

SCOUTSCYMRU

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

SCOUTSCYMRU
CONTENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Trustees' Report	1 - 16
Independent Auditor's Report	17 - 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23 - 37

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2025. The Trustees' report and financial statements should be read in conjunction with the ScoutsCymru Impact Report 2024/25.

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 2026 ScoutsCymru will have prepared more young people with skills for life, supported by engaging Leaders, delivering an inspiring programme. We will be growing, more inclusive, shaped by young people, and play a full part in cohesive communities and the vibrant culture of Wales.

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

As Scouts we are guided by these values:

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

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

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

To achieve our 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

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

- 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 projects that aim to improve diversity within Scouting in 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 at a national level 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.

This period saw the team support the Movement in Wales with the launch and rollout of the new volunteering system and process focused on improving the volunteer experience through a new streamlined digital membership system, a revised volunteering joining journey, and a shift to flexible, team-based volunteering structure, all supported by new training and reduced admin tasks.

On 18 April 2024, The Scout Association, (TSA) responded to the concerns raised by HM Coroner in the Prevention of Future Deaths (PFD) Report issued following the inquest into the death of Ben Leonard. Within that response the TSA set out 24 specific commitments. Throughout 2024/25, ScoutsCymru has supported the senior volunteer team

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

in Wales with the delivery of the associated changes required to meet these specific commitments a comprehensive programme of work creating a stronger culture of safety going forward. Further details on the commitments can be found on the TSA website.

ScoutsCymru Activity Teams & Mountain Training/Residential Centres

ScoutsCymru provides accommodation and training facilities run by Scout Volunteers for the benefit of the Scout Movement, to enable young people and volunteers the opportunity to enjoy the beauty and challenges of the mountains and waterways of Wales with the security of competent leadership and the provision of relevant accommodation.

ScoutsCymru has a team of experienced and trained volunteers who provide mountain leadership including training and qualifications, water activities, including sailing and paddle sports and Bush craft activities through BushScouts Cymru.

These activities are provided at a national level that all members of Scouting in Wales can participate in with the opportunity to become proficient and qualified in the relevant activity.

Full details of the specific objectives, activities, achievements and future plans within these cost headings are set out in Appendix A

Governance and leadership:

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, the management of policies for marketing, fundraising, managing its properties and ensuring sound employment practices.

The Board has approved annual business plans and supported the Chief Volunteer Wales and Chief Executive in meeting the responsibilities of their role.

Future Plans

The Skills for Life strategy set out by The Scout Association, which defined the strategic objectives and KPIs ends in December 2025. In preparation for the development of the new strategy, ScoutsCymru commissioned its first national project focused on listening to young people about their Scouting experiences in Wales. It is our intention to adopt the co-design approaches and incorporate the recommendations as we begin to shape the new strategy beyond 2025.

As we look to the year ahead, we will be focused on five key areas:

- Strengthen volunteer support and recruitment
- Champion youth voice and achievement
- Grow our profile and influence in Wales
- Ensure strong governance and financial resilience
- Expand adventurous, inclusive opportunities for young people

These five key areas will ensure we are on strong footings as we welcome our new Chief Volunteer and look towards a new strategy launch in January 2026.

FINANCIAL REVIEW

The Financial Review should be read in conjunction with the financial statements on pages 20 to 37. The accounts bring together the activities of ScoutsCymru, the ScoutsCymru Water Activities Team ("SWAT"), Yr Hafod Scout 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

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 20 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 £13,327 (2024: surplus of £12,722) 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 deficit before any transfers of £8,390 (2024: surplus of £15,417). The SWAT and BushScout teams, mountain training and residential centres generated a surplus before any transfers of £35,333 (2024: surplus of £1,321).

As shown in Note 3, gross income has decreased since last year with the main decrease being in Youth Programme & Activities.

Youth Programme & Activities decreased as the previous year income included participant fees received from those attending the World Scout Jamboree 2023 in South Korea.

The Activity Teams, mountain training and residential centres income also increased as they continued to return to normal operational levels and increase the number of activities and events on offer.

As detailed in Note 6, gross expenditure has also decreased compared to 2023/24. The main factor contributing to this decrease in expenditure compared to the previous year include:

- The World Scout Jamboree 2023 took place in South Korea and so all payments for the participants to attend were expensed during the previous financial year.

The Trustees consider the results for the year to be satisfactory and expected to make a deficit for the year before gains/(losses) on investments.

