



Making all the difference

Annual report and accounts 2022–2023



Scouts

Annual report and financial statements 2022–23

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Playing our part

This year has been a time of renewal for our movement and our nation.

Over the past 12 months, we've had a unique opportunity to show the vital role we play in national life. We're there in times of great change, as well as week-to-week, helping young people gain skills for life.

Helping other people

The passing of our Patron, Her Late Majesty Queen Elizabeth II, was a moment of thanksgiving for her lifetime of service, but also one that showed how our Scouts use their skills in the service of others.

This theme of service continues into 2023, with our volunteers supporting the public at the Coronation of HM King Charles III. It was another opportunity to show how committed we are to stepping up to help when it counts.

We also used this as a springboard for volunteering. We played a key role in leading and delivering The Big Help Out, one of the biggest ever national days of volunteering, inspiring new volunteers to join.

This outstanding public service built on the care and commitment of the 180 Scouts who supported the queue at the Lying in State of our Patron, Her Late Majesty Queen Elizabeth II, last year. It was Scouts at their very best.

Only a few months earlier, we helped lead the Platinum Jubilee celebrations. We lit over 100 beacons, planted trees for Her Late Majesty Queen Elizabeth II's Green Canopy project and thanked volunteers as part of a national Thank You Day.

Growing strongly

Our second year of positive youth membership growth (5.6% increase in 4–18 year olds) and in numbers of volunteers (rising by 2.1%) shows renewed appetite for Scouts. It's just as heartening to see a 15% increase in the numbers of Young Leaders (14–18 year olds supporting younger Scouts). They're the adult volunteers of the future making a difference right now.

Celebrating achievement

In April, we proudly honoured hundreds of our bravest and best at our annual Day of Celebration and Achievement at Windsor.

They included Queen's Scouts like Mikayala from Esher who, to gain her award, volunteered at a school in Tanzania teaching children and building classrooms. She took part in a campaign assessing the environmental impact of one of her own summer camps, and spent four nights sailing and rowing around Loch Lomond.

While these young adults were completing their journey through the Scout programme, it was just as inspiring to see 4 and 5 year-olds at the start of theirs. After celebrating the first year of Squirrels in September 2022, it's phenomenal to think there're now nearly 11,000 Squirrels across 1,000 Dreys (at year end). Truly a cause for optimism.

Marshall, a Squirrel from Leeds, used the skills he'd learned in his Drey to help his mum after she had a serious fall at home. Not only did he stay calm and call for assistance, he posted the keys through the letterbox when help arrived. That shows the simple power of what we do at this young age. Deservedly, it earned him one of our Chief Scout's Unsung Heroes Awards.

Transforming futures

All these amazing things say so much of the power of Scouts to change lives, communities, and society in general. Nationally, we've been recognised with some prestigious awards for excellence in our partnerships, creative work, for our volunteers and indeed for our charity as a whole.

However, our true reward is seeing the impact of our work: the young people from every background who go out into the world with the skills they need to succeed.

Our focus remains on delivering our strategy and driving inclusive growth by attracting new adults from our nation's communities into our movement.

My heartfelt thanks goes out to each and every volunteer, staff member and supporter who makes this work possible.



Jennie Price CBE
Chair

A year of achievement

If 2021–22 was a year of recovery, then this was a year of achievement.

Who'd have thought we'd go from the huge challenges of the COVID-19 pandemic, to becoming Charity of the Year in the Charity Times Awards?

That's down to one thing: the incredible dedication of our volunteer and staff team. It's so true that 'together, we can do so much.'

But this award only tells one part of the story. Every part of our team is helping deliver our Skills for Life strategy.

Delivering strategy and transformation

Basecamp 22, our gathering of adult volunteers and youth commissioners in Manchester back in May 2022, set the tone. We refocused and recalibrated, identifying how to deliver our strategy to 2025.

It became clear that our future growth relies on a relentless focus on diversity, equity and inclusion.

The key to this is making volunteering easier, more accessible and rewarding. Since Basecamp 22, we've surged ahead with transforming our volunteer experience, with local leadership teams and Transformation Leads planning and championing the benefits this'll bring. My thanks to these teams driving this work with energy.



We agreed to never lose sight of our 'North Star': helping more young people from all backgrounds gain skills for life. Our core purpose remains to inspire young people to brighter futures, and we mustn't be distracted from this mission.

Supporting better programmes

That's why we've put so much energy into our programme: the heart of young people's Scouts experience. Thanks to our imaginative team, we're constantly replenishing our pool of programme ideas and making them more accessible to our hardworking volunteers. They've accessed over a million programme activities, making their weekly meetings more rewarding and enjoyable.

Innovative partnerships have played their part. For example, groundbreaking partnerships with HSBC helped young people build their financial confidence and earn their Money Skills badges.

Our commercial activities have contributed greatly as well, with Scout Store and our insurance company, Unity, delivering strong profits that go directly back into Scouts. They both offer an outstanding service to our members.

Promoting inclusive growth

We're still growing, especially in areas of deprivation where Scouts is underrepresented. We're proud that nearly a third of our Squirrel Dreys are delivering skills for life to young people in lower income areas. Meanwhile, our Regional Services Team helped open 53 sections as part of our project to attract young Muslims to Scouts.

We're especially pleased to have successfully bid for £6.3 million from the Department of Culture, Media and Sport (DCMS)'s Uniformed Youth Fund, unlocking our ability to scale up inclusive growth. Over the next two years, the fund's intending to create 7,200 new places for Scouts and Explorers, and help us welcome 1,080 more volunteers. Huge thanks to the DCMS for this transformational funding.

We must remember the extraordinary impact we have on young people in their teenage years too, at a time when mental wellbeing remains a huge issue. We've begun addressing the challenges of what 14–25 year olds need from Scouts for the future.

Excellence together

This year, we've retained our Investors in People (Gold) status, a powerful indicator of our strength as a staff team in supporting our volunteers. I'm delighted, because it'll make it easier to retain talented people and support recruitment.

I'm proud that our values are deeply embedded in our culture. They're being lived out every day – from the teams supporting the UK Contingent to the 25th World Scout Jamboree in Korea, to those who step up and deliver big projects like our Race Equity Review and transforming our volunteer experience. Supporting all of this, we're proud to be a digital first organisation, thanks to strategic investment and exemplary digital leadership.

As we're entering the next phase of our strategy delivery, we've got lots to look forward to. Volunteering's not only vital to Scouts, but it's key to a more cohesive and kinder society.

