

SCOUTSCYMRU

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

SCOUTSCYMRU
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FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2023. The Trustees' report and financial statements should be read in conjunction with the ScoutsCymru Annual Report 2022/23 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

ScoutsCymru is already beginning to work with The Scout Association on formulating new KPIs ready for when the new strategy is launched in 2025. ScoutsCymru is also working with The Scout Association on the UK led Transformation project which aims to transform volunteering at Scouts to make it easier, more enjoyable and rewarding. Although not directly impacting ScoutsCymru this will impact the Areas, Districts and Groups in Wales with the majority of changes being introduced in 2023/24.

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To achieve our current 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
- 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 Squirrel, 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.

A big change to Scouting took place in 2022/23 with the full launch of a new section, “Squirrels” for those aged 4

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to 6 (following smaller scale trials the previous year). Although not directly responsible for operating any Squirrel Dreys ScoutsCymru supported those Areas, Districts and Groups launching Squirrels during the year.

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 activities at a national level that all members of Scouting in Wales can participate in.

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 2022/23 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.

SWAT, BushScout Cymru, Hafod Training Centre and Cornel Scout Centre aim to be 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 surplus of £56,903 (2022: deficit of £169,294) before gains/(losses) on investments in unrestricted funds. This surplus 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 surplus of £107,829 (2022: deficit of £83,694). The SWAT and Bushscout teams and the Mountain training and residential centres generated a deficit of £34,406 (2022: deficit of £53,950).

As shown in Note 3, gross income has increased significantly since last year. The main increase can be seen under Area Census fees as we had 12,491 members from our January 2022 census compared with 9,906 in January 2021. In 2022/23 ScoutsCymru was entitled to keep 57% (2022: 57%) of the UK census fees it collected and continued to charge its own census fee set at £15 per person (2022: £15).

In 2022/23 ScoutsCymru was also successful in being awarded a two year Welsh Government Strategic Voluntary Youth Work Organisations Grant, and has recently been successful in applying for a one year extension to the grant with this funding now continuing until March 2025. This grant income has been shown as unrestricted in line with when ScoutsCymru received similar funding through the Welsh Government National Voluntary Youth

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Organisations Grant in 2015/16.

The Activity Teams & Mountain training and residential centres income also increased as they were able to fully reopen (although at a slightly reduced capacity) and run activities and events again, and Youth Programme and Activities increased in 2022/23 as an All Wales Scout Camp was held in June 2022 and unit fundraising and prep camps began for the World Scout Jamboree 2023.

As detailed in Note 6, gross expenditure has also increased compared to 2021/22. The main factors contributing to this increase in expenditure compared to the previous year include:

- As noted above the Activity Teams & Mountain training and residential centres were able to run activities and events again leading to an increase in expenditure, and Youth Programme and Activities increased as an All Wales Scout Camp was held in June 2022 and unit expenses began for the World Scout Jamboree 2023.
- Volunteer and trustee travel, subsistence and meeting costs increased as more face to face meetings and travelling occurred. ScoutsCymru still employs a blended/hybrid approach to meetings and expects to continue to do so in the future.
- The above are offset with a reduction in staff costs (see note 8) due to vacant positions during the year. Following the staff restructure which took place with effect from 1 April 2023 ScoutsCymru has recruited and the staff team is almost back up to full strength.

The surplus for the year was expected by the Trustees mainly due to the membership bounce back following the Coronavirus pandemic. In addition, when setting the ScoutsCymru census fee for 2022/23 ScoutsCymru had not yet been awarded the Strategic Voluntary Youth Work Organisations Grant and so the grant could not be included in the calculations. The saving on staff costs during the year was also unplanned, but recruitment for the vacant positions was deliberately delayed until the staff restructure mentioned above had finished.

Investments

ScoutsCymru's investments and risk profile are reviewed on an annual basis. The investment portfolio is managed by RBC Brewin Dolphin. Details of the portfolio are shown in Note 11. The investment portfolio had a net loss of £20,760 and closing market value of £366k during 2022/23 as our portfolio suffered in line with the wider investment market being impacted by various factors including the war in Ukraine and rising inflation/cost of living crisis. This compared to an opening market value of £388k and a net gain of £23,331 during 2021/22.

Recognising investments are held with a view for longer-term performance, the Trustees are currently satisfied with the performance of the portfolio. At June 2023 the market value of the portfolio stood at £368k.

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 we were emerging from the pandemic last year the Trustees, following the example set by The Scout Association, increased the level of general reserves they consider it appropriate to maintain from 6 months up to 12 months current revenue expenditure. 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 the free reserves (being the general funds of ScoutsCymru, less Tangible Fixed Assets) stood at £645,791 (2022: £582,741). Total expenditure for 2022/23, 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 £538,366. Free reserves therefore stood at just over 14 months of revenue expenditure, slightly above the Trustees' target, but meaning ScoutsCymru is in a relatively stable financial position.

It is essential that ScoutsCymru acts prudently to ensure that it can continue to support and develop Scouting in

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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 2023/24 budget has an operational surplus of £870 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 4,780 (2022: 4,384) adult volunteers working in some 284 (2022: 294) communities to support the development of 13,726 (2022: 12,491) young people of Wales through the Scout programme (based on our most recent January 2023 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, 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 1925 in recognition of the need for the Scout Movement to identify with the Welsh nation. ScoutsCymru is an autonomous, not-for-profit organisation registered as a charity on 24 February 1964 (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, 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

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Wales aged between 18 and 24 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 2022/23 were:

- Finance and Resources
- Nominations and Governance
- 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.

During 2022/23 the key employed management personnel of the charity are the Head of Operations. The Head of Strategy position has been vacant for the whole year. 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. Subsequent to the year-end a new Director role has been created which will act 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

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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registered Number

522572

Address

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

Trustees

Pamela Kelly (Chair)	(to 8 October 2022)
Christopher Curtis (Chair)	(from 8 October 2022)
Dom Winfield (Treasurer)	
Rhian Moore (Chief Commissioner for Wales)	
Christopher Lee (Vice Chair)	
Edward Watts MBE DL (Vice Chair)	
Callum Jones (Youth Commissioner Wales)	
Mark Brett	
Dylan Murray	
Frances Feehan	(from 8 October 2022)
Nigel Steward	(from 8 October 2022)
Stuart Turton	(from 8 October 2022)
Sam Williams	
Alaa Khundakji	
Gareth Davies	
Leah Sier	(to 8 October 2022)
Simon Brownsill	(to 8 October 2022)
Claire Bunton	(to 8 October 2022)
Seren Sullivan	(to 8 October 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.

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

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

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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 30 September 2023 and signed on its behalf, by:



Chris Curtis
Chair, Board of Trustees



Dom Winfield
Treasurer, Board of Trustees

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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 personal development needs are discussed and reviewed 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. The team, both in person and remotely, support local volunteers in the delivery of their key objectives, enabling more young people to join Scouting and gain skills for life	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.

