately, Theo (13) was diagnosed with a brain tumour in mid-2016 and had to undergo extensive surgery to remove the tumour where he irretrievably lost his sight. He also has a number of other medical challenges on top of this. However, determined as ever to keep going, Theo has also kept up with local Scouting which is now on Zoom. He's been able to engage in adventurous activities and camps over the years, alongside fundraising for Guide Dogs for the Blind through craft fayres, running challenges, tandem bike rides, craft fairs, and collections at the local Co-op, raising over £7500 for Guide Dogs for the Blind. Theo has really shown the Scouting values, and has gone above and beyond to raise money for this charity despite his personal challenges. His kindness and courage in the face of adversity really shows the strength of character he has.'

Our finances

Financial statements
The Association's financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102), and the Charities Act 2011.

Consolidation
These accounts consolidate the results of The Scout Association and its five wholly owned trading subsidiaries:
- Scout Shops Limited (trading as Scout Store)
- Scout Insurance Services Limited (trading as Unity)
- Scout Services Limited
- Scout Insurance (Guernsey) Limited
- World Scout Shop Limited.

With the exception of Scout Insurance (Guernsey) Limited, which makes dividend payments to the Association, all other subsidiary trading companies covenant their annual distributable profits to their parent charity, The Scout Association. More information on these companies is included in note 12 to the financial statements.

2020/21 financial overview:
Reporting our financial position this time last year, we were starting to experience the realities of the COVID-19 pandemic, and reflected on the uncertainty of how we managed then and into the future. A year on, there's still uncertainty but so far, we've managed well. At the forefront of our planning and actions, we've looked at how we keep Scouts going and enable all our members to continue to benefit by acquiring skills for life.

We've been able to do that with the dedication of our volunteers and the drive of our staff. We've lobbied for and received government grants, noted below, which support the financial resilience that our reserves give us. We've benefited from the support of our corporate partners, which is really appreciated in furthering our work.

Now face-to-face Scouts has resumed, we can plan with more optimism. However, to keep financial security we need to continue to make changes, and our plans and budgets for the coming years reflect different income streams and cost savings, aligned to the delivery of our strategy.

The accounting treatment of one of our properties has had a big impact on our balance sheet, and is described below. Note 19 to the financial statements details this and other prior year adjustments that have been made.

With that context, here's a look back at last year:
- Our finances came under severe strain and we managed them effectively to support Scouts.
- We took some difficult decisions in restructuring our functions and reducing headcount, managing our costs effectively. We availed ourselves of funds through the Government's Job Retention Scheme and were also successful in securing £2.14 million from the DCMS Youth COVID-19 Support Fund.
- Our Activity Centres and Conference facilities closed down, and sales and income in Scout Store stopped due to face-to-face Scouting coming to a stop.
- Recognising the use of BP House was predominately to generate income, we have reclassified it as an investment property, adding £43.6 million to our balance sheet at 31 March 2021. The Board took the decision to sell BP House.
- Overall, there was a net increase in total funds of £11.6m in this year shown in the Consolidated Statement of Financial Activities (2020: £1.4m increase).
- Fundraising had specific success with initiatives such as Race Round the World and other initiatives channelled money to groups that were targeted for support.
- We raised our membership fee by £7.50 for 2021/22 and ring-fenced £1.50 of that to support groups that were in financial hardship. Membership numbers were impacted and census indicated a fall in membership numbers by 23.5%. There is a clear three year plan to build back and recover the membership numbers.

Financial results
The Association's financial result reflects the activities mentioned above, and the

economic conditions heavily impacted by COVID-19. The results for the year are shown in the Consolidated Statement of Financial Activities (SOFA) on page 33.

The successful World Scout Jamboree (WSJ) in July 2019 meant that last year's 2019/20 income and expenditure were both increased by £15.5m. This needs to be borne in mind in the year on year comparison below.

There was an operating surplus, before investment and pension valuation changes, of £0.6m for the year compared with the previous year's deficit of £0.7m. The result is made up of an unrestricted surplus of £0.7m, with a reduction of £0.1m in restricted funds.

Listed investment values bounced back after last year's fall, and with an increase of £9.8m in the value of the investment property, gave a gain of £11.5m compared with last year's loss of £1.2m.

Often, there have been large swings in the actuarial measurement of the defined benefit pension scheme deficit and this year's £0.4m loss is modest compared to last year's £3.4m gain.

Overall, the net movement in funds in the SOFA was an increase of £11.6m compared with an increase in 2020 of £1.4m.

The classification of 65 Queens Gate as an investment property has substantially increased the value of our balance sheet. The opening total funds at 31 March 2019, the start of the two years covered by these financial statements, had been reported at £38.3m. Including 65 Queens Gate at market value, and a £0.6m restatement of the claims provision, increased those funds to £72.4m. With the net movement in funds increases of the last two years, the balance sheet total at 31 March 2021 is £85.4m.

That value gives the Association capacity to resolve issues and achieve developments that previously hadn't seemed possible. Primarily, that is fully delivering our Skills for Life strategic plan. In coping with the COVID-19 pandemic, we've called on our reserves, and we're able to promptly restore these to give us the resilience against future pressures.

The structure of the Association's group hasn't altered for many years, and Scout Store needs increased capital to enable it to trade soundly and support the movement. We've reviewed our insurance arrangements and to most efficiently continue to manage our claims as part of our safeguarding for Scouts, we'll dissolve Scout Insurance (Guernsey) Limited and incorporate its assets and liabilities into The Scout Association.

These plans will be developed and included in the next three-year rolling budget.

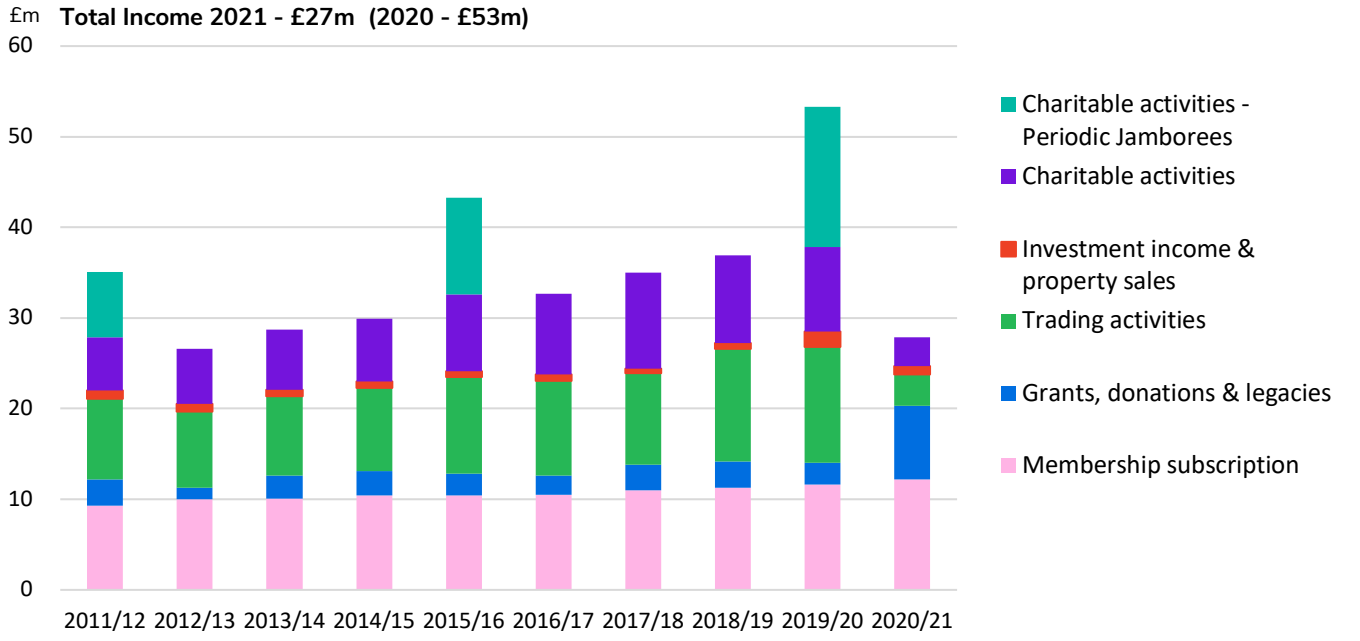
Income

As shown in the graph below, total income for the year was £27.1m compared with £52.7m in 2020. Allowing for the £15.5m WSJ income in 2020, there was a decrease of £10.1m. The understandable reasons are expanded below.

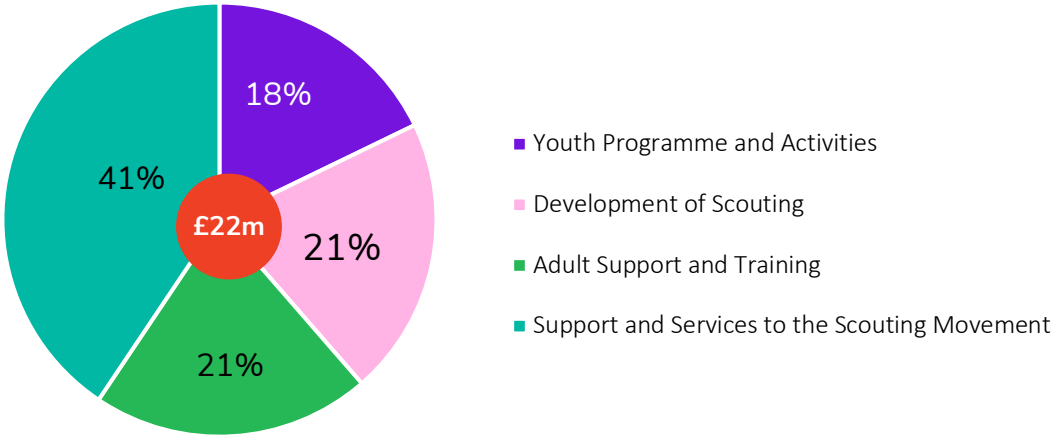
We noted last year that the past consistency and robustness of our income streams was now more uncertain. This 10-year graph shows the impact of the loss of income from activity centres, shop trading and conference centres. The £3.9m we've received from government grants has helped mitigate this loss for the year.

Our member subscriptions are key to funding all the support provided to members, and particularly with increasing safeguarding costs, the Trustees agreed a £1 increase in fees for 2020/21. The fee is paid for youth members and adult members, Young Leaders and members of Network pay no fees. There was an increase in youth members of just under 1%, and with the fee increase, member subscriptions increased by £0.6m to £12.2m.

The support of our donors is important and greatly appreciated by the Association. Despite the hard, uncertain economic conditions, legacies and donations increased by £0.5m to £2.0m.



Our spend on charitable activities in 2021 - £22m (2020 : £29m excluding the WSJ)



This increase reflects the income generated from our exciting Race Round the World campaign, which inspired inventive activities from so many of our members during lockdown.

We've benefited hugely from grants we received in 2020/21. The wonderful continued support of Pears Foundation and DCMS as part of the government's Community Match Challenge brought in £3.2m. Where staff were unable to continue working, we claimed under the Government's COVID-19 job retention scheme and received grants of £1.7m. With the financial benefit, we recognise the support of our staff and the difficulties of furlough arrangements. We were successful in lobbying for more government support for the youth sector which led to the Youth COVID Support Fund being created. This fund helps ensure services providing vital support to young people can remain viable.

Income from charitable activities is received from our activity centres and sales linked to our charitable purposes. These include camping, training and other activities, and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. With lockdown and very limited face-to-face Scouts, this income ceased. Charitable activities also includes insurance commissions earned by Unity Insurance. These too are down. Excluding last year's £15.5m WSJ income, there was decrease in charitable income of £5.7m to £2.4m.

Our trading operations include the retail sales made by Scout Shops Limited and World Scout Shop Limited, non-Scouting revenues generated by the Gilwell Park Conference Centre and 65 Queen's Gate, and sponsorship and promotional income.

Shops activity had been given a boost by the WSJ last year and was particularly badly hit with sales down from £9.9m to £2.4m. Hostel and conference income withered from £2.3m to £0.2m. For some time, the conference centres haven't been profitable and the Trustees have decided to close the two centres. 65 Queens Gate will be sold and Gilwell Park used for volunteers.

We've continued to establish strong links with corporate sponsors and brought in £0.8m from these beneficial connections, only down £0.1m on the previous year.

As we've sold investments, using our reserves and with investment returns below historic trends, investment income decreased by £0.2m to £0.5m.

One property was sold during the year and the £0.4m profit is shown in the SOFA.

Expenditure

Total expenditure was £26.5m compared with the year before of £53.4m. Excluding the WSJ, expenditure was down £11.4m as we were unable to deliver face to face services and Scout Store had limited trading.

We plan to spend as much as we can on our charitable objectives, while retaining a safe level of reserves. The cost of raising income and supporting operations for members are essential, but we keep these as low as possible. We reduced fundraising costs, and support costs were £0.9m lower.

Our spend on charitable activities was £22.2m, scaled down to reflect our reduced income, and was £6.7m below that of 2020 excluding the WSJ. This is shown in the graph above under our activity headings, followed by a description of what we provide and achieve through these activities.

