

SCOUTSCYMRU

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

SCOUTSCYMRU
CONTENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Trustees' Report	1 - 30
Independent Auditor's Report	32 - 34
Statement of Financial Activities	35
Balance Sheet	36
Statement of Cash Flows	37
Notes to the Financial Statements	38 - 51

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2022. The Trustees' report and financial statements should be read in conjunction with the ScoutsCymru Annual Report 2021/22 attached as Appendix B.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (1 January 2019).

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND FUTURE PLANS

ScoutsCymru is a not for profit organisation which works to support the provision of the Scout Youth Programme within Wales and improve the quality of its delivery. It facilitates discussions that relate specifically to issues that face Scouting in Wales, including the rural nature of the country, its language, and the opportunities for adventure, outdoor activities and training. In addition, it provides an interface for discussion with the Welsh Government and other all-Wales organisations representing the voluntary sector and in particular the youth services.

Our current vision is that by 2025 ScoutsCymru will have prepared more young people with skills for life, supported by engaging Leaders, delivering an inspiring programme. We will be growing, more inclusive, shaped by young people, and play a full part in cohesive communities and the vibrant culture of Wales.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we cooperate with others and make friends.

Our current strategic objectives and outcomes are as follows. As a movement we aim to:

- Grow
 - i. KPI: Ensure that 90% of existing ScoutsCymru Groups are complete with each Section containing more than 12 young people
 - ii. KPI: Increase young people in ScoutsCymru by 2.5% per annum over 2018 baseline
- Become more inclusive
 - i. KPI: 90% of members undertake the inclusivity self-assessment at the relevant level and prioritise actions to move to "green"
- Become more "youth shaped"
 - i. KPI: 80% of young people shape their Scouting by attending the relevant Section Group, District or Area Forum
- Achieve the above while making a positive impact in our communities
 - i. KPI: Ensure a minimum of 60% of Scout Groups have built Community Impact into their termly programme

To achieve our strategic objectives, the delivery of all annual plans across ScoutsCymru focus on the following three pillars, thereby contributing to the seven goals of the Well-being of Future Generations (Wales) Act 2015, in partnership with each local authority Public Service Board:

- Programme - A fun, enjoyable, high quality programme consistently delivered and aided by simple (digital tools)

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

- People - More, well trained, better supported and motivated adult volunteers from different backgrounds
- Perception - Scouting is clearly understood, more visible, trusted, respected and widely seen as playing a key role in today's society.

When analysing ScoutsCymru's expenditure on charitable activities, the Trustees came to an understanding that it would be misleading to try to analyse the expenditure expended on charitable activities under the four strategic objectives as described above. Many of the actions and activities that deliver the strategic objectives are led and delivered by volunteers and therefore incur proportionately less financial expenditure than those activities delivered by ScoutsCymru's salaried staff. To analyse the expenditure on charitable activities under the four strategic objectives would therefore materially distort the presentation of the importance of some of those objectives. Instead, the Trustees consider that the following five headings used to analyse expenditure on charitable activities provide a more meaningful and appropriate explanation of ScoutsCymru's spending priorities.

Adult Support and Training

Programmes and activities to support adult volunteers.

Development of Scouting

Activities to grow the Scout Movement in Wales, including raising the profile of Scouting at Welsh Government, corporate and community levels. Development of Scouting expenditure also includes grants paid from the ScoutsCymru Grant Fund.

The ScoutsCymru Grants Fund is designed to help support and develop Scouting in Wales. The fund is overseen by the Finances and Resources committee who meet three times a year to consider applications. The Grant Fund considers applications which meet the criteria for the following sub-funds:

- New Section Fund – to support new Beaver, Cub, Scout, Explorer or Scout Network sections opening within Wales.
- Inclusive Scouting Fund – to support “Inclusive Scouting” projects within Wales.
- Capital & Equipment Fund – aims to support Groups, Districts or Areas within Wales with significant capital or equipment purchases.
- Adult Support Fund – aims to fund projects helping with the recruitment, induction, training and retention of adult volunteers.
- Small Grants Fund – designed to provide young people with the experience of completing a grant application and presenting their proposal.

Youth Programme and Activities

The provision of training, activities and awards on a national basis that could not easily be delivered at a local level.

Support and Services to Scouting in Wales

Activities to provide management support to Areas and Districts, forums for the exchange of ideas and best practice for the delivery of the Scout Programme within Wales, and a central source of selected training materials, Welsh translations and insignia.

ScoutsCymru Activity Teams & Mountain Training/Residential Centres

ScoutsCymru provides facilities run by Scouters for the Scout Movement, to enable Scouts to enjoy the challenges of the mountains of Wales with the security of competent leadership and the provision of relevant accommodation. Additionally, there is provision of water and Bushscout (new for 2021/22) activities at a national level that all members of Scouting in Wales can participate in.

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Full details of the specific objectives, activities, achievements and future plans within these cost headings are set out in Appendix A, as well as further information on achievements found in the ScoutsCymru Annual Report 2021/22 attached as Appendix B.

In addition to the activities reported in Appendix A, the Trustees have dealt with the following business matters:

The Board has carried out its business in accordance with the governance and management of a registered charity. It has dealt with the financial and audited accounts and supported the Chief Commissioner in meeting the responsibilities of their role, policies for marketing, fundraising, managing its properties and ensuring sound employment practices.

A close partnership is maintained with the Welsh Government to discuss and provide input into key policies for young people and the need for volunteer leaders to support the objectives and activities.

In addition, close relationships exist with Wales Council for Voluntary Action (WCVA) and Council for Wales of the Voluntary Youth Service (CWVYS) whom we thank for their support on a wide range of policies concerning young people.

FINANCIAL REVIEW

The Financial Review should be read in conjunction with the financial statements on pages 34 to 50. The accounts bring together the activities of ScoutsCymru, the ScoutsCymru Water Activities Team ("SWAT"), Yr Hafod Mountain Training Centre (which includes the Hafod Training Team), Cornel Scout Centre and Bushscout Cymru (new in 2021/22).

SWAT, Bushscout Cymru, Hafod Training Centre and Cornel Scout Centre are self-funding through fees for activities, training courses and accommodation. ScoutsCymru's core activities are funded through membership subscriptions and investment income.

Income and expenditure are summarised in the Statement of Financial Activities on page 34 of the accounts and analysed in detail in the notes to the financial statements. The allocation of support costs is reviewed annually.

In the financial year there was an unrestricted deficit of £169,294 (2021: surplus of £77,112) before gains/(losses) on investments in unrestricted funds. This deficit is after the receipt of voluntary and investment income, funding and governance costs and the net cost of charitable activities. Central activities resulted in an operating deficit of £83,694 (2021: surplus of £79,224). The SWAT and Bushscout teams and the Mountain training and residential centres generated a deficit of £53,950 (2021: deficit of £2,112).

The result for the year was expected by the Trustees because of the implications of the Coronavirus pandemic and ScoutsCymru's membership fee funding profile. As noted in last year's annual report membership fees are received at the start of the financial year and so were in the process of being received as the pandemic began and face-to-face Scouting was suspended. This resulted in a surplus in 2020/21 which the Trustees expected would be needed to fund the expected deficit in 2021/22, and indeed it was needed, when the implications of Covid-19 would really impact ScoutsCymru through a reduction in membership fee income based upon the January 2021 census data.

As shown in Note 3, gross income has reduced significantly since last year. The main decrease can be seen under Area Census fees as we had 9,906 members from our January 2021 census compared with 14,173 in January 2020. In 2021/22 ScoutsCymru was entitled to keep 57% (2021: 58.5%) of the UK census fees it collected and continued to charge its own census fee set at £15 per person (2021: £16).

ScoutsCymru also received £127,514 from the Coronavirus Job Retention Scheme and Welsh Government Non-Domestic Rate Coronavirus Business grants in 2020/21 compared with £4,000 in 2021/22.

As detailed in Note 6, gross expenditure has also increased significantly compared to 2020/21. The main factors contributing to this increase in expenditure compared to the previous year include:

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

- As face-to-face Scouting activities began to take place again in 2021/22 so the associated volunteer and staff travel, subsistence and meeting expenses began again. The impact of this is spread across the 5 headings seen in Note 6. Looking forwards these expenses should never return to full pre-pandemic levels though as most committees have opted for a blended/hybrid approach to meetings with currently roughly half being held face to face and half virtually.
- Yr Hafod Mountain Training Centre took the opportunity in 2021/22 while the centre wasn't fully open to begin a large refurbishment and maintenance programme of works ready for when they could fully welcome visitors again. This accounts for the majority of the increase under the Activity Teams & Mountain Training/Residential Centres heading.

Looking to 2022/23 the expectation is our income will significantly increase again as our membership has bounced back to 12,491 young people per the January 2022 census, the Activity Teams and Centres are now fully reopen and running activities and events again, and also ScoutsCymru has been successful in an application to receive funding for 2 years from the Strategic Voluntary Youth Work Organisation Grant Scheme.

Investments

ScoutsCymru's investments and risk profile are reviewed on an annual basis. The investment portfolio is managed by Brewin Dolphin. Details of the portfolio are shown in Note 11. The investment portfolio had a net gain of £23,331 and closing market value of £388k during 2021/22 as our portfolio continued to grow compared to an opening market value of £371k and a net gain of £68,014 during 2020/21.

Recognising investments are held with a view for longer-term performance, the Trustees are currently satisfied with the performance of the portfolio. At June 2022 the market value of our portfolio stood at £351k being impacted by the war in Ukraine and rising inflation.

Reserves Policy

The level of reserves is reviewed annually by the Trustees. The Trustees are of the opinion that ScoutsCymru needs to maintain an adequate level of reserves to maintain the continuity of services associated with the provision and development of Scouting in Wales. As mentioned previously, during the Covid-19 pandemic ScoutsCymru was fortunate to benefit from the Coronavirus Job Retention Scheme and Welsh Government Non-Domestic Rate Coronavirus Business grants and without this income would have been in a much worse financial position. As we emerge from the pandemic ScoutsCymru, along with many other charities, is paying a particular focus to what is an appropriate level of reserves to hold. The Trustees, following the example set by The Scout Association, now consider it appropriate to maintain general reserves representing 12 months current revenue expenditure (2021: 6 months). Significant capital and revenue projects will be funded by setting aside appropriate amounts into designated funds.