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OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
<p>Working with the Business Community - Working with businesses by promoting how ScoutsCymru can assist companies in the achievement of Corporate Social Responsibility policies.</p>	<p>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.</p>	<p>To continue to promote Scouting to the business community and the public sector within Wales.</p>
<p>YOUTH PROGRAMME & ACTIVITIES</p>		
<p>Cub Fun Day - an event for the Cub Scout age group bringing together young people from all over Wales for a day of activities.</p>	<p>An organising team has been put in place to hold our first large scale face to face event for Cubs in June 2023 since the pandemic. The aim is to attract more young people and their Leaders to this event.</p>	<p>To continue to support the Deputy Commissioner Wales Programme (Events).</p>
<p>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.</p>	<p>1,175 Scouts, along with 335 Leaders, 76 Young Leaders and 72 Event Team members from across Wales took part in the first large scale face to face event for Scouts since the pandemic. With over 100 activities it was a very successful action-packed event.</p>	<p>To continue to support the Deputy Commissioner Wales Programme (Events).</p>
<p>ScoutsCymru Youth Shaped Scouting - to encourage participation in decision making by young people aged 14-25 years of age.</p>	<p>Our National Youth Commissioner influence strategy and policy at various levels of the organisation including our Board of Trustees and Strategy and Delivery 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</p>	<p>To continue to support the National Youth Commissioner, ensuring we have a youth voice throughout all of our work.</p>

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<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. 133 awards were achieved during the year. 95 Wales Beaver Scouts Awards were achieved during the year, encouraging greater understanding of the culture of Wales. 52 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. 202 young people completed 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. An incredible 645 young people completed the Water Safety Awareness Badge. In partnership with the RNLI this award aims to help ScoutsCymru members between the ages of 6 and 14 to gain vital life skills, as they enjoy coastal and inland waters. 60 young people completed the Flood Awareness Badge. In partnership with Natural Resources Wales, this Award has been developed to increase flood awareness and learn about the preventative actions that can be put in place. The Internet Safety Award was launched to help to empower young people in their Scouting sections to manage their own risks and enjoy the internet safely, 75 young people completed this award</p>	<p>To continue to review the needs of the membership in Wales. To support the Commissioner Wales Programme and their team to promote all of our Wales Awards To support the Commissioner Wales Programme, Youth Commissioner Wales and project team to increase the number of young members in Wales achieving their Top 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 89 young people achieved the Bronze Award; 44 achieved the Silver Award and 17 achieved the Gold Duke of Edinburgh's Award. In addition, 306 young people were registered for either the Bronze, Silver or Gold Award.</p>	<p>To continue to support these external Awards.</p>

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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 ScoutsCymru staff team 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. 57 nominees were invited to attend the digital event with 8 members receiving a highly commended and 13 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 1,431 volunteer applications, of which 148 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.
Squirrels - providing support to Areas, Districts and Groups in Wales launching and running Squirrels, the new Scouting section for ages 4 to 6		The 2023 Annual Census reported 433 young people had joined Squirrels in 33 Squirrel Dreys across all Regions of Wales. The Scouting Support team continue to work alongside our volunteers to support the opening of even more Dreys.	To continue to grow the number of Squirrel Dreys and Squirrel Scouts across Wales

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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.	Hostel bookings are slightly less than the previous year with over 1,584 bed nights. The use by Scouts on either Yr Hafod courses or hostel bookings are the major weekend users, with colleges and other education providers filling in during the week.	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.	There were 88 course bookings during the year. There continues to be strong demand for courses due to the closure of the hostel during the pandemic.	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.	Bed nights: 2110 and Camping nights: 1,189, an increase on the previous year as the House, Annex and Camping field are all open for bookings with multiple Groups able to use the site simultaneously. As part of the UK Government's project to provide broadband to rural communities, Cornel was selected as one of the two North Wales trial sites to have the Starlink satellite system installed	A five-year Plan and Budget has been prepared to continue to improve and maintain the high standards of this residential centre, managed and maintained entirely by volunteers, and to collaborate more closely with Yr Hafod.
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.	Seven events were held during the year which enabled 52 young people to undertake paddlesport training, 205 young people to undertake canoe cruises and 119 people to undertake sailing training. River Wye Cruise - 111, May Sailing Weekend - 40, South Wales Paddlesport Weekend - 12, July Sailing Weekend - 55, North Wales Paddlesport Weekend - 40, September Sailing Weekend - 24, River Severn Cruise - 94. RYA Level Two Safety Boat Training - 4, RYA Assistant Instructor course - 3, RYA First Aid course - 4	To continue to support and develop these popular events.

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

Annual Report 2022 - 2023



President's Report

In my first year as President of ScoutsCymru, it has been incredible to see how Scouting in Wales has continued to thrive and remains committed to reaching out to both young people and adult volunteers from all communities, providing them with enriching experiences and opportunities for personal growth.

Scouting has demonstrated it is accessible to all, irrespective of backgrounds or circumstances, enabling individuals to discover their potential, gain new skills, and contribute positively to Welsh society. We were delighted to see the fantastic success of the newly introduced Squirrel sections, giving us the opportunity to offer the scouting adventure to all children aged 4 years and over.

Throughout the year, we have offered a raft of new and exciting adventures for young people, with opportunities such as residential outdoor activities, skills development, and leadership training. Our scouting activities have encouraged a spirit of exploration and discovery, sparking excitement amongst our young people and adult volunteers.

Partnerships were a cornerstone of our success in the past year. ScoutsCymru has actively collaborated with many organisations, including CWVVS, WCVA, Mission to Seafarers, RNLI and many more who share common goals of enhancing the lives of individuals and communities.

ScoutsCymru continues to work together with the Welsh Government and the Future Generations Commissioner, aligning our objectives with their vision for the future of Wales.

Finally, I would like to say a massive thank you to all our volunteers, young people, partners, and supporters for their unwavering dedication and commitment. Together, we are making a meaningful difference in the lives of individuals and communities across Wales, and I look forward to an even more impactful year ahead.

Pam Kelly
President



Chief Commissioner's Report

Once more my heart fills with pride when we take time to look back over what we have achieved for young people and adult volunteers in Wales. You have continued to pull out all the stops and be even bigger, better and bolder for Scouting – thank you.

We know that each week we give nearly 13,726 young people in Wales the skills they need for school, college, university, the interview, the speech, the tricky challenge and the rollercoaster of life, as well help them on their way to their big dreams, their lofty ambitions and their future career.

Scouting is needed more than ever before, when communities are becoming more divided it brings people together, when many young people are struggling to find purpose and a path through life Scouting gives them a focus and an opportunity to develop skills, confidence and a sense of optimism and hope. Scouting inspires young people to find their place in the world by helping to develop their character, employability and practical skills they need.

In Wales we grew by 10% last year, with 1,233 more young people and 197 more adult volunteers joining the adventure. We opened 18 Squirrel Dreys and start the adventure for 359 4–6-year-olds in Wales.

We are in good company, from our Chief Scout Bear Grylls, former astronaut Tim Peake, TV presenter Steve Backshall, Olympic rower Helen Glover, paralympic swimmer Ellie Simmonds and TV presenter Anita Rani. We know that people get involved to improve things and help other people, because it gives a chance to use their skills and experience, or someone asked them to help. Whatever the reason – we are very grateful.

Young people who Scout benefit from skills for life, helps develop empathy and better listening as well as feeling better about themselves and stronger sense of connection, as well as an opportunity to try activities they would never otherwise would have tried. Adults who Scout say they have improved overall life satisfaction, have improved self-esteem, and reduced feelings of loneliness.

As you've come to expect, this year's report shares the latest statistics and facts from ScoutsCymru, but beneath each short 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.