Youth programme and activities

We know that Scouts is needed more than ever, so we adapted our programme over the past year to make as much of it as possible work for our members from their homes. As a result, over 1.2million hours of Scouts sessions were delivered over Zoom. Over 1,200 activities are now available on our website – including a large number of lockdown-suitable activities – and we're making a conscious effort to retain the blend of digital, indoor and outdoor activities going forwards, as we're aware that these will be helpful for young people (particularly those with different abilities or in isolated locations) post-pandemic too.

Development of Scouting

We lost a large number of adult volunteers and young people during the pandemic, but are already seeing a return of young members. We've continued our commitment to extending Scouts to 4 and 5 year olds with a new Scouts section. We'll create 300 early years sections in underrepresented

communities over the next year. We'll be ready to open another 500 sections in 2022/23 and by 2033, we hope to welcome another 130,000 four and five year olds, supported by 40,000 new adult volunteers.

This, coupled with our national volunteer recruitment campaign, #GoodForYou, means we remain optimistic about our growth goals and the bright future of Scouts.

Adult support and training
Our adult volunteers have been amazing this year, and we've done our best to support them in the way they deserve.

We moved our inclusion support and events online, providing members with guidance, lived experience panels, expert speakers and new programme ideas. To make sure the crucial early stages of a volunteer's journey with us are as good as they can be, we also entered into a partnership with Girlguiding, funded by Pears Foundation. In addition, we started an ongoing review of our website and a review of our essential training, making sure both are as clear and useful as possible for our volunteers. As part of this, we're offering a 'blended learning' approach: digital first but with workshops and 'on the job' learning too.

Support and service to members
This year, we focussed on supporting members and communities most affected by COVID-19.

We had great success with our national fundraising campaign, Race Round the World, which supported our Recovery Fund. This distributed £1.5 million to groups in need across the UK and will distribute a further £700k to support groups to accelerate their recovery.

We also launched a national recruitment campaign, #GoodForYou, to attract new volunteers, and rolled out online volunteer recruitment training to support groups in regaining lost numbers.

Our four strategic objectives – Growth, Inclusivity, Youth Shaped and Community Impact – are fulfilled by these four activities. As many of the actions and activities that deliver the strategic objectives are led and delivered by volunteers, with proportionately less financial expenditure than those activities delivered by our salaried staff, the Trustees feel that these four headings used to analyse charitable activities provide a more meaningful and appropriate explanation of our income and expenditure.

Charity funds
The Scout Association's consolidated funds increased by £11.6m to £85.4m as at 31 March 2021. The value of endowment funds was £2.1m, restricted funds £3.2m, designated funds £25.7m, the pension reserve £(4.9)m, trading funds £2.1m, and general funds were £57.2m.

All funds are described in more detail in note 19 to the financial statements with analysis of the movements in year.

Reserves policy
The Trustees annually review the reserves policy, and continue to plan to hold reserves to protect the Association and delivery of its charitable programmes by providing time to adjust to changing financial circumstances.

The reserves policy establishes an appropriate target for the level of general 'free' reserves. The target is based on a risk assessment of the probability and likely financial impact on the Association's activities which might be caused by a decline in income, an inability to meet its financial obligations, or an inability to reduce expenditure in the short term. Reserves are also held to support the development of Scouts. The policy seeks to ensure an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves in order to ensure the uninterrupted operation of the charity. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The pandemic has highlighted the risks to the TSA of short term reductions in membership and losing commercial income due to curtailment of face-to face Scouting while needing to maintain member services. As a consequence the Trustees have determined that the appropriate target on a go forward basis for free reserves for TSA itself is represented by one year's worth of expenditure which is currently about £20m. This will likely be increased following the proposed liquidation of SIGL later this year and incorporation of its free reserves which are designed to provide cover for unexpected claims.

The general free reserves for TSA itself shown as at 31 March 2021 are £57.2m (excluding the reserve for the pension fund deficit) which is considerably in excess of this target due to recognition of the market value of Baden-Powell House which is now classified as an investment property and the sale of which is in the final stages of completion.

However the Trustees recognise there are a number of factors which will significantly reduce the free reserves over the next two years in particular:
- Budgeted losses while membership numbers recover to previous levels.
- Potential impacts from the next pension fund triennial funding review and changes in pension regulation due in 2022 which may accelerate the funding requirements.
- Investments required to recapitalise Scout Stores following its recent losses during the pandemic and further invest in the commercial operations and Scout Adventures.

After taking into account the above allocations, the residual funds will be deployed in delivering the Skills for Life strategy and further investments will be made for delivering services to the movement. We will keep the movement informed as plans for such investments are further developed over the coming year.

Forward financial forecast and going concern
The Trustees have considered the financial plans for the budget year of 2021/22 and the following two years, looking at the cash and reserve projections. This covers a period of at least 12 months from the signing of these financial statements.

The proactive actions initiated, and the clear plans for resurgence and growth of membership, provides a route to growth and stability of the finances of The Scout Association. The sale of assets will provide us with the resources to build back our reserves and invest for growing our services. Our income streams such as membership income and commercial revenues are growing. Costs have been cut and controlled in line with income, while protecting critical safeguarding and safety functions and frontline support to volunteers.

There will be future changes and there are residual risks, but over the short-term, we have the capacity to manage such exposures, as well as planning, monitoring and managing cash flows accordingly.

We set out the charity's risk management approach, as well as the key risks faced, on page 63. Despite the volatility of social, economic and market conditions, the pension deficit has reduced over recent years and a deficit plan agreed with the Pension Scheme Trustees is included in our budget.

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

Fixed assets
Capital investment plans were held back during the year as we took stock of how we invested in infrastructure to support our strategic objectives and members. As we looked at our future use of properties, spend was limited to making sure we maintained safety compliance.

Volunteers
During the year, over 141,659 adults volunteered their time, energy, skills and commitment to Scouts at Group, District, County, Region or National levels. Their roles ranged from regularly leading Zoom meetings and helping to organise camps at home, to helping with administration, the training of future leaders, and attending other online meetings at every level. Without this contribution of volunteers, Scouts would be unable to offer such a wide range of challenging and inspiring activities that makes it the largest co-educational youth movement in the UK today.

Subsidiary companies
The Association's trading subsidiaries are reviewed below. Each company is wholly owned and each – other than Scout Insurance (Guernsey) Limited, which is incorporated in the Bailiwick of Guernsey – is incorporated in England and Wales.

Scout Shops Limited
Scout Store sells Scouts and ancillary products mainly to members of The Scout Association, both directly and through District Scout Stores and other wholesale outlets.

To manage business loss with no face-to-face Scouts, the directors moved to rapidly change priorities to focus upon the long term sustainability of the business. The Company pursued funding options and was successful in attaining a government backed CBILS loan of £3.0m which eased cash flow pressures. In light of the significant drop in turnover, the business undertook a full financial review resulting in a reorganisation, reduced staffing levels and stringent cost containment.

Turnover decreased to £2.2m (2020: £9.4m) with the impact of the lockdown and 2019 sales were increased by the World Scout Jamboree. Loss before taxation for the year was £0.8m (2020: profit of £3.0m). With this loss Scout Shops had insufficent reserves to pay the full gift aid payment and there was a partial reversal of £0.2m of last year's deed of covenant.

There are signs of recovery, with significant sales activity in April 2021, and the development of online purchasing which will improve the customer experience.

World Scout Shop Limited
Turnover of £0.2 was down £0.3m on the previous year, with a small loss of £0.01m (2020: profit of £0.03m).

Scout Insurance Services Limited
Scout Insurance Services trades under the name of Unity Insurance Services. Its principal activity is that of insurance broker, providing services primarily to The Scout Association, the Scout movement, to other charities and not-for-profit organisations, including Girlguiding UK.

With lockdown, turnover was down, with no demand for certain products such as travel and event insurance. But the company successfully put in place facilities for staff to work from home, enabling continued good service to customers supported by the introduction of phase 1 of a new broking system.

In the year to March 2021, turnover was £2.2m (2020: £2.4m) with a profit before tax of £1.1m (2020: £1.2m), which it covenanted to The Scout Association.

Scout Insurance (Guernsey) Limited
In the year to March 2021 net insurance premiums were £0.5m, compared with £0.8m in the previous year. There was a net loss before taxation of £0.1m (2020: profit of £0.2m). During the year, the company declared and paid a dividend of £0.1m (2020: £0.2m) to The Scout Association.

The Association Trustees have reviewed the operations of Scout Insurance (Guernsey) Limited, and as the costs outweigh any benefits it provides have decided to wind up the operations and dissolve the company. Assets and liabilities of the company will revert to The Scout Association.

Scout Services Limited
Scout Services Limited's principal activities are that of sponsorship and marketing services for The Scout Association, including the provision of conference facilities.

With the enforced closure of the Gilwell Park and Baden-Powell House conference centres, there was a review of their long-term benefit and profitability. The decision was taken that they wouldn't reopen. Baden-Powell House is in the process of being sold and Gilwell Park facilities used for volunteer accommodation. The company

retained a positive relationship with corporate partners, and the small reduction in income this year is expected to recover next year.

Scout Services Limited produced a net loss of £0.8m (2020: profit of £0.7m) from turnover of £1.0m (2020: £3.8m).

The Scout Association Defined Benefit Pension Scheme
The most recent full actuarial valuation of The Scout Association Defined Benefit Pension Scheme was carried out as at 31 March 2019. The valuation showed a deficit of £6.5m, a funding level of 86%, which is an improvement from the 78% funding level at the March 2016 full valuation. Based on this valuation, the Trustees agreed a deficit recovery plan aimed at clearing the deficit by 2028. The Scheme closed to new members in the year ended 31 March 2001.

In the year to March 2021, the Scout Association contributed £0.6m to the Scheme (2020: £2.6m including a special contributions of £2.0m). The Trustees regularly monitor the Scheme funding deficit to make sure that general reserves provide adequate cover against the future liability.

In accordance with Charity Commission guidance ("Charity Reserves and Defined Benefit Pension Schemes"), the Trustees have reviewed the cash flow impact on the general reserves of the planned funding of the deficit and these are included in the charity's budget.

The valuation of the Defined Benefit Pension Scheme at 31 March 2021 for the accounting purposes of Financial Reporting Standard 102 (FRS 102) showed a funding deficit of £4.9m (2020: £4.8m).

Investment policy and performance
The fund assets have been held in the Cazenove Charity Multi-Asset Fund since 2018, which is ethically screened.

The performance objectives are:
- to maintain an optimum level of income tempered by the need for capital growth in order to safeguard future grant-making capacity,
- and to outperform benchmarks on a rolling three-year basis.

The investment return for the year was 24.7%, which reversed the negative 7.5% return in 2020, with the two years straddling the benchmark of CPI+4%, as an average of 6.1%.

The Association's current asset investments represent cash holdings which are managed separately from the main investment portfolio, held in Royal London Asset Management Funds on behalf of the Short Term Investment Service on behalf of the movement. As at 31 March 2021, total deposits by Scout Groups, Districts, Counties and Regions in the Short Term Investment Service were £11.1m (2020: £11.5m). We will be reviewing the operation of the Short Term Investment Service given the risks of potentially negative returns in a very low or even possible negative interest rate environment.

Remuneration policy
The Trustees consider that the Board of Trustees and the Senior Leadership Team (the Chief Executive and the Directors) comprise the key management personnel of the Charity.

All Trustees give of their time freely and no Trustee received remuneration in the year. The Chief Executive (who is also a Trustee and a full member of the Board) is paid for his executive duties only. Details of Trustees' expenses and related party transactions are disclosed in note 6c to the financial statements.

The remuneration of the senior staff is reviewed annually by the People and Culture Committee (a subcommittee of the Board), taking into account market conditions, cost of living increases and the financial position of the organisation. The salaries of the Senior Leadership Team are benchmarked in order to make sure that they're commensurate with the size of the roles.

The Senior Leadership Team members are entitled to employer pension contribution rates and other benefits that are available to employees generally. In addition, enhanced medical insurance provision is provided.
The Senior Leadership Team sets the salaries for all other employees.

The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment and retention proves to be difficult, a market rate supplement is also paid.

Trustees' responsibilities

Trustees are responsible for preparing the annual report, including 'How we operate' on page 62, and the financial statements (in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice). They're also responsible for making sure the financial statements give a true and fair view of the state of affairs of the group and charity, and of the incoming resources and application of resources of Scouts for the year. In preparing these financial statements, Trustees must:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it's inappropriate to presume that the charity will continue in business.

Trustees are responsible for keeping adequate accounting records that show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity, and that enable them to make sure that the financial statements comply with any applicable charity laws and, in particular, the Charities Act 2011. Trustees are also responsible for safeguarding the assets of the charity, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on The Scout Association's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the group's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained there.

Our controls include:

- a strategic and operational plan and budget regular consideration by the Board, Finance Committee and Senior Leadership Team of financial results, variances from budget and other (non-financial) performance indicators
- delegation of authority and segregation of duties identification and management of risks by the Board, its Committees and Senior Leadership Team
- the Finance Committee monitors the effectiveness of any external audits.