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 £11,478 and closing market value of £386k during 2024/25 in line with the wider investment market. This compared to an opening market value of £401k and a net gain of £28,423 during 2023/24.

Recognising investments are held with a view for longer-term performance, the Trustees are currently satisfied with the performance of the portfolio. At June 2025 the market value of the portfolio stood at £398k.

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. During 2021/22 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 35. At the balance sheet date the free reserves (being the general funds of ScoutsCymru, less Tangible Fixed Assets) stood at £710,349 (2024: £713,613). Total expenditure for 2024/25, 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 £731,180. Free reserves therefore stood at just under 12 months of revenue expenditure meaning ScoutsCymru is in a relatively stable financial position.

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

It is essential that ScoutsCymru acts prudently to ensure that it can continue to support and develop Scouting in Wales for the foreseeable future to ensure its activities are sustainable. When setting a budget for a “normal” financial year the Trustees are of the view that at an operational level ScoutsCymru should break-even, and only expenditure on approved short-term projects will be allowed to create a deficit for a year. The 2025/26 budget has an operational surplus of £7.7k for the year.

Assets

Fixed assets comprise freehold property used as accommodation and 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 4,618 (2024: 4,735) adult volunteers working in some 271 (2024: 278) communities to support the development of 13,817 (2024: 14,061) young people of Wales through the Scout programme (based on our most recent January 2024 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 Volunteer, Youth Lead Volunteer 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 land activity training events for both adults and young people.

To support its adult volunteers ScoutsCymru along with The Scout Association provides comprehensive induction, leadership and management training, 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 Volunteer 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 Volunteer for Wales, the Wales Youth Lead Volunteer, up to four members of the Scout movement in Wales elected at ScoutsCymru’s Annual General Meeting (“AGM”), up to four members of the Scout movement in Wales aged between 18 and 24 years elected at ScoutsCymru’s AGM, up to four Nominated/Appointed Trustees, along

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 and to the Chief Executive. The Committees in operation during 2024/25 were:

- Finance and Resources
- Nominations and Governance
- Cornel Scout Centre
- Yr 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 Volunteer 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 2024/25 the key employed management personnel of the charity was the Chief Executive.

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:

- Safeguarding of members – DBS checking in place, specialised mandatory Safeguarding training of all staff and volunteers, robust system of direct reporting of all incidents to a dedicated central experienced Safeguarding team, partnerships with NSPCC for the development of policies and procedures regarding safeguarding, quarterly reporting to the Board and Senior Managers on training compliance.
- 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
- Damage to buildings, property and equipment - ScoutsCymru has sufficient buildings and contents insurance in place to mitigate against permanent loss
- Reduced income from fundraising and grants - ScoutsCymru is primarily reliant upon income from membership fees and fundraising. ScoutsCymru currently hold sufficient reserves to ensure the continuity of activities should there be a major reduction in income. The trustees and staff of ScoutsCymru continue to work and identify and secure other sources of income
- IT failure - ScoutsCymru has a service contract for IT support, and performs regular data back-ups

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registered Number

522572

Address

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

Trustees

Kirsty Palmer (Chair)	
Dom Winfield (Treasurer)	(to 16 November 2024)
Colin Morris (Treasurer)	(from 3 June 2025)
Rhian Moore (Chief Volunteer for Wales)	
Christopher Lee (Vice Chair)	(to 16 November 2024)
Edward Watts MBE DL (Vice Chair)	
Callum Jones (Youth Lead Volunteer Wales)	(to 16 November 2024)
Lowri Williams (Youth Lead Volunteer Wales)	(from 16 November 2024)
Nigel Steward	
Ben Exton	(from 16 November 2024)
Rhys Williams	(from 16 November 2024)
Stuart Turton	(to 1 March 2025)
Sam Williams	(to 22 February 2025)
Natalie Lanagan	(from 16 November 2024)
Nick Hamer	(from 16 November 2024)
Georgia Murray	
Billy Calladine	(from 16 January 2025)

Aspects of day-to-day management are delegated by the Board to Committees and Kerrie Gemmill, Chief Executive of ScoutsCymru.