The reserves are stated in note 18 of the financial statements as detailed on page 48. At the balance sheet date, prior to the transfer discussed below, the free reserves (being the general funds of ScoutsCymru, less Tangible Fixed Assets) stood at £396,984 (2021: £544,510). Total expenditure for 2021/22, excluding the "Other Direct Costs" expenditure caption for Youth Programme and Activities (which are always run on a paid attendance basis and so can be excluded) was £582,741. Free reserves therefore stood at just over 8 months of revenue expenditure, below the Trustees' target. Therefore the decision was taken by the Trustees to transfer £185,757 from designated funds (from the ScoutsCymru Grant Fund) back to general funds so free reserves now equates to 12 months of revenue expenditure and is in line with the Trustee's policy.

The rationale for transferring the funds from the ScoutsCymru Grant fund back to general funds is that originally the grant fund was set up as a way of returning historic surplus or excess census fees collected over previous years back to our membership that had been collected from members for a "rainy day" but which were never needed – however they are needed now. When the grant fund was created in 2018/19 it was on the proviso that we would have the flexibility to change it and react if our financial position ever needed us to. In addition, by transferring from the grant fund we are using excess census fees collected from historic previous members and so avoids us

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

negatively financially impacting the current membership as the main alternative way to increase our reserves would be to increase our census fee.

It is essential that ScoutsCymru acts prudently to ensure that it can continue to support and develop Scouting in Wales for the foreseeable future to ensure its activities are sustainable. When setting a budget for a “normal” financial year the Trustees are of the view that at an operational level ScoutsCymru should break-even, and only expenditure on approved short-term projects will be allowed to create a deficit for a year. The 2022/23 budget includes an operational surplus for the year.

Assets

Fixed assets comprise freehold property used as training centres, fixtures, fittings and equipment, structural improvements and investments. Current assets comprise stock, debtors and cash at bank and in hand.

Availability of Funds

The assets in the form of cash and stocks and shares are sufficient to fulfil obligations.

AUDITORS

At the Annual General Meeting, Azets Audit Services were reappointed as external auditors.

VOLUNTEERING

ScoutsCymru achieves its objectives through the work of 4,384 (2021: 4,472) adult volunteers working in some 294 (2021: 296) communities to support the development of 12,491 (2021: 9,906) young people of Wales through the Scout programme (based on our most recent January 2022 census data). Adult volunteers work directly with the youth membership as leaders and are supported by volunteer managers, trustees and other supporters.

All Trustees of ScoutsCymru are volunteers, including the Chief Commissioner, a Deputy Chief Commissioner, the Chair and the Treasurer. The Scout programme in Wales and the associated All Wales events are led by volunteers who have many years of experience and specialist training. Volunteers with such experience and training enable ScoutsCymru to offer a wide range of water and mountain activity training events for both adults and young people.

To support its adult volunteers The Scout Association provides comprehensive induction, leadership and management training, again delivered by teams of skilled volunteer trainers. ScoutsCymru endeavours to increase the number of volunteers available so that it can fulfil the demands of young people for the adventure that Scouting offers.

ScoutsCymru is indebted to all volunteers in Scouting who give so generously of their time and skills; without their dedication the adventure of Scouting would not happen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ScoutsCymru was formed in 1926 in recognition of the need for the Scout Movement to identify with the Welsh nation. It is a registered charity number 522572. Scouting in Wales is represented within the UK Scout Association through the Chief Commissioner for Wales, a senior volunteer appointment. The charity is governed by the Scout Association’s Royal Charter originally dated 4 January 1912 with the latest amendment being dated 19 July 1991 and operates under its own constitution within the Policy, Organisation and Rules of The Scout Association.

The report and accounts cover the activities directly controlled by ScoutsCymru. The activities of Scout Areas, Districts and Groups in Wales are not reflected in the report and accounts. These bodies and ScoutsCymru are autonomous charities affiliated to The Scout Association that together form the Scout Movement in Wales.

The managing Trustees of the charity as detailed in the constitution are the Chair of the Board of Trustees of

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ScoutsCymru, the Treasurer to ScoutsCymru, the Secretary (unless the Secretary is employed by ScoutsCymru), the Chief Commissioner for Wales, the Youth Commissioner for Wales, up to four members of the Scout movement in Wales elected at ScoutsCymru's Annual General Meeting ("AGM"), up to four members of the Scout movement in Wales between 18 and 25 years elected at ScoutsCymru's AGM, up to four Nominated/Appointed Trustees, along with any Co-opted Trustees. The number of Nominated/Appointed and Co-opted Trustees together cannot exceed the number of Elected Trustees. The names of the Trustees who served during the year are shown on page 7.

Induction and training of Trustees includes the provision of relevant Charity Commission publications and relevant training throughout the year. All Trustee roles are voluntary and unpaid.

The Board of Trustees meets at least three times a year. The day to day running of the charity is delegated by the Trustees to Committees. The Committees in operation during 2021/22 were:

- Finance and Resources
- Nominations and Governance
- Business and Projects / Strategy and Delivery
- Risk
- Cornel Scout Centre
- Hafod Scout Centre
- Appointments Advisory

Task and Finish groups are also set up as and when required. The Chairs and members of all committees are appointed by the Board of Trustees. The Committees may co-opt additional members subject to approval of the board. The Chief Commissioner for Wales and the Chair of the Board of Trustees are ex-officio members of all committees. Each committee reports to the Board of Trustees and makes recommendations, unless it has received authorisation to act executively. Each committee meets at least three times a year apart for the Appointments Advisory committee that meets when required.

The key employed management personnel of the charity are the Head of Operations and the Head of Strategy. In accordance with the direction given by the Board of Trustees of ScoutsCymru at its meeting in January 2018, The volunteer Chief Commissioner acts as the Chief Executive of ScoutsCymru.

Principal Risks and Uncertainties

The Trustees regularly assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to manage exposure to the major risks.

The Board of Trustees has identified, through the completion of risk registers, the major risks to which they believe the charity is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to buildings, property and equipment - ScoutsCymru has sufficient buildings and contents insurance in place to mitigate against permanent loss
- Injury to leaders, helpers, supporters, members, and staff - ScoutsCymru through the membership fees contributes to TSA's national accident insurance policy. Risk Assessments are undertaken before all activities. ScoutsCymru also has adequate Employer's Liability insurance
- Reduced income from fundraising and grants - ScoutsCymru is primarily reliant upon income from membership fees and fundraising. ScoutsCymru currently hold sufficient reserves to ensure the continuity of activities should there be a major reduction in income. The trustees and staff of ScoutsCymru continue to work and identify and secure other sources of income
- IT failure - ScoutsCymru has a service contract for IT support, and performs regular data back-ups

**SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registered Number

522572

Address

Castle House, Southern Street, Caerphilly, CF83 1LH.

Trustees

Pamela Kelly (Chair)	
Dominic Winfield (Treasurer)	
Rhian Moore (Chief Commissioner for Wales)	
Daniel Lyons (Deputy Chief Commissioner for Wales)	(to 20 November 2021)
Christopher Lee (Deputy Chair)	
David Perry	(to 20 November 2021)
Jake Myatt	(to 20 November 2021)
Nicola Gamlen	(to 20 November 2021)
Leah Sier	
Edward Watts MBE DL	
Jacob Ellis	(to 20 November 2021)
Gareth Sandilands	(to 20 November 2021)
Simon Brownsill	
Mark Brett	
Claire Bunton	
Alaa Khundakji	
Gareth Davies	
Seren Sullivan	
Callum Jones (Youth Commissioner Wales)	
Dylan Murray	
Sam Williams (co-opted)	(from 19 March 2022)

Aspects of day-to-day management are delegated by the Board to Committees and Mrs T Lowe, Head of Operations and Secretary to the Board and Mr R Flowerdew, Head of Strategy.

Auditors

Azets Audit Services, Ty Derw, Lime Tree Court, Cardiff Gate Business Park, Cardiff, CF23 8AB.

Bankers

Lloyds Bank, Bridgend Branch, 18 Wyndham Street, Bridgend, Mid Glamorgan, CF61 1X2.
Lloyds Bank, Mostyn Street, Llandudno Branch, 22 Mostyn Street, Llandudno, Conwy, LL30 2RU.
Lloyds Bank, 6 Market Place, Oldham, OL1 1JG
National Westminster Bank, 72 High Street, Porthmadog, Gwynedd, LL49 9NR.

Investment Manager

Brewin Dolphin Ltd, 2nd Floor, 5 Callaghan Square, Cardiff, CF10 5BT

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting 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 is inappropriate to presume that the charity will continue in business

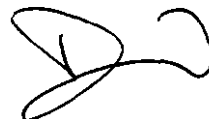
The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 17th September 2022 and signed on its behalf, by:



Pam Kelly
Chair, Board of Trustees



Dominic Winfield
Treasurer, Board of Trustees

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
ADULT SUPPORT & TRAINING		
Adult Leadership Training - to enable adult volunteers to complete leadership and management training and achieve both internal and external accreditation of their achievements.	ScoutsCymru continues to support Adult Training during the year. In addition to this, ScoutsCymru continues to provide facilities for information, guidance and validation at other events which adult volunteers attended. This support has been adapted to be able to provide a hybrid training model (face to face and digital training workshops) to accommodate the needs of all our volunteers	To continue to provide every opportunity to make training for adult volunteers as accessible as possible.
Group Scout Leader Training and Induction - to provide training to develop the management skills of GSL's and to provide support for this vital role.	ScoutsCymru continues to provide support to Area Commissioners & District Commissioners who deliver the training and inductions for Group Scout Leaders.	To continue to provide support to Area Commissioners & District Commissioner who manage Group Scout Leaders. This role is vital to the management of Scouting.
Continuing Personal Development for Staff Members	Staff Training Days are held during the year. Staff members meet regularly for peer support	To continue to review and meet staff training and development needs.
DEVELOPMENT OF SCOUTING		
Scouting Support Team - to support the development and growth of Scouting across Wales.	Scouting Support Officers continue to support Scouting across Wales. During the year as a result of ongoing Covid-19 restrictions the team have continued to support local Scouting remotely, ensuring young people and volunteers have the opportunity to carry on Scouting.	Continue to support Scouting across Wales, focusing on supporting local volunteers in the delivery of their key objectives to enable growth, become more inclusive, more youth shaped and make a positive impact in our communities.
Working with the Welsh Government - to raise the profile of Scouting with the Welsh Government.	ScoutsCymru continues to engage with the Welsh Government whenever possible; Welsh Government Members are invited to different events so that they can see Scouting in action.	To continue to raise the profile of Scouting with the Welsh Government.