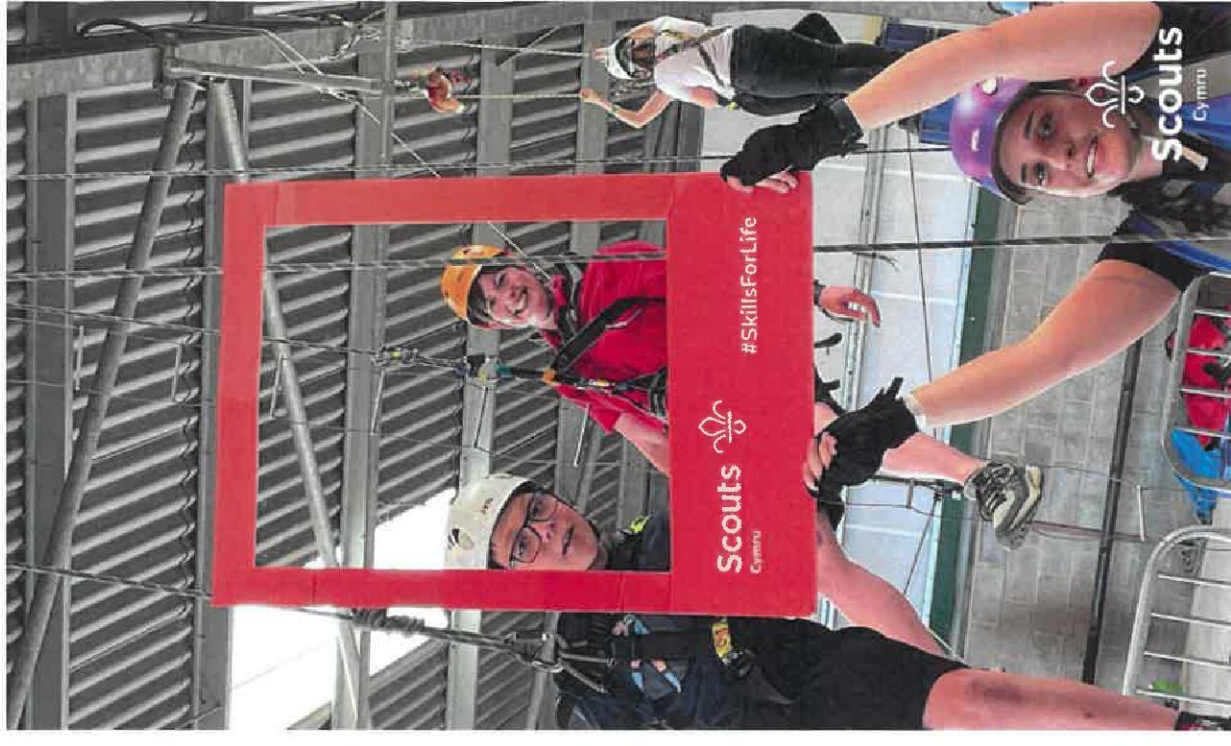
Some highlights include:

- We continued to work with our partners with new experts to develop new programmes for young people to learn even more skills for life.
- 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 continued our journey and overcome challenges on way to South Korea with 72 young people and 8 leaders selected for the adventure in 2023.
- We supported people who showed their grief for Her Majesty the Queen while lying in state as well as those celebrating the Coronation of King Charles III.
- We opened new sections all over Wales and got used to 4-year-old Squirrels joining our family.

There will continue to be challenges ahead as we work though the changes that are coming to processes and systems to make it easier volunteer, as the overall volunteer experience. There will also continue to be reasons to celebrate as we offer Scouting to more people from different communities in Wales as we work to make Scouting more appealing, more inclusive and even more young people being supported with skills for life for their amazing futures.

Thank you for being brilliant, for making time for Scouting, for doing your best for young people in Wales. Keep being amazing, doing awesome things – BRAVO and keep being brilliant.

Rhian Moore
Chief Commissioner



Report from the Chair

Throughout the year, we have remained steadfast in our dedication to living our core values of integrity, respect, care, belief, and cooperation. These values have guided our decisions and actions, ensuring that we provide a safe and nurturing environment for our Scouts and leaders to grow and thrive.

It was incredible to see our membership numbers grow by 10%, equipping even more young people across Wales, with essential life skills, fostering personal development, resilience, leadership and a sense of community responsibility.

Preparation for transforming our volunteer experience, making volunteering easier, more accessible and rewarding is well underway. Change is not always easy so thank you to everyone driving forward this work with energy and commitment.

We continue to prioritise good governance within ScoutsCymru. Our commitment to transparency, accountability, and sound decision-making processes has been a focal point, ensuring the responsible management and growth of our Organisation.

Our ongoing aim for the Board is to continually enhance its effectiveness and strategic direction and we are fully committed to becoming more inclusive and representative of our diverse communities.

Sadly, my time as Chair will come to an end as I step down at the AGM in October 2023. It has been an honour and privilege to have been Chair and been part of the story of Scouting in Wales as it continues to flourish and grow.

It has been a great pleasure to work closely with the Board of Trustees and all members of the sub-committees who steer the work of ScoutsCymru to ensure we deliver our vision and strategy. I would also like to thank the ScoutsCymru staff team who work incredibly hard behind the scenes to support Scouting in Wales. My final thanks go to the Volunteers, without you we could not deliver the incredible work we do to support young people across Wales.

Chris Curtis
Chair



Youth Commissioner's Report

Progress on Youth Shaped

Over the last 12 months, young people in Wales have played an active part in shaping their Scouts experience at both a UK, national and local level.

Our Explorers have helped to design the 14 to 18 programme for the Mission to Seafarers badge, an important programme which offers the opportunity for young people to understand the experience of Seafarers from across the world.

In 2021, Youth Commissioners across the UK designed the YouShape Award to help young people Plan, Represent and Lead Scouting, and decide what they want to change or shape in their Scouts experience. In 2022 Young People in Wales continued to play a part in the continuous development of the award and are proud to report that as a consequence of this many young people in Wales have been awarded the badge.

We'd like every young person to shape their own Scouts experience and get the skills they need to be great leaders. For this to happen, it's important we create opportunities for young people to use their voices. When young people shape Scouts, they improve our movement, and become more likely to achieve their top awards.

At a National level, we are very proud to have had 4 young people on the ScoutsCymru Board of Trustees and a network of Youth Commissioners representing young people on trustee boards and local teams up and down Wales putting the voice of young people at the centre of decision making and championing young people's views, opinions and interests. It is through this amazing team, that we can enable young people from across Wales to feed directly into National programmes and projects.

We are excited to welcome new Youth Commissioners in Clwyd, Mid Glamorgan and Brecknock. It's fantastic to see that we have a steady stream of young people who want to champion youth led scouting and shape the future strategies of our Districts, Areas and Nation. These

strategic roles offer a unique opportunity for young people to gain skills for life and influence the future direction of Scouting in Wales.

This year has seen a change in the Wales Youth team too. At the end of 2022, Kris Hall, Youth Commissioner, stood down from his role. I would like to take this opportunity to thank Kris for his commitment and passion over the last 3 years. It has been a privilege to work with him as we continue to champion the importance of young people at the heart of decision making.