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

**SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 27 October 2025 and signed on its behalf, by:



Kirsty Palmer
Chair, Board of Trustees



Colin Morris
Treasurer, Board of Trustees

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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. Alongside First Aid training, the key focus has been on supporting the Movement in Wales with understanding and implementing the new Volunteering Experience system and processes and adopting the changes following the Prevention of Future Deaths recommendations.	To continue to provide opportunities for adult volunteers to access training at a local, regional and UK level and to develop bespoke training in partnership with external providers where appropriate.
Group Lead Volunteer Training and Induction - to provide training to develop the management skills of GLV's and to provide support for this vital role.	ScoutsCymru continues to provide support to Area Lead Volunteers & District Lead Volunteers who deliver the training and inductions for Group Lead Volunteers.	To continue to provide support to Area Lead Volunteers & District Lead Volunteers who manage Group Lead Volunteers. This role is vital to the management of Scouting.
Performance Development for Staff Members	Performance development needs are identified annually and discussed and reviewed during the year. Annual objectives are agreed at the beginning of each financial year. Staff meet quarterly to develop and review annual plans.	Review staff reward and recognition, including modernisation of policies and procedures. Streamline HR processes and systems.

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
DEVELOPMENT OF SCOUTING		
<p>Scouting Support Team - to support community engagement and the development and growth of Scouting across Wales.</p>	<p>Scouting Support Officers continue to support Scouting at all levels across Wales. The team support adult volunteers with recruitment, training and governance and in the delivery of the skills for life strategy objectives, enabling more young people to join scouting in Wales</p>	<p>Support delivery of Area annual plans, with a focus on supporting with recruitment, understanding the new structures and ways of working.</p> <p>Supporting the delivery of key objectives to enable growth of the membership.</p> <p>Increasing engagement with community groups, organisations and public sector bodies in the promotion of scouting particularly the benefits of volunteering.</p>
<p>Building partnerships - to raise the profile and build relationships across sectors, including Welsh Government, Charity Sector and other relevant stakeholders.</p>	<p>ScoutsCymru continues to successfully engage with organisations across sectors and with Welsh Government.</p> <p>ScoutsCymru are members of WCVA, Children in Wales, Council for Wales Voluntary Youth Service (CWVYS) and sits on the Outdoor Activities Cross-Party Group and on the Welsh Council for Outdoor Learning.</p> <p>ScoutsCymru were active contributors to the Residential Outdoor Education Bill (Wales) and part of the Voluntary Sector Group developing the new Volunteer Strategy for Wales.</p>	<p>ScoutsCymru will continue to grow partnerships across sectors, particularly the youth sector, outdoor learning and those organisations that work with communities that may not be aware of or feel able to access Scouting as members or as volunteers.</p> <p>Focus will be to prepare for the upcoming elections in 2026 and how best to influence decision making that impacts young people and volunteering in Wales.</p>

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
YOUTH PROGRAMME & ACTIVITIES		
<p>National Events - to support national events that bring together young people from all over Wales for a day of activities.</p>	<p>Continue to create opportunities for young people from across Wales to come together to experience new and exciting activities.</p> <p>In 2024, ScoutsCymru supported All Wales Scout Camp. An event held for young people aged 10.5 to 14 years. 1,289 Scouts, along with 389 Leaders, 54 Young Leaders and 56 Event Team members from across Wales. With over 100 activities across two days it was a very successful action-packed event.</p>	<p>Future events are planned for 2025 which will include All Wales Cub Fun Day for young people aged 8 to 10 years and Awesome for Explorers aged 14 to 17 years</p>
<p>International Events – to support volunteers and young people to access and attend international events</p>	<p>ScoutsCymru will continue to find opportunities for more young people to access international experiences, to build confidence, resilience and increase skills.</p> <p>In 2024 20 Young People and 4 Adult volunteers from Wales attended Roverway</p>	<p>In 2025 ScoutsCymru will support young people to travel to Bavaria to complete their Explorer Belt as a result of Taith external grant funding</p> <p>Focus on increasing accessibility to overseas experiences for young people from all backgrounds.</p>
<p>ScoutsCymru Youth Shaped Scouting - to encourage participation in decision making by young people in Wales.</p>	<p>Our National Youth Lead Volunteer influences strategy and policy at various levels of the organisation including our Board of Trustees and Sub-Committees. They provide support to local Youth Lead Volunteers across Wales. This wider team of Youth Leads can be used to provide youth voice for our projects and programmes of work.</p> <p>In 2024 young leaders attended the Children in Wales Youth Summit, representing young people in Scouting and attending discussions with the Children’s Commissioner for Wales and Welsh Government representatives.</p>	<p>To continue to support the National Youth Lead, ensuring we have a youth voice throughout all of our work. To create and support opportunities for young leaders to come together and to be more involved in the development of strategy and plans.</p> <p>To embed youth co-production in all our decision making processes. To support the youth leadership team to engage with young people from across Wales to be more actively involved in shaping the direction of Scouting in Wales and the UK. To</p>