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
Working with the Business Community - Working with businesses by promoting how ScoutsCymru can assist companies in the achievement of Corporate Social Responsibility policies.	ScoutsCymru continues work on an external partnership strategy which will allow us to work with businesses in a new, imaginative and more collaborative way in these austere times.	To continue to promote Scouting to the business community and the public sector within Wales.
YOUTH PROGRAMME & ACTIVITIES		
Cub Fun Day - an event for the Cub Scout age group bringing together young people from all over Wales for a day of activities.	Due to ongoing restrictions the face-to-face event was replaced with a virtual online camp in June 2021. This was a successful event that was attended by Cubs and Leaders from across Wales	To continue to support the Deputy Commissioner Wales Programme (Events). Plans are already in place for the next event to take place face to face in June 2023.
All-Wales Scout Camp - an event to enable 10-14 year old members to meet their peers from other parts of Wales and experience activities that may not be part of their weekly meetings.	An organising team has been put in place to hold our first large scale face to face event in June 2022 since the pandemic. The aim is to attract more young people and their Leaders to this event.	To continue to support the Deputy Commissioner Wales Programme (Events).
ScoutsCymru Youth Shaped Scouting - to encourage participation in decision making by young people aged 14-25 years of age.	Our two National Youth Commissioners influence strategy and policy at various levels of the organisation including our Board of Trustees and Business and Projects Committee. They provide support to local Youth Commissioners across Wales. This wider team of Youth Commissioners can be used to provide youth voice for our projects and programmes of work. This also includes the creation of a Youth Role pool, enabling 18-25's to become activity involved in Wales projects, giving them the opportunity to gain additional skills for life for future professional and scouting roles	To continue to support the two National Youth Commissioners, ensuring we have a youth voice throughout all of our work.

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
<p>Awards in Wales - to provide a programme of awards specific to Wales for the Beaver, Cub and Scout Sections of the Movement to encourage personal development, cultural understanding and self-reliance.</p>	<p>Dragon Award: encourages camping experiences in each of the 12 months of the year, and in different places. Despite ongoing restrictions 163 awards were achieved during the year. Beaver, Cub & Scouts Awards for Wales: 58 Beaver Scouts Awards, 81 Cub Scout Awards, 49 Scout Awards and 18 Explorer Scout Awards were achieved during the year, encouraging greater understanding of the culture of Wales. 12 young people completed the Democracy Challenge badge, helping young people to explore the democratic processes of their section, local communities, national communities and the UK. ScoutsCymru have partnered with the Mission to Seafarers to create The Mission to Seafarers programme and badge award. Young people can learn about seafaring, how to make an impact on their local communities, and explore important topics such as sustainability, diversity, trade, wellbeing and many more. During the pilot stage 29 young people completed the award. The official launch of the award will take place at the Senedd in May 2022</p> <p>Royal National Lifeboat Institution (RNLI) and ScoutsCymru have teamed up to launch a new Water Safety Awareness Badge. It is aimed to help ScoutsCymru members between the ages of 6 and 14 to gain vital life skills, as they enjoy coastal and inland waters this summer. During the pilot stage 57 young people completed the award. The official launch of the award will take place in June 2022</p>	<p>To continue to review the needs of the membership in Wales.</p> <p>To support the Commissioner Wales Programme in the promotion and completion of the newly introduced Mission to Seafarers and RNLI Water Safety Awareness Awards.</p> <p>To support the Commissioner Wales Programme and their team to promote all of our Wales Awards</p>
<p>To support Duke of Edinburgh's Awards - Bronze, Silver and Gold Award training for Explorer Scout and Scout Network Sections.</p>	<p>During the year despite ongoing restrictions 92 young people achieved the Bronze Award; 37 achieved the Silver Award and 12 achieved the Gold Duke of Edinburgh's Award. In addition, 325 young people were registered for either the Bronze, Silver or Gold Award.</p>	<p>To continue to support these external Awards.</p>

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
SUPPORT AND SERVICES TO SCOUTING IN WALES		
Management Support - to provide management support for Areas and Districts through the provision of the Operational and Strategic teams	The Operational and Strategic teams continue to provide valuable professional support for Areas and Districts across Wales, including training on specialist subjects both at a local and National level.	To continue to develop the provision of this professional support.
ScoutsCymru Celebration of Scouting Awards – a fantastic opportunity to recognise and celebrate Scouting successes throughout Wales in one of the eight categories of awards.	The ScoutsCymru Celebration of Scouting Awards ran alongside the Annual General Meeting. 70 nominees were invited to attend the digital event with 8 members receiving a highly commended and 11 members winning an award. Feedback received was highly positive and the event was a resounding success.	To continue to promote and encourage nominations for the ScoutsCymru Celebration of Scouting Awards.
ScoutsCymru Vacancies Portal – online tool to advertise and recruit all adult volunteer roles across Wales.	The introduction of paid online advertising has increased visibility, traffic and adult volunteer applications via the vacancies portal within Wales. Since April 2017 we have received 1,282 volunteer applications, of which 132 volunteers have been successfully placed in a local Scouting Group.	To continue to promote and run the vacancies portal to support the recruitment of adult volunteers throughout Wales.
ScoutsCymru Lottery Scheme - to generate funds to continue to support Scouting in Wales	The ScoutsCymru Lottery Scheme was launched at the 2013 Annual General meeting. The Lottery is open to anyone over the age of 16 both within Scouting and outside of Scouting. The money received from the profit is split three ways: 1. Money goes directly back to Scout Groups at a local level 2. A grant fund for Wales which will be open to applications to help improve Scouting locally 3. To ScoutsCymru to enable them to continue to provide support services across Wales	To continue to promote the ScoutsCymru Lottery Scheme in order to generate additional funds to support Scouting in Wales.

**SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
SCOUTSCYMRU ACTIVITY TEAMS & MOUNTAIN TRAINING/RESIDENTIAL CENTRES		
Hafod Mountain Training Centre - to provide a facility run for Scouts by Scouts, to enable them to enjoy the challenges of the mountains of Snowdonia with the security of competent leadership and the provision of quality accommodation.	Yr Hafod was only able to open for a limited period during the year due to the ongoing Covid-19 restrictions. As a result of this there were only 20 bed nights for small lets to units when restrictions allowed.	To continue to review the potential to undertake initiatives to improve the environmental profile of the centre and to collaborate more closely with Cornel.
Hafod Mountain Training Team - to enable adult leaders to achieve training in the planning and leading of safe mountain activities for young members. To enable adult leaders to achieve National Governing Body awards for mountain activities.	During the year some day courses with no residential were able to go ahead following some relaxation of the restrictions. Outdoor events such as DofE Expedition and Hillwalking/Navigation Day were allowed. ML courses and First Aid courses took place with strict occupancy rules in place.	To continue to review marketing strategies.
Cornel Scout Centre - to provide a residential centre and camping facility to enable young people to experience an unspoilt outdoor environment in Snowdonia. To promote a healthy, active lifestyle.	The gradual easing of Covid restrictions allowed for 240 bed nights and 24 camp nights. A reduced Service Team completed all maintenance and running repairs. A local Explorer Unit, 1st Gwydyr from Betws-y-Coed, have joined the Service Team. They will be the first young people from Wales to be involved at Cornel for some years and will join Explorers and their Leaders from Shropshire in supporting the Centre.	
Water Activities Team - to provide canoe and sail training to young people from across Wales and to hold events to help them gain practical experience. To enable them to achieve Welsh Canoe Union Awards and to train Leaders for the necessary activity qualifications.	As a result of the ongoing Covid-19 restrictions no events took place during the year. The team are preparing for a full programme of events to take place from April 2022.	To continue to support and develop these popular events.

Annual Report

2021 -2022



Presidents Report

The last two years have been a challenge to all, but our great volunteer leaders have put into action our motto, "Be Prepared". The COVID-19 pandemic created significant barriers to the normal way we "do" Scouting. So, the leaders developed new ways of doing Scouting, particularly via Zoom. I am sure that our founder, Lord Baden-Powell, would be delighted.

Since it has been permitted, we have been able to meet face-to-face once more. It has meant that our volunteers had to step up to ensure the risk assessments were completed and reviewed. They supported each other and shared best practice.

Being able to meet face-to-face has enabled more activities and a return to normality. Our young people have also shown their best in doing things in new ways during this difficult period. Two years is a very long time in a young life. Testament to their achievement is that we have continued to issue hundreds of badges to reward them.

In June, I had the pleasure of attending the 'All Wales Scout Camp' at the Royal Welsh show grounds in Builth Wells. It was wonderful to meet up with familiar faces and see young people doing what Scouts do best, having a great time!

In the past year, we have seen our Scouting movement getting younger with 'Squirrels' joining the family. The new four- and five-year-olds scheme is initially targeting disadvantaged children at this very formative stage of life. The aim is to build emotional resilience and encourage independence amongst them, on which they can build stronger later lives.

My sincere very great thanks to all our many volunteers, uniformed and lay, led by our outstanding Chief Commissioner and her team, and supported by a tiny but dedicated full time team. Another great year!

Rudi Plaut CBE
President



Chief Commissioner's Report

It has been a year of refocusing, renewing and re-energiesing Scouting in Wales. We are growing, we are collaborating and we are doing even more amazing things for young people throughout Wales – Scouting as never been more needed and you are meeting the challenge.

Thank you for doing amazing things for young people and each other in Wales. You are superstars and an appreciated force of unstoppable good in your communities and for each other.

This year's report shares the latest stats and facts from ScoutsCymru, but behind each update are stories of people learning more, being more and giving more to do their best and helping other people to support young people with skills for life – you are the heart of Scouting and the lifeline for our future generations.

Staying true to our mission of skills for life for young people, we are realising our plans to grow, be more inclusive, youth shaped and having a positive place in our communities.