This was underlined by our leading role in The Big Help Out, inspired by HM King Charles III's lifetime of service.

We're fortunate to be powered not just by the dedication and talent of our volunteer and staff teams, but by their kindness too.



Matt Hyde OBE
Chief Executive



Stepping up to help other people

Each year I look back with pride – and no little astonishment at what we've achieved together. But this year, I truly believe we've more to be proud of than ever.

Growth's been a key priority for me this year, and it's so encouraging to see such healthy numbers of volunteers. With just over 3,450 more adults, we're now helping over 436,000 young people aged 4–18 gain those all-important skills for life. Thanks to all our teams who've helped Scouts reopen since the COVID-19 pandemic, and for making a special effort to bring Scouts to even more young people.

We need to repay their commitment through the excellent support we offer. I'm excited about our transformation work to make volunteering easier and more rewarding. Positive change is already happening and there's more to follow.

Reaching out to new communities

We're reaching out to communities where we know Scouts can inspire even more bright futures. At a Diwali celebration in Greater London Middlesex, I met people from all parts of the community who were given the chance to see Scouts for themselves. It's only by working in partnership with our communities that we succeed in promoting inclusive growth.

Inspiring new adventures

But we haven't just opened our doors to more young people. We've helped them get outdoors too, and experience phenomenal summer events like Poacher International Jamboree in Lincolnshire, and the Kent International Jamboree. I was honoured to attend the Muslim Scout Fellowship North and Midlands summer camp – a joyful celebration of skills, friendship, and adventure.

Meanwhile, the Agoonoree, a summer camp for young people with additional needs, celebrated its 70th anniversary in 2022. Seeing a young person with learning difficulties make a new friend and scale a climbing wall together says everything about why Scouts is still needed today.

Supporting young people in a changing world

Our young people face an uncertain future. The world of work and society is changing fast, and the skills they need – from emotional resilience to digital confidence – are evolving. As the needs of young people change, I'm proud of the way Scouts adapts to support them. We help young people believe in themselves. It's a place to belong and a safe space to grow.

To support this, we've driven our safety and safeguarding training standards forward, and compliance now stands at 97% apiece. Keeping people safe will always be our number one priority.

Young people deserve the best possible experiences, delivered in the safest possible way.

Celebrating our volunteers

All of these efforts were recognised by the Queen Elizabeth II Platinum Jubilee Volunteering Award in December. The judges were impressed by our Young Leaders' Scheme, and the fact we're one of the UK's leading deliverers of The Duke of Edinburgh's Award. We were also incredibly honoured that so many of our volunteers were selected as Coronation Champions; a huge honour and fitting tribute to their great service.

Inspiring a generation of leaders

This underlines our commitment to our programme for young people from 4–25 years old. We're there for young people at every stage of their journey.

Our UK Youth Commissioner, Ayesha Karim, is a shining exemplar of this new generation of volunteers. Starting in the role in September 2022, she's been a fantastic ambassador for us. She's already made positive progress recruiting her Youth Commissioner team.

We've taken other important steps in our national leadership by appointing Liz Henderson, our new Chief Commissioner of England, and forming the UK Joint Leadership Forum, joining up the staff and volunteer support for the movement. This year, and into the next, we're focusing on supporting our local teams as they go on journeys of transformation to make volunteering easier, more enjoyable, and accessible.

It was wonderful seeing so many volunteers at Reunion at Gilwell Park, returning face-to-face for the first time in three years. These moments are vital for making sure we're delivering nationally what's needed locally.

Doing our duty

But perhaps the proudest moment of the year was Operation Feather, supporting the Lying in State of Her Late Majesty Queen Elizabeth II.

Over 180 Scouts (and more behind the scenes) were brought together at incredible speed. Our Scouts team of volunteers and staff led shifts in central London, day and night, to support the public, while redistributing food with the Felix Project. They acted in a true spirit of service, and even inspired new volunteers to join. They're a credit to the movement and our late Patron, Her Late Majesty Queen Elizabeth II. Their contribution will long be remembered.

Scouts is a team game, and everyone plays their part. Thank you to every one of you for what you do, making Scouts open to all, supporting our young people, and most of all, looking out for each other.



Carl Hankinson
UK Chief Commissioner



Our purpose and method

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

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

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

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

1. Identifiable benefit

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

2. Public benefit

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

We're proud that all young people, particularly those in areas of deprivation, can benefit from our programme and aren't constrained by their ability to pay the subscription. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship.

The benefits of Scouts are further demonstrated throughout this report.

Our vision for the future

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

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

We're progressing our Skills for Life strategy that we began in 2018. Due to COVID-19, we've extended our strategy from 2023 to 2025, and we've reset our Key Performance Indicators.

[View our strategy at scouts.org.uk/ourplan](https://scouts.org.uk/ourplan)



Skills for Life

Our plan to prepare better futures 2018-2025

Our vision

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

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

Our mission

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

Our values

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

Our goals

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

Growth

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

Inclusivity

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

Youth Shaped

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

Community Impact

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

Our three pillars of work

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

Programme

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

People

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

Perception

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



I had the opportunity to lead the first couple of people into the queue at the Lying in State and it was a great honour to be able to volunteer. They'd been waiting ages. They were unbelievably kind, as if they hadn't even spent two and a half days there. Even when they had security checks, they were so patient. It was amazing to be able to guide them through.

Enver, Scouts volunteer



Growth

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

As we welcome people to our movement, we're focusing on growing inclusively. We're making sure we reach and involve all the amazing communities in the UK.

Our growth goals by 2025:

- We'll have 547,000 young people aged 4–18 in Scouts
- We'll have 88,000 front line volunteers (Section Leaders, including Assistant Section Leaders and Section Assistants)
- We'll have 19,500 Young Leaders

Progress on growth

Young member growth: We've seen a 5.6% increase (23,018) in young people (4–18 years old) compared to 2022, meaning we're now giving an incredible 436,015 young people skills for life. A new plan, supported by external funding, will build on this growth to help us achieve our 2025 target.

Other than Squirrels, our strongest growth has been in our section for 14–18-year-olds, Explorers.

We opened 1,314 new sections this year, but we closed 1,219. Encouragingly, the average section size across the UK has grown this year across all of our sections. This suggests that the efforts of lead volunteers to support better programmes and stronger section leadership teams are paying off.

Squirrels: The number of Squirrels has grown by 216% since 2022. This rapid growth underlines the huge popularity of our Squirrels programme among young families since we launched in September 2021.