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

<p>ScoutsCymru Youth Shaped Scouting (continued)</p>	<p>We held our first Youth Leadership Weekend, as part of our national youth project, bringing together young people to help us shape our Youth Voices report.</p>	<p>engaging more young people to be involved in leadership roles within Scouting.</p>
<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 with 158 awards achieved during the year.</p> <p>233 Wales Beaver, Cub, Scouts and Explorer Awards were achieved during the year, encouraging greater understanding of the culture of Wales.</p> <p>82 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.</p> <p>An incredible 561 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.</p> <p>57 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.</p> <p>In partnership with PHW this award equips young people with the public health skills and knowledge to make informed decisions to protect and improve their own health, thus protecting and improving the health of the community and</p>	<p>To continue to review the needs of the membership in Wales.</p> <p>To support the Lead Volunteer Wales Programme and their team to promote all of our Wales Awards</p> <p>To support the Lead Volunteer Wales Programme, Youth Lead Volunteer Wales and project team to increase the number of young members in Wales achieving their Top Awards</p> <p>To review the Welsh awards and badges to ensure they remain relevant, inspiring and aligned to our values and goals.</p>
<p>Awards in Wales (continued)</p>		

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

	narrowing health inequalities. 77 young people were completed the award during the year	
To support Duke of Edinburgh's Awards - Bronze, Silver and Gold Award training for Explorer Scout and Scout Network Sections.	During the year 101 young people achieved the Bronze Award; 51 achieved the Silver Award and 29 achieved the Gold Duke of Edinburgh's Award. In addition, 293 young people were registered for either the Bronze, Silver or Gold Award.	To continue to support these external Awards and work to ensure access to these opportunities in equitable for young people from all backgrounds
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 support with recruitment and succession planning for senior roles in Scouting to reduce volunteer vacancies and encourage more young people with scouting to consider leadership roles.
Squirrels - providing support to Areas, Districts and Groups in Wales with the promoting and setting up the new Scouting section for ages 4 to 6	The 2025 Annual Census reported there are a total of 823 young people who have joined Squirrels in 67 Squirrel Dreys across all Regions of Wales. The Scouting Support team continue to work alongside our volunteers to support the promotion and opening of even more Dreys.	To work with volunteers to encourage and promote the continued growth and retention of Squirrel Dreys across Wales

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
SCOUTSCYMRU ACTIVITY TEAMS & MOUNTAIN TRAINING/RESIDENTIAL CENTRES		
<p>Yr Hafod Scout Centre - to provide a residential centre to enable young people to experience Eryri and enjoy the challenge of different terrains.</p>	<p>The Yr Hafod Scout Centre continues to attract Adult volunteers and Young people from across Wales and the UK, with additional use of colleges and other educational providers.</p> <p>There were over 2,275 bed nights booked in this period.</p> <p>We ran our first successful Women only introduction to hillwalking event with the aim of improving the diversity of adventurous activity leaders.</p> <p>There were 199 course bookings during the year. There continues to be strong demand for courses with adult volunteers from across the UK using the facilities and the expertise of the Yr Hafod Mountain team.</p>	<p>Start building improvement works.</p> <p>Put in place structures and processes for better support of the management committee</p> <p>Improve awareness of the site and the training held there to increase bookings and training course attendees.</p>
<p>Yr Hafod Mountain Team - to enable adult leaders to achieve training in the planning and leading of safe mountain activities for young members.</p> <p>To enable young people to experience Eryri led by experienced and competent adult leaders.</p>		<p>Better support the land activities team by more purposely including them within the volunteering structure in Wales as part of the Wales programme team to share knowledge and best practice.</p>
<p>Cornel Scout Centre - to provide a residential centre and camping facility to enable young people to experience an unspoilt outdoor environment in Eryri. To learn new skills and promote a healthy, active lifestyle.</p>	<p>The Cornel Centre continues to attract young people from across Wales and the UK, with additional use of schools.</p> <p>Bed nights: 2,480 and Camping nights: 2,073, an increase on the previous year.</p>	<p>Begin work on necessary building improvement projects.</p>
<p>Water Activities Team - to provide paddle sports and sailing opportunities and 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.</p>	<p>The team have continued to grow the provision of water activities in Wales.</p> <p>Eight events were held during the year which enabled 127 young people to undertake Paddlesport training, 187 young people to undertake canoe cruises and 187 people to</p>	<p>To upgrade and expand the equipment and resources to enable even more young people to experience water activities across Wales.</p>

SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

	<p>undertake sailing training, 6 in Powerboat training and 17 gaining their RYA First Aid</p> <p>Intro to White Water - 12 River Wye Cruise - 105, May Sailing Weekend - 41, South Wales Paddlesport Weekend - 60, July Sailing Weekend – 73, North Wales Paddlesport Weekend - 67, September Sailing Weekend – 73, River Severn Cruise 82.</p> <p>Safety Boat Training 6, RYA Assistant Instructor course – 0, RYA First Aid course - 17</p>	
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SCOUTSCYMRU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES	ACHIEVEMENTS AND PUBLIC BENEFIT	FUTURE PLANS
<p>GOVERNANCE AND STRATEGY</p> <p>To ensure ScoutsCymru governance remains robust, inclusive and represent good charity governance practices.</p>	<p>The Committee structure of the Board was streamlined to improve transparency and decision-making and ensure proper Board oversight over strategic activity.</p> <p>An external trustee recruitment exercise brought in two external trustees with specific skills in finance and risk management, filling key skills gaps on the Board of trustees, and ensuring robust and informed discussion</p>	<p>The Constitution and its supporting schedules will be reviewed to ensure fitness for purpose.</p> <p>There are plans to introduce more support for trustees, including briefing sessions on key issues, a Code of Conduct, and improved support for attendance at Board meetings.</p>

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 2025 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 2025 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOUTSCYMRU

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 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;

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SCOUTSCYMRU

- 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 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 Services
Azets Audit Services

Chartered Accountants

Statutory Auditor

13 November 2025

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 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies		990	-	990	706
Charitable activities	3	831,595	32,432	864,027	975,257
Investments	4	16,453	-	16,453	13,701
Other income		1,019	-	1,019	598
Total income and endowments		850,057	32,432	882,489	990,262
Expenditure on:					
Raising funds	5	25,281	-	25,281	23,152
Charitable activities	6	811,449	841	812,290	954,338
Total expenditure		836,730	841	837,571	977,490
<i>Net gains/(losses) on investments</i>	16	(11,478)	-	(11,478)	28,423
Net income/(expenditure)	7	1,849	31,591	33,440	41,195
Reconciliation of Funds					
Total funds brought forward	16,17	943,980	-	943,980	902,785
Total funds carried forward	18,19	945,829	31,591	977,420	943,980

All activities relate to continuing operations.

The notes on pages 23 to 37 form part of these financial statements


**SCOUTSCYMRU
BALANCE SHEET
AS AT 31 MARCH 2025**

		2025	2024
	Note	£	£
Fixed assets:			
Tangible assets	10	118,066	111,356
Investments	11	385,813	400,956
		<u>503,879</u>	<u>512,312</u>
Current assets:			
Stocks	12	11,088	7,378
Debtors	13	763,397	746,770
Cash at bank and in hand		577,846	523,603
		<u>1,352,331</u>	<u>1,277,751</u>
Liabilities:			
Creditors: Amounts falling due within one year	14	(878,790)	(846,083)
Net current assets		<u>473,541</u>	<u>431,668</u>
Net assets		<u>977,420</u>	<u>943,980</u>
The funds of the charity:			
Unrestricted income funds			
Designated funds	16	117,414	119,011
General funds	16	828,415	824,969
Restricted income funds	17	31,591	
		<u>977,420</u>	<u>943,890</u>
Total charity funds		<u>977,420</u>	<u>943,980</u>

The financial statements were approved and authorised for issue by the Trustees on 27 October 2025 and signed on their behalf, by:



Kirsty Palmer
Chair
Board of Trustees



Colin Morris
Treasurer
Board of Trustees

The notes on pages 23 to 37 form part of these financial statements

SCOUTSCYMRU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Net cash provided by/(used in) operating activities	20	<u>58,935</u>	<u>6,637</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		16,453	13,701
Purchase of property plant and equipment		(24,811)	(5,176)
Proceeds from sale of investments		100,880	37,786
Purchase of investments		(97,215)	(44,329)
Net cash provided by/(used in) investing activities		<u>(4,693)</u>	<u>1,982</u>
Change in cash and cash equivalents in the reporting period		54,242	8,619
Cash and cash equivalents at the beginning of the reporting period		523,604	514,984
Cash and cash equivalents at the end of the reporting period	20	<u><u>577,846</u></u>	<u><u>523,603</u></u>