All of your achievements and endeavour has been outstanding, I am proud of everyone and everything that makes ScoutsCymru such a special place.

Through 2021 we got back to Scouting face to face with full scout halls and back under canvas in camps. We welcomed Squirrels and opening lots of Drey's all over Wales.

Other highlights include:

- We partnered with new experts to develop new programmes for young people to learn even more skills for life with the Mission to Seafarers and the RNLI.
- We had even more opportunities for fun on the water with a full calendar of events and activities from the ScoutsCymru Water Activity Team.
- We started our journey to South Korea with 72 young people and 8 leaders selected for the adventure in 2023.
- Alongside Grow to Lead, our young person leadership programme, we opened the role pool for young people to grow the opportunities to get involved in committees, projects and initiatives.
- We welcomed three new Vice Presidents to ScoutsCymru to support our work with key stakeholders in Wales and to help us promote and shout about the amazing work volunteers do all over Wales for young people in our communities.

We can look forward with optimism to bounce forward with energy and excitement as we enter a period of transformation that will set us up for a stronger future with the right people, the right roles and the right tools to make volunteering easier and make Scouting more appealing, more inclusive with even more young people being supported with skills for life for their amazing future.

Rhian Moore
Chief Commissioner



Report from the Chair

It gives me much pleasure to present my second report as Chair to the ScoutsCymru Council. During this year Scouting in Wales has continued to navigate the Covid-19 Pandemic, with resilience, kindness, support and can-do attitude.

Throughout the year our Chief Commissioner, Team Cymru and all Volunteers across Wales have worked tremendously hard to continue to deliver #SkillsforLife for our young people, your spirit, strength, and hard work is inspiring to us all. As Chair I would like to applaud every one of you for all that you do and continue to do.

Despite the challenges we have faced, it is incredible to see our membership has started to bounce back. We know the pandemic has affected so many in different ways, including the wellbeing of our young people, and it is reassuring to see how Scouting has had a positive impact on everyone involved in this amazing Organisation. We are confident that with the ongoing hard work of our Volunteers, we will continue to expand our reach, so even more young people will have the opportunity to join the Scouting family.

Last year saw the launch of our newest Section for 4–5-year-olds, Squirrels, and by January we had opened 15 Squirrel Dreys across Wales, what a fantastic achievement. We even saw 1st Sirhowy Squirrel Drey make an appearance on the BBC One Show, demonstrating just how Scouting can make a difference for this younger age group. Good luck to all those who have just started their new Dreys or are about to embark on this new journey.

We also saw a new partnership formed with the Mission to Seafarers and I had the great pleasure of attending the launch event, at The Senedd, for the ScoutsCymru Mission to Seafarers programme and badge award. The Mission to

Seafarers award allows young people to learn about seafaring, how to make an impact on their local communities, and explore important topics such as sustainability, diversity, trade, wellbeing and many more.

We were joined by Beavers and Cubs from 1st Senghenydd who provided an excellent selection of interactive activities from the award. A big thank you to Edward Watts, Vice Chair, the Mission to Seafarers and the project team for all your hard work and involvement with this partnership.

Sadly, my time as Chair will come to an end as I step down at the AGM in October. I am honoured and privileged to have been Chair through such a difficult period and to see how Scouting in Wales has risen to the challenges it has faced. It has been a great pleasure to work closely with the Board of Trustees and all members of the various sub-committees who steer the work of ScoutsCymru to deliver our objectives. It is also important to thank the ScoutsCymru Staff Team who work incredibly hard behind the scenes to support Scouting in Wales from the ground and all the way up. My final thanks go to all Volunteers, without you we could not deliver the incredible work we do to support young people in Wales.

Pam Kelly
Chair



Youth Commissioner's Report

The past year has been another fantastic one for Youth Shaped scouting in Wales.

It was great to attend All Wales Scout Camp and engage with so many young people, one of our first large scale face to face event, since the pandemic. Whilst at the camp, we took the opportunity to connect with as many of the 1000+ young people, to gather their thoughts about identity, belonging and the future of Scouting in Wales. We would like to thank Kyle Hardman for collecting the information from the Scouts and Explorers over the weekend. We interacted with hundreds of young people, and it was great to see our Scout Troops would be willing to be consulted on other topics in the future.

Some of the headlines included:

- Our Scouts & Explorers informed us they enjoyed meeting new people and being with their friends.
- Our Scouts & Explorers raised they would like to review the uniform requirements.
- Data showed Scouts were looking forward to moving onto Explorers to experience new activities, challenges, and opportunities.
- Our Scouts & Explorers expressed one of the major big issues affecting them was climate change and environmental damage.
- Our Scouts & Explorers thought the best way to grow Scouting was through word of mouth.

During the year we have continued to participate with the Board of Trustees, Team Cymru and UK Scouts projects, including the review of Trustee Role Descriptions and the Volunteer journey.

We have also supported local Youth Commissioners and their teams. This support has been actively shaped by the local Youth Commissioners to deliver a range of sessions, from discussion platforms for ideas and challenges to external guests delivering training that supplements their roles. For example, in June's call, we were joined by former UK Chief Commissioner Tim Kidd for a discussion about difficult conversations and generational analysis to help us understand our amazing volunteers and how best to support them.

Our Youth Role Poll has continued to grow, with even more young people having the opportunity to take on exciting roles or projects working alongside other volunteers across the ScoutsCymru team.

Next year is an exciting time for young people in Wales as we see 72 young people attend the 25th World Scout Jamboree in South Korea. We would like to wish everyone attending good luck with their preparations in the lead up to this amazing event. Enjoy every moment, enjoy making new friends, and safe travels.

Kristofor Hall-Ellis & Callum Jones
Youth Commissioners Wales



Equality Diversity and Inclusion Committee Report

Why do we care about Equality, Diversity and Inclusion? What difference does it make? We care, because we fundamentally believe that every young person in Wales should have access to Scouts and the opportunity to learn skills for life. We care, because we want every single member of ScoutsCymru to feel they belong and that they can be wholly themselves. The difference it makes is that we grow inclusively, bringing more experiences and skills to share with each other. We will be bigger, but also beautifully and wonderfully better.

We've seen some changes over the last year. Firstly, on behalf of ScoutsCymru and the EDI Committee I would like to say a big thank you to G Tanswell. G was the ScoutsCymru Commissioner for Inclusion for over two years and stood down in December 2021. G worked hard to set up the Inclusion Team and to support the Area Inclusion Commissioners in their work. This was no easy task, given that we were working 100% remotely throughout his tenure. We wish G all the best with his plans for the future.

I would also like to welcome Dr Tony Malone as our new Wales Commissioner, Inclusion. Tony brings with him a wealth of personal and professional experience in the areas of Equality, Diversity and Inclusion, both from outside of Scouting and globally within the World Scout Movement. The EDI committee are delighted to be working alongside Tony and together we already have some exciting plans in place.

As we continue to move through the global pandemic, the EDI committee, along with the Inclusion Team, are concentrating on inclusive growth as we regroup and rebuild. Our new Squirrel dreys are introducing a whole new cohort young people into Scouting, with a focus on communities in areas of multiple deprivation. We have leaders, young people and our Commissioner for Inclusion attending this year's Eisteddfod

alongside CAVO (Ceredigion Association of Voluntary Organisations) and we have a an awesome Team from Cardiff and the Vale co-ordinating our presence at Pride Cymru this year. We can't wait to increase our visibility and celebrate the diversity of our members in ScoutsCymru and all those who will join us in the future.

I would like to say a huge thank you to everyone who was involved in the creation and launch of our new badge in partnership with Mission to Seafarers. The global nature of the Mission to Seafarers means that they work with people from all backgrounds, always offering respectful help and service. By working together, we will be able to ensure young people understand global issues that they may not have experienced before and become active and compassionate citizens. In addition to the Mission to Seafarers we are also working on another key partnership – Welsh National Opera. Young people from across Wales will be working with WNO to create a performance using young people's voices as they explore different aspects of inclusion, identity and culture over a period of history.

As we look ahead we are excited to see the work on Digital Scouting unfold. This will be a new way of working to extend our reach to more adults and young people across Wales who, for whatever reason, are unlikely to join us face to face. It's so important that we offer new ways to Scout that are attractive and accessible and we'd love to hear from you if you'd like to be involved as we move forward.

Finally, I continue offer my thanks to our Chief Commissioner and Chair for entrusting me with this valuable work and to the staff members who have offered their invaluable support without which this work would not be possible.

Edward Watts MBE DL
Chair of the ScoutsCymru Equality, Diversity
and Inclusion Working Group





Celebrating Success

Medal for Meritorious Conduct

The Chief Scout’s commendation for meritorious conduct Awarded for meritorious conduct of an exceptionally high standard–

Roger Smith Clwyd

The Chief Scout’s commendation for meritorious conduct

Awarded for meritorious conduct of an exceptionally high standard–

Gary Anthony Robinson Clwyd
James Darren Astrop (deceased) Snowdonia and Anglesey

St. George’s Day Silver Wolf Awards

In recognition of services to Scouting of the most exceptional nature

Ian Robinson Cardiff and Vale
Jeremy Leigh Ray Cardiff and Vale
Marilyn Joyce Hendricksen Cardiff and Vale
Martin David Evans Cardiff and Vale
John Gerald Kellett Clwyd
Raymond Alan Barnett Snowdonia and Anglesey

Gold Duke of Edinburgh Awards

Thomas Gibbs Cardiff and Vale
Jack Hughes Clwyd
Emma Hughes Snowdonia and Anglesey
Manon Jones Snowdonia and Anglesey
Izaak Vening Clwyd
Meical Cook Snowdonia and Anglesey
Ross Gilroy Snowdonia and Anglesey
Callum Gilroy Snowdonia and Anglesey
Amren Stephenson Montgomeryshire
Caitlin Riley Snowdonia and Anglesey
Lloyd Bridges Cardiff and Vale
Tomos Chick Montgomeryshire

Celebration of Scouting Awards

Young Volunteer Award

Jamie Everett	Cardiff and Vale
Iestyn Nevatte	Pembrokeshire (Highly commended)

Adult Volunteer Award

Janet Joynson-Crosby	Clwyd
Robert Dodman	Clwyd (Highly commended)
Dan Reynolds	Clwyd (Highly commended)