Explorer Scout Young Leaders: We now have 17,716 Explorer Scout Young Leaders, rising by over 15%. This is particularly encouraging, as they're the volunteers of the future. Our target is 19,500 by 2025.

Adult volunteer growth: The number of frontline adult leaders has grown by 4.5% (3,457) from 2022 (that's Section Leaders, Assistant Section Leaders, and Section Assistants). This is gradually getting back to pre-pandemic levels.

Waiting lists: Once again, our recorded waiting lists have grown to over 100,000 young people who are missing out on the opportunity to be Scouts. That equals to nearly 6,000 sections, 2,745 of which could be set up now, based on waiting lists with at least 11 young people ready to join.

Activity undertaken to drive inclusive growth

While we're proud of the growth we've achieved so far, there's more we want to do to make sure Scouts is as accessible and inclusive as possible. By inclusive growth, we specifically mean starting Scouts in areas we've not been before, and working with communities so we can learn how Scouts can change and adapt to meet the needs of the people we serve. We're not stopping until every young person who wants to can join, enjoy and thrive in Scouts.

Supporting growth in underrepresented communities:

As part of the Attracting Young Muslims to Scouting (AYMS) project, we're developing support and guidance to help you open Scouts with members of the Muslim community, generously funded by both Pears Foundation and the Aziz Foundation. In the long term, we're hoping to adjust and develop these resources to support growth in other underrepresented communities.

Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund (Phase 1, New Groups):

We secured a £440,000 grant so that, through January to March 2023, the Growth & Communities Team could work with local volunteers to open 30 new sections in the government's levelling up areas in England. Thanks to this DCMS funding, we created 600 new places for young people, with each section opening with an average of 13 young people. 111 adult volunteers were recruited, too.

What's next

Leadership focus on inclusive growth: Our Chief and Regional Commissioners have engaged our volunteer leadership (County/Area/Region (Scotland) Commissioners) to renew our strategic focus on growing Scouts. With our support, County/Area/Region (Scotland) Teams now have their own local targets which contribute towards our UK 2025 growth goals.

We've updated our Census and external data tools to help lead volunteers find opportunities for inclusive growth locally. This means they'll be well equipped to lead their teams to plan and deliver growth over the next few years. We're also holding growth planning conversations with each County/Area/Region (Scotland) Commissioner to support these new tools for local planning.

Scouts' Underrepresented Communities Fund: We've committed £2.5 million from our reserves for Local Growth Officers across all four nations of the UK. This is to speed up our work around opening Scouts in areas designated IMD 1–3 and increase participation among volunteers and young people from Black, Asian and minority ethnic communities. We know Scouts isn't serving some of these communities as universally as we could be at the moment, and we believe there's a mutual benefit for Scouts to be present.

Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund (Phase 2, Waiting Lists): We've secured a grant of more than £6 million over the next two years, which enables us to build another team of Local Growth Officers in England, specifically in government levelling up areas. These Local Growth Officers will work with volunteers to address waiting lists for 10+ year old young people by opening new Scout and Explorer sections.

Our growth goals by 2025:

**We'll have 547,000 young
people aged 4–18 in Scouts**

**We'll have 88,000
front line volunteers
(Section Leaders, including Assistant
Section Leaders and Section Assistants)**

**We'll have 19,500
Young Leaders**





You see such diversity.

People come together from different walks of life and backgrounds and form bonds. If they have any issues at home, they can get away, come to Squirrels, and be themselves.

Ace, Young Leader at Squirrels



Inclusivity

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

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

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

Our Inclusivity goals

By the end of 2025:

- We'll have opened 500 more sections in areas of deprivation, reaching young people who could benefit the most
- The number of adult volunteers from Black, Asian and minority ethnic backgrounds will reflect wider society, with a minimum target of at least 5%

Progress on inclusivity

Creating and protecting Scout groups in areas of deprivation

Our Growth & Communities Team has created online tools, delivered workshops, and worked alongside volunteers to agree local plans to recruit adult volunteers and open new provision in areas of deprivation (where possible).

By doing so, we've created an additional 434 sections in the bottom 30% of the Index of Multiple Deprivation (IMD) since 2018, with just 66 left to reach our target of 500 by 2025.

Squirrels

In September 2021, we launched Squirrels, our new section for 4 and 5 year olds. At this age, non-formal education can make a real difference, so we're committed to providing Squirrels for young people who wouldn't usually access Scouts.

Our amazing volunteers have opened 1,000 Squirrel Dreys (as at year end), with 25% of those Dreys in IMD 1-3.

These Squirrel Dreys are some of our most ethnically diverse Scout groups, with 34% of them having 10% or more young people from Black, Asian and minority ethnic backgrounds and 52% in urban communities.

We've boosted volunteer recruitment, with 48% of newly recruited Squirrel volunteers being completely new to Scouts. We've created an extensive range of online tools, including guidance, workshops, peer-to-peer guidance, and webinars, to support volunteers starting new provision and furthering their reach. 900 adult volunteers have come along to these sessions during the last year.

Race Equity

After creating our Race Equity Project Board last year, we've published our vision for race equity, and our roadmap for achieving it.

We've recruited a co-creation group of volunteers from Black, Asian and minority ethnic backgrounds with a wide range of roles in Scouts. This group is helping us co-design the tools and support we offer our movement. This'll help us reach our target of at least 5% of our volunteers being from Black, Asian or minority ethnic backgrounds, and for those volunteers to feel welcome and able to thrive in Scouts.

Part of the reason we're sharing tools and support is to promote good examples of inclusion in Scouts, specifically around race inclusion, so we can learn openly about what works best. We're still sharing these stories, and we'll keep collecting and sharing them as we continue to learn and grow.

We're reviewing how we appoint and support volunteers for senior and UK leadership roles. Our volunteer leadership doesn't reflect society, or even our movement. We know it'll take sustained work to attract, support and retain volunteers who aren't yet represented at these levels.

Our data and insights team are creating a brand new dashboard for County Commissioners (and equivalents in other parts of the UK) to easily view and compare data of local Scouts demographics with the local ONS / National census data. This'll give volunteers more understanding of what their community's demographic data looks like, as well as help them work towards realistic goals. We released the first version of the dashboard in February 2023.

Creating a new learning experience

We're creating a learning experience for inclusion that everyone finds accessible and useful. This includes dedicated Equity, Diversity and Inclusion learning, while

making sure all our learning supports our drive to be even more inclusive. Hundreds of volunteers across the movement have worked with us to make sure our content:

- is easy to digest
- is challenging enough to support us to do more
- offers useful tips and information for volunteers to put into practice on the ground, where it really matters.