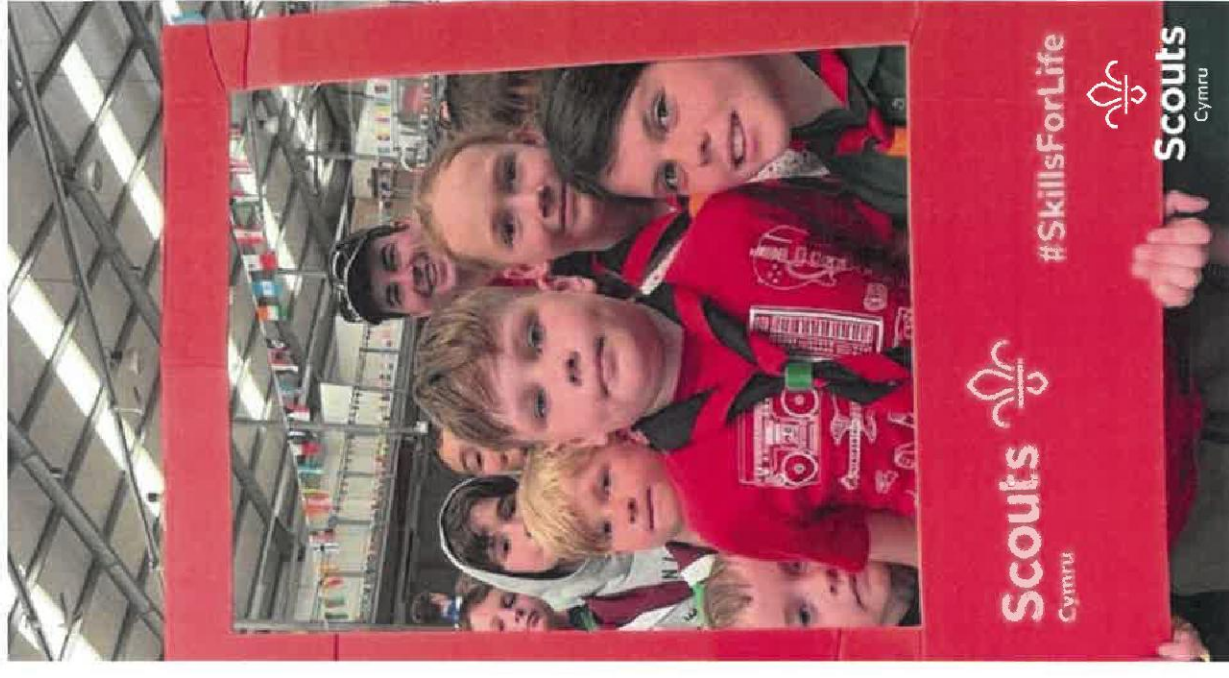
Looking Forward

The year ahead is full of exciting opportunities for young people in Wales. With International, UK and national opportunities for young people to connect with scouts globally, nationally and regionally. We were particularly excited to be sending two units of Welsh Scouts to the World Scouts Jamboree in South Korea, a unique opportunity for young people to build their leadership skills, confidence and meet fellow scouts from around the world.

We will be continuing to focus on supporting and encouraging our rising stars so that we can increase the number of young people in leadership positions across Wales and will continue to champion the voice of young people in Wales as we work with the UK network of Youth Commissioners to shape youth programmes and projects.

I am excited for the year ahead, working with the young leaders in Wales as we continue towards our goal of even more young people shaping their Scouts experience and look forward to helping shape the future of Youth Shaped Scouting in Wales.

Callum Jones
Youth Commissioner



Celebrating Success

The Gilt Cross

Awarded for acts of Bravery in the face of danger where life has been at moderate risk-

Alastair John Garman Cardiff & Vale

Medal for Meritorious Conduct

Awarded for meritorious conduct of an exceptionally high standard-

David Andrew Cutts Eryri a Mon

Emily Mabbett Cardiff & Vale

Gary Ivor Evans Carmarthenshire

Kathryn Ann Webb Eryri a Mon

Philippa Jane Burgess Eryri a Mon

The Chief Scout's Commendation for Meritorious Conduct

Awarded for meritorious conduct of an exceptionally high standard-

Joan Hammond Eryri a Mon

St. George's Day Silver Wolf Awards

In recognition of services to Scouting of the most exceptional nature-

Gillian Ella St Clair Clay Cardiff and Vale

Nicholas Phillips Cardiff and Vale

Susan Lucy Lister Clwyd

Alan Edward Britt Mid Glamorgan

Ronald James Davies Mid Glamorgan

David Perry Eryri a Mon

Gold Duke of Edinburgh Awards

Sian Hughes Clwyd

Katherine Stanley Clwyd

Gareth Collier Mid Glamorgan

Pollie Van Kesteren Cardiff & Vale

Joseph Fletcher Cardiff & Vale

Craig Hale Mid Glamorgan

Ewan Chadwell Cardiff & Vale

Joanna Savage Montgomeryshire

Noah Clutton Clwyd

Thomas Melvin Cardiff & Vale

Keira Manuel Mid Glamorgan

James Maddocks Clwyd

Katrina Babecki Cardiff & Vale

Oliver Brain Cardiff & Vale

Euan Gilroy Eryri a Mon

William Margetts Cardiff & Vale

Richard Cannon Cardiff & Vale

New & Innovative Scouting Award

Geoffery Harold Powell

Eryri a Mon

Inspirational Volunteer Award

Pat Parkhurst

Pembrokeshire

Damian Isaac

Gwent (Highly commended)

Excellence in Leadership & Resilience Award

Symon Dunstan

Mid Glamorgan

Lucy Woods

Glamorgan West (Highly commended)

Outstanding Community Partner

RNLI Port Talbot

Glamorgan West

Lifetime Achievement Award

David James

Mid Glamorgan

Geoffery Harold Powell

Eryri a Mon (Highly Commended)

Young Volunteer Award

Sarah Hughes

Glamorgan West

Owen Jones

Glamorgan West (Highly Commended)

Trustee Volunteer Award

Karen Cheesbrough

Clwyd

Rebecca Allsopp

Cardiff & Vale

Stuart Wallace

Eryri a Mon

Sharon Bakewell

Clwyd (Highly Commended)

Adult Volunteer Award

Richard Organ

Glamorgan West

Nicola Robinson

Clwyd (Highly Commended)

Group Award

22nd Cardiff

Cardiff & Vale

1st Mynydd Isa Scout Group

Clwyd

1st Gilwern Scouts

Gwent (Highly Commended)

Community Impact Award

Julian Morgans & Steve Burgess

Glamorgan West

Sirhowy Scout Group

Mid Glamorgan

Membership Census 2023

YOUTH MEMBERSHIP	Male	Female	Self-Identify	Prefer not to say	Total
Squirrel Scouts	278	155	0	0	433
Beaver Scouts	2,638	881	1	25	3,545
Cub Scouts	3,310	1,112	3	53	4,478
Scouts	2,773	999	11	14	3,797
Explorer Scouts	792	466	16	2	1,276
Network Members	127	68	2	0	197
TOTAL YOUTH MEMBERSHIP	9,918	3,681	33	94	13,726