The notes on pages 23 to 37 form part of these financial statements

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 has 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 net income of £33,440 for the year and has net assets of £977,420. The outlook for the future continues to remain positive as ScoutsCymru successfully secured the Strategic Voluntary Youth Work Organisation grant for three years commencing in April 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 therefore 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 is 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 2025

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% (2024: 74%) to charitable activities, 20% (2024: 20%) to governance (contained within charitable activities) and 6% (2024: 6%) to raising funds. The support costs have further been allocated to the various charitable activities as follows:

	2025	2024
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:

	2025	2024
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 Scout 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 2025

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 2025

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 2025 £	Total funds 2024 £
Area Census fees	496,240	-	496,240	476,694
Activity Teams & Mountain Training/Residential Centres	141,286	-	141,286	111,630
Welsh Government Strategic Voluntary Youth Work Organisations Grant	67,088	-	67,088	66,979
Other Grants	-	32,432	32,432	10,765
Merchandise (scarves/badges etc.)	17,109	-	17,109	17,105
Youth Programme & Activities	109,872	-	109,872	292,084
	831,595	32,432	864,027	975,257

Included within "Activity Teams & Mountain Training/Residential Centres" is £6,674 grant income that SWAT were awarded during the year and £4,560 that BushScout Cymru were awarded during the year (2024: £10,475).

For details of the Restricted funds received see note 17.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from listed investments	8,964	-	8,964	7,158
Interest receivable	7,489	-	7,489	6,543
	<u>16,453</u>	<u>-</u>	<u>16,453</u>	<u>13,701</u>

5. EXPENDITURE ON RAISING FUNDS

	Direct staff costs £	Support staff costs £	Other support costs £	Other £	Depre- ciation £	2025 Total £	2024 Total £
Fundraising costs	-	17,524	4,834	-	40	22,398	20,453
Investment management	-	-	-	2,883	-	2,883	2,699
	<u>-</u>	<u>17,524</u>	<u>4,834</u>	<u>2,883</u>	<u>40</u>	<u>25,281</u>	<u>23,152</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct staff costs £	Support staff costs £	Other support costs £	Other Direct Costs £	Depre- ciation £	2025 Total £	2024 Total £
Adult support and training	26,979	14,603	4,028	11,800	34	57,444	53,693
Development of Scouting	20,235	64,254	17,724	38,249	148	140,610	119,477
Youth Programme & Activities	6,745	70,095	19,335	106,391	162	202,728	396,436
Support and services to Scouting in Wales	80,938	64,254	17,724	50,763	148	213,827	182,724
Activity Teams & Mountain Training/ Residential Centres	-	2,921	805	88,528	17,432	109,686	113,717
Governance costs	-	58,412	16,112	13,336	135	87,995	88,291
	<u>134,897</u>	<u>274,539</u>	<u>75,728</u>	<u>309,067</u>	<u>18,059</u>	<u>812,290</u>	<u>954,338</u>

£841 of the Youth Programme & Activities are shown under restricted funds on page 34

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Included within the "Other Direct Costs" Development of Scouting costs above are £13,616 (2024: £3,967) of grants paid from the ScoutsCymru Grant Fund to Scout Groups, Districts and Areas in Wales during 2024/25 (see note 16). Further details of the applications supported during the year are as follows:

Subfund	Total awarded £	Number of Institutions supported
New section fund	3,200	16
Inclusive Scouting fund	-	-
Capital & Equipment Fund	10,066	4
Adult Support fund	750	3
Small Grants fund	-	-
Previous awards withdrawn	(400)	
	<u>13,616</u>	<u>23</u>

In addition, a £2,000 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:

	2025 £	2024 £
Depreciation of tangible fixed assets	18,100	15,449
Auditors' remuneration	10,800	9,600
Operating lease costs	19,575	19,199

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	370,834	317,274
Social security costs	31,755	25,371
Pension costs	19,549	22,406
	<u>422,138</u>	<u>365,051</u>

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>-</u>

During the year, no Trustees received any remuneration (2024: £NIL) or any benefits in kind (2024: £NIL). During the year 7 (2024: 5) Trustees received £605 reimbursement of travel expenses (2024: £1,091). The total expenses waived by the trustees during 2024/25 are considered immaterial and so not calculated.