Trustees believe that the system of internal controls has been adequate to provide reassurance against material misstatement or loss.

Ann Limb
Chair, Scouts

On behalf of the Board of Trustees,
23 July 2021

Independent Auditor's Report to the Trustees of The Scout Association

Opinion
We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group) for the year ended 31 March 2021 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2021 and of the group's 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 Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees 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 group and the parent charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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 auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were the laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, provisions and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Audit Committee about their own identification and assessment of the risks of irregularities, analytical procedures and sample testing of income, sample testing on the posting of journals, reviewing accounting estimates for biases in particular the judgements and assumptions in respect of claims provisions, sample testing of movements within provisions and inquiry of legal advisors, reviewing regulatory correspondence with the Charity Commission and other regulators, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we

Crowe U.K. LLP
Statutory Auditor
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

Date: 23 July 2021

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Consolidated statement of financial activities

For the year ended 31 March 2021

		2021			Restated 2020		
	Notes	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Income and endowments from:							
Donations and legacies:							
Membership subscriptions		12,190	-	**12,190**	11,631	-	11,631
Other voluntary income	5.a	4,373	3,752	**8,125**	510	2,083	2,593
		16,563	3,752	**20,315**	12,141	2,083	14,224
Charitable activities:							
Youth programme		110	(29)	**81**	4,765	95	4,860
Development of Scouting		107	(29)	**78**	4,875	93	4,968
Adult support and training		107	(28)	**79**	4,875	93	4,968
Support and services to the members		2,192	-	**2,192**	8,822	-	8,822
	5.b	2,516	(86)	**2,430**	23,337	281	23,618
Other trading activities	5.c	3,482	-	**3,482**	13,116	-	13,116
Investment income	5.d	469	74	**543**	592	120	712
Other income, property sale		378	-	**378**	1,044	-	1,044
Total income		23,408	3,740	**27,148**	50,230	2,484	52,714
Expenditure on:							
Raising funds:							
Donations and Legacies		274	-	**274**	328	-	328
Trading activities	6.a	4,075	-	**4,075**	8,656	-	8,656
		4,349	-	**4,349**	8,984	-	8,984
Charitable activities:							
Youth programme		3,435	643	**4,078**	11,011	287	11,298
Development of Scouting		3,759	817	**4,576**	11,311	677	11,988
Adult support and training		3,825	817	**4,642**	11,361	677	12,038
Support and services to the members		7,353	1,528	**8,881**	8,043	1,075	9,118
	6.b	18,372	3,805	**22,177**	41,726	2,716	44,442
Total expenditure		22,721	3,805	**26,526**	50,710	2,716	53,426
Net gains/(losses) on investments		11,236	219	**11,455**	(1,068)	(145)	(1,213)
Net income/(expenditure) for the year		11,923	154	**12,077**	(1,548)	(377)	(1,925)
Transfers between funds		(83)	83	**-**	131	(131)	-
Other recognised gains/(losses):							
Actuarial gains/(losses) on defined benefit pension scheme	7	(441)	-	**(441)**	3,365	-	3,365
Net movement in funds	8	11,399	237	**11,636**	1,948	(508)	1,440
Reconciliation of funds:	19						
Fund balances brought forward at 31 March 2020		68,664	5,139	**73,803**	66,716	5,647	72,363
Fund balances carried forward at 31 March 2021		80,063	5,376	**85,439**	68,664	5,139	73,803

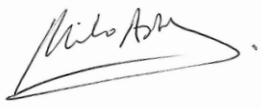
The notes on pages 36 to 60 form part of these financial statements

Balance sheet

As at 31 March 2021

		Consolidated		The Association	
			Restated		Restated
		2021	2020	**2021**	2020
	Notes	**£'000**	£'000	**£'000**	£'000
Fixed assets					
Intangible fixed assets	9	**230**	317	**-**	-
Heritage assets	10	**3,553**	3,553	**3,553**	3,553
Tangible fixed assets	11	**21,161**	22,942	**20,945**	22,678
Investment in subsidiary companies	12	**-**	-	**500**	500
Investments	13	**60,134**	50,951	**55,475**	44,993
		85,078	77,763	**80,473**	71,724
Current assets					
Stocks	14	**1,917**	1,727	**120**	279
Debtors	15	**6,571**	6,558	**11,021**	11,595
Current asset investments	16	**11,154**	11,542	**11,154**	11,542
Cash & cash equivalents		**9,897**	4,822	**5,643**	861
		29,539	24,649	**27,938**	24,277
Current liabilities					
Creditors - amounts falling due within one year	17	**(17,830)**	(18,525)	**(16,122)**	(15,221)
Net current assets		**11,709**	6,124	**11,816**	9,056
Total assets less current liabilities		**96,787**	83,887	**92,289**	80,780
Creditors - amounts falling due after more than one year	17	**(2,400)**	-	**-**	-
Provisions for liabilities	18	**(4,026)**	(5,252)	**(4,026)**	(5,252)
Net assets excluding pension liability		**90,361**	78,635	**88,263**	75,528
Pension liability	7	**(4,922)**	(4,832)	**(4,922)**	(4,832)
Net assets		**85,439**	73,803	**83,341**	70,696
The Association's funds					
Endowment funds	19	**2,131**	1,936	**2,131**	1,936
Restricted funds	19	**3,245**	3,203	**3,245**	3,203
Total restricted funds		**5,376**	5,139	**5,376**	5,139
General fund	19	**57,162**	42,639	**57,162**	42,639
Pension reserve	7,19	**(4,922)**	(4,832)	**(4,922)**	(4,832)
Designated funds	19	**25,725**	27,750	**25,725**	27,750
Non charitable trading funds	12,19	**2,098**	3,107	**-**	-
Total unrestricted funds		**80,063**	68,664	**77,965**	65,557
Total funds		**85,439**	73,803	**83,341**	70,696

Approved by the Board of Trustees on 23 July 2021 and authorised for release and signed on its behalf by:



Ann Limb
Chair

Mike Ashley
Treasurer

The notes on pages 36 to 60 form part of these financial statements

Statements of cash flows

For the year ended 31 March 2021

	Consolidated		The Association	
		Restated		Restated
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
a. Cash flows				
Net cash (used)/provided by operating activities (see b. below)	**(479)**	(4,477)	**2,159**	(3,922)
Cash flows from investing activities:				
Dividends, interest and rents from investments	**543**	712	**852**	971
Proceeds from the sale of property	**416**	1,462	**416**	1,462
Purchase of fixed assets	**(709)**	(2,659)	**(645)**	(2,376)
Proceeds of the sale of investments	**2,304**	(15,654)	**1,000**	-
Purchase of investments	**-**	16,354	**-**	-
Net cash provided by investing activities	**2,554**	215	**1,623**	57
Cash flows from financing activities:				
Cash inflows from new loans	**3,000**	-	**1,000**	-
Net cash provided by financing activities	**3,000**	-	**1,000**	-
Change in cash and cash equivalents in the year	**5,075**	(4,262)	**4,782**	(3,865)
Cash and cash equivalents at 1 April	**4,822**	9,084	**861**	4,726
Cash and cash equivalents at 31 March	**9,897**	4,822	**5,643**	861
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	**12,077**	(1,925)	**13,085**	(1,316)
Adjustments for:				
(Gains)/losses on investments	**(11,455)**	1,213	**(11,449)**	(41)
Dividends, interest and rents from investments	**(543)**	(712)	**(852)**	(971)
Funding of pension liabilities	**-**	(2,000)	**-**	(2,000)
FRS 102 Pension cost	**(351)**	(158)	**(351)**	(158)
(Profit) on sale of fixed assets	**(378)**	(1,044)	**(378)**	(1,044)
Depreciation charges	**2,534**	2,457	**2,335**	2,498
(Increase)/decrease in stocks	**(190)**	(363)	**159**	(142)
(Increase)/decrease in debtors	**(13)**	11,740	**574**	14,020
Decrease/(increase) in current investments	**361**	(255)	**361**	(255)
(Decrease) in creditors	**(1,295)**	(13,384)	**(99)**	(14,467)
(Decrease) in provisions for liabilities	**(1,226)**	(46)	**(1,226)**	(46)
Net cash (used)/provided from operating activities	**(479)**	(4,477)	**2,159**	(3,922)
c. Analysis of cash and cash equivalents				
Cash in hand	**9,897**	4,822	**5,643**	861
Total cash and cash equivalents	**9,897**	4,822	**5,643**	861

The notes on pages 36 to 60 form part of these financial statements

1. Constitution

The Scout Association is incorporated by Royal Charter and is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

2. Scope of the financial statements

These financial statements cover the activities directly controlled by The Scout Association. The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions, Districts and Groups are not reflected in these financial statements. Those bodies are separate autonomous charities that are affiliated to The Scout Association.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation of consolidated financial statements

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102, known as the Charities SORP (FRS 102).

The Scout Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies. The financial year end of each of the subsidiary companies is 31 March with the exception of Scout Shops Limited and World Scout Shop Limited, which each have a December year end, and whose management accounts prepared to 31 March are used for consolidation purposes.

The Balance Sheets and Profit and Loss accounts of the subsidiaries have been consolidated on a line by line basis as required by the Statement of Recommended Practice.

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that that arise after acquisition are charged to the post-acquisition Statement of Financial Activities.

The financial statements are prepared on the historical cost basis with the exception of investments, which are stated at fair value.

b. Going concern

Having reviewed financial plans and cash flow forecasts, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

c. Recognition of income

National membership subscriptions
Membership subscriptions are payable in advance for a year to 31 March and are recognised when receivable.

Legacies
Legacies are accounted for when the Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Insurance Income
Insurance commission is recognised at the date of inception of the policy. The amount recognised is the total brokerage due to the company less an overall provision for unearned commission. Historic profit commission is recognised when it can be reliably calculated and forecast to be received.

Commercial activities
Income from conference centres, sponsorship, National Scout Adventure Centres, and other income is accounted for when the Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Investment income
Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date. Associated tax recoveries are included for all amounts shown as income.

Gifts in kind
Properties, investments, heritage assets, other fixed assets and any other assets or services donated to the charity are included as donated income at their estimated market value at the time of receipt.

d. Allocation of income and costs

All expenditure is accounted for on an accruals basis and is allocated as described below.

Activities for generating funds and fundraising trading: costs of goods sold and other costs.
Income and expenditure from Scout Store Limited, World Scout Shop Limited, Scout Services Limited and from commercial activities carried out at 65 Queen's Gate and the Gilwell Conference Centre are classified under these headings.

Charitable activities
This comprises income from the provision of services supporting the objects of the Association through operations including the Information Centre, insurance services, and Scouting magazine as well as the National Activity Centres. 20% of accommodation and training fees receivable at the Gilwell Conference Centre are also included under this heading, with the remaining income included in activities for generating funds.

Charitable activities have been analysed under the following headings:

- Youth programme
- Development of Scouting
- Adult support and training
- Support and services to members

The Association's activities are largely financed by national membership subscriptions and by the surpluses generated by its trading subsidiaries rather than income from charitable activities. The activities have been classified as described in note 6.

Where possible the income and costs relating to a department or cost centre are allocated in full to one of the above categories, but in practice many departments have an involvement in more than one activity. The other major allocations, which are reviewed annually by the Trustees, are set out below.

	Youth programme	Development of Scouting	Adult support and training	Support and services to members
World and European membership fees				100%
Members records and awards			40%	60%
Membership services	20%	20%	20%	40%
Safeguarding children				100%
Public relations		100%		
Insurance				100%
Scouting magazine	34%	33%	33%	
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Gilwell Conference Centre	27%	27%	27%	
Other National Activity Centres	34%	33%	33%	

Support costs
These are costs incurred directly in support of the objects of the charity. The costs are attributed to the activities that they support. Where a department supports all the charity's activities, the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. The percentages that apply are:
Trading – 6%
Youth programme – 20%
Development of Scouting – 29%
Adult support and training – 26%
Support and services to members – 19%

Grants payable
Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with other organisations but which are unpaid at the year end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

Governance costs
These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising. They include audit fees and the costs of Trustees' meetings.

e. Intangible fixed assets
IT software is capitalised and written off over the term of the related contract, between two and five years. Goodwill arising on acquisition of an undertaking is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. It is capitalised and amortised through the Statement of Financial Activities over the Trustees' estimate of its useful economic life which can range from 5 to 10 years. Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

f. Heritage fixed assets
The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage

Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouting's story the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

Heritage assets are carried at fair value. The Association has made reference to the latest available external valuations in forming their assessment of period end fair value. Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities.

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Director of Commercial Services.

Expenditure that is in the Trustees' view required to conserve or prevent further deterioration of individual items is recognised as expenditure when it is incurred. The Heritage Service actively seeks external funding to support the delivery of this work.

g. Other fixed assets
Other fixed assets are stated at cost. Where land and buildings are acquired together it is assumed that the buildings represent 50% of the initial cost. Investment in systems development in support of the charity's strategy is capitalised as a tangible fixed asset. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £1,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:

Freehold property – 50 years, with 10 years for replacement elements

Leasehold property – the shorter of the lease period or 50 years

Furniture fittings and equipment – 4 to 5 years

Systems Development – 5 years

Motor vehicles – 5 to 10 years

Gains or losses on the disposal of fixed assets are reflected in net income/expenditure for the year shown in the Statement of Financial Activities.