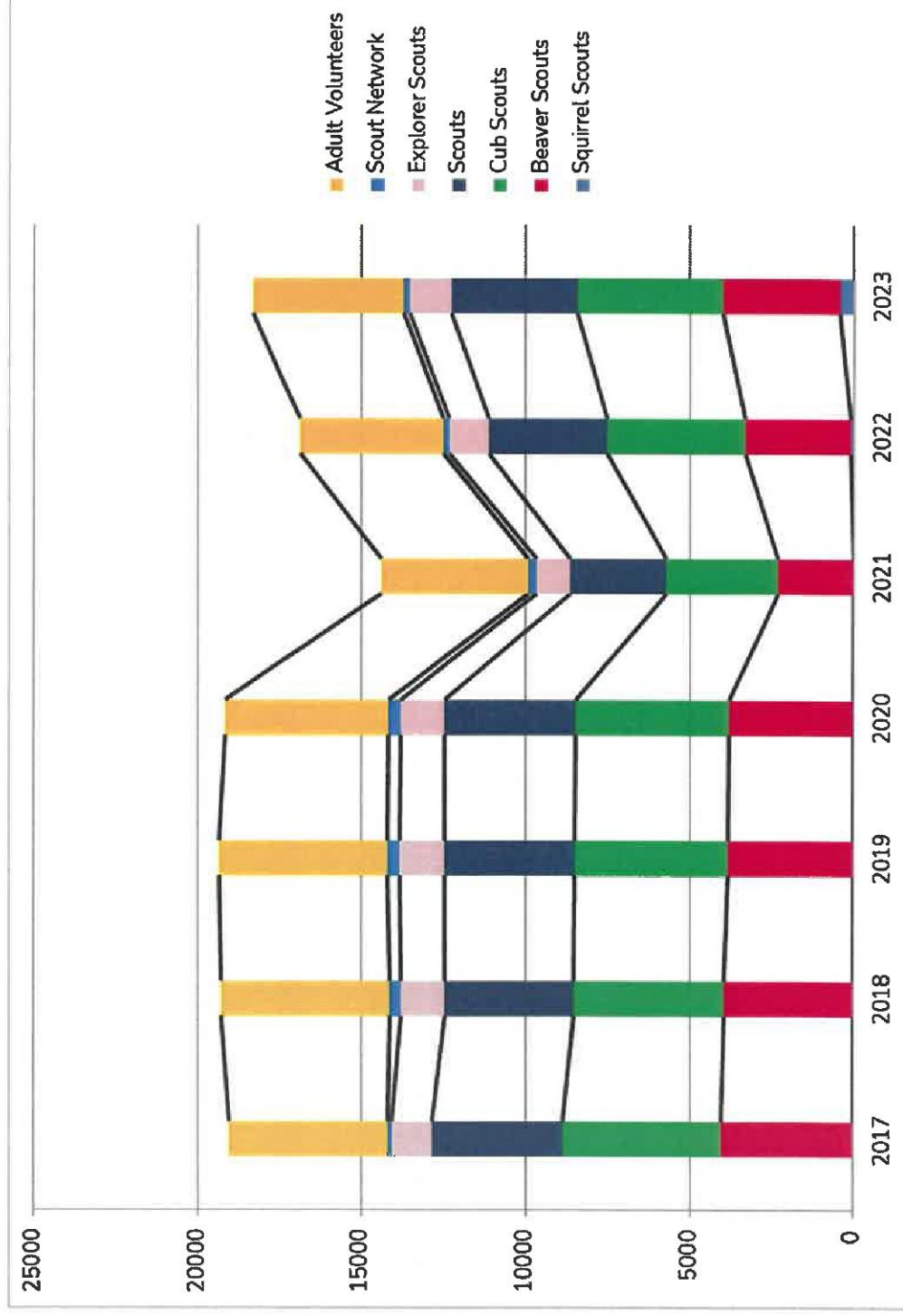
LINE MANAGER ROLES	Male	Female	Self-Identify	Prefer not to say	Total
Group Scout Leaders	123	78	0	1	202
District Explorer Scout Commissioners	6	3	0	0	9
District Scout Network Commissioners	3	1	0	0	4
District Commissioners	12	7	0	0	19
County+ Scout Network Commissioners	0	0	0	0	0
County+ Commissioners	10	5	0	0	15
Total Line Manager Roles	154	94	0	1	249

PROGRAMME DELIVERY ROLES	Male	Female	Self-Identify	Prefer not to say	Total
Section Leaders	401	496	2	2	901
Assistant Section Leaders	528	536	7	5	1,076
Section Assistants	299	334	1	2	636
Total Adult Delivery Roles	1,228	1,366	10	9	2,613
Young Leaders	303	219	5	6	533
Total Programme Delivery Roles	1,531	1,585	15	15	3,146

	Male	Female	Self-Identify	Prefer not to say	Total
Total Governance Roles	493	600	0	4	1,097
Total Support Roles	371	252	1	0	624

TOTAL MEMBERSHIP	12,164	5,993	44	108	18,309
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Growth in Wales Scout Membership 2017 - 2023



UNITS	
Squirrel Scout Dreys	33
Beaver Scout Colonies	263
Cub Scout Packs	279
Scout Troops	254
Explorer Scout Units	99
Scout Networks	24
Active Support Units	84
Groups	284
Districts	33
Areas	12