New & Innovative Scouting Award

Van Scouts Team	Cardiff and Vale
Cardiff & Vale Area Youth Forum	Cardiff and Vale (Highly commended)

Inspirational Volunteer Award

Vikki Phillips	Pembrokeshire
Rhian Moore	Wales (Highly commended)

Lifetime Achievement Award

Bill Jones	Powys
Ann Harries	Glamorgan West



Trustee Volunteer Award

Anthony Bishop	Glamorgan West
Katie Jones	Clwyd (Highly commended)

Group Award

1st Llanharan Scout Group	Mid Glamorgan
Youth Commissioner Team	Wales and Area (Highly commended)

Community Impact Award

Alan Terrel	Mid Glamorgan
Robert Redmond	Wales

Excellence in Leadership & Resilience Award

Lucy Woods	Glamorgan West
Jenni Aazem	Glamorgan West (Highly commended)

Outstanding Community Partner

Christopher McEwen	Pembroke & Pembroke Dock Amateur Boxing Club
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Membership Census 2022



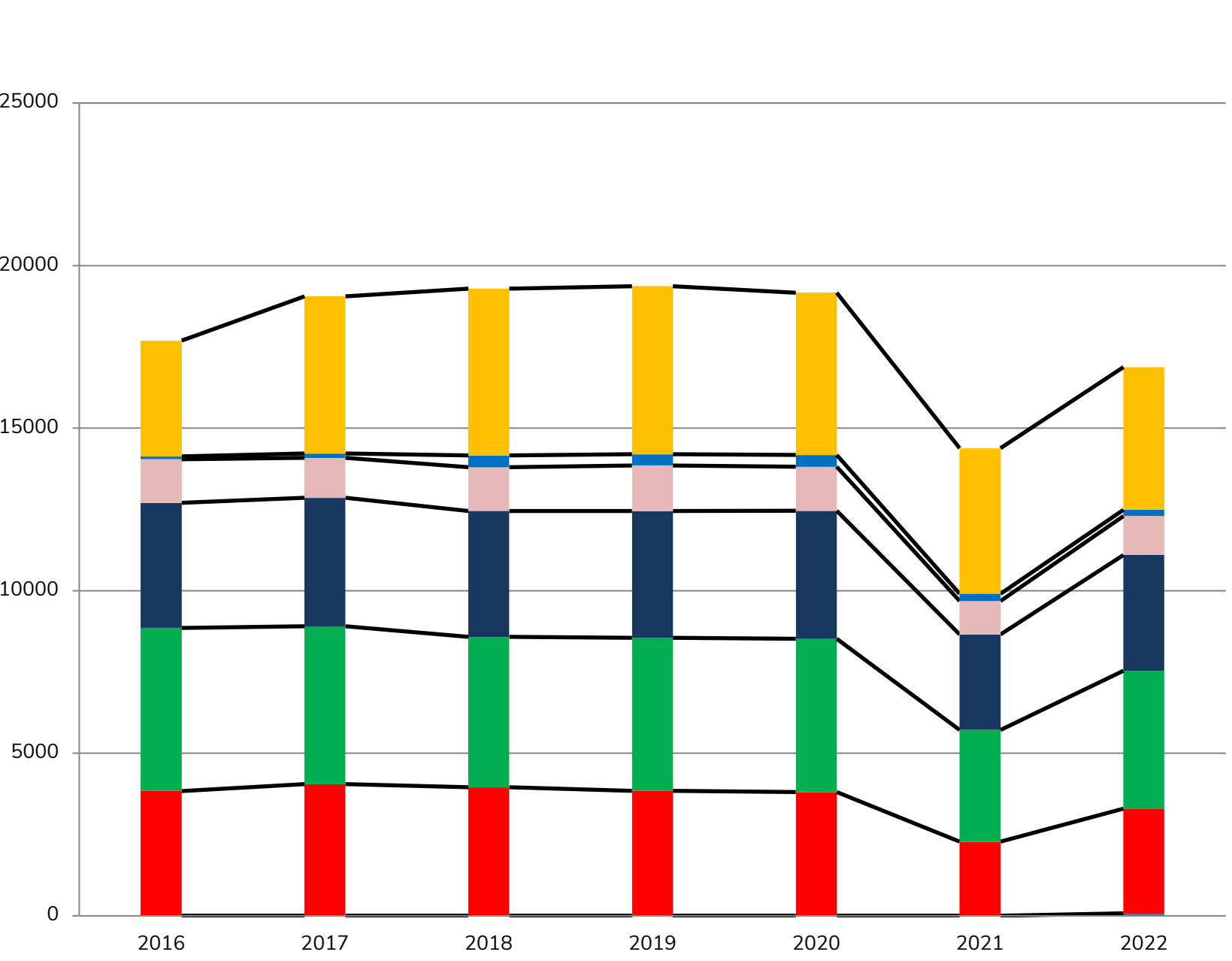
Youth Membership	Male	Female	Self-Identify	Prefer not to say	Total
Squirrel Scouts	48	26	0	0	74
Beaver Scouts	2408	804	1	11	3224
Cub Scouts	3247	957	0	33	4237
Scouts	2589	927	8	40	3564
Explorer Scouts	762	423	8	4	1197
Network members	110	84	1	0	195
Total Youth Membership	9164	3221	18	88	12491

Line Managers Roles	Male	Female	Self-Identify	Prefer not to say	Total
Group Scout Leaders	131	81	0	1	213
District Explorer Scout Commissioners	8	1	0	0	9
District Scout Network Commissioners	4	0	0	0	4
District Scout Network Commissioners	16	8	0	0	24
County Scout Network Commissioners	1	1	0	0	2
County+ Commissioners	11	3	0	0	14
Total Line Managers Roles	171	94	0	1	266

Programme Delivery Roles	Male	Female	Self-identify	Prefer not to say	Total
Section Leaders	412	493	4	3	912
Assistant Section leaders	468	455	1	2	926
Section Leaders	254	312	0	3	596
Total Leadership roles	1134	1260	5	8	2407
Young Leaders	272	181	4	3	460
Leadership team members	1406	1441	9	11	2867

Total Governance Roles	499	563	0	4	1066
Total Support Roles	383	261	0	1	645
Total Membership	11351	5399	23	102	16875

Wales Scout Membership 2016 - 2022



	Adult Volunteers	Scout Network	Explorer Scouts	Scouts	Cub Scouts	Beaver Scouts	Squirrel Scouts	
2016	3561	86	1341	3848	5016	3838	0	17690
2017	4839	132	1227	3952	4859	4046	0	19055
2018	5134	362	1342	3875	4628	3951	0	19292
2019	5172	344	1401	3902	4708	3839	0	19366
2020	4992	361	1355	3939	4715	3803	0	19165
2021	4475	225	1030	2933	3440	2278	0	14381
2022	4384	195	1197	3564	4237	3224	74	16875