Key Management Personnel

As detailed in the Trustees' report, during 2024/25 the key management personnel of the charity was the Chief Executive. During 2024/25 the total employee benefits (including salary, employers' national insurance, pension and benefits in kind) of the key management personnel of the charity were £70,341 (2024: £53,304).

9. STAFF NUMBERS

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

	2025 No	2024 No
Management and administration	9	9
Scouting Support Officers	<u>3</u>	<u>3</u>
	<u>12</u>	<u>12</u>

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. TANGIBLE FIXED ASSETS

	Land and buildings £	Fixtures, fittings and equipment £	Structural improve- ments £	Total £
Cost				
At 1 April 2024	92,626	79,453	272,625	444,704
Additions	-	20,842	3,969	24,811
Disposals	-	(686)	-	(686)
At 31 March 2025	<u>92,626</u>	<u>99,609</u>	<u>276,594</u>	<u>468,829</u>
Depreciation				
At 1 April 2024	44,922	70,504	217,924	333,350
Charge for the year	1,852	6,636	9,611	18,099
Disposals	-	(686)	-	(686)
At 31 March 2025	<u>46,774</u>	<u>76,454</u>	<u>227,535</u>	<u>350,763</u>
Net book value				
At 31 March 2025	<u>45,852</u>	<u>23,155</u>	<u>49,059</u>	<u>118,066</u>
At 31 March 2024	<u>47,704</u>	<u>8,947</u>	<u>54,705</u>	<u>111,356</u>

Included within the net book value of land and buildings is £45,852 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.

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.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. FIXED ASSET INVESTMENTS

	Collective investment funds £
Market value at 1 April 2024	400,956
Additions	97,215
Disposals	(100,880)
Unrealised gains/(losses) (revaluations)	(26,326)
Realised losses	14,848
Market Value at 31 March 2025	385,813
Historic cost	
At 31 March 2025	369,609
At 31 March 2024	373,344

Of the investments £81,022 (2023: £20,225) 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:

	2025 £	2024 £
UK equities	48,728	-
UK direct equities	-	42,182
Other sterling fixed interest	74,576	73,950
Asia Pacific equities	19,918	20,225
North American equities	61,104	-
Global Investments	141,414	210,765

12. STOCKS

	2025 £	2024 £
Finished goods and goods for resale	11,088	7,378

13. DEBTORS

	2025 £	2024 £
Trade debtors	729,477	688,489
Prepayments and accrued income	33,920	58,281
	763,397	746,770

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. CREDITORS

	2025	2024
	£	£
Due within one year:		
Trade creditors	6,021	1,500
Other creditors	273,532	238,862
Accruals and deferred income	599,237	605,721
	878,790	846,083

During 2024/25 Deferred income relates to Area Census fees, Mountain Training/Activity team booking fees and event participant fees (All Wales Cub Fun Day 2025 and Awesome 2025) received in advance and which relate to a future financial period.

15. COMMITMENTS

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

At 31 March 2025, the total future minimum lease payments under non-cancellable operating leases for each of the following periods are:

	Land and buildings		Other	
	2025	2024	2025	2024
	£	£	£	£
Expiry date:				
Within one year	17,793	17,793	1,782	1,683
Within 2-5 years	56,596	71,172	3,419	4,221
Over 5 years	-	3,217	-	503
	74,389	92,182	5,201	6,407

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. UNRESTRICTED FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2025 £
Designated funds						
ScoutsCymru						
Grants Fund	107,477	-	(13,616)	(2,000)	-	91,861
Activities fund	11,534	-	-	14,019	-	25,553
	<u>119,011</u>	<u>-</u>	<u>(13,616)</u>	<u>12,019</u>	<u>-</u>	<u>117,414</u>
General funds						
ScoutsCymru	664,686	708,770	(717,160)	(17,248)	(11,478)	627,570
SWAT	7,266	42,479	(30,718)	3229	-	22,256
Cornel Scout Centre	93,288	37,757	(27,294)	-	-	103,751
Yr Hafod Training Centre	58,624	51,084	(38,192)	-	-	71,516
BushScout Cymru	1,105	9,966	(9,749)	2000	-	3,322
	<u>824,969</u>	<u>850,056</u>	<u>(823,113)</u>	<u>(12,019)</u>	<u>(11,478)</u>	<u>828,415</u>
Total funds	<u>943,980</u>	<u>850,056</u>	<u>(836,729)</u>	<u>-</u>	<u>(11,478)</u>	<u>945,829</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.