133

Dragon awards
achieved

23%

Of our members are
Welsh speakers

4,583

Adult volunteer roles

13,726

Youth Members

150

Duke of Edinburgh's awards
completed

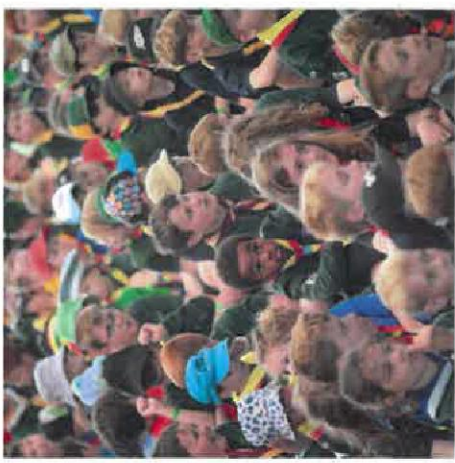
202

Mission to
Seafarers badges
completed

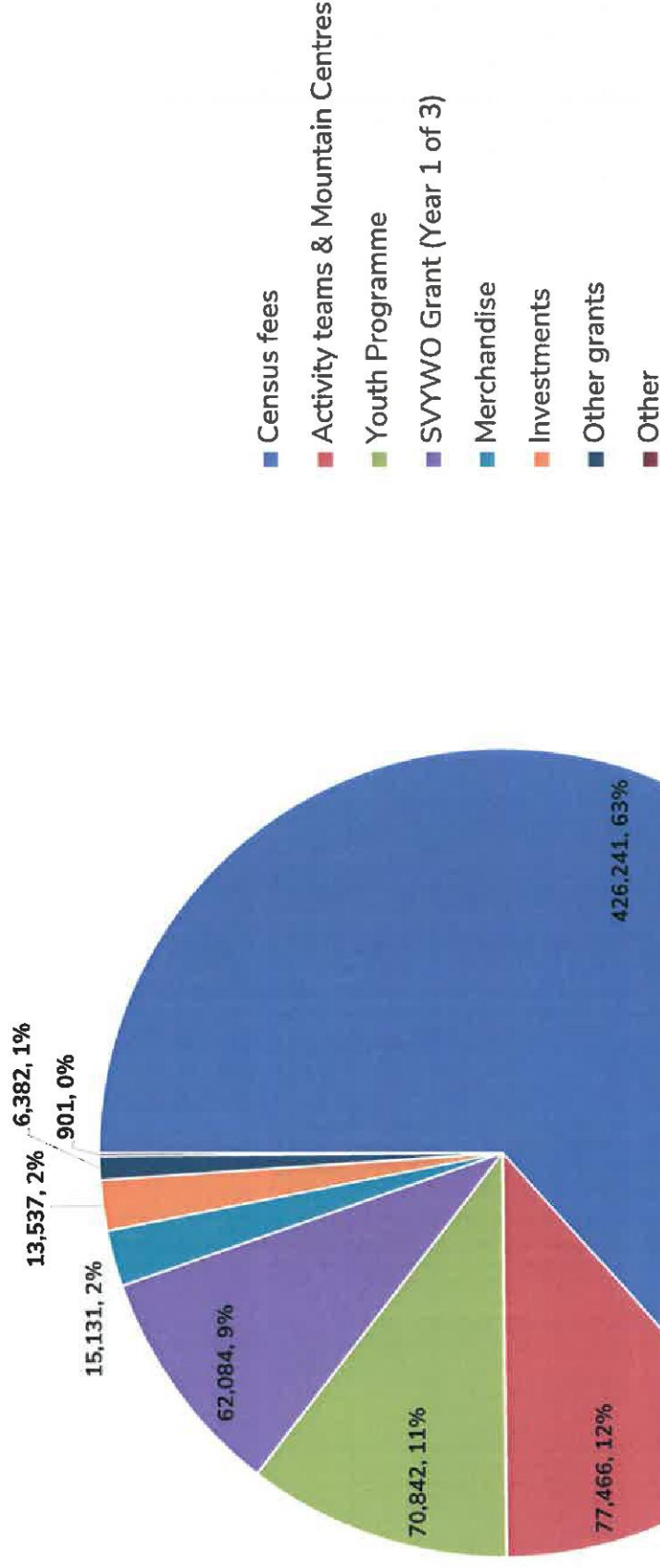
645

RNLI Water Safety
Awareness Badges
awarded

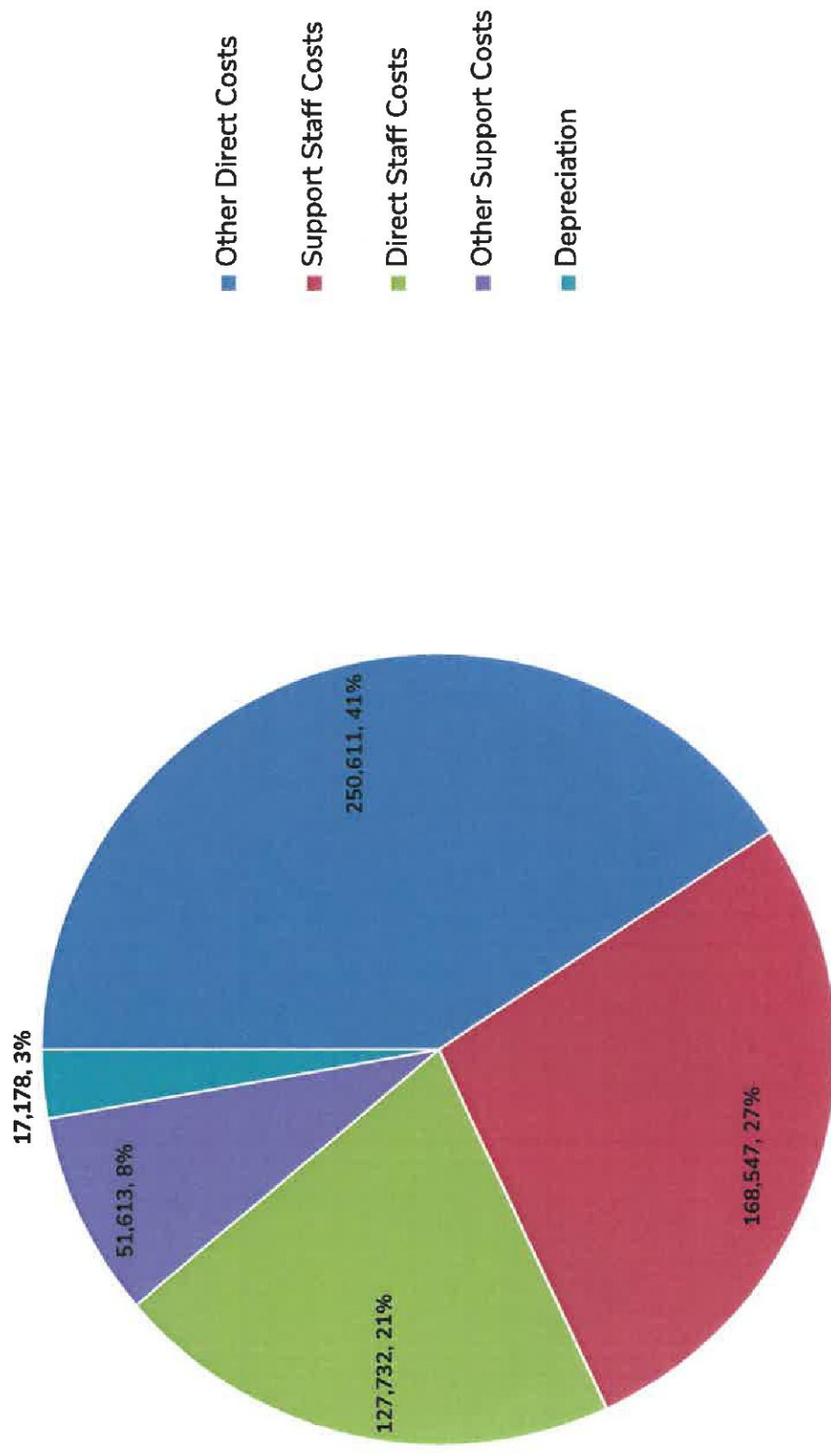




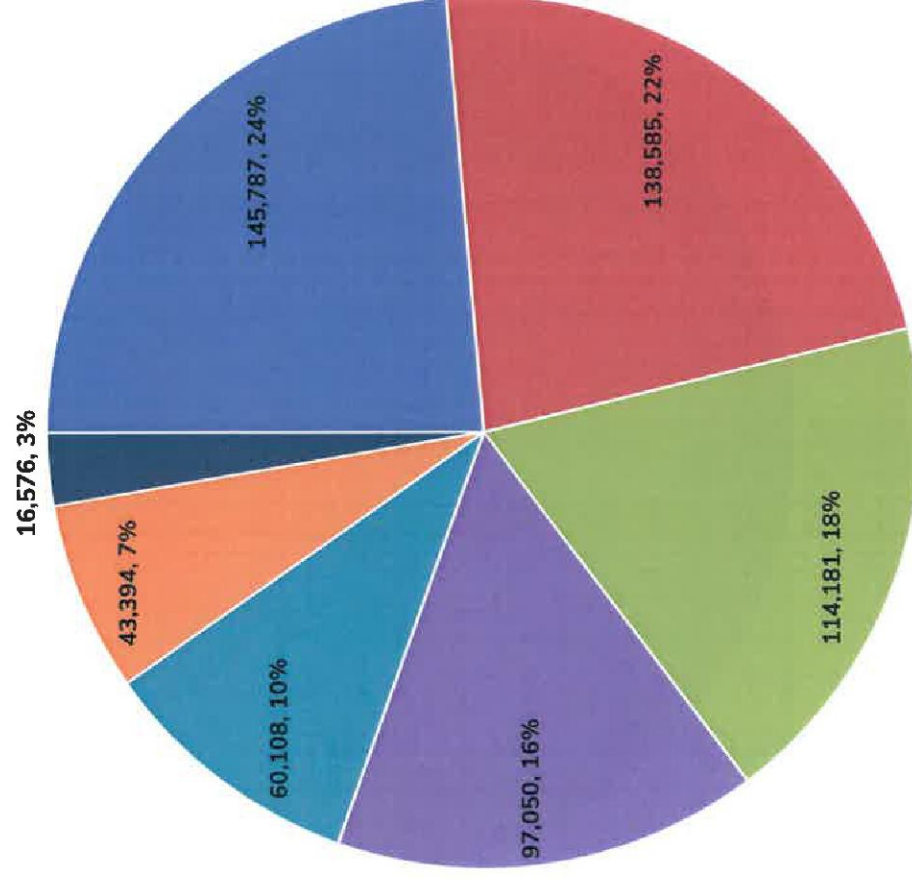
Income 2022/2023 (£)



Expenditure by Type 2022/2023 (£)



Expenditure by Category 2022/2023 (£)



- Support & Services to Scouting in Wales
- Youth Programme & Activities
- Activity teams & Mountain Centres
- Development of Scouting
- Governance Costs
- Adult Support & Training
- Raising Funds

Will you make a promise to invest in their future?

Scouting provides opportunities for the young people of Wales, that is due in no small measure to the generosity of our predecessors – both during their lifetimes and through forward planning, after their deaths. By leaving a legacy to Scouting, you can help ensure that our successors will be able to continue to service future generations of young people. The following specimen wording is suitable for incorporating in a new will or as a codicil to an existing will.

I devise and bequeath...

The sum of... to ScoutsCymru of Castle House, Caerphilly, CF83 1LH for the general purposes being in law charitable of the said ScoutsCymru AND I DIRECT that the receipt of the honorary treasurer or other officer approved of by my trustees of the aforesaid Council shall be a sufficient discharge to my trustees.