Supporting members with intimate and personal care needs

We've worked on our Intimate and Personal Care policy, which we'll publish later in 2023. This'll help volunteers draw up personal care plans for young people who may need extra support, whether they have asthma, diabetes, or more complex care needs.

Pride events

Last year, Scouts across the UK got involved in over 30 Pride events. The UK inclusion team supported a group of over 35 local pride coordinators in Counties/Areas/Regions (Scotland) (and even Branches, like Bermuda). Beyond those online meetings, there's an ongoing online space for the networks to collaborate and interact.

The Pride network continues to support and lead on Scouts attendance at Pride in London each year, with a presence in the Family Area and Youth Zone.

What's next

After the research we carried out as part of our Race Equity Project, we're now developing principles and a blueprint for how Scouts can change and adapt to meet the needs of the people we want to serve better. We'll take learnings from the Muslim Scout Fellowship to see what's worked, what's transferable and where we can improve. By doing so, we can create a viable community-led model for Scouts.

We'll review our approach to complaints, supporting members to uphold a zero-tolerance approach to discrimination, while creating space for others to learn and grow. We'll better help our movement to gain the confidence, skills and know-how when responding to any issues, and we'll improve our systems for capturing learning and making changes when something's gone wrong. This'll also help assure potential members of the treatment they can expect from us.

To drive forward the strategic changes we want to make, we're creating an EDI Programme of Work. It'll be led by a larger team and will focus on embedding EDI across our movement and supporting cross-organisational learning. We'll soon publish more details on our priorities for this work.





I joined a predominantly Muslim Scout Group in Nottingham around the age of 14 and no one had ever joined Scouts in our family. One of the great things about Scouts is it's very heavy on community and belonging. When we went to these camps, we felt we were part of something bigger.

Rehneesa, Growth and Development Officer



Youth Shaped

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

Our Youth Shaped goals

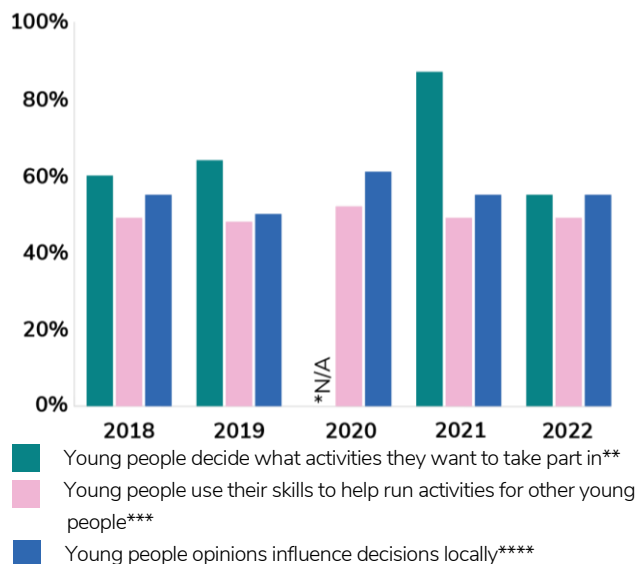
By 2025:

- 66% of young people aged 6–18 will influence what happens locally in Scouts
- 57% of young people will use their skills to run Scouts activities for other young people
- 40% of young people aged 4–14, and 10% of those aged 14+, will be achieving top awards

Progress on Youth Shaped

In 2022, we asked section leaders how much they thought young people were shaping their Scouts experience.

- 55% of 4,001 section leaders thought young people came together at least once a term to decide what activities to take part in. This is down 5% from 2018.



* There's no data for 2020, as this question was not asked
 ** These results are based on data from 4,001 section leaders
 *** These results are based on data from 3,979 section leaders
 **** These results are based on data from 3,978 section leaders

- Similarly to 2018, 49% of 3,979 section leaders thought young people used their skills to run activities for other young people.

- Similarly to 2018, 55% of 3,978 section leaders thought young people's opinions influenced local decisions in Scouts.

In 2021, Youth Commissioners across the country designed the YouShape Award to help young people Plan, Represent and Lead Scouting, and decide what they want to change or shape in their Scouts experience. Since its release in October 2021, we've sold 165,000 badges.

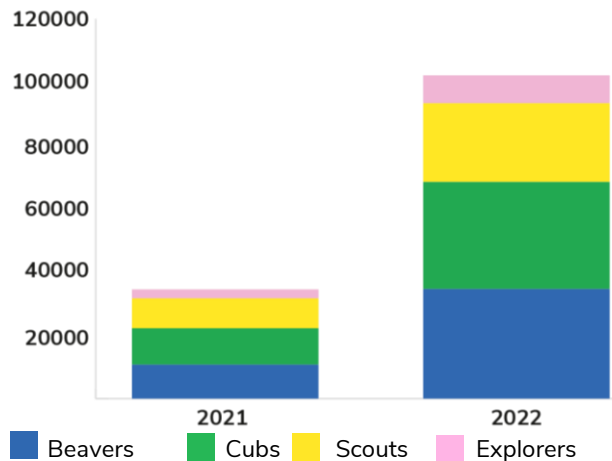


Figure 1: Total sales of all YouShape Award badges (Lead, Represent, Plan and Central) in each financial year.

Another Youth Shaped objective is to increase the number of young people in leadership positions. We now have 540 inspiring local Youth Commissioners, growing from 460 in 2018.

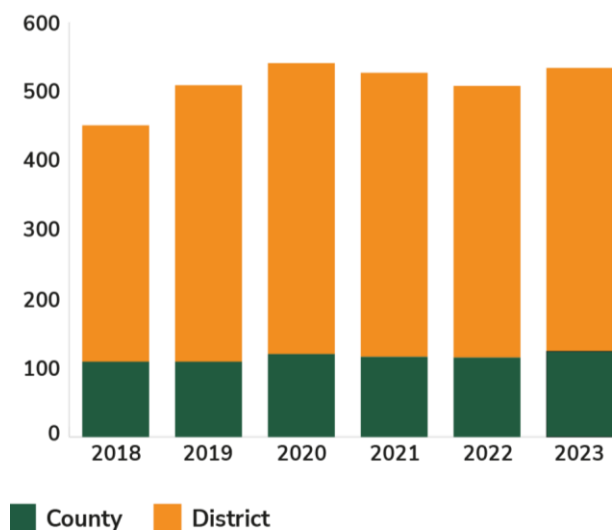


Figure 2: Number of County and District Deputy and Youth Commissioners open roles on 1 Feb each year.