Impairment reviews on fixed assets are carried out each year and any asset with a carrying value materially higher than its recoverable or useful value is written down accordingly.

Fixed assets held for investment purposes are stated at market value on the balance sheet date. Any gains or losses on the disposal or revaluation of investment assets are shown as net gains/(losses) on investments in the Statement of Financial Activities.

h. Investments
The Scout Association holds investments both in order to generate income for the support of charitable objectives and to provide assets to meet the need of reserves, identified in the reserves policy. Investments are stated at current market value on the balance sheet date unless there's evidence of a different fair value.

Gains or losses arising during the year are disclosed in the statement of financial activities within other recognised gains and losses in the year, and in the notes to the financial statements.

i. Current asset investments
The funds deposited by Scout Groups in the Short Term Investment Service are held on short-term deposit with an external investment manager. These short-term deposits are not held by the Scout Association for investment purposes and are included in the balance sheet at fair value as current asset investments. Movements in these funds are shown in the notes to the financial statements.

j. Stocks
Stocks are valued at the lower of cost and estimated net realisable value. Cost is calculated using the current purchase price method and consists of the original cost of goods without any addition for overheads.

k. Provisions
A provision is recognised in the balance sheet when the Association has an obligation as a result of a past event and it is probable that an outflow of economic benefits that can be reliably measured will be required to settle that obligation.

l. VAT
The Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. It is not practicable to allocate irrecoverable VAT to the expenses and assets concerned, and irrecoverable VAT is written off.

m. Leases
Significant assets held under finance leases and the related lease obligations are included at the fair value of the leased assets at the inception of the lease. Depreciation on leased assets is calculated to write off this amount on a straight-line basis over the shorter of the lease term and the useful life of the asset.

Rentals payable are apportioned between the finance charge and a reduction of the outstanding obligations.

All other leases have been treated as operating leases and the rentals written off as they are paid because of the insignificant amounts involved.

n. Pension costs
Contributions payable to The Scout Association Pension Scheme are

charged to the Statement of Financial Activities so as to spread the cost of pensions over the working lives of employees in the scheme. The pension charge is calculated on the basis of actuarial advice.

The pension scheme liabilities are measured using a projected unit method and discounted at an AA sterling corporate bond rate. The pension scheme deficit is recognised in full on the balance sheet.

The current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain on the scheme for the year is included in the gains/(losses) section of the Statement of Financial Activities.

Contributions towards personal pension policies, which are defined contribution schemes, are charged to the Statement of Financial Activities as they are incurred.

o. Financial assets
Financial assets, other than investments and derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

p. Financial liabilities
Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities, excluding derivatives, are initially measured at transaction price (including transaction costs) and subsequently held at amortised cost.

q. Forward currency contracts
The Scout Association enters into forward contracts for the purchase of currency in order to manage its exchange rate exposure relating to the World Scout Jamboree and other overseas events. Hedge contracts are measured at fair value at each reporting date.

Where there is a change in exposure at the balance sheet date, through movement in the forward exchange rate from the contract rate, that change is included in expenditure in the statement of financial activities.

r. Judgements in applying accounting policies and key sources of estimation uncertainty
In preparing these financial statements, the Trustees have made the following judgements:

- The determination of whether fixed asset properties owned by the Scout Association are held for operational use, and so classed as tangible fixed assets, or whether they are classed as Investment properties.

- The determination of whether or not there are indications of impairment of the Scout Association's tangible and intangible assets, including goodwill, taking into consideration the economic viability and expected future financial performance of the asset.

- The determination of appropriate provision for claims, supported by legal advice.

- The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension liability in line with FRS 102 requirements, supported by actuarial advice.

4. Nature of funds

All funds are identified as falling into one of three categories.

Endowment funds
Endowment funds are those received to be held as capital with only the income available to be spent. Subsequent gains or losses on the disposal of the underlying assets of the fund become part of the capital.

Restricted funds
Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal.

Unrestricted funds
Unrestricted funds are those received, which aren't subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Trustees to be used for particular purposes.

5. Income and endowments

a. Other voluntary income

			2021			2020
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	119	235	**354**	131	221	352
Grants	3,926	2,152	**6,078**	19	1,079	1,098
Other donations	328	1,365	**1,693**	360	783	1,143
Total	4,373	3,752	**8,125**	510	2,083	2,593

During 2021, the Association received one-off government grants to support the operation of the charity. Furlough grants of £1,721,000 were received under the COVID-19 job retention scheme. £2,147,000 was received from the Department for Digital, Culture, Media & Sport from the DCMS Youth COVID-19 Support Fund. This fund helps ensure services providing vital support to young people can remain viable.

b. Charitable activities

The income in this category is derived primarily from the Association's insurance subsidiaries and its National Activity Centres. Many of the activities aren't conducted with the principal intention of generating net income. Instead, the Association's charitable activities are financed largely by fundraising activities and by membership subscriptions.

			2021			Restated 2020
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
National events	-	-	**-**	460	-	460
Insurance broking	2,134	-	**2,134**	2,364	-	2,364
Advertising carried by *Scouting* magazine	3	-	**3**	80	-	80
National Centres	-	(86)	**(86)**	4,351	281	4,632
World Scout Jamboree	-	-	**-**	15,452	-	15,452
Other income	379	-	**379**	630	-	630
Total	2,516	(86)	**2,430**	23,337	281	23,618

c. Other trading activities

						Restated
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail sales	2,442	-	**2,442**	9,870	-	9,870
Hostel and conference income	215	-	**215**	2,303	-	2,303
Sponsorship, promotions and royalties	825	-	**825**	943	-	943
Total	3,482	-	**3,482**	13,116	-	13,116

d. Investment income

			2021			2020
	Unrestricted £'000	**Restricted and Endowment £'000**	**Total £'000**	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Listed investments	380	23	**403**	410	18	428
Short Term Investment Service	-	51	**51**	-	102	102
Other deposit interest	46	-	**46**	138	-	138
Rental income	43	-	**43**	44	-	44
Total	469	74	**543**	592	120	712

6. Expenditure

a. Trading activities

	2021			2020		
	Unrestricted	**Restricted and Endowment**	**Total**	Unrestricted	Restricted and Endowment	Total
	£'000	**£'000**	**£'000**	£'000	£'000	£'000
Retail operating costs	3,227	-	**3,227**	6,749	-	6,749
Hostel and conference expenditure	589	-	**589**	1,441	-	1,441
Sponsorship, promotions and royalties	259	-	**259**	350	-	350
Total	4,075	-	**4,075**	8,540	-	8,540

Hostel, conference and commercial trading expenditure includes support costs of £509,000 (2020: £589,000). The basis for the allocation of support costs is explained in note 6.c.

b. Costs of charitable activities

				2021
	Direct	**Grant funding**	**Support costs**	**Total**
	£'000	**£'000**	**£'000**	**£'000**
Youth programme	1,974	406	1,698	**4,078**
Development of Scouting	1,707	407	2,462	**4,576**
Adult support and training	2,029	406	2,207	**4,642**
Support and services to members	6,861	407	1,613	**8,881**
Total	12,571	1,626	7,980	**22,177**

				Restated 2020
	Direct	Grant funding	Support costs	Total
	£'000	£'000	£'000	£'000
Youth programme	9,235	182	1,881	11,298
Development of Scouting	9,057	183	2,748	11,988
Adult support and training	9,397	182	2,459	12,038
Support and services to members	7,196	183	1,739	9,118
Total	34,885	730	8,827	44,442

Charitable activities have been analysed into four categories as explained in note 3.d. Costs are allocated using the principles explained in that note.

Youth programme includes the various educational activities in which members participate.

Development activities are those which are focused on growing our movement.

Adult support and training includes those activities which assist leaders and other adults involved in Scouts.

Support and services to the movement includes those activities that help ensure the safety and safeguarding of children, which underpin the activities of Scout Groups.

Analysis of grants to local Scouting

	2021	2020
	£'000	£'000
Pears Community Match Fund	**900**	-
Race Round the World	**534**	-
Development	**43**	71
International Fund	**-**	26
Benevolent Fund	**10**	26
Admiralty Fund and Trinity House Fund (Sea Scouts)	**85**	250
Grants from legacies to local Groups	**43**	284
King George VI Leadership Fund	**10**	37
Other	**1**	36
Total	**1,626**	730

Grants from restricted and designated funds administered by the Association are paid, in accordance with the terms governing those funds, to a large number of Scout Groups, Districts, Areas and Counties.

Support costs allocation

	2021	Restated 2020
	£'000	£'000
Fixed asset depreciation	**2,534**	2,457
Irrecoverable VAT	**422**	841
Office accommodation and services	**638**	763
Central management	**712**	693
Human resources, legal and company secretarial	**864**	1,040
Finance and accounting	**793**	802
Information technology and business solutions	**1,815**	1,921
Movement in pension scheme deficit recognised in resources expended	**371**	454
Governance	**340**	445
Total	**8,489**	9,416
Allocated to:		
Costs of charitable activities	**7,980**	8,827
Expenditure on trading activities	**509**	589
Total	**8,489**	9,416

Support costs comprise that expenditure which facilitates fundraising and charitable activity but which isn't directly incurred in the conduct of those activities. The support costs itemised above have been apportioned to fundraising and charitable activities pro rata to the employment costs of staff directly engaged on the relevant activities. The percentage allocations are disclosed in note 3.c.

c. Expenditure includes:

	2021	2020
	£'000	£'000
Auditor's remuneration		
Audit fees	**77**	63
Taxation compliance and grant income certificates	**22**	5
Trustees' expenses	**0**	15

During the year 2 Trustees (2020: 20 Trustees) were reimbursed £300 (2020: £15,000) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. The Association provided accommodation for the Chief Scout and for others while they were on Scout business.

7. Staff costs

	2021	2020
	£'000	£'000
Wages and salaries	**11,179**	12,278
Social security costs	**1,103**	1,185
Defined contribution pension costs	**745**	791
Other pension costs	**76**	47
	13,103	14,301
In addition, termination costs in the year	**601**	14

Termination costs are accrued when agreed

The average number of employees during the year was:

	Headcount		Full time equivalent	
	2021	2020	**2021**	2020
Activity				
The Scout Association	**290**	350	**270**	303
Scout Shops Limited/World Scout Shop Limited	**43**	58	**41**	52
Unity (Scout Insurance Services Limited)	**21**	21	**21**	21
Total	**354**	429	**332**	376

Movement in The Scout Association full time equivalent:	
Programme of Works	(7)
NCS funded	(4)
Unrestricted	(22)
Total decrease	(33)

The decrease in staff numbers relates to 7 fixed term contract staff for Programme of Works and 4 NCS funded positions. Staff numbers for our general funds are down by 22 due to redundancies caused by COVID-19, with closures and restructuring of services delivered by the Association.

The number of employees whose total emoluments for the year exceeded £60,000 were as follows:

	2021	2020
£60,001 to £70,000	4	2
£70,001 to £80,000	4	2
£80,001 to £90,000	3	4
£90,001 to £100,000	3	1
£100,001 to £110,000	-	1
£110,001 to £120,000	2	2
£120,001 to £130,000	1	-
£130,001 to £140,000	-	1

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received remuneration and benefits for his service as Chief Executive Officer of £129,924 (2020 £131,381).

No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries comprise the Trustees, the Chief Executive Officer, Director of Commercial Services, Director of Communications and Marketing, Chief Operating Officer, Director of Finance and Resources, Managing Director of Unity Insurance (SISL) and General Manager of Scout Shops and World Scout Shop. The total employer cost of the key management personnel of The Scout Association and its subsidiaries was £896,702 (2020 £879,542).

Pension schemes

Pension provision for current staff is mainly provided through a defined contribution arrangement.
The Scout Association Defined Benefit Pension Scheme ("the Scheme") is closed to new staff and has a small number of existing members. The Scheme provides benefits, on retirement, on leaving service or on death, based on final salary and length of service.

The Scheme is subject to the Statutory Funding Objective under the Pensions Act 2004 and a valuation of the Scheme is carried out at least once every three years. As part of the process, the Association must agree with the Trustees of the Scheme the contributions to be paid in order to address any shortfall against the Statutory Funding Objective and the contributions to be paid in respect of the accrual of the future benefits.

The most recent comprehensive actuarial valuation of the Scheme was carried out as at 31 March 2019, and showed a deficit of £6,477,000, a funding level of 86%. The Scheme Trustees and The Scout Association have agreed a recovery plan with deficit contributions of £510,000 for the year to 31 March 2021. Then £500,000 each year until 2028, and an additional one-off contribution of £500,000 to be paid by 30 September 2022.

FRS102 valuation
These financial statements have been prepared in line with the requirements of FRS 102. The FRS 102 valuation is only in respect of the defined benefit Scheme. The principal FRS 102 actuarial assumptions, determined by financial markets and demographic conditions, are shown below. A later table shows the sensitivity of the liability to these assumptions.