OR

All of the residue of the estate both real and personal and wheresoever situate after payment thereof of my debt funeral and testamentary expenses ScoutsCymru of Castle House, Caerphilly, CF83 1LH for the general purposes being in law charitable of the said ScoutsCymru AND I DIRECT that the receipt of the honorary treasurer or other officer approved of by my trustees of the aforesaid Council shall be a sufficient discharge to my trustees.

OR

Share of my estate to ScoutsCymru of Castle House, Caerphilly, CF83 1LH for the general purposes being in law charitable of the said ScoutsCymru AND I DIRECT that the receipt of the honorary treasurer or other officer approved of by my trustees of the aforesaid Council shall be a sufficient discharge to my trustees. Your bequest, whatever its size, will help us give future generations of young people in Wales from all walks of life a better start.





Scouts Cymru

ScoutsCymru Headquarters
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Southern St,
Caerphilly
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 2023 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 2023 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 Charities Act 2011.

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.

Other Matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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.

Azets Audit Service
Andrew Howells

Senior Statutory Audit

Azets Audit Services

Chartered Accountants

Statutory Auditor

19 October 2023

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 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies		278	-	278	43
Charitable activities	3	657,264	882	658,146	411,232
Investments	4	13,537	-	13,537	9,816
Other income		623	-	623	1,064
Total income and endowments		671,702	882	672,584	422,155
Expenditure on:					
Raising funds	5	16,576	-	16,576	18,617
Charitable activities	6	598,223	882	599,105	572,832
Total expenditure		614,799	882	615,681	591,449
<i>Net gains/(losses) on investments</i>	16	<i>(20,760)</i>	-	<i>(20,760)</i>	23,331
Net income/(expenditure)	7	36,143	-	36,143	(145,963)
Reconciliation of Funds					
Total funds brought forward	16,17	866,642	-	866,642	1,012,605
Total funds carried forward	18,19	902,785	-	902,785	866,642

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 2023**

		2023		2022	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	10		121,629		130,133
Investments	11		365,990		387,733
			<u>487,619</u>		<u>517,866</u>
Current assets:					
Stocks	12	10,530		17,581	
Debtors	13	867,022		491,496	
Cash at bank and in hand		<u>514,984</u>		<u>571,561</u>	
		<u>1,392,536</u>		<u>1,080,638</u>	
Liabilities:					
Creditors: Amounts falling due within one year	14	<u>(977,370)</u>		<u>(731,862)</u>	
Net current assets			415,166		348,776
Net assets			<u>902,785</u>		<u>866,642</u>
The funds of the charity:					
Unrestricted income funds					
Designated funds	16	135,365		153,768	
General funds	16	<u>767,420</u>		<u>712,874</u>	
			902,785		866,642
Total charity funds			<u>902,785</u>		<u>866,642</u>

The financial statements were approved and authorised for issue by the Trustees on 30 September 2023 and signed on their behalf, by:



Chris Curtis
Chair
Board of Trustees



Dom 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 2023

	Note	2023 £	2022 £
Net cash provided by/(used in) operating activities	20	<u>(62,423)</u>	<u>(8,524)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		13,537	9,816
Purchase of property plant and equipment		(8,674)	(49,077)
Proceeds from sale of investments		332,239	33,951
Purchase of investments		<u>(331,256)</u>	<u>(27,652)</u>
Net cash provided by/(used in) investing activities		<u>5,846</u>	<u>(32,962)</u>
 Change in cash and cash equivalents in the reporting period		 (56,577)	 (41,486)
 Cash and cash equivalents at the beginning of the reporting period		 571,561	 613,047
 Cash and cash equivalents at the end of the reporting period	 20	 <u>514,984</u>	 <u>571,561</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 2023

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.

The charity have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 inflow of £36,143 for the year and has net assets of £902,785. The outlook for the future continues to remain positive as looking to 2023/24 our income will increase again as from the January 2023 census our membership has grown further to 13,529 young people, up from 12,491 young people in 2022/23, and also ScoutsCymru has been successful in applying for a one year extension to the Strategic Voluntary Youth Work Organisation Grant Scheme with this funding now continuing until March 2025. 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 2023

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% (2022: 74%) to charitable activities, 20% (2022: 20%) to governance (contained within charitable activities) and 6% (2022: 6%) to raising funds. The support costs have further been allocated to the various charitable activities as follows:

	2023	2022
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:

	2023	2022
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 2023

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 2023

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 2023	Total funds 2022
	£	£	£	£
Area Census fees	426,241	-	426,241	335,031
Activity Teams & Mountain Training/Residential Centres	77,466	-	77,466	42,777
Welsh Government Strategic Voluntary Youth Work Organisations Grant	62,084	-	62,084	-
Other Grants	5,500	882	6,382	12,534
Merchandise (scarves/badges etc.)	15,131	-	15,131	16,142
Youth Programme & Activities	70,842	-	70,842	4,748
	657,264	882	658,146	411,232

Included within "Activity Teams & Mountain Training/Residential Centres" is £1,500 grant income that SWAT successfully applied for and was awarded in 2023 (2022: £16,086).

For details of the Restricted funds received see note 17.

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

4. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from listed investments	12,165	-	12,165	9,705
Interest receivable	1,372	-	1,372	111
	<u>13,537</u>	<u>-</u>	<u>13,537</u>	<u>9,816</u>

5. EXPENDITURE ON RAISING FUNDS

	Direct staff costs £	Support staff costs £	Other support costs £	Other £	Depre- ciation £	2023 Total £	2022 Total £
Fundraising costs	-	10,758	3,097	-	-	13,855	15,769
Investment management	-	-	-	2,721	-	2,721	2,848
	<u>-</u>	<u>10,758</u>	<u>3,097</u>	<u>2,721</u>	<u>-</u>	<u>16,576</u>	<u>18,617</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct staff costs £	Support staff costs £	Other support costs £	Other Direct Costs £	Depre- ciation £	2023 Total £	2022 Total £
Adult support and training	23,395	8,965	2,581	8,453	-	43,394	46,591
Development of Scouting Youth Programme and Activities	17,546	39,447	11,355	28,702	-	97,050	125,504
Support and services to Scouting in Wales	5,849	43,034	12,387	77,315	-	138,585	78,634
Activity Teams & Mountain Training/ Residential Centres	70,184	39,447	11,355	24,801	-	145,787	162,346
Governance costs	-	1,793	516	94,694	17,178	114,181	99,356
	-	35,861	10,322	13,925	-	60,108	60,401
	<u>116,974</u>	<u>168,547</u>	<u>48,516</u>	<u>247,890</u>	<u>17,178</u>	<u>599,105</u>	<u>572,832</u>

£882 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.

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Included within the "Other Direct Costs" Development of Scouting costs above are £16,520 (2022: £31,650) of grants paid from the ScoutsCymru Grant Fund to Scout Groups, Districts and Areas in Wales during 2022/23 (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	6,200	31
Inclusive Scouting fund	-	-
Capital & Equipment Fund	9,400	5
Adult Support fund	920	4
Small Grants fund	-	-
	<u>16,520</u>	

In addition, a £1,543 intra-ScoutsCymru grant was paid from the Capital & Equipment subfund to BushScout Cymru during the year.

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	17,178	15,144
Auditors' remuneration	4,830	4,440
Operating lease costs	<u>19,199</u>	<u>18,859</u>

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	257,484	295,783
Social security costs	19,838	22,794
Pension costs	<u>16,206</u>	<u>17,894</u>
	<u>293,528</u>	<u>336,471</u>

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

During the year, no Trustees received any remuneration (2022: £NIL) or any benefits in kind (2022: £NIL). During the year, 7 (2022: 6) Trustees received £973 reimbursement of travel expenses (2022: £791). The total expenses waived by the trustees during 2022/23 is considered immaterial and so not calculated.