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.

Prior year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2024 £
Designated funds						
ScoutsCymru						
Grants Fund	111,444	-	(3,967)	-	-	107,477
Activities fund	23,921	-	-	(12,387)	-	11,534
	<u>135,365</u>	<u>-</u>	<u>(3,967)</u>	<u>(12,387)</u>	<u>-</u>	<u>119,011</u>

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

General funds

ScoutsCymru	608,458	878,237	(862,819)	12,387	28,423	664,686
SWAT	5,801	20,879	(19,414)	-	-	7,266
Cornel Scout Centre	94,162	31,589	(32,463)	-	-	93,288
Yr Hafod Training Centre	59,058	44,328	(44,762)	-	-	58,624
BushScout Cymru	(59)	14,833	(13,669)	-	-	1,105
	<u>767,420</u>	<u>989,866</u>	<u>(973,127)</u>	<u>12,387</u>	<u>28,423</u>	<u>824,969</u>
Total funds	<u>902,785</u>	<u>989,866</u>	<u>(977,094)</u>	<u>-</u>	<u>28,423</u>	<u>943,980</u>

17. RESTRICTED FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2025 £
Restricted funds						
	-	<u>32,432</u>	<u>(841)</u>	-	-	<u>31,591</u>
	-	<u>32,432</u>	<u>(841)</u>	-	-	<u>31,591</u>

ScoutsCymru has received external Taith grant funding to provide a number of Explorer Scouts across Wales the opportunity to take part in an international exchange programme in August 2025. The young people will complete their Explorer Belt award, a prestigious international Scouting Award. It is gained by taking part in a challenging expedition, while demonstrating teamwork, cultural exploration and personal development.

Prior year

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 March 2024 £
Restricted funds						
Mission To Seafarers	-	<u>396</u>	<u>(396)</u>	-	-	-
	-	<u>396</u>	<u>(396)</u>	-	-	-

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. STATEMENT OF FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	At 31 March 2025 £
Designated funds	119,011	-	(13,616)	12,019	-	117,414
General funds	824,969	850,056	(823,113)	(12,019)	(11,478)	828,415
	943,980	850,056	(836,729)	-	(11,478)	945,829
Restricted funds	-	32,432	(841)	-	-	31,591
	943,980	882,488	(837,570)	-	(11,478)	977,420

Prior year

	At 1 April 2023 £	Income £	Expenditure £	Transfer £	Gains/ (losses) £	At 31 March 2024 £
Designated funds	135,365	-	(3,967)	(12,387)	-	119,011
General funds	767,420	989,866	(973,127)	12,387	28,423	824,969
	902,785	989,866	(977,094)	-	28,423	943,980
Restricted funds	-	396	(396)	-	-	-
	902,785	990,262	(977,490)	-	28,423	943,980

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Tangible fixed assets	118,066	-	118,066	111,356
Fixed asset investments	385,813	-	385,813	400,956
Current assets	1,320,740	31,591	1,352,331	1,277,751
Creditors due within one year	(878,790)	-	(878,790)	(846,083)
	945,829	31,591	977,420	943,980

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	33,440	41,195
<i>Adjustments for:</i>		
Depreciation charges	18,100	15,449
(Gains)/losses on investments	11,478	(28,423)
Dividends, interest and rents from investments	(16,453)	(13,701)
(Increase)/decrease in stocks	(3,710)	3,152
(Increase)/decrease in debtors	(16,627)	120,252
Increase/(decrease) in creditors	32,707	(131,287)
Net cash provided by/(used in) operating activities	58,935	6,637
 <u>Analysis of Cash and Cash Equivalents</u>		
Cash at bank and in hand	577,846	523,603
Total Cash and Cash Equivalents	577,846	523,603

21. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the period.

SCOUTSCYMRU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

22. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Income and endowments from:				
Donations and legacies		706	-	706
Charitable activities	3	974,861	396	975,257
Investments	4	13,701	-	13,701
Other income		598	-	598
Total income and endowments		989,866	396	990,262
Expenditure on:				
Raising funds	5	23,152	-	23,152
Charitable activities	6	953,942	396	954,338
Total expenditure		977,094	396	977,490
<i>Net gains/(losses) on investments</i>	16	28,423	-	28,423
Net income/(expenditure)	7	41,195	-	41,195
Reconciliation of Funds				
Total funds brought forward	16,17	902,785	-	902,785
Total funds carried forward	18,19	943,980	-	943,980