We definitely want more progress in this area. Our UK Youth Commissioner, Ayesha Karim, has appointed a team of deputies with specific areas of responsibility, who'll help increase the youth shaped work across our movement.

What's next

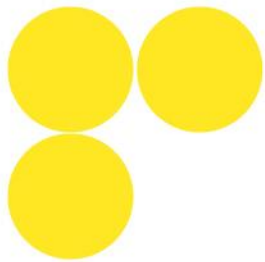
Youth Commissioners are leading our movement to increase how many young people achieve YouShape Awards. Over 90,000 YouShape Award badges were earned in 2022/23.

We'll explore how effective Youth Shaped Scouting is for our newest section, Squirrels, and how we can support Dreys to go even further.

Local Youth Commissioners will help embed the YouShape Award in programmes across the UK. This'll work towards our goal for 250,000 young people to be shaping Scouts by 2025. We've set ourselves a target of 100,000 badge sales in 2023/24.

We're improving the support we give to our Young Leaders scheme. By doing so, we'll reach our target of 19,500 Young Leaders in the movement by 2024.

Our UK Youth Commissioner, Ayesha Karim, will work towards our goal of 66% of all young people shaping their Scouts experience by 2025. She'll also help to shape the future of Youth Shaped Scouting in our next strategic plan.



We now have
540
inspiring local
Youth Commissioners,
growing from
460
in 2018.





You have the chance to take control of your time in Scouts. If there's anything you want to do, tell your volunteers. Make the most of the time and opportunities you get. When I look back at my time in Scouts, I've had some of the best years of my life.

Ayesha, UK Youth Commissioner



Community Impact

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

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

Our Community Impact goals

By 2025:

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

A Million Hands

Over the last year, we've continued our 'A Million Hands' campaign that we started in 2019 with charity partners. It's our award-winning campaign to mobilise members to support a variety of themes picked by our young people.

The campaign provides 'off the shelf' resources for leaders, Young Leaders (aged 14–17) and young people themselves, making it easier to deliver our Community Impact Staged Activity Badges.

Young people selected these themes and partners for 2019–2023:

- Better mental health for all, with Mind, Inspire and Scottish Association for Mental Health (SAMH)
- Supporting refugees and displaced children, with Save the Children
- Understanding disability, with the National Autistic Society
- Protecting our environment, with World Wide Fund for Nature (WWF)
- Ending homelessness, with Crisis and The Simon Community NI

- Kindness in every community, with the British Red Cross

Progress on Community Impact

- Our A Million Hands webpage, containing information on how we leave the world a little better than we found it, as well as all our themed pages, have been viewed 20,824 times.
- Two of the top five most popular activities on our activity finder are A Million Hands activities.
- The Community Impact Staged Badge made a comeback after a couple of years of dipped sales. Badge sales rose to 38,010, which is 182% of 2021 badge sales, and more than the previous two years combined.
- As well as A Million Hands, we've responded to national and international events that young people felt empowered to act on. Following the response to the continued crisis in Ukraine, 649 Scouts contributed to a welcome booklet for young, displaced children, which'll be issued by Save the Children. We supported this with more than 20 activities co-created with Save the Children to support Scouts to build empathy and understanding of what young people face during wars and crises.
- With Her Late Majesty Queen Elizabeth II's passing, Scouts took the opportunity to carry out 250,000 acts of kindness for the Queen, such as planting flowers and donating to food banks in their communities. Young people were encouraged to take action by showing their kindness on a variety of topics, from community outreach to supporting the environment.
- 234 Scouts volunteered at Her Late Majesty Queen Elizabeth II's Lying in State. They supported members of the public in the queue with bottles of water, first aid, and blankets, and organised a food bank.
- We sold 6,498 of our Squirrels Local Superhero activity badges in 2022. This dedicated badge adds to their Community Impact Staged Badge. Research shows that the earlier you take part in social action, the more likely you are to develop the habit of taking social action throughout your life. This is why it's a key part of the Squirrels programme.

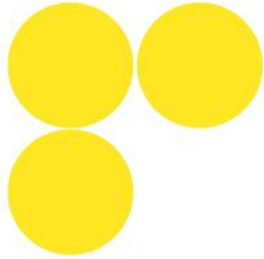
What's next

Over the next 12 months, young people will lead us as we review A Million Hands and use it to shape our community impact programme in the years to come.

Our Community Impact group of young people from across the UK will carry on leading volunteers of all levels to positively impact their communities locally and nationally.

This'll result in 39% of young people taking part in community impact projects in 2023, which is a step towards our target of 42% by the end of 2025.

We'll also keep working with partners in the UK and internationally to review how our programme supports Scouts during continued international crises.



Badge sales rose to

38,010,

which is

182%

**of 2021 badge sales, and more than
the previous two years combined.**





I want to keep collecting food donations and making sure no one is hungry. I'd like to help sort food in the warehouse, too. I'd also like to design a badge, so other Scouts can learn about food banks and how to donate to them.

Henry, Cub Scout



Three pillars of work

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

Perception



People



Programme



Programme

Our activity finder

Our Scouts Activity Finder continues to go from strength to strength. We've now over 1,600 activities to help young people gain skills for life. We've added more than 150 activities over the past year alone.

Some of these new activities can help members celebrate specific events, from International Women's Day, Halloween, Christmas, Hannukah and Easter to Saint's Days, Diwali, and Lunar New Year. We've also created activities for young people to learn about Korea to mark the 25th World Scout Jamboree.

The passing of Her Late Majesty Queen Elizabeth II saw over 17,000 visits to our programme activity resources. These activities celebrated her life and explored her legacy and connection to Scouts, and they're likely to have reached around 240,000 young people.

What volunteers think of our activity finder

Over the last 12 months, around 385,000 users have created 1.25 million visits to our activity pages.

After visiting these pages, they've given our Activity Finder a Net Promoter Score, which measures volunteers' satisfaction by asking if they'd recommend the Activity Finder to another volunteer. Our Activity Finder was given a score of +26 on a scale of -100 to +100, with +26 being considered 'good.' We've seen satisfaction improving continuously from the original -32 when we first started our work.

We know these activities are hitting the mark, as 80% of users have rated the activities 4 or 5 out of 5.

Progress a year on

Thanks to volunteers' input, we've started making it easier for volunteers to plan programmes and help more young people gain awards.