163

Dragon awards
achieved

23%

Of our members are
Welsh speakers

2,407

Adult leadership roles

12,149

Youth Members

26

Registered Squirrels Drey's in
Wales

304

Welsh badges
achieved

141

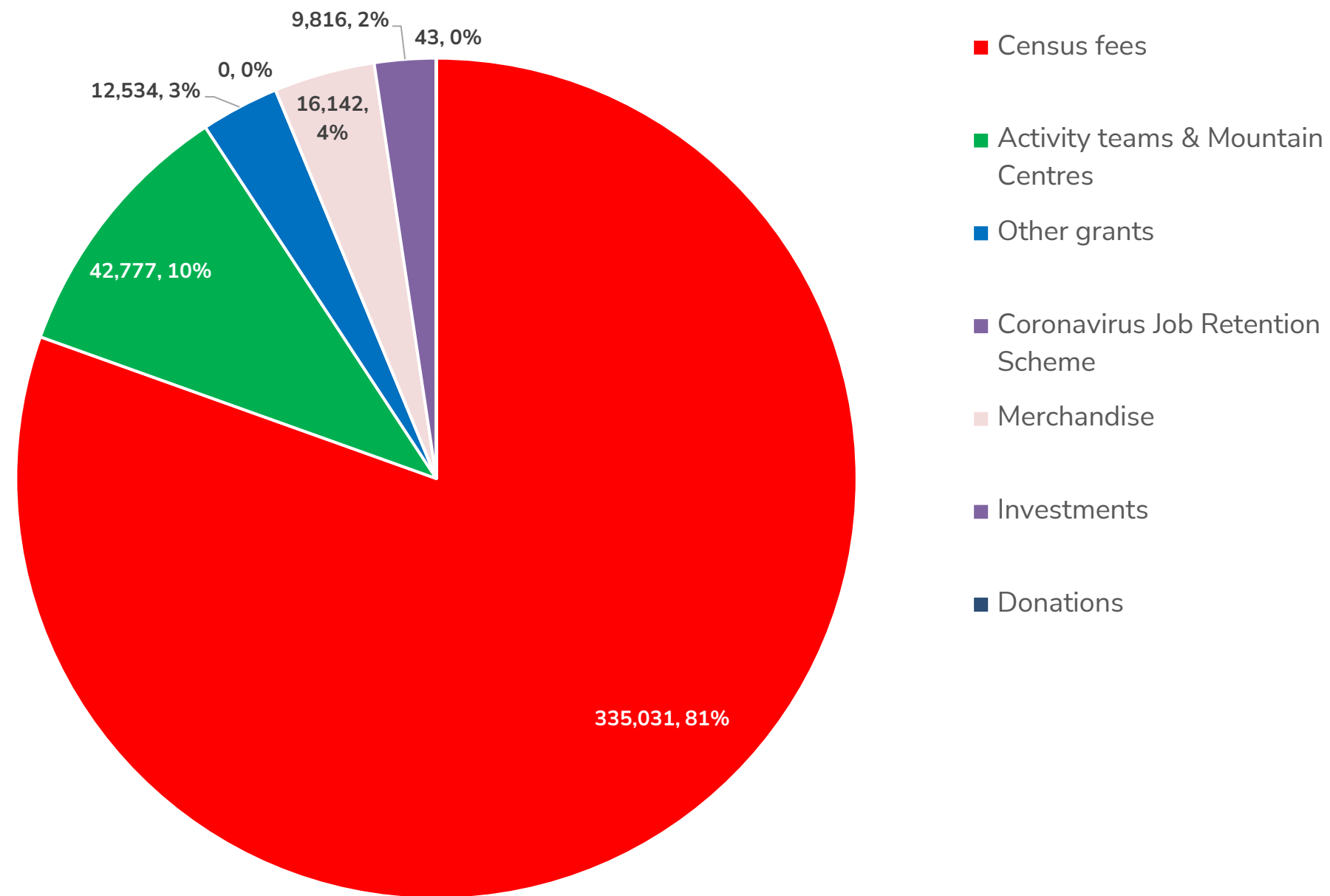
Duke of Edinburgh
awards achieved



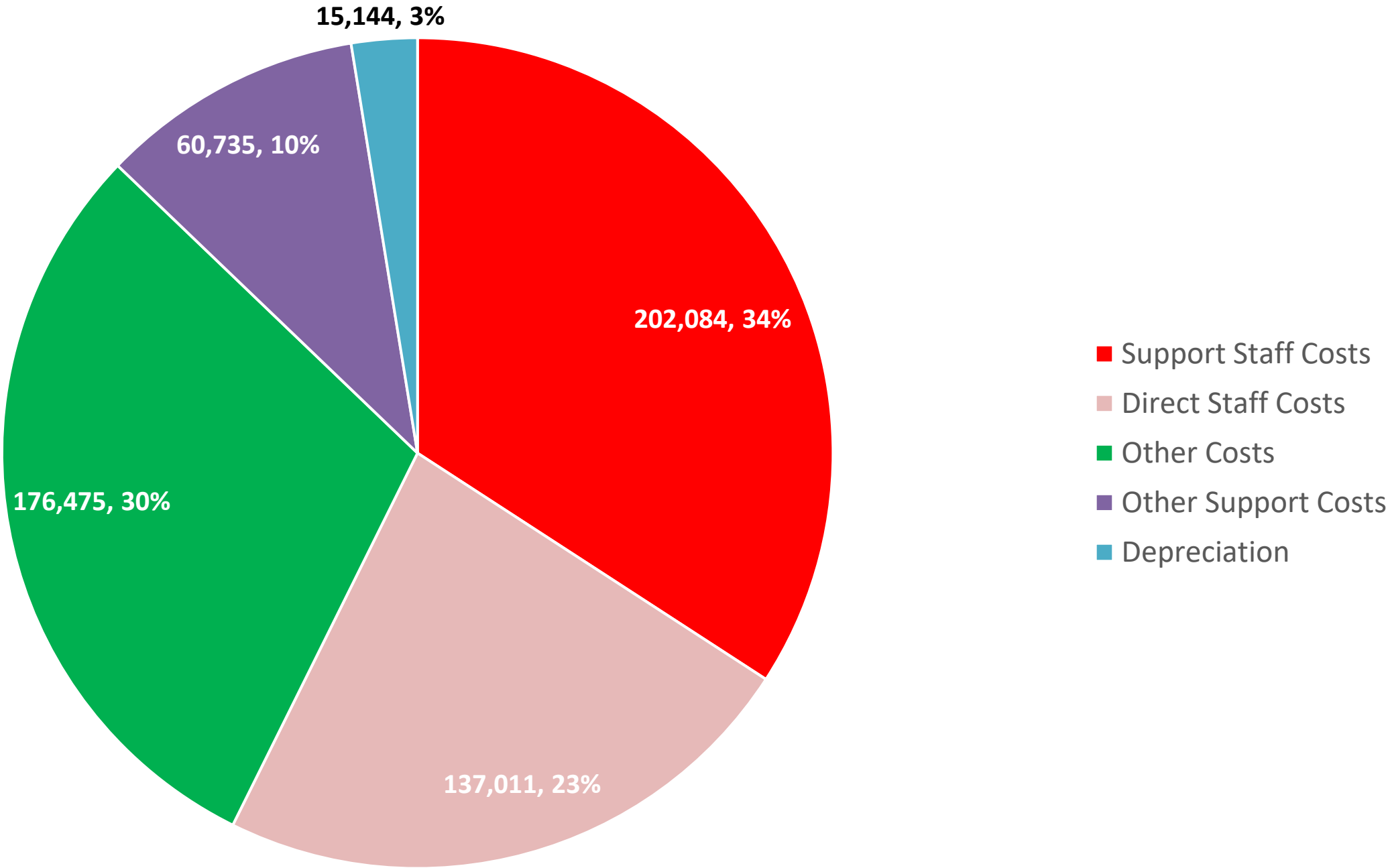


Income

2021- 2022 (£):

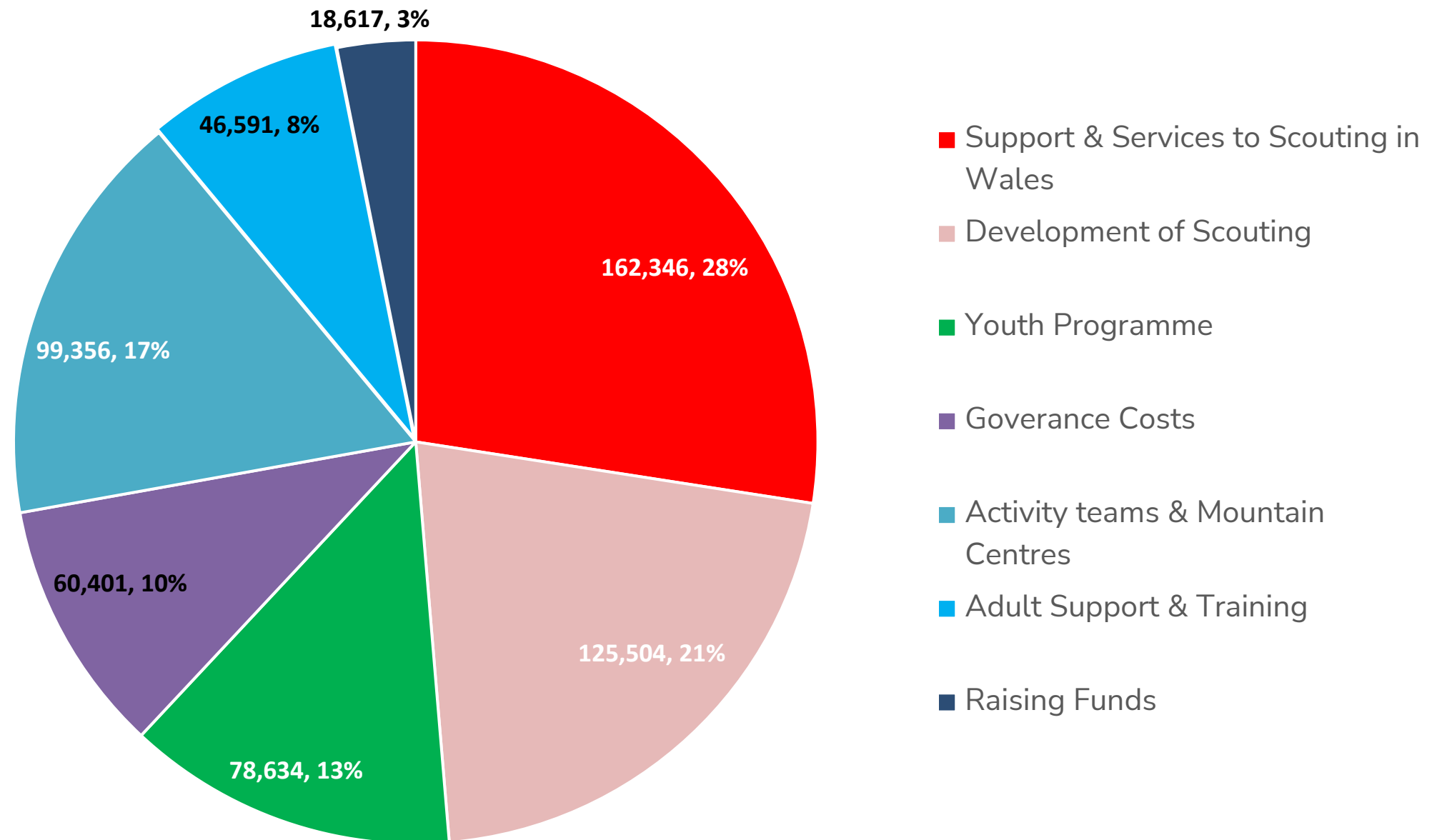


Expenditure by category 2021/22 (£):



Expenditure by type

2021/22 (£):





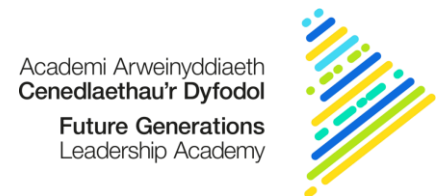


Scouts

Cymru

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CF83 1LH

admin@scoutscymru.org.uk
scoutscymru.org.uk



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOUTSCYMRU

Opinion

We have audited the financial statements of ScoutsCymru (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOUTSCYMRU

Reports) Regulations 2008 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 accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company 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 144 of the Charities Act 2011 and report in accordance with the Act 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOUTSCYMRU

with applicable laws and regulations;

- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Sarah Case FCA DChA
Senior Statutory Audit
Azets Audit Services
Chartered Accountants
Statutory Auditor**



Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SCOUTSCYMRU
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies		43	-	43	5,382
Charitable activities	3	398,698	12,534	411,232	597,088
Investments	4	9,816	-	9,816	9,783
Other income		1,064	-	1,064	863
Total income and endowments		409,621	12,534	422,155	613,116
Expenditure on:					
Raising funds	5	18,617	-	18,617	19,749
Charitable activities	6	560,298	12,534	572,832	516,255
Total expenditure		578,915	12,534	591,449	536,004
<i>Net gains/(losses) on investments</i>	16	23,331	-	23,331	68,014
Net income/(expenditure)	7	(145,963)	-	(145,963)	145,126
Reconciliation of Funds					
Total funds brought forward	16,17	1,012,605	-	1,012,605	867,479
Total funds carried forward	18,19	866,642	-	866,642	1,012,605

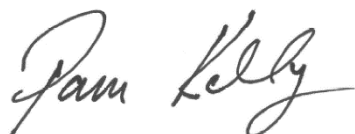
All activities relate to continuing operations.