Principal actuarial assumptions

	31 March 2021	31 March 2020
	%	%
Discount rate	**1.90**	2.25
Inflation - RPI	**3.25**	2.55
Inflation - CPI	**2.45**	1.75
Salary increases	**2.55**	1.85
Pension increase (RPI max 5.0%)	**3.20**	2.55
Pension increase (RPI max 2.5%)	**2.35**	2.05
Mortality	**95% of S3PA tables CMI 2019 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners**	95% of S3PA tables CMI 2018 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non-pensioners
Retirement cash	**Members are assumed to take 20% of their pension as tax-free cash**	Members are assumed to take 20% of their pension as tax-free cash

Balance sheet position

		31 March 2021		31 March 2020
	%	**£'000**	%	£'000
Equities	33%	**13,884**	26%	10,241
Diversified growth assets	20%	**8,468**	24%	9,389
Absolute return	15%	**6,307**	0%	-
Liability Driven Investments	15%	**6,152**	21%	7,906
Diversified credit	14%	**5,736**	0%	-
Corporate bonds	0%	**-**	28%	10,901
Cash	4%	**1,504**	1%	209
Fair value of assets	100%	**42,051**	100%	38,646
Present value of funded obligations		**(46,973)**		(43,478)
Net defined benefit liability		**(4,922)**		(4,832)

Amounts recognised in the Statement of Financial Activities

	2021	2020
	£'000	£'000
Current service cost	**(81)**	(88)
Administration costs	**(187)**	(151)
Interest on liabilities	**(949)**	(1,127)
Interest on assets	**846**	912
Cost in total expenditure for the year	**(371)**	(454)
Remeasurements over the period		
Gain/(loss)on assets in excess of interest	**4,678**	(1,139)
Experience gain on liabilities	**-**	433
Gain/(loss) from changes to demographic assumptions	**(174)**	2,479
Gain/(loss) from changes to financial assumptions	**(4,945)**	1,592
Actuarial gains/(losses) on defined benefit pension scheme	**(441)**	3,365

Reconciliation of the fair value of the Pension Scheme assets and liabilities

	31 March 2021	31 March 2020
	£'000	£'000
Fair value of assets at the start of the year	**38,646**	38,772
Interest on assets	**846**	912
Administration costs	**(187)**	(151)
Contributions by members	**18**	17
Contributions by TSA	**722**	2,612
Benefits paid	**(2,672)**	(2,377)
Return on assets less interest	**4,678**	(1,139)
Fair value of assets at the end of the year	**42,051**	38,646
Actual return on assets	**5,524**	(227)

	31 March 2021	31 March 2020
	£'000	£'000
Value of liabilities at the start of the year	**(43,478)**	(49,127)
Interest cost	**(949)**	(1,127)
Current service cost	**(81)**	(88)
Contributions by members	**(18)**	(17)
Benefits paid	**2,672**	2,377
Experience gain on liabilities	**-**	433
Changes to demographic assumptions	**(174)**	2,479
Changes to financial assumptions	**(4,945)**	1,592
Value of liabilities at the end of the year	**(46,973)**	(43,478)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		Approximate effect on the liabilities
		£'000
Discount rate	Plus 0.10% p.a.	**(785)**
	Minus 0.10% p.a.	**805**
Inflation	Plus 0.10% p.a.	**370**
	Minus 0.10% p.a.	**(360)**
Salary increase	Plus 0.50% p.a.	**200**
	Minus 0.50% p.a.	**(185)**
Mortality	Long-term trend rate 1.25% for all members	**(330)**
Commutation	Members take 25% of their pension in cash	**(1,100)**

Projected SOFA for year to 31 March 2021	
	£'000
Current service cost	**100**
Administration costs	**187**
Interest on liabilities	**867**
Interest on assets	**(778)**
Total	**376**

The estimate above assumes the following:
- Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.
- There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/ curtailment/past service cost.

8. Net movement in funds

The net movement in funds arises as follows:

	2021	Restated 2020
	£'000	£'000
The Scout Association	**12,645**	1,022
Subsidiaries	**(1,009)**	418
Total	**11,636**	1,440

9. Intangible fixed assets

Consolidated	IT software	Brand licences	Goodwill	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 April 2020	322	85	119	526
Transfers	-	-	-	-
Additions	19	-	-	19
Disposals	-	-	-	-
At 31 March 2021	**341**	**85**	**119**	**545**
Depreciation				
At 1 April 2020	120	69	20	209
Transfers	-	-	-	-
Charge for the year	66	10	30	106
Eliminated on disposals	-	-	-	-
At 31 March 2021	**186**	**79**	**50**	**315**
Net book values				
At 31 March 2021	**155**	**6**	**69**	**230**
At 31 March 2020	202	16	99	317

10. Heritage fixed assets

a. Heritage assets

Consolidated and the Association Unrestricted Funds	Scouting heritage, historical and contemporary assets £'000
Cost or valuation	
At 1 April 2020	3,553
Additions	-
Revaluations	-
At 31 March 2021	**3,553**

A valuation is provided for some of the key items in the Association's collection, particularly those relating to the Founder, since the nature of these items permits sufficiently reliable valuation. The initial valuation was prepared by Lyon & Turnbull, members of the Society of Fine Art Auctioneers and Valuers, in 2011.

A revaluation report was produced by Pall Mall on 1 April 2016. In the opinion of the Trustees, the values are applicable to these assets at 31 March 2021. Any surplus or deficit on revaluation is charged to the net movement in funds on the Consolidated Statement of Financial Activities. Additional valuations will only be carried out for the purpose of lending items to other organisations and insurance. The Trustees consider that obtaining valuations for the remainder of the Collection would involve disproportionate cost due to the diverse nature of the material held and the lack of comparable market values. Other than the items that have been valued as described above, the Association does not recognise these assets on its Balance Sheet. It's the intention of The Scout Association to preserve these items indefinitely, therefore amortisation isn't, in our view, appropriate.

b. Five year financial summary of heritage asset transactions

There have been no purchases, donations, disposals or valuations in the last five years.

c. Further information on heritage assets

The Association maintains a heritage collection of around 250,000 items. Through an active and innovative programme of collecting, interpreting and engagement, the Heritage Collection helps create connections between members of The Scout Association, both past and present, and the wider community. The Heritage Collection is managed by the Headquarters' Heritage Service. To ensure its ongoing representation of Scouts' story, the Heritage Service continues to collect both historical and contemporary material. New acquisitions are normally made by donation with occasional low cost purchases. New material is acquired in accordance with The Scout Association's Collecting Policy.

The Heritage Service, supported by a small team of volunteers, is working to

catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing: this activity is an ongoing priority. Currently, approximately 10% of the Collection is catalogued to these standards.

The Association will occasionally approve the disposal of elements of the Collection. This process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the Director of Commercial Services. In accordance with best practice, the Heritage Service will always try to keep the item in the public domain by gifting it free of charge to other relevant museum collections or archives. If an appropriate museum or archive can't be found, the item may be considered for sale: any proceeds from such a sale would be restricted to the care and preservation of the Collection.

Expenditure that is, in the Trustees' view, required to conserve or prevent further deterioration of individual items, including conservation work, is recognised as expenditure when it's incurred. The Heritage Service actively seeks external funding to support the delivery of this work.

A small number of Collection items are displayed within the buildings and grounds of Gilwell Park but most of the Collection is held in storage. Included in the development plans for Gilwell Park is a new facility which would increase public access to the Collection through a permanent display and a series of temporary exhibitions, as well as providing more appropriate storage for the Collection, ensuring its long term preservation. Currently, access to the Collection is provided through the enquiries service, research appointments, the Gilwell Park Heritage Trail, the Scout Heritage website and exhibitions and activities organised with partner organisations. The Heritage Service continues to reach out to new audiences through activities including participation in the national Heritage Open Days scheme and programmes, including the UK Dementia Friendly Heritage Network.

The Association maintains the heritage collection in a good condition, and no items currently require substantial conservation expenditure. The nature of some of the assets, such as early cine-film, means they will deteriorate over time and should be considered a priority for preservation by digitisation and specialist storage.

11. Tangible fixed assets

Consolidated	**Freehold Property**	**Leasehold Property**	**Furniture, Fittings and Equipment**	**Systems Development**	**Motor Vehicles**	Restated **Total**
Cost	£'000	£'000	£'000	£'000	£'000	£'000
At 1 April 2020	24,736	1,168	10,608	9,125	100	45,737
Transfers	(30)	(93)	187	(64)	-	-
Additions	-	-	126	559	-	685
Disposals	(112)	(117)	(2,917)	(463)	-	(3,609)
At 31 March 2021	**24,594**	**958**	**8,004**	**9,157**	**100**	**42,813**
Depreciation						
At 1 April 2020	6,907	1,042	8,921	5,825	99	22,794
Transfers	(8)	(5)	43	(30)	-	-
Charge for the year	661	7	683	1,076	1	2,428
Eliminated on disposals	(76)	(117)	(2,912)	(465)	-	(3,570)
At 31 March 2021	**7,484**	**927**	**6,735**	**6,406**	**100**	**21,652**
Net book values						
At 31 March 2021	**17,110**	**31**	**1,269**	**2,751**	**-**	**21,161**
At 31 March 2020	17,829	126	1,687	3,300	1	22,943

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Systems Development	Motor Vehicles	Restated Total
Cost	£'000	£'000	£'000	£'000	£'000	£'000
At 1 April 2020	24,736	1,168	9,023	8,781	82	43,790
Transfers	(30)	(93)	187	(64)	-	-
Additions	-	-	112	528	-	640
Disposals	(104)	(117)	(2,754)	(463)	-	(3,438)
At 31 March 2021	**24,602**	**958**	**6,568**	**8,782**	**82**	**40,992**
Depreciation						
At 1 April 2020	6,907	1,042	7,563	5,518	81	21,111
Transfers	(8)	(5)	43	(30)	-	-
Charge for the year	661	7	606	1,060	1	2,335
Eliminated on disposals	(68)	(117)	(2,749)	(465)	-	(3,399)
At 31 March 2021	**7,492**	**927**	**5,463**	**6,083**	**82**	**20,047**
Net book values						
At 31 March 2021	**17,110**	**31**	**1,105**	**2,699**	**-**	**20,945**
At 31 March 2020	17,829	126	1,460	3,263	1	22,679

12. Investment in subsidiary companies

	2021	2020
	£'000	£'000
Cost of shares		
Balance at 1 April 2020 and 31 March 2021	**500**	500

The Association owns 100 per cent of the following unlisted companies:

	Country of incorporation	**Company number**	**Issued share capital**
Scout Shops Limited	England & Wales	01101498	£200,000
Scout Insurance Services Limited	England & Wales	05038294	£100,000
Scout Insurance (Guernsey) Limited	Guernsey	23426	£100,000
Scout Services Limited	England & Wales	01920846	£100
World Scout Shop Limited	England & Wales	07767748	£100,000
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited (not yet trading)	England & Wales	13214240	£100

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have covenanted their companies' distributable profits to the Association.

The Directors of Scout Insurance (Guernsey) Limited declared an interim dividend of £100,000 for the year ended 31 March 2021 (2020: £200,000) which was paid to the Association in December 2020.

The principle activities of each subsidiary is as follows:

Scout Shops Limited	Sale and distribution of merchandise
Scout Insurance Services Limited	Insurance broker
Scout Insurance (Guernsey) Limited	Insurance company
Scout Services Limited	Sponsorship and marketing services for The Scout Association and other commercial activities
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

12a. Investment in Subsidiaries

The summarised profit and loss accounts and balance sheet totals for the active trading subsidiary companies are shown below:

						2021	Restated 2020
	Scout Shops Limited	**World Scout Shop Limited**	**Scout Services Limited**	**Scout Insurance Services Limited**	**Scout Insurance (Guernsey) Limited**	**Total**	Total
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	£'000
Trading income	2,216	162	1,060	2,244	533	**6,215**	17,030
Cost of sales	(1,062)	(53)	28	(1,142)	(519)	**(2,748)**	(9,339)
Gross profit	1,154	109	1,088	1,102	14	**3,467**	7,691
Other income	50	16	-	-	35	**101**	213
Other costs and expenses	(2,045)	(140)	(1,464)	-	(79)	**(3,728)**	(2,627)
Surplus/(deficit) before taxation	(841)	(15)	(376)	1,102	(30)	**(160)**	5,277
Taxation	-	-	-	-	-	**-**	6
Dividend/donation to the Association	233	-	-	(1,116)	(100)	**(983)**	(5,232)
Net surplus/(deficit)	(608)	(15)	(376)	(14)	(130)	**(1,143)**	51
Net gain/(loss) on investments	-	-	-	-	5	**5**	(14)
Retained surplus/(deficit)	(608)	(15)	(376)	(14)	(125)	**(1,138)**	37
Consolidation adjustments	-	-	-	-	129	**129**	381
Net movement in funds	(608)	(15)	(376)	(14)	4	**(1,009)**	418
Shareholders' funds							
Share capital	200	100	0	100	100	**500**	500
Reserves	(471)	(15)	(376)	47	2,913	**2,098**	3,980
Fund balances as at 31 March 2021	(271)	85	(376)	147	3,013	**2,598**	4,480

13. Fixed asset investments

	Consolidated		**The Association**	
		Restated		Restated
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
Listed investments	**14,134**	14,751	**9,475**	8,793
Investment properties	**46,000**	36,200	**46,000**	36,200
Market value at 31 March 2021	**60,134**	50,951	**55,475**	44,993

Listed investments

	Consolidated		**The Association**	
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
Market value at 1 April 2020	**14,751**	16,576	**8,793**	9,904
Acquisitions at cost	**-**	15,654	**-**	-
Disposal proceeds	**(2,304)**	(16,354)	**(1,000)**	-
Net gain/(loss) on revaluation	**1,687**	(1,125)	**1,682**	(1,111)
Market value at 31 March 2021	**14,134**	14,751	**9,475**	8,793
Historical cost at 31 March 2021	**16,951**	19,258	**9,007**	10,010

All the investments are classified as tier 1 in the fair value hierarchy, being quoted prices in an active market. The investments have a credit rating of at least A. The investments are subject to market risk, with their value changing as market prices change. The Scout Association holds investments in support of the reserves policy and Scout Insurance (Guernsey) Limited has investments for the purposes of insurance activities.