- **Improving our digital programme planning tools:** We've made sure our activities now meet accessibility guidelines, introduced new occasion and event calendars, and added the option to download session plans in an offline format. We've also made new videos with Scout Adventures volunteers, showing people how to play our most popular games.
- **Duke of Edinburgh Award:** In 2022, our dedicated local and national volunteers supported 6,600 young people to get their walking boots on and start their DofE Award journey. Happily, 3,600

young people pitched their tents and earned their awards.

- **Our top awards:** This year, 37% of eligible 4-13 year olds and 4% of 14+ year olds achieved our top awards.

Working with our supporters

Over the last year, we've created a range of activities with our supporters, who bring their external expertise and knowledge into our programme. These supporters include Disney, Dungeons and Dragons, Gas Distribution Network, Arup, BBC's Wild Isles, The Rail Industry, UK Power Networks, Go Outdoors, Rolls Royce and Nominet.

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

- **Inmarsat:** Over 200 budding astronauts entered a science skills competition judged by Scouts ambassador Tim Peake, with two winning Scouts going to watch a new satellite launch in Florida.
- **HSBC:** More than 109,000 young people earned their HSBC Money Skills activity badge this year. 70 HSBC UK volunteers are trained to deliver Money Skills sessions, reaching 500 young people so far.
- **Lawn Tennis Association:** Over 1,000 volunteers have signed up for tennis training, securing over £100,000 of free tennis kit for local groups.
- **Warhammer:** Helped us give free crafts kit to young people, helping them achieve more than 100 top awards.

Making improvements

Volunteers told us we still have a long way to go to make it easier to deliver programme activities. Our 2022 Scout Experience Survey found that:

- While almost half (45%) of Section Leaders use our programme resources occasionally, only 19% use them 'regularly' or 'always.' This hasn't shifted since 2018 (44% and 17% respectively).
- Section Leaders gave HQ programme resources a Net Promoter Score of -37 out of a possible -100 to +100, which has increased from -46 in 2018.

To improve these, we plan to invest more in an inclusive, user-centered approach that's been steadily increasing the resources popularity since 2018.

What's next

Over the next year, we're prioritising:

- **Community Impact:** Making sure 39% of section leaders say young people have been involved in projects to help other people or the environment by the next Scout Experience Survey.
 - **Youth Shaped:** Increasing the number of young people achieving the Youth Shaped Award to 100,000 between April 2023 and March 2024.
 - **Scouts and Explorer top awards:** Increasing support for volunteers delivering the Scouts and Explorer programme, working towards our 2025 target of 40% of Scouts and 10% of Explorers achieving their top awards.
 - **Nights Away:** Increasing the support we offer for Nights Away across all sections. Nights Away and being outdoors are a key part of young people's Scouts experience, as they're the most impactful way to achieve our outcomes.
- To achieve these, we'll work with young people, volunteers, and external experts to:
- **Duke of Edinburgh Award:** Increase how many young people are starting and achieving their awards.
 - **HSBC Money Skills:** Expand our opportunities to young people aged 10–17, and help another 10,000 young people aged 5–9 get support from HSBC volunteers.
 - **Youth Shaped Scouts:** Increase support for youth-led opportunities in Squirrels.
 - **Making a difference:** Finish reviewing our approach to supporting social action in Scouts.
 - **Storytelling in Squirrels:** Improve support for storytelling, a key part of a brilliant programme for our youngest section, through our partnership with Disney.
 - **Nights Away:** Increase our support and encourage more Nights Away experiences across all sections.
 - **Volunteer programme roles:** Improve how we support and engage with volunteer line managers related to programme planning and delivery.



People

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

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

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

Our approach

To start, we're focusing on:

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

- Making volunteering a positive experience, every day. To do this, volunteers are leading the redesign of future volunteers' experience, using a new co-led team approach.
- Creating more engaging learning for volunteers and supporting volunteers to develop their skills when and where they need to.
- Building the digital tools to enable all the above. This means developing a new fit-for-purpose membership system and a convenient way for members to learn. Both of these will be easy to use and accessible through scouts.org.uk.

To achieve this, we're co-creating our work with volunteers every step of the way. So far, over 6,500 people have helped design, create, and test our new tools and support, making sure they work for everyone.

Progress a year on

Over the last year, so much has happened to turn the designs we shared at our senior volunteer get-together, (Basecamp 22, back in May 2022 in Manchester), into real change. This event kicked off our volunteering changes with senior volunteers from all over the UK. We'll start rolling out the first of these changes locally this year.

Some key successes:

- We had fantastic interaction and feedback at Basecamp 22. The sessions we ran introduced new changes to our key leadership roles. Together, we started shaping the support local volunteers need to make upcoming changes work for them.
- Most Counties/Areas/Regions (Scotland) have recruited volunteer Transformation Leads and their teams. They're already playing a crucial role in helping produce local plans, and they're leading the roll out of our new volunteer experience.
- We're working closely with trusted technology partners, Kerv Digital and imc, to design and build user friendly digital tools. Together, we're making good progress on both our learning and our membership systems.
- We have a collaborative partnership with Girlguiding thanks to the generous support from Pears Foundation. Together, we're working on our recruitment tools and approach to welcoming new volunteers, so we can solve shared challenges and learn from each other.



- Volunteers and staff are working closely to co-design our core learning strategy. They're creating new tools for our welcome process and developing the guidance and support our volunteers need to make this new way of working practical and helpful. This includes our new team descriptions, which explain how we'll volunteer under the new approach.
- Changes to our culture launched in May 2023. This focuses on our new approach to volunteering in teams, what we call ourselves, and how we use our volunteering culture statement to help set the right expectations.

What's next

- Our Digital Skills tool launches in summer 2023. This'll allow volunteers to assess their own digital skills and directs them to the appropriate resources they'll need to update and improve their digital skillset.
- We'll keep supporting our volunteers as they build teams to deliver changes locally and create bespoke local plans to put the new approach in place.

- We'll test our new tools and systems with our volunteers in summer 2023 to make sure they meet everyone's needs and work well together.
- From November 2023, we'll work with a small group of early adopter Counties/Areas/Regions (Scotland) to help them make changes to their area. We're planning this as a test, and we'll monitor any teething problems along the way. By doing this, we can learn and improve before these changes are shared with everyone.
- In February 2024, our new approach, with its cultural changes and new tools for learning and membership, will officially begin for everyone. For several months afterwards, we'll support teams where they need it. We'll constantly ask for feedback to help us improve this initiative.
- Beyond February 2024, we'll look ahead for other areas we can improve to make our ongoing volunteer experience as positive as possible.