Key Management Personnel

As detailed in the Trustees' report, during 2022/23 the key management personnel of the charity was the Head of Operations. During 2021/22 the total employee benefits (including salary, employers' national

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

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

insurance, pension and benefits in kind) of the key management personnel of the charity were £52,478 (2022: £69,034). The prior year comparative also includes the employee benefits for the Head of Strategy for the period from April 2021 to October 2021 up to the beginning of their secondment to The Scout Association.

9. STAFF NUMBERS

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

	2023 No	2022 No
Management and administration	6	7
Scouting Support Officers	3	4
	<u>9</u>	<u>11</u>

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Fixtures, fittings and equipment £	Structural improve- ments £	Total £
Cost				
At 1 April 2022	92,626	68,128	273,198	433,952
Additions	-	8,674	-	8,674
Transfers	-	-	-	-
At 31 March 2023	<u>92,626</u>	<u>76,802</u>	<u>273,198</u>	<u>442,626</u>
Depreciation				
At 1 April 2022	41,218	64,975	197,626	303,819
Charge for the year	1,852	2,365	12,961	17,178
At 31 March 2023	<u>43,070</u>	<u>67,340</u>	<u>210,587</u>	<u>320,997</u>
Net book value				
At 31 March 2023	<u>49,556</u>	<u>9,462</u>	<u>62,611</u>	<u>121,629</u>
At 31 March 2022	<u>51,408</u>	<u>3,153</u>	<u>75,572</u>	<u>130,133</u>

Included within the net book value of land and buildings is £49,555 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 2023

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 2022	387,733
Additions	331,256
Disposals	(332,239)
Unrealised gains/(losses) (revaluations)	(74,823)
Realised gains	54,063
Market Value at 31 March 2023	365,990
 Historic cost	
At 31 March 2023	367,333
 At 31 March 2022	313,842

Of the investments £19,497 (2022: £196,190) 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:

	2023 £	2022 £
UK direct equities	39,709	-
UK invested unit trusts	10,198	99,487
Other sterling fixed interest	65,492	53,073
European equities	-	28,967
Asia Pacific equities	19,497	30,077
Global Investments	184,708	-
Absolute Return Bond funds	27,311	-
USA equities	-	124,294

12. STOCKS

	2023 £	2022 £
Finished goods and goods for resale	10,530	17,581

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

13. DEBTORS

	2023 £	2022 £
Trade debtors	634,085	439,076
Prepayments and accrued income	232,937	52,420
	<u>867,022</u>	<u>491,496</u>

Trade debtors has increased significantly in comparison to 2021/22 as a combination of the additional Area Census fees due for 2023/24 arising from the increase in membership numbers in Wales (also leading to part of the increase in deferred income in note 14) and because of fewer Areas paying these invoices early prior to 31 March. The increase in Prepayments is mainly driven by ScoutsCymru making further payments to The Scout Association for the World Scout Jamboree 2023. These payments will be expensed in 2023/24 when the event occurs.

14. CREDITORS

	2023 £	2022 £
Due within one year:		
Trade creditors	2,875	10,388
Other creditors	23,675	17,603
Accruals and deferred income	950,820	703,871
	<u>977,370</u>	<u>731,862</u>

	2023 £	2022 £
Deferred income		
Balance at 1 st April 2022	680,906	78,789
Released to income	(641,906)	(78,789)
Deferred income received in the year	898,683	680,906
Balance as at 31 st March 2023	<u>937,683</u>	<u>680,906</u>

During 2022/23 Deferred income relates to Area Census fees, Mountain Centre/Activity team booking fees and event participant fees (World Scout Jamboree 2023) received in advance and which relate to a future financial period. The deferred income relating to Area Census fees also includes the UKHQ census fees subsequently payable to The Scout Association which ScoutsCymru collects as agent on their behalf.

The significant increase in deferred income during the year mainly relates to receiving further participant fees for World Scout Jamboree 2023. These fees will be released to income in 2023/24 when the event occurs. The remainder of the increase in deferred income is due to the additional Area Census fees due for 2023/24 arising from the increase in membership numbers in Wales.

15. COMMITMENTS

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

At 31 March 2023, 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 2023

15. COMMITMENTS (continued)

	Land and buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Expiry date:				
Within one year	17,903	17,903	1,296	956
Within 2-5 years	3,237	21,140	2,813	347
	<u>21,140</u>	<u>39,043</u>	<u>4,109</u>	<u>1,303</u>

16. UNRESTRICTED FUNDS

	At 1 April 2022	Income	Expenditure	Transfers	Gains/ (losses)	At 31 March 2023
	£	£	£	£	£	£
Designated funds						
ScoutsCymru						
Grants Fund	129,507	-	(16,520)	(1,543)	-	111,444
Activities fund	24,261	-	-	(340)	-	23,921
	<u>153,768</u>	<u>-</u>	<u>(16,520)</u>	<u>(1,883)</u>	<u>-</u>	<u>135,365</u>
General funds						
ScoutsCymru	524,149	594,236	(486,407)	(2,760)	(20,760)	608,458
SWAT	11,476	15,414	(24,189)	3,100	-	5,801
Cornel Scout Centre	102,829	19,004	(27,671)	-	-	94,162
Yr Hafod Training Centre	73,287	40,914	(55,143)	-	-	59,058
BushScout Cymru	1,133	2,134	(4,869)	1,543	-	(59)
	<u>712,874</u>	<u>671,702</u>	<u>(598,279)</u>	<u>1,883</u>	<u>(20,760)</u>	<u>767,420</u>
Total funds	<u>866,642</u>	<u>671,702</u>	<u>(614,799)</u>	<u>-</u>	<u>(20,760)</u>	<u>902,785</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. During the prior 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 2022/23 relates to the small deficit arising on All Wales Scout Camp in 2022/23.

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

16. UNRESTRICTED FUNDS (continued)

Prior year

	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>

17. RESTRICTED FUNDS

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2023 £
Restricted funds						
Mission To Seafarers	-	882	(882)	-	-	-
	<u>-</u>	<u>882</u>	<u>(882)</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.

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

17. RESTRICTED FUNDS (continued)

Prior year

	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)	-	-	-
	-	12,534	(12,534)	-	-	-

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 reimbursed ScoutsCymru for the related payroll costs of this role. This funding ceased in February 2022.

18. STATEMENT OF FUNDS

	At 1 April 2022 £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	At 31 March 2023 £
Designated funds	153,768	-	(16,520)	(1,883)	-	135,365
General funds	712,874	671,702	(598,279)	1,883	(20,760)	767,420
	866,642	671,702	(614,799)	-	(20,760)	902,785
Restricted funds	-	882	(882)	-	-	-
	866,642	672,584	(615,681)	-	(20,760)	902,785

Prior year

	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

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	121,629	-	121,629	130,133
Fixed asset investments	365,990	-	365,990	387,733
Current assets	1,392,536	-	1,392,536	1,080,638
Creditors due within one year	(977,370)	-	(977,370)	(731,862)
	<u>902,785</u>	<u>-</u>	<u>902,785</u>	<u>866,642</u>

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	36,143	(145,962)
<i>Adjustments for:</i>		
Depreciation charges	17,178	15,144
(Gains)/losses on investments	20,760	(23,331)
Dividends, interest and rents from investments	(13,537)	(9,816)
(Increase)/decrease in stocks	7,051	4,312
(Increase)/decrease in debtors	(375,526)	(485,203)
Increase/(decrease) in creditors	245,508	636,332
Net cash provided by/(used in) operating activities	<u>(62,423)</u>	<u>(8,524)</u>
<u>Analysis of Cash and Cash Equivalents</u>		
Cash at bank and in hand	<u>514,984</u>	<u>571,561</u>
Total Cash and Cash Equivalents	<u>514,984</u>	<u>571,561</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 2023

22. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

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