The Association paid £8,000 investment management fees and commission charges to Cazenove Capital Management during the year (2020: £13,000).

Investment properties	**Consolidated and The Association**	
	2021	Restated 2020
	£'000	£'000
Market value at 1 April 2020	**36,200**	36,200
Acquisitions at cost	**5**	40
Disposal proceeds	**-**	-
Net gain/(loss) on revaluation	**9,795**	(40)
Market value at 31 March 2021	**46,000**	36,200
Historical cost at 31 March 2021	**5,190**	5,356

Investment properties are the Associations property at 65 Queens Gate, Baden-Powell House. The Trustees have approved that this property be sold and the valuation as at 31 March 2021 is based on the sale price that has been offered. The sale is expected to complete in July 2021.

The valuation as at 31 March 2020 is on the basis of an independent chartered surveyor valuation carried out by Savills UK. The valuation was conducted on the basis of fair value in use.

14. Stocks

	Consolidated		**The Association**	
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
Goods for resale	**1,917**	1,727	**120**	279

15. Debtors

	Consolidated		**The Association**	
		Restated		Restated
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
Trade debtors	**641**	1,940	**708**	478
Amounts owed by subsidiaries	**-**	-	**2,310**	3,778
Prepayments and accrued income	**3,333**	1,672	**3,691**	2,173
Other debtors	**825**	1,042	**280**	433
Debtors due within one year	**4,799**	4,654	**6,989**	6,862
Debtors due in more than one year:				
Amounts owed by subsidiaries	**-**	-	**2,260**	2,829
Other debtors	**1,772**	1,904	**1,772**	1,904
	6,571	6,558	**11,021**	11,595

Other debtors includes secured, interest bearing loans made to Scout Groups. These are repayable as shown below.

	Consolidated and The Association	
	2021	2020
	£'000	£'000
Within one year	**126**	133
Between 2021 and 2029	**572**	685
	698	818

16. Current asset investments

The Association holds short-term deposits with Royal London Asset Management, and a bank current account with Barclays, which back amounts deposited by Scout Groups in the Short Term Investment Service.

	Consolidated and The Association	
	2021	2020
	£'000	£'000
Market value at 1 April 2020	**11,542**	11,335
Net movement in deposits for the year	**(361)**	255
Net (loss) on revaluation at 31 March	**(27)**	(48)
Market value at 31 March 2021	**11,154**	11,542

17. Creditors

	Consolidated		The Association	
		Restated		Restated
	2021	2020	**2021**	2020
	£'000	£'000	**£'000**	£'000
Amounts falling due within one year				
Deposits by Scout Groups in the Short Term Investment Service	**11,118**	11,516	**11,118**	11,516
Trade creditors	**2,257**	2,859	**986**	920
Amounts owed to subsidiaries	**-**	-	**1,002**	53
Loans	**600**	-	**-**	-
Other creditors	**3,855**	4,150	**3,016**	2,732
	17,830	18,525	**16,122**	15,221
Amounts falling after more than one year				
Loans	**2,400**	-	**-**	-
	2,400	-	**-**	-

Scout Shops Limited arranged a £3m loan under the government Coronavirus Business Interruption Loan Scheme with Barclays Bank, secured by The Scout Association. The loan is repayable in quarterly instalments over 5 years commencing September 2021. Interest is charged at 2.3% above a floating base rate commencing in September 2021.

To hedge the currency risk of the cost of attending overseas Scouting events, the Association enters into forward currency purchase agreements. In March 2021, contracts were agreed for the purchase of Euros to attend the Irish Moot in 2022. As at 31 March 2021, there were contracts for the purchase of €200,000 with a value date of 4 June 2021, and for €200,000 with a value date of 4 March 2022.

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association
	Claims provision
	£'000
Movements for the year to 31 March 2021	
Balance at 31 March 2020	**5,252**
Provision utilised	**(1,022)**
Provision released	**(2,932)**
Additional provision	**2,728**
Balance at 31 March 2021	**4,026**
Movements for the year to 31 March 2020	Restated
Balance at 31 March 2019	5,298
Provision utilised	(870)
Provision released	(1,439)
Additional provision	2,263
Balance at 31 March 2020	5,252

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Scout Association. Taking account of legal advice, provision is made on a best estimate basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable. Such claims are covered in part by commercial insurance policies and, in relation to the Association itself, by insurance policies issued by Scout Insurance (Guernsey) Limited. The amount receivable from insurers to the extent that provision has been made is included in debtors.

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2021. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. As noted above the Association has arranged insurance cover (both with third party insurers and Scout Insurance (Guernsey) Limited) for such claims and accordingly the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances

a. Reconciliation of movement in funds

	Restated Balance 1 April 2020	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2021
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	864	-	-	-	165	**1,029**
King George VI Leadership Fund	788	9	(10)	(24)	-	**763**
All other funds	284	1	-	-	54	**339**
	1,936	10	(10)	(24)	219	**2,131**
Restricted funds						
International Fund	148	5	-	-	-	**153**
Benevolent Fund	145	2	(10)	-	-	**137**
Cornwell Memorial	189	4	(1)	-	-	**192**
Gilwell Development	69	67	(6)	-	-	**130**
Pears Foundation Big Lottery Fund	429	164	(480)	38	-	**151**
NCS Partnership Project	110	(86)	(114)	90	-	**-**
Mercers Early Years	103	81	(80)	-	-	**104**
Financial Capabilities (HSBC UK)	79	71	(50)	(12)	-	**88**
DofE Diamond Fund	60	-	(36)	-	-	**24**
Race Round the World	-	742	(571)	54	-	**225**
Pears Community Match Fund	-	1,051	(1,051)	-	-	**-**
Nominet - Digital Skills Framework	-	131	-	-	-	**131**
Safeguarding during COVID-19 (NLCF)	-	98	(98)	-	-	**-**
COVID-19 Mass Testing Activities (DHSC)	-	30	(30)	-	-	**-**
Digital Skills (CAST)	-	27	(25)	-	-	**2**
LXS Discovery Project	-	-	(24)	24	-	**-**
Local Development Funds	668	851	(1,001)	195	-	**713**
All other funds	1,203	492	(218)	(282)	-	**1,195**
	3,203	3,730	(3,795)	107	-	**3,245**
Designated funds						
Fixed assets	26,231	-	-	(1,733)	-	**24,498**
World Scout events	1,080	-	(2)	-	-	**1,078**
Future growth	10	-	(21)	11	-	**-**
Gilwell Park buildings	149	-	-	-	-	**149**
Capital development	280	-	-	(280)	-	**-**
	27,750	-	(23)	(2,002)	-	**25,725**
Unrestricted funds						
General funds	42,639	17,638	(16,265)	1,919	11,231	**57,162**
Pension reserve	(4,832)	-	351	-	(441)	**(4,922)**
	37,807	17,638	(15,914)	1,919	10,790	**52,240**
Total charity funds	**70,696**	**21,378**	**(19,742)**	**-**	**11,009**	**83,341**
Group						
Non-charitable trading funds						
Trading subsidiaries	3,107	5,770	(6,784)	-	5	**2,098**
	3,107	5,770	(6,784)	-	5	**2,098**
Total group funds	**73,803**	**27,148**	**(26,526)**	**-**	**11,014**	**85,439**

a. Reconciliation of movement in funds for 2019/20

	Restated Balance 1 April 2019	Income	Expenditure	Transfers	Gains and losses	Restated Balance 31 March 2020
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	973	-	-	-	(109)	864
King George VI Leadership Fund	788	37	(37)	-	-	788
All other funds	318	2	-	-	(36)	284
	2,079	39	(37)	-	(145)	1,936
Restricted funds						
International Fund	179	4	(26)	(9)	-	148
Benevolent Fund	159	12	(26)	-	-	145
Cornwell Memorial	189	3	(3)	-	-	189
Gilwell Development	191	64	(186)	-	-	69
Pears Foundation Big Lottery Fund	922	-	(465)	(28)	-	429
NCS Partnership Project	6	290	(170)	(16)	-	110
Mercers Early Years	-	164	(53)	(8)	-	103
Financial Capabilities (HSBC UK)	-	79	-	-	-	79
DfE Diamond Fund	14	67	(3)	(18)	-	60
Local Development Funds	617	1,267	(1,154)	(62)	-	668
All other funds	1,291	495	(593)	10	-	1,203
	3,568	2,445	(2,679)	(131)	-	3,203
Designated funds						
Fixed assets	26,590	-	-	(359)	-	26,231
World Scout events	235	-	-	845	-	1,080
Future growth	103	-	(99)	6	-	10
Gilwell Park buildings	149	-	-	-	-	149
Capital development	591	-	-	(311)	-	280
	27,668	-	(99)	181	-	27,750
Unrestricted funds						
General funds	46,714	33,809	(36,780)	(50)	(1,054)	42,639
Pension reserve	(10,355)	-	2,158	-	3,365	(4,832)
	36,359	33,809	(34,622)	(50)	2,311	37,807
Total charity funds	69,674	36,293	(37,437)	-	2,166	70,696
Group						
Non-charitable trading funds						
Trading subsidiaries	2,689	16,421	(15,989)	-	(14)	3,107
	2,689	16,421	(15,989)		(14)	3,107
Total group funds	72,363	52,714	(53,426)	-	2,152	73,803

b. Restatement
The results for 2019/20, the balance sheet as at 31 March 2020 and the fund balances as at 31 March 2019 have been restated following the reassessment of a number of balances and assets.

i The Association's property at 65 Queens Gate was previously included in tangible fixed assets at historical cost less depreciation. During the course of last year, a reassessment was made of its use by the Association – this has significantly reduced over the last few years. As a consequence, it was determined that it should be classified as an investment property certainly since 31 March 2019.
Previously, 20% of the income and expenditure deriving from 65 Queens Gate was apportioned to our Youth programme in charitable activities. All income and expenditure has now been treated as trading activity.

ii The King George VI Leadership Fund has for many years been shown as a restricted fund, albeit with no spend of the capital value. With plans for further developing our spend on leadership in Scouts, the original trust documents were reviewed, identifying this as an endowment fund.

iii The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are potential claims against The Scout Association. Provision is made by the Association for public liability claims. In previous years these provisions have been separated by those claims handled directly by the Association and those insured through Scout Insurance (Guernsey) limited. All the liability however rests with the Association and its balance sheet has therefore been corrected to reflect the provision for such claims at the same amount as that shown by the group, albeit offset by an equal and opposite debtor to reflect amounts covered by insurance provided by both Scout Insurance (Guernsey) Limited and third party insurers.

In addition Scout Insurance (Guernsey) Limited makes provision for claims using the insurance accounting standard FRS 103 whereas the Association and group use the stricter criteria for establishing provisions contained in FRS 102, and the prior year's group financial statements have been corrected accordingly.

The consolidated financial statements for the prior year also reflect adjustments to more correctly eliminate intercompany transactions and balances.

In the balance sheets of the group and the Association the provision for claims was included in other creditors and it has now been shown separately with the analysis in Note 18.

iv Where the Association has forward currency contracts, the movement in the value at the year end was shown in the SOFA under other recognised gains/(losses). This movement has now been included in expenditure.

These changes in treatment have been reflected as prior year adjustments, with the impact shown below, referenced to the four changes.