Perception

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

Progress a year on

Improving our perception

- We're working hard to make sure the Scouts brand is frequently and positively in the public eye. It's not just about being visible – the important part is being seen positively, so we can emphasise our core skills for life message.
- In September, our young volunteers' kindness to others was clear during the Lying in State of Her Late Majesty Queen Elizabeth II. Scouts' involvement featured in 55 national broadcast pieces over 10 days. This contributed towards a total of 23,363 media items secured through the year, creating 5.9 billion opportunities to view. Impressively, this means every adult in the UK had the chance to see positive Scouts coverage more than 85 times.
- There's no doubt that our Scout Ambassadors help us amplify what we do. From praising young people at our Annual Day of Celebration and Achievement at Windsor, to the launch of The Big Help Out, our ambassadors are proud to speak up for Scouts. Our Chief Scout, Bear Grylls, has been tireless in his support. Bear went to key events in person, made films to support us, and even helped to light one of 100 Scouts' beacons at the Platinum Jubilee in summer 2022.
- We're still creating and sharing high quality, engaging content online. Our films are designed to increase our brand reach and they've generated over 200,000 views across our channels. Focusing on showing the relevance of Scouts for building better futures, our content proudly depicts Scouts' involvement in many communities. Some highlights include films on events like 'Iftar under the Stars' in Halifax, and Diwali celebrations in London. Lots of people engaged with the film of Scouts Ambassador Dwayne Fields' visiting the 75th anniversary Agoonoree camp for Scouts with additional needs.
- Throughout the year, we've proudly shared posts showing how Scouts are active members of our international movement. We've responded to support fellow Scouts affected by the war in

Ukraine, floods in Pakistan, famine in Somalia and the earthquakes in Türkiye and Syria.

- A bright moment in the year was Bear recognising 21 amazing young people with his Chief Scout's Unsung Heroes award, which showcases Scouts' kindness, courage, and resilience. Working with Bear, we launched a special 'Never Give Up' badge and neckerchief, to celebrate those who've gone above and beyond.
- We're proud that our work continues to lead the sector. We're thrilled to have won the Charity Times Charity of the Year 2022 award, along with being shortlisted for another eight major awards. Not only that, our HSBC partnership for money skills won two Corporate Engagement Awards, and, as a movement, we were honoured to receive the Queen Elizabeth II Platinum Jubilee Volunteering Award.

Supporting young people

- Our partnership with Inmarsat meant two lucky Scouts won the chance to watch the new I-6 F2 satellite launch from Mission Control in Florida. This amazing prize came through a Scouts competition that promoted science skills and fuelled young people's creativity by asking how satellites can be used for good. The competition received extensive national media coverage and was supported by Scouts Ambassador, Tim Peake.
- A series of new partnerships, with big-hitting media organisations such as Disney and Dungeons and Dragons, have led to exciting programme activities designed to help young people develop their confidence and empathy skills. These partnerships have also led to some amazing 'red carpet moments,' where a few lucky Scouts interviewed world famous film stars like Chris Pratt, Taika Waititi and Jason Wong.
- We continue to advocate for the benefits that Scouts offers young people, with decision makers from across the political spectrum. A great example of this was a group of Sea Scouts hosting Prime Minister Rishi Sunak in Inverness – a memorable event for everyone involved.
- Working with local lead volunteers, we're pleased we've secured vital government support to help local Scouts groups manage rising energy bills. The government have also committed to charity grants to help us invest in energy efficiencies.

Attracting, recruiting, and retaining volunteers

- We're still working closely with the Department for Culture, Media and Sport (DCMS), successfully putting our case to the Uniformed Youth Fund (UYF) and gaining funding for the work we do with young people. We've also secured an unprecedented £6.3 million from UYF to grow new Scouts groups in areas of deprivation through to 2025.
- We still use paid social media and cutting edge recruitment assets to support our vital volunteer recruitment. This approach has contributed to Scouts having an impressive net gain of 3,055 new adult volunteers.

Progressing our brand

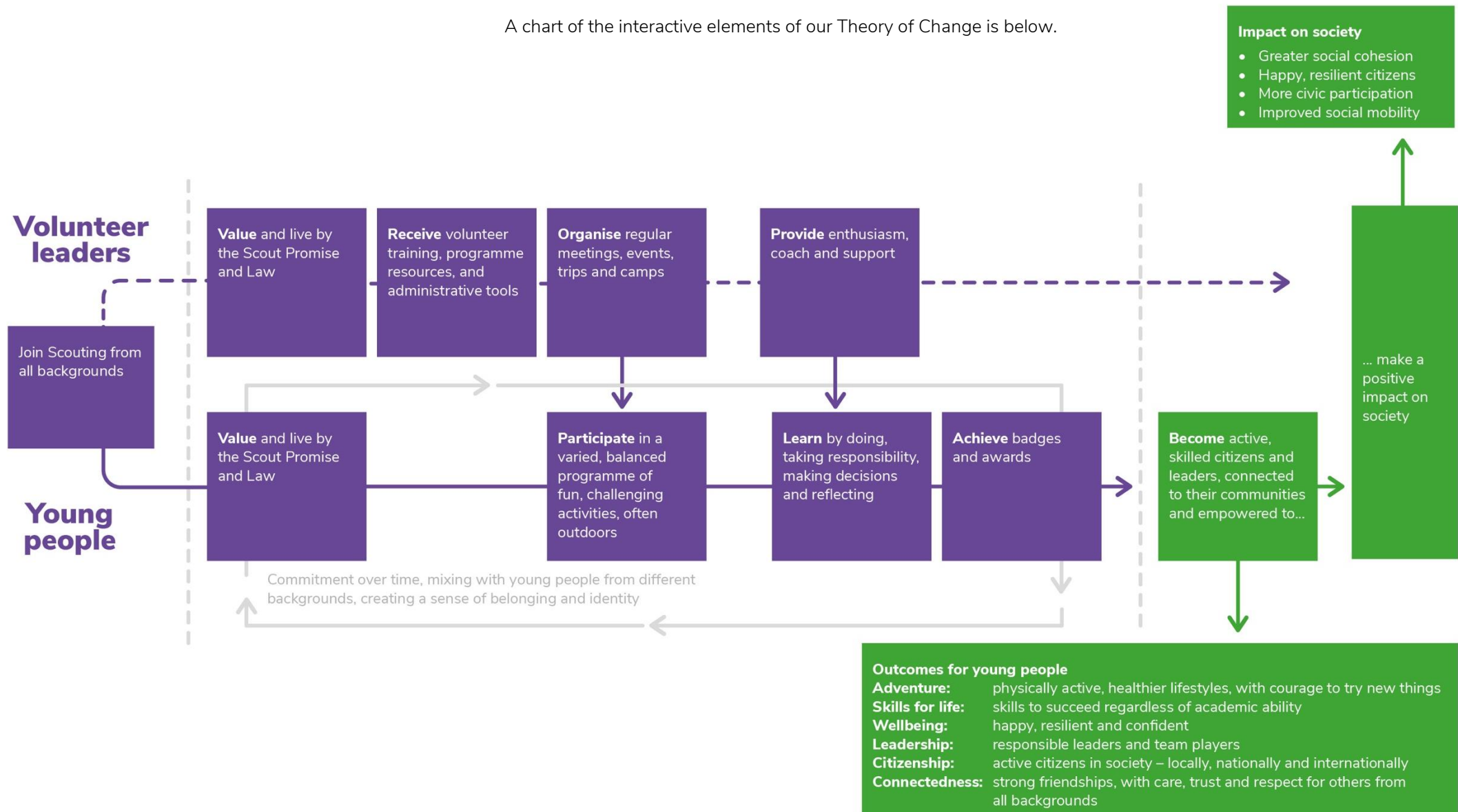
- This year, we've been thrilled to offer more than 100 new resources to the 30,000 regular users of our brand centre. We've refined our core brand, making it even more accessible online. Young people successfully collaborated with us to co-design identities for our UK Contingent for the 25th World Scout Jamboree and Roverway 24.
- Good progress has been made in our journey to review and evolve what we wear. We'll be working with a team from Jermyn Street Design who have a breadth of uniform design experience for different practical settings and the full range of body shapes. In the year ahead, we'll start working on new designs for Scouts, Explorers, Network, and adult volunteers. These'll be rigorously tested to make sure what we wear is practical, appealing, affordable, and sustainable.