The notes on pages 37 to 50 form part of these financial statements

**SCOUTSCYMRU
BALANCE SHEET
AS AT 31 MARCH 2022**

		2022	2021
	Note	£	£
Fixed assets:			
Tangible assets	10	130,133	96,200
Investments	11	387,733	370,701
		517,866	466,901
Current assets:			
Stocks	12	17,581	21,893
Debtors	13	491,496	6,293
Cash at bank and in hand		571,561	613,047
		1,080,638	641,233
Liabilities:			
Creditors: Amounts falling due within one year	14	(731,862)	(95,529)
Net current assets		348,776	545,704
Net assets		866,642	1,012,605
The funds of the charity:			
Unrestricted income funds			
Designated funds	16	153,768	371,895
General funds	16	712,874	640,710
		866,642	1,012,605
Total charity funds		866,642	1,012,605

The financial statements were approved and authorised for issue by the Trustees on 17th September 2022 and signed on their behalf, by:



Pam Kelly
Chair
Board of Trustees



Dominic Winfield
Treasurer
Board of Trustees

The notes on pages 37 to 50 form part of these financial statements

SCOUTSCYMRU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Net cash provided by/(used in) operating activities	20	<u>(8,524)</u>	<u>69,926</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		9,816	9,783
Purchase of property plant and equipment		(49,077)	(12,969)
Proceeds from sale of investments		33,951	90,084
Purchase of investments		<u>(27,652)</u>	<u>(87,659)</u>
Net cash provided by/(used in) investing activities		<u>(32,962)</u>	<u>(761)</u>
Change in cash and cash equivalents in the reporting period		(41,486)	69,164
Cash and cash equivalents at the beginning of the reporting period		613,047	543,882
Cash and cash equivalents at the end of the reporting period	20	<u>571,561</u>	<u>613,047</u>

The notes on pages 37 to 50 form part of these financial statements

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of Preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

ScoutsCymru 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(s).

Rounding

Figures contained in the financial statements have been rounded to the nearest pound.

Presentation of the accounts on a going concern basis

The charity reported a net outflow of £145,963 for the year. As noted in the Trustees' Report this result was expected by the Trustees and funded from the surplus generated in 2020/21.

The outlook for the future looks positive as looking to 2022/23 our income will significantly increase again as our membership has bounced back to 12,491 young people per the January 2022 census, the Activity Teams and Centres are now fully reopen and running activities and events again, and also ScoutsCymru has been successful in an application to receive funding for 2 years from the Strategic Voluntary Youth Work Organisation Grant Scheme. In addition the Charity currently maintains sufficient free reserves at 12 months of revenue expenditure and monitors results on a frequent basis.

The Trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Grant income is recognised when it is received, with the balance being carried forward within reserves if it has not been utilised.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs have been allocated 74% (2021: 74%) to charitable activities, 20% (2021: 20%) to governance (contained within charitable activities) and 6% (2021: 6%) to raising funds. The support costs have further been allocated to the various charitable activities as follows:

	2022	2021
Adult Support & Training	5%	5%
Development of Scouting	22%	22%
Youth Programme & Activities	24%	24%
Support & Services to Scouting in Wales	22%	22%
Mountain Training & Residential Centres	1%	1%

The cost of the Scouting Support Service (Direct Staff Costs) has been allocated as follows:

	2022	2021
Adult Support & Training	20%	20%
Development of Scouting	15%	15%
Youth Programme & Activities	5%	5%
Support & Services to Scouting in Wales	60%	60%

Governance costs are those associated with constitutional and statutory requirements.

Consolidation

The accounts include all of ScoutsCymru's activities. The following operations have been aggregated with the accounts of ScoutsCymru:

Cornel Scout Centre
Yr Hafod Mountain Training Centre
SWAT
BushScout Cymru

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised.

The Hafod leasehold property has been revalued to market value which the committee considers to be negligible given the terms of the lease.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	2%	p.a. straight line
Fixtures, fittings and equipment	25%	p.a. straight line
Drascombe Gig	6.66%	p.a. straight line
Structural improvements	10%	p.a. straight line

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Stocks

Stocks, in the form of scarves, badges, and The Duke of Edinburgh Award Scheme publications are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Liabilities policy

Liabilities are recognised in the Statement of Financial Activities as they become payable.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

Taxation

As a registered charity, ScoutsCymru is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects' purposes only.

Pensions

The charity contributes to The Scout Association Pension Scheme (a defined contribution pension scheme) for all employees. The pension charge represents the amounts payable in the year.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Area Census fees	335,031	-	335,031	450,988
Activity Teams & Mountain				
Training/Residential Centres	42,777	-	42,777	47,687
Coronavirus Job Retention Scheme	-	-	-	39,514
Other Grants	-	12,534	12,534	46,097
Merchandise (scarves/badges etc.)	16,142	-	16,142	10,720
Youth Programme & Activities	4,748	-	4,748	2,082
	398,698	12,534	411,232	597,088

Included within "Activity Teams & Mountain Training/Residential Centres" and "Other Grants" is £4,000 (2021: £88,000) received in respect of Welsh Government Non-Domestic Rate Coronavirus Business Grants.

Also included within "Activity Teams & Mountain Training/Residential Centres" are the following grants that SWAT successfully applied for and was awarded in 2022 (2021: none): £9,572 SportsWales Be Active Wales grant, £3,938 Welsh Government Winter of Wellbeing grant, £2,021 Made by Sport Clubs in Crisis grant, and £555 Canoe Wales grant.

For details of the Other Grants received see note 17.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from listed investments	9,705	-	9,705	9,459
Interest receivable	111	-	111	324
	<u>9,816</u>	<u>-</u>	<u>9,816</u>	<u>9,783</u>

5. EXPENDITURE ON RAISING FUNDS

	Direct staff costs £	Support staff costs £	Other support costs £	Other £	Depre- ciation £	2022 Total £	2021 Total £
Fundraising costs	-	12,125	3,644	-	-	15,769	17,264
Investment management	-	-	-	2,848	-	2,848	2,485
	<u>-</u>	<u>12,125</u>	<u>3,644</u>	<u>2,848</u>	<u>-</u>	<u>18,617</u>	<u>19,749</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct staff costs £	Support staff costs £	Other support costs £	Other Direct Costs £	Depre- ciation £	2022 Total £	2021 Total £
Adult support and training	27,402	10,104	3,037	6,048	-	46,591	44,558
Development of Scouting Youth Programme and Activities	20,552	44,459	13,362	47,131	-	125,504	122,030
Support and services to Scouting in Wales	6,851	48,499	14,576	8,708	-	78,634	78,474
Activity Teams & Mountain Training/Residential Centres	82,206	44,459	13,362	22,319	-	162,346	156,105
Governance costs	-	2,021	607	81,584	15,144	99,356	52,675
	-	40,417	12,147	7,837	-	60,401	62,413
	<u>137,011</u>	<u>189,959</u>	<u>57,091</u>	<u>173,627</u>	<u>15,144</u>	<u>572,832</u>	<u>516,255</u>

During the 2020/21 period the Direct staff and some of the Support staff were furloughed for a time. Although Coronavirus Job Retention Scheme income was received the expenditure itself remains and so the prior year figures in this note show which categories of expenditure the staff costs would have been allocated against had they not been furloughed.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

£7,564 of the Support staff costs above are shown under restricted funds on page 34 to match the Kickstarter income. £4,970 of the Youth Programme and Activities and Support and services to Scouting in Wales are shown under restricted funds on page 34 to match the Mission to Seafarers income.

Included within the "Other Direct Costs" Development of Scouting costs above are £31,650 (2021: £33,459) of grants paid from the ScoutsCymru Grant Fund to Scout Groups, Districts and Areas in Wales during 2021/22 (see note 16). Further details of the applications supported during the year is as follows:

Subfund	Total awarded £	Number of Institutions supported
New section fund	3,600	18
Inclusive Scouting fund	250	1
Capital & Equipment Fund	27,800	6
Adult Support fund	-	0
Small Grants fund	-	0
	<u>31,650</u>	

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	15,144	13,738
Auditors' remuneration	4,440	4,320
Operating lease costs	18,859	24,325

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	295,783	286,057
Social security costs	22,794	22,782
Pension costs	17,894	19,122
	336,471	327,961

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration (2021: £NIL) or any benefits in kind (2021: £NIL).

During the year, 6 (2021: no) Trustees received £791 reimbursement of travel expenses (2021: £0). The total expenses waived by the trustees during 2021/22 is considered immaterial and so not calculated.

Key Management Personnel

As detailed in the Trustees' report the key management personnel of the charity are the Head of Strategy

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES (continued)

and the Head of Operations. During 2021/22 the Head of Strategy began a secondment to The Scout Association so as at 31 March the Head of Operations became the only key management personnel. During 2021/22 the total employee benefits (including salary, employers' national insurance, pension and benefits in kind) of the key management personnel of the charity were £69,034 (2021: £80,893). This figure includes the employee benefits for the Head of Strategy for the period from April 2021 to October 2021.

9. STAFF NUMBERS

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

	2022 No	2021 No
Management and administration	7	7
Scouting Support Officers	4	4
	<u>11</u>	<u>11</u>

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Fixtures, fittings and equipment £	Structural improve- ments £	Total £
Cost				
At 1 April 2021	92,626	72,385	219,864	384,875
Additions	-	3,984	45,093	49,077
Transfers	-	(8,241)	8,241	-
At 31 March 2022	<u>92,626</u>	<u>68,128</u>	<u>273,198</u>	<u>433,952</u>
Depreciation				
At 1 April 2021	39,365	62,647	186,663	288,675
Charge for the year	1,853	2,328	10,963	15,144
At 31 March 2022	<u>41,218</u>	<u>64,975</u>	<u>197,626</u>	<u>303,819</u>
Net book value				
At 31 March 2022	<u>51,408</u>	<u>3,153</u>	<u>75,572</u>	<u>130,133</u>
At 31 March 2021	<u>53,261</u>	<u>9,738</u>	<u>33,201</u>	<u>96,200</u>

Included within the net book value of land and buildings is £51,407 relating to freehold land and buildings, £1 relating to long term leasehold land and buildings and £nil relating to short term leasehold land and buildings.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. TANGIBLE FIXED ASSETS (continued)

Yr Hafod (leasehold) and Cornel (freehold) Training Centres are held by the Scout Association Trust Corporation on behalf of ScoutsCymru under declarations of trust dated 5 March 1960 and 3 May 1969 respectively. Yr Hafod's lease runs for 99 years from 29 September 1958. In the year ended 31 March 1997 the cost of the lease was written off as it may only be used for Scouting purposes and therefore has no market value. The write off amounted to £30,553.