The Association's funds as at 31 March 2019	Adjustment reference	**Previously reported £'000**	**Prior year adjustment £'000**	**Restated £'000**
Endowment funds	ii	1,291	788	2,079
Restricted funds	ii	4,356	(788)	3,568
Total restricted funds		5,647	-	5,647
General fund	i	10,514	36,200	46,714
Pension reserve		(10,355)	-	(10,355)
Designated funds	i	30,389	(2,721)	27,668
Non charitable trading funds	iii	2,121	568	2,689
Total unrestricted funds		32,669	34,047	66,716
Total funds		**38,316**	**34,047**	**72,363**

Consolidated statement of financial activities for the year ended 31 March 2020	Adjustment reference	Previously reported £'000	Prior year adjustment £'000	Restated £'000
Donations and legacies		14,224	-	14,224
Charitable activities	i & iii	24,756	(1,138)	23,618
Trading activities	i	12,806	310	13,116
Investment income		712	-	712
Other income, property sale		1,044	-	1,044
Total income		53,542	(828)	52,714
Expenditure on raising funds	i	8,868	116	8,984
Charitable activiities	i, iii & iv	45,980	(1,538)	44,442
Total expenditure		54,848	(1,422)	53,426
Net gains/(losses) on investments	i	(1,173)	(40)	(1,213)
Net income/(expentiture) for the year		(2,479)	554	(1,925)
Other recognised gains/(losses)	iv	3,357	8	3,365
Net movement in funds		**878**	**562**	**1,440**
Funds brought forward at 31 March 2019	i & iii	38,316	34,047	72,363
Funds carried forward at 31 March 2020		**39,194**	**34,609**	**73,803**

Consolidated balance sheet as at 31 March 2020	Adjustment reference	Previously reported £'000	Prior year adjustment £'000	Restated £'000
Fixed assets				
Intangible fixed assets		317	-	317
Heritage assets		3,553	-	3,553
Tangible fixed assets	i	25,482	(2,540)	22,942
Investments	i	14,751	36,200	50,951
		44,103	33,660	77,763
Current assets				
Stocks		1,727	-	1,727
Debtors	iii	6,979	(421)	6,558
Current asset investments		11,542	-	11,542
Cash & cash equivilents		4,822	-	4,822
		25,070	(421)	24,649
Current liabilities				
Short Term Investment Service		(11,516)	-	(11,516)
Trade creditors		(2,859)	-	(2,859)
Other creditors	iii	(9,283)	5,133	(4,150)
Amounts falling due within one year		(23,658)	5,133	(18,525)
Net current assets		1,412	4,712	6,124
Total assets less current liabilities		45,515	38,372	83,887
Creditors - amounts due after more than one year	iii	(1,489)	1,489	-
Provision for liabilities	iii	-	(5,252)	(5,252)
Pension liability		(4,832)	-	(4,832)
Net assets		**39,194**	**34,609**	**73,803**

Endowment funds	ii	1,148	788	1,936
Restricted funds	ii	3,991	(788)	3,203
Total restricted funds		5,139	-	5,139
General fund	i	6,439	36,200	42,639
Pension reserve		(4,832)	-	(4,832)
Designated funds	i	30,290	(2,540)	27,750
Non charitable trading funds	iii	2,158	949	3,107
Total unrestricted funds		34,055	34,609	68,664
Total funds		**39,194**	**34,609**	**73,803**

The Association balance sheet as at 31 March 2020	Adjustment reference	**Previously reported £'000**	**Prior year adjustment £'000**	**Restated £'000**
Fixed assets				
Heritage assets		3,553	-	3,553
Tangible fixed assets	i	25,218	(2,540)	22,678
Investment in subsidiary companies		500	-	500
Investments	i	8,793	36,200	44,993
		38,064	33,660	71,724
Current assets				
Stocks		279	-	279
Debtors	iii	7,547	4,048	11,595
Current asset investments		11,542	-	11,542
Cash & cash equivilents		861	-	861
		20,229	4,048	24,277
Current liabilities				
Short Term Investment Service		(11,516)	-	(11,516)
Trade creditors		(920)	-	(920)
Amounts owed to subsidiaries		(53)	-	(53)
Other creditors	iii	(3,936)	1,204	(2,732)
Amounts falling due within one year		(16,425)	1,204	(15,221)
Net current assets		3,804	5,252	9,056
Total assets less current liabilities		41,868	38,912	80,780
Provision for liabilities	iii	-	(5,252)	(5,252)
Pension liability		(4,832)	-	(4,832)
Net assets		**37,036**	**33,660**	**70,696**
Endowment funds	ii	1,148	788	1,936
Restricted funds	ii	3,991	(788)	3,203
Total restricted funds		5,139	-	5,139
General fund	i	6,439	36,200	42,639
Pension reserve		(4,832)	-	(4,832)
Designated funds	i	30,290	(2,540)	27,750
Total unrestricted funds		31,897	33,660	65,557
Total funds		**37,036**	**33,660**	**70,696**

c. Endowment funds - Consolidated and the Association
Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2020: 6) other funds administered by the Association. Income from the 1914 Endowment Fund, and two others, is unrestricted and credited to the General Fund. Income from two funds is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

d. Restricted funds - Consolidated and the Association
The main restricted funds are shown in note 18(a), comprising national and local development funds.
Further details of the funds available, and the process of applying to them for grants, are to be found at www.scouts.org.uk/grants

e. Designated funds - Consolidated and the Association
The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill and licences, and heritage assets.

The World Scout Events Fund provides support to members attending World Scouting events, such as World Jamborees, the World Moot and the World Scout Conference.

The Capital Development Fund represents capital projects that have been approved by the Finance Committee to improve the safeguarding and operations of the charity, where the future commitment hasn't been incurred at the year end.

f. Analysis of net assets between funds

31 March 2021	**Unrestricted £'000**	**Restricted £'000**	**Endowment £'000**	**Total £'000**
Intangible fixed assets	230	-	-	**230**
Heritage assets	3,553	-	-	**3,553**
Tangible fixed assets	21,161	-	-	**21,161**
Investments	58,003	-	2,131	**60,134**
Current assets	15,176	14,363	-	**29,539**
Creditors	(9,112)	(11,118)	-	**(20,230)**
Provisions for liabilities	(4,026)	-	-	**(4,026)**
Pension liability	(4,922)	-	-	**(4,922)**
	80,063	**3,245**	**2,131**	**85,439**

31 March 2020	Unrestricted £'000	Restricted £'000	Endowment £'000	Restated Total £'000
Intangible fixed assets	317	-	-	317
Heritage assets	3,553	-	-	3,553
Tangible fixed assets	22,942	-	-	22,942
Investments	49,015	-	1,936	50,951
Current assets	9,930	14,719	-	24,649
Creditors	(7,009)	(11,516)	-	(18,525)
Provisions for liabilities	(5,252)	-	-	(5,252)
Pension liability	(4,832)	-	-	(4,832)
	68,664	3,203	1,936	73,803

20. Other financial commitments and authorised expenditure

	2021	2020
	£'000	£'000
At 31 March 2021, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	**140**	195
Later than one year and not later than five years	**211**	237
Total	**351**	432

At 31 March 2021, there was no capital expenditure authorised but not committed (2020: £280,000), which is reflected in the designated capital development fund shown in Note 19.

21. Events occurring after the reporting period

The Scout Association has agreed heads of terms for the sale of its property at 65 Queens Gate, London, and the sale is planned to complete in July 2021.

The Trustees have decided to wind up the operations of Scout Insurance (Guernsey) Limited and dissolve the company. Assets and liabilities of the company will revert to the Scout Association.

22. Related party transactions

During the year 2 Trustees (2020: 20 Trustees) were reimbursed £300 expenses (2020: £15,000) for travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. Note 6 refers to Trustee remuneration.

Transactions with the defined benefit pension scheme comprised agreed ongoing, deficit and administration payments of £722,000 (2020: £612,000 and a one-off £2,000,000 deficit payment) in accordance with the agreed deficit reduction plan.

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2021	Amounts due to related party at 31 March 2021
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Scout Shops Limited	-	70	2	243	-
World Scout Shop Limited	-	-	**-**	-	2
Scout Services Limited	262	250	-	881	-
Scout Insurance Services Limited	-	-	**110**	1,186	-
Scout Insurance (Guernsey) Limited	-	-	**-**	2,260	1,000

Our members

Census results for the year ending 31 January 2021

	Male	Female	Self-identify	Prefer not to say	Total
Youth membership					
Beaver Scouts	64,933	17,301	35	393	82,662
Cub Scouts	95,027	26,647	60	435	122,169
Scouts	81,736	29,642	57	369	111,804
Explorer Scouts	24,475	11,878	87	142	36,582
Network Members	6,088	3,407	11	29	9,535
TOTAL	**272,259**	**88,875**	**250**	**1,368**	**362,752**
Total adult programme delivery roles	40,801	34,754	36	91	75, 682
Young Leaders	7,987	4,723	21	17	12,748
Manager roles	4,566	2,232	0	2	6,800
Governance roles	14,885	16,577	3	29	31,494
Support roles	16,169	11,461	6	47	27,683
Total adult roles (excluding young leaders)	**76,421**	**65,024**	**45**	**169**	**141,659**
Total membership	**348,680**	**153,899**	**295**	**1,537**	**504,411**

Our operation comprises	
Beaver Scout Colonies	7,785
Cub Scout Packs	8,159
Scout Troops	7,368
Explorer Scout Units, including Young Leader Units	3,035
Scout Networks	579
Scout Active Support Units	1,599
Groups	7,246
Districts	646
Counties, Regions (Scottish), Areas, Islands	90

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye-Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

This report and financial statements cover the activities directly controlled by the Association – charity numbers 306101 (England and Wales) and SCO38437 (Scotland). This includes its six wholly owned subsidiary companies – Scout Shops Limited, Scout Insurance Services Limited, Scout Insurance (Guernsey) Limited, Scout Services Limited, Scout Products Limited and World Scout Shop Limited (see note 12 to the financial statements for further information on these Companies).

The activities of the Scout Councils of Northern Ireland, Scotland and Wales together with Scout Counties, Areas, Regions (Scotland), Districts and Groups are not reflected in this report and accounts. These bodies are autonomous charities affiliated to the Association which together form the Scout Movement in the United Kingdom.

The Board of Trustees

The management of the Association's business is vested in the Board of Trustees. The Board has 20 members:

- twelve members nominated and elected by the Council of The Scout Association at the AGM: nine elected members and three elected youth members
- five members appointed by the Council at the AGM on the recommendation of the Board: the Chair of the Board, the Treasurer and up to three others
- three Ex-Officio Members, the Chief Executive and UK Chief Commissioner, and the UK Youth Commissioner. Since March 2020, we have had one additional Trustee co-opted to the Board

We provide an induction for all new Trustees and all Trustees take part in further training and development opportunities throughout the year. In 2020, this included a training and development session which focused on one or more areas material to the Association's business, including;

- Asset review in light of COVID-19
- Strategy 2018–25 review
- Risk management
- Race Equity workshops

The Board's responsibility includes policy making and oversight of risk management. It delegates the day-to-day management of the Association to the Chief Executive and UK Chief Commissioner, who work in partnership with the UK Chief Commissioner's Team, (Team UK), the UK Youth Commissioner, and his team, and the Senior Leadership Team. The Board also delegates certain functions to the six Committees which report to it (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually, with the Committee Chair having a three-year term, subject to performance and their continuation as a Trustee. The Board met four times formally during 2020/21. The Board also met more frequently between March and June during the first months of the global COVID-19 pandemic.

Policies and rules

The Association has a comprehensive set of policies and rules applicable to the movement, which are regularly reviewed by senior volunteers, senior management and staff employed across the UK. We're committed to providing the best possible experience for everyone in Scouts, whether they're young people or adult volunteers. To help us achieve this, we work to a number of key policies, through which we can make sure that Scouts continues to develop in a way that's safe, accessible and free from discrimination.

Our key policies include:

- Development policy
- Equal opportunities policy
- Privacy and data protection policy
- Religious policy
- Safeguarding policy
- Safety policy
- Vetting policy
- Youth member anti-bullying policy

Risk management
The Board of Trustees are responsible for identifying, assessing and managing the risks of The Scout Association and its subsidiaries. The Board of Trustees and its committees operate a comprehensive risk management process to make sure that appropriate steps are taken to manage and mitigate governance, external, operational (including safety and safeguarding), legal/regulatory and financial risks. The undertaking of Scouts activities requires risk identification and its reasonable mitigation, to ensure the achievement of our charitable objectives

The process involves the identification and grouping of the risks that the Association faces both directly and indirectly through the activities of the movement more generally. It includes evaluating the risks in terms of their potential impact and likelihood to occur, as well as considering the Association's appetite for those risks and identifying means whereby they can be mitigated and managed.

Responsibility for risk management is assigned to members of the Senior Leadership Team, Team UK (senior volunteers) and Chairs of the Board's reporting committees, as well as the Boards of its subsidiaries.

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities.

Other major risks to the organisation include:
- reputational damage stemming from external factors
- a decline in youth membership
- insufficient number of adult volunteers
- data security, specifically an information security breach
- failure to deliver on digital projects
- financial, focused on ensuring a sustainable operating model and maintaining the value of our balance sheet

In all cases, the above risks are either being mitigated or controlled. All risks have been reviewed and adapted in light of the COVID-19 pandemic.

In order to streamline the structure and shorten the lines of communication to the Board of Trustees, the decision was made during the year to dissolve the Risk Committee. As a consequence, the overall risk framework is now overseen and regularly monitored by the Board. Individual significant risks will continue to be allocated to the appropriate Board committees.