11. FIXED ASSET INVESTMENTS

	Collective investment funds £
Market value at 1 April 2021	370,701
Additions	27,652
Disposals	(33,951)
Unrealised gains (revaluations)	18,565
Realised gains	4,766
Market Value at 31 March 2022	387,733
 Historic cost	
At 31 March 2022	313,842
 At 31 March 2021	315,497

Of the investments £196,190 (2021: £178,195) are held in overseas equity collective investment funds, which are all traded on the London Stock Exchange.

The investments portfolio includes the following categories of investments that individually account for more than 5% of the total investments at the year-end:

	2022 £	2021 £
UK invested unit trusts	99,487	99,073
Other sterling fixed interest	53,073	53,255
European equities	28,967	28,044
Asia Pacific equities	30,077	29,221
USA equities	124,294	98,735

12. STOCKS

	2022 £	2021 £
Finished goods and goods for resale	17,581	21,893

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. DEBTORS

	2022 £	2021 £
Trade debtors	439,076	1,581
Prepayments and accrued income	52,420	4,712
	<u>491,496</u>	<u>6,293</u>

Trade debtors has increased significantly in comparison to 2020/21 because we issued the 2022/23 census fee invoices through Xero prior to 31 March 2022 (also leading to the increase in deferred income in note 14). The increase in Prepayments is mainly driven by ScoutsCymru making its first payment to The Scout Association for the World Scout Jamboree 2023 and SWAT buying a new boat (delivered post 31 March).

14. CREDITORS

	2022 £	2021 £
Due within one year:		
Trade creditors	10,388	1,016
Other creditors	17,603	7,379
Accruals and deferred income	703,871	87,134
	<u>731,862</u>	<u>95,529</u>

	2022 £	2021 £
Deferred income		
Balance at 1 st April 2021	78,789	87,600
Released to income	(78,789)	(84,401)
Deferred income received in the year	680,906	75,590
Balance as at 31 st March 2022	<u>680,906</u>	<u>78,789</u>

During 2021/22 Deferred income relates to Area Census fees, Mountain Centre booking fees and event participant fees (World Scout Jamboree 2023) received in advance and which relate to a future financial period. The significant increase in deferred income during the year mainly relates to Area Census fee invoices issued prior to 31 March 2022 (where the income is recognised in 2022/23, see note 13) and receiving the first batch of participant fees for the World Scout Jamboree 2023.

15. COMMITMENTS

There were no capital commitments at the end of either financial year.

At 31 March 2022, the total future minimum lease payments under non-cancellable operating leases for each of the following periods are:

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. COMMITMENTS (continued)

	Land and buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Expiry date:				
Within one year	17,903	17,903	956	3,356
Within 2-5 years	35,806	35,806	347	1,303
	<u>53,709</u>	<u>53,709</u>	<u>1,303</u>	<u>4,659</u>

16. UNRESTRICTED FUNDS

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2022 £
Designated funds						
ScoutsCymru						
Grants Fund	346,914	-	(31,650)	(185,757)	-	129,507
Activities fund	24,981	-	-	(720)	-	24,261
	<u>371,895</u>	<u>-</u>	<u>(31,650)</u>	<u>(186,477)</u>	<u>-</u>	<u>153,768</u>
General funds						
ScoutsCymru	398,035	366,842	(450,536)	186,477	23,331	524,149
SWAT	2,200	20,143	(10,867)	-	-	11,476
Cornel Scout Centre	127,113	6,606	(30,890)	-	-	102,829
Yr Hafod Training Centre	113,362	14,436	(54,511)	-	-	73,287
BushScout Cymru	-	1,594	(461)	-	-	1,133
	<u>640,710</u>	<u>409,621</u>	<u>(547,265)</u>	<u>186,477</u>	<u>23,331</u>	<u>712,874</u>
Total funds	<u>1,012,605</u>	<u>409,621</u>	<u>(578,915)</u>	<u>-</u>	<u>23,331</u>	<u>866,642</u>

The general unrestricted funds are held to promote and develop Scouting in Wales.

The ScoutsCymru Grants Fund opened to applications from Groups, Districts and Areas in Wales from 1 April 2018. See Note 6 for details of grants paid during the year. As noted in the Trustee's Report, during the year £185,757 was transferred back to General Funds to increase ScoutsCymru's reserve levels up to 12 months.

The Activities fund ring fences surplus funds from ScoutsCymru events/activities (such as All Wales Scout Camp, Cub Fun Day, AWESOME etc.). Future All Wales activities and events can then apply to the Board of Trustees for access to these funds as part of their budgeting process. The transfer out in 2021/22 relates to the deficit arising on an All Wales Leader event in 2021/22.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. UNRESTRICTED FUNDS (continued)

Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2021 £
Designated funds						
ScoutsCymru						
Grants Fund	380,373	-	(33,459)	-	-	346,914
Activities fund	24,277	-	-	704	-	24,981
	<u>404,650</u>	<u>-</u>	<u>(33,459)</u>	<u>704</u>	<u>-</u>	<u>371,895</u>
General funds						
ScoutsCymru	218,043	525,917	(413,235)	(704)	68,014	398,035
SWAT	6,242	3,828	(7,870)	-	-	2,200
Cornel Scout Centre	125,537	20,469	(18,893)	-	-	127,113
Yr Hafod Training Centre	113,007	23,388	(23,033)	-	-	113,362
	<u>462,829</u>	<u>573,602</u>	<u>(463,031)</u>	<u>(704)</u>	<u>68,014</u>	<u>640,710</u>
Total funds	<u>867,479</u>	<u>573,602</u>	<u>(496,490)</u>	<u>-</u>	<u>68,014</u>	<u>1,012,605</u>

17. RESTRICTED FUNDS

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2022 £
Restricted funds						
Mission To Seafarers	-	4,970	(4,970)	-	-	-
DWP Kickstarter Grant	-	7,564	(7,564)	-	-	-
	<u>-</u>	<u>12,534</u>	<u>(12,534)</u>	<u>-</u>	<u>-</u>	<u>-</u>

ScoutsCymru are working in partnership with the Mission To Seafarers charity on new programme resources and badges to explore the world of seafaring. Mission to Seafarers are reimbursing ScoutsCymru for costs incurred in relation to this ongoing new Mission to Seafarers Programme.

The DWP Kickstart scheme provided funding to create new jobs for 16 to 24 year olds on Universal Credit and at risk of long term unemployment. ScoutsCymru employed a "Kickstarter" and the grant reimburses ScoutsCymru for the related payroll costs of this role. This funding ceased in February 2022.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. RESTRICTED FUNDS (continued)

Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2021 £
Restricted funds						
Coronavirus Job Retention Scheme	-	39,514	(39,514)	-	-	-
	-	39,514	(39,514)	-	-	-

The Coronavirus Job Retention Scheme was a UK Government initiative during the Covid-19 pandemic. To qualify for the scheme staff must have been furloughed (meeting all relevant conditions) and then the scheme would reimburse ScoutsCymru for an element of the staff payroll costs.

18. STATEMENT OF FUNDS

	At 1 April 2021 £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	At 31 March 2022 £
Designated funds	371,895	-	(31,650)	(186,477)	-	153,768
General funds	640,710	409,621	(547,265)	186,477	23,331	712,874
	1,012,605	409,621	(578,915)	-	23,331	866,642
Restricted funds	-	12,534	(12,534)	-	-	-
	1,012,605	422,155	(591,449)	-	23,331	866,642

Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	At 31 March 2021 £
Designated funds	404,650	-	(33,459)	704	-	371,895
General funds	462,829	573,602	(463,031)	(704)	68,014	640,710
	867,479	573,602	(496,490)	-	68,014	1,012,605
Restricted funds	-	39,514	(39,514)	-	-	-
	867,479	613,116	(536,004)	-	68,014	1,012,605

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Tangible fixed assets	130,133	-	130,133	96,200
Fixed asset investments	387,733	-	387,733	370,701
Current assets	1,080,638	-	1,080,638	641,233
Creditors due within one year	(731,862)	-	(731,862)	(95,529)
	<u>866,642</u>	<u>-</u>	<u>866,642</u>	<u>1,012,605</u>

20. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(145,962)	145,126
<i>Adjustments for:</i>		
Depreciation charges	15,144	13,738
(Gains)/losses on investments	(23,331)	(68,014)
Dividends, interest and rents from investments	(9,816)	(9,783)
(Increase)/decrease in stocks	4,312	(1,086)
(Increase)/decrease in debtors	(485,203)	2,430
Increase/(decrease) in creditors	636,332	(12,485)
Net cash provided by/(used in) operating activities	<u>(8,524)</u>	<u>69,926</u>
<u>Analysis of Cash and Cash Equivalents</u>		
Cash at bank and in hand	571,561	613,047
Total Cash and Cash Equivalents	<u>571,561</u>	<u>613,047</u>

21. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the period.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

22. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and endowments from:				
Donations and legacies		5,382	-	5,382
Charitable activities	3	557,574	39,514	597,088
Investments	4	9,783	-	9,783
Other income		863	-	863
Total income and endowments		<u>573,602</u>	<u>39,514</u>	<u>613,116</u>
Expenditure on:				
Raising funds	5	19,749	-	19,749
Charitable activities	6	476,741	39,514	516,255
Total expenditure		<u>496,490</u>	<u>39,514</u>	<u>536,004</u>
<i>Net gains/(losses) on investments</i>	16	<u>68,014</u>	<u>-</u>	<u>68,014</u>
Net income/(expenditure)	7	<u>145,126</u>	<u>-</u>	<u>145,126</u>
Reconciliation of Funds				
Total funds brought forward	16,17	<u>867,479</u>	<u>-</u>	<u>867,479</u>
Total funds carried forward	18,19	<u><u>1,012,605</u></u>	<u><u>-</u></u>	<u><u>1,012,605</u></u>