The risk framework, due in part to the impact of COVID-19, has recently (March 2021) received a thorough review and revisions were made which were approved by the Board. More detailed work is now underway to make sure the framework provides an effective risk and control environment, utilised by all senior staff, Team UK and members of the Board and its committees. This work will continue into 2021.

An agreed risk management framework is used by the movement, which enables local Executive Committees to deliver their risk management responsibilities based on guidance from the Charity Commission.

Safeguarding
Safeguarding is a golden thread throughout Scouts, in that keeping young people in our care safe from harm is our number one priority.

We firmly believe an open and transparent culture of challenge is how we protect our young people. Our Yellow Card Code of Practice for adults in Scouts is embedded in everything we do. A continued priority is making sure everyone knows about this, including young people and parents, so they're clear about the expectations and behaviours of our volunteers and what to do if this code isn't followed.

Scouts has a centralised national Safeguarding team which deals with all safeguarding, welfare and suitability referrals covering adults and young people. A key part of the team's work is liaising closely with all statutory agencies as part of our safeguarding processes.

The Safeguarding team comprises of professionals who've previously been involved in safeguarding practice. This includes social workers, ex-child protection police officers, probation officers, early years practitioners and education professionals.

We strive to continually improve the service. COVID-19 has had a significant impact on demand and delivery with staff being furloughed; however, recent enhancements include increased management capacity and oversight in service delivery, and a revision of service delivery standards. As part of our culture of learning, we've established a formal learning review panel of volunteers with subject expertise in their professional life to assist in conducting learning reviews with representation from all nations of the UK.

We continue to work with the Disclosure and Barring Service, Disclosure Scotland, and AccessNI as part of our safer recruitment processes.

Our safeguarding training is continually refreshed to make sure the content is current and relevant. Significant work has been undertaken to review the mandatory training that volunteers are required to complete in safeguarding and safety, bringing this to a rolling three years from five. As part of the review, we've made sure the module is delivered online for consistency of delivery, with an online validation criteria requiring 100% attainment.

COVID-19 has impacted on face-to-face delivery for our volunteer Commissioner roles. We've now moved this to a virtual environment enabling wider reach. Work is underway to look at providing similar training to our Group Scout Leaders with pilots getting underway in April 2021.

The Board of Trustees receives a quarterly report on safeguarding. The organisation has a strong Safeguarding Committee that's chaired by a Trustee with extensive experience in safeguarding. Included in the committee are external safeguarding experts for increased scrutiny and challenge.

The Safeguarding Committee is in receipt of regular performance data and makes sure this is used effectively to improve practice, make appropriate changes to training, and to make sure lessons learnt are effectively implemented.

We continue to engage with the wider sector, sharing best practice, and have presented at national conferences on our safeguarding arrangements and governance as examples of best practice. We also work in partnership with government bodies so that we remain at the forefront of safeguarding.

Safety
Alongside safeguarding, safety is a golden thread throughout the organisation with the priority of keeping young people in our care safe from harm being a priority.

In order to achieve this, we have a range of measures in place. These include:

- As part of the organisation's suite of key policies, our Safety policy clearly outlines the commitment to safety expected from all of those in Scouts, making sure they play their part in keeping Scouts safe. The Safety policy is reviewed annually and is informed by wider sector best practice.
- The organisation has a Safety Committee, which reports directly to the Board of Trustees, and whose responsibility it is to provide leadership and oversight of safety policies, procedures and rules that are provided to our volunteers. It's chaired by an external appointee with significant professional experience of health and safety management, who is also a Trustee. The membership of the Safety Committee includes a range of individuals with extensive experience in health and safety across a number of sectors.
- The Board of Trustees receives an update on safety matters (including incident statistics, training and compliance reports) at each of its quarterly meetings. Annually, it receives a full report of the activities of the Safety Committee and a detailed overview of trends and statistics.
- We recognise the importance of learning from experience and making sure that we have robust responses when incidents occur. This approach is embedded in our culture and systems through the movement. The Safety Committee has processes and procedures in place to gather data about incidents and consider that data carefully to make improvements.

This year, we've focused on a review of the mandatory training our volunteers are required to complete in safeguarding and safety, bringing this to a rolling three years from five. As part of the review, we've made sure the module is delivered online for consistency of delivery, with an online validation criteria requiring 100% attainment.

As part of our culture of learning, we've established a formal learning review panel made up of volunteers with expertise in their professional life in conducting learning reviews/expertise in subject areas with representation across all of the nations of the UK.

We've reviewed our guidance on completion of risk assessments and moved towards mandated undertaking and recording of risk assessments for all activities in Scouts. In addition, we've reviewed our information and factsheets for volunteers, to make sure they can be easily understood and applied locally.

Fundraising: our approach
Section 162A of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

The day-to-day management of all income generation is delegated to the Senior Leadership Team, which is accountable to the Board of Trustees.

We take the protection of our supporters' and donors' personal data very seriously: we never use personal data in any way that they don't wish us to and we always provide them with the opportunity to change their minds.

Although we don't receive widespread fundraising from the general public, we do enter into Commercial Participator Agreements with commercial partners who sponsor a variety of our programmes, and this activity is fundraising for the purpose of section 162A of the Charities Act 2011. We also receive legacies, grant funding and donations, which are presented in our accounts as 'voluntary income'. We make sure that no one's ever pressured to leave us a legacy or donate any funds.

The charity, nor any person acting on its behalf, has been subject to any undertaking to be bound by any voluntary scheme for regulating fundraising. We're a member of the Institute of Fundraising regulated by the Fundraising Regulator, and comply with the standards in the Fundraising Regulator's Code of Fundraising Practice, as well as all other relevant legislation codes of practice and guidance. All staff involved in fundraising are made aware of, and the need to comply with, the requirements of relevant fundraising legislation and codes of practice.

We're not aware of any failure to comply with the Fundraising Regulator's Code of Fundraising Practice in relation to our fundraising activities, either by us, our staff, or our Commercial Participators.

We monitor fundraising activities undertaken by our Commercial Participators. All contracts with Commercial Participators contain a provision for monitoring by us. This is usually undertaken by way of regular meetings between the parties and feedback on the progress of any fundraising activity, and an obligation to provide access to additional information and assistance as may be necessary to help us to demonstrate compliance with our duty to monitor. Where Commercial Participators are sponsors, but not undertaking any direct public fundraising, the requirement for access to additional information isn't always deemed necessary.

We've received no complaints on our fundraising activity.

All our Commercial Participator Agreements include an obligation to make sure that they act at all times to protect vulnerable people from any intrusion to their privacy, and don't make any unreasonable approaches to, or put undue pressure on, any vulnerable people to give money to the charity. This is included even if they're not undertaking any direct public fundraising.

Governance structure and Board membership – 1 April 2020 to 31 March 2021

Founder
Robert Baden-Powell, OM,
First Baron Baden-Powell of Gilwell

Patron
Her Majesty The Queen

Presidents
His Royal Highness The Duke of Kent, KG, GCMG, GCVO

Her Royal Highness The Duchess of Cambridge

Vice Presidents
The Rt. Hon. The Earl of Airlie, KT, GCVO, PC

John Beresford CBE
(deceased December 2020)

Wayne Bulpitt CBE

Peter Duncan

George Purdy CBE

Chief Scout
Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees

The percentages indicate the number of eligible Board meetings each member attended.

1 = Finance Committee Member
2 = Strategy and Delivery Committee Member
3 = Nominations and Governance Committee Member
4 = People and Culture Committee Member
5 = Safeguarding Committee Member
6 = Safety Committee Member

The below Committees disbanded September 2020

7 = Risk Committee Member
8 = Operations Committee Member

Trustees (voting)
Mike Ashley (100%) 1, 4
Treasurer (from September 2020)

Gordon Boyd (100%) 1, 4
Treasurer (until September 2020)

David Branagh (75%) 1, 7

Craig Dewar-Willox (100%)5

Nicola Gamlen (75%) 1, 3

Graham Haddock (100%) 3

Sue Harris (100%) 5,8
(until September 2020)

Gareth Jones (100%) 3, 7, 8

Dr Ann Limb CBE DL, (100%) 3
Chair of the Board

Ella MacLeod (100%) 1
(from September 2020)

Matt Mills (100%) 3, 7
Vice Chair of the Board (until September 2020)

Kieron Moir (100%) 2, 6, 8
Vice Chair of the Board (from September 2020)

Peter Oliver (100%) 2
(from September 2020)

Caroline Pearce (100%) 4

Ashley Russell (100%) 3
(until September 2020)

Lexie Sims (50%) 4

David Sandall (100%) 5

Jane Simpson (100%) 6

Busola Sodeinde (100%) 1, 4
(co-opted from March 2020)

Liz Walker (100%) 3
(from September 2020)

Rhiannon Wells (100%)3, 8

Michael Wood-Williams (100%) 1, 7

Ollie Wood (100%) 2, 3, 8
UK Youth Commissioner

Tim Kidd OBE (100%) 2, 3, 8
UK Chief Commissioner

Matt Hyde OBE (100%) 2, 3
Chief Executive

Right of attendance (non-voting)
The Chief Scout, the Deputy Chief Scout, the International Commissioner, any Country/Regional/ County/Area Commissioner or Chair and Chief Commissioner

Invited to attend (non-voting)
David Hamilton
Director of Communications and Marketing (until March 2020)

Dominic Nutt
Interim Director of Communications and Marketing
(from March–September 2020)

Chloe Kembery 2
Director of Communications and Marketing
(from September 2020)

Mark Hislop 2
Director of Commercial Services

Ross Maloney 2, 8
Deputy Chief Executive and Chief Operating Officer

Yvonne Smithers 1
Chief Financial Officer
(until July 2020)

Kris Murali 1, 2
Director of Finance and Resources
(from June 2020)

Margaret Giles 7
Company Secretary

In addition to its Trustee members as indicated above, each Board Committee, except the Nominations and Governance Committee, has one or more non-Trustee members appointed for their specialist skills and at least one member who's under the age of 25 years.

Our advisers

Auditors:
Crowe U.K. LLP
4th Floor
St James House
St James Square
Cheltenham
GL50 3PR

Bankers:
Barclays Bank plc
1 Churchill Place
London
E14 5HP

Investment Managers:
Cazenove Capital Management
London Wall Place
London
EC2Y 5AU

Pension advisers:
ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Solicitors:
Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

Scouts would like to thank all its volunteers and supporters for their commitment and contributions over the last year. Special thanks go to those mentioned here.

We'd like to thank our Gilwell Fellows and supporters of Gilwell Park, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, along with everybody that generously gives and raises money on our behalf throughout the year.

Fundraising
With thanks to our valued partners:
British Army
Cross Country
Flip Out
Fox Pictures – The Call of the Wild
GoFund Me
Go Outdoors
Gravity
HSBC
Institute of Electrical Engineering and Technology
Jaffa
LittleBird
Macmillan Publishing
Manchester United Foundation
Micro:bit
Nominet
Pets at Home
Plusnet
Pokemon
Raspberry Pi
Rolls Royce
Royal Airforce
Royal Navy
Salvation Army
Swimming
Teachers Association (STA)
UK Power Networks
UK Space Agency
Victorinox
Warhammer
WRAP

Trusts and Foundations
Appreciation goes to all our valued funders:
The Alpkit Foundation
Aziz Foundation
Bergman Lehane Trust
CAST
Department for Environment, Food and Rural Affairs
Department for Digital, Culture, Media and Sport
Department for Education
Doris Field Charitable Trust
Dudley and Geoffrey Cox Charitable Trust
Duke of Edinburgh Award
Everard Foundation
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
John Lyon's Charity
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
NCS Trust
Pears Foundation
Penny Appeal
Peter Cruddas Foundation
Privy Purse Charitable Trust
Schroder Foundation
Sir John Fisher Foundation
The Tanner Trust
Trinity House
The Worshipful Company of Shipwrights
Youth United Foundation
#iWill Fund

Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
Inspire
Mind
National Autistic Society
Save the Children
Scottish Association of Mental Health
The Simon Community NI
WWF

Other charity partners
Action for Children
British Youth Council
Generation Change
Girlguiding UK
National Citizen Service
National Council for Voluntary Organisations (NCVO)
Step Up to Serve

Scout Ambassadors
Steve Backshall MBE
Julia Bradbury
Warwick Davis
Chris Evans
Dwayne Fields
Megan Hine
Helen Glover MBE
Saray Khumalo
Tim Peake CMG
Anita Rani
Ellie Simmonds OBE
Ed Stafford

Scout Adventurers
Darren Clarkson-King
Sean Conway
Karen Darke MBE
Joe Doherty
Alastair Humphreys
Laura Jones
Rhys Jones
Poldy van Lynden
Mahroof Malik
Robert McArthur
Sal Montgomery
Ben Saunders
Phoebe Smith
Mark Wood

INVESTORS IN PEOPLE®

We invest in people Gold

Last year, we retained our Investors in People accreditation and achieved the prestigious Gold standard. The assessor highlighted that people really live by the organisation's values and understand (and achieve) our strategy. Our accreditation lasts for three years: we're working on how we set objectives and nurture ideas as we aim for Platinum, the highest level.

The Scout Association

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