Theory of Change

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

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



The impact of Scouts on young people

Our Scouts Experience Survey is our annual online survey we've run every year since 2018. Previously, we compared Scouts with non-Scouts across our Theory of Change outcomes.

Each year, we have seen fewer Scouts aged 13-17 engage with the survey. This year's insights reflect the views of 594 young people who took part. Starting in 2024, we plan to thoroughly review and refresh the approach to make the survey more engaging. This'll increase our ability to assess the impact of our Theory of Change on young people in Scouts.

During the COVID-19 pandemic in 2020/21, Scouts moved to a mixture of online and in person (when restrictions allowed). In some cases, Scouts couldn't be delivered at all. With the easing of restrictions during 2021/22, we expected Scouts to return to the pre-pandemic participation levels, so we've compared the 2022 survey to our 2019 pre-pandemic results where possible.

We found positive consistency between 2022 and 2019:

Adventure – Scouts were just as likely in 2022 as they were in 2019 to be physically active, value the outdoors, and have the courage to try new things.

Skills for Life – Scouts were just as likely in 2022 as they were in 2019 to be independent and communicate effectively.

Leadership – Scouts were just as likely in 2022 as they were in 2019 to be responsible and trustworthy. By taking initiative and acting as role models to help others make a positive difference, Scouts were just as likely to show leadership.

Citizenship – In 2022, young people in Scouts were back to supporting their community as they were in 2019. The 2021 results showed some Scouts felt less connected to their communities, and 41% less were volunteering across their community.

Connectedness – Scouts in 2022 were just as likely to have meaningful friendships and relationships, care about other people, and have respect and trust for others, including those from backgrounds different to their own.

Wellbeing – Compared with 2019, in 2021 we observed declines in many wellbeing outcomes for young people in Scouts, including decreases in happiness, the sense that life feels worthwhile, perseverance and grit, and confidence and self-esteem.

The 2022 results show that some of these outcomes have improved, and are now recovering to pre-pandemic levels:

- 6% increase in happiness compared with 2021, just 5% lower than 2019
- 5% increase in perseverance and grit compared with 2021, just 4% lower than 2019
- There's no longer a significant difference in life feeling worthwhile compared with 2019, following a 7% drop in 2021
- There's no longer a significant difference in feelings of confidence and self-esteem compared with 2019, following a 4% drop in 2021

There're some outcomes that haven't yet returned to the pre-pandemic levels – perhaps reflecting the pandemic's longer term impact on young people. Compared to 2019, young people in Scouts reported having less courage to take risks and tackle challenges, lower problem-solving and team-working skills, and being less satisfied with life. Young people also report having less of a sense of responsibility to their local, national, and international communities than in 2019.

We're committed to giving our young people the chance to make new friends, connect with their local area, ignite their journey of learning skills for life, and rebuild their confidence in the areas that are falling behind. The insights from this survey feed into our programme activities that we'll develop in the year ahead.

To support volunteers delivering those amazing experiences to young people across Scouts, we're transforming how volunteers are welcomed and supported in their roles with training.

Working Towards a Greener Future

After commissioning a carbon footprint report in February 2022, and through our extensive woodland across the estate of 7 sites, we're able to capture and offset 982.7 tCO₂e/annum. This leaves us with a carbon deficit of 45 tCO₂e/annum.

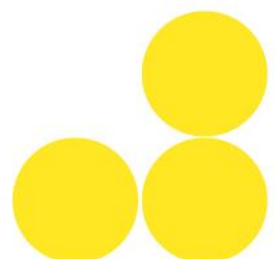
We've taken steps to address this carbon deficit, and work towards a net zero position. Our key actions have been:

- Installing replacement solar panels at the Gilwell Park offices. These'll be ready by mid-June 2023 and will generate 38,280kWh a year. This is the equivalent to driving an electric car 5.5 times around the circumference of the earth, or making 170,000 cups of tea.
- We're seeking planning permission for a new 1,550 panel solar array at Gilwell Park on an unused field. This'll allow us to use self-generated energy and lower our electricity bills by around £160,000 per year. It'll remove our current remaining carbon deficit, but as part of the next audit, we'll look to identify all carbon emissions (not just energy).
- Switching all cooking at Gilwell Park to electric appliance only. We'll look to expand this across the whole HQ estate during 2023.
- Upgrading lights to LED across our sites.



- All new fleet vehicle orders from April 2023 will be hybrid or electric.
- Ending gas connections for all new build projects and using green technology to make the building as self-sufficient as possible.
- Demolishing end of life redundant buildings to lower carbon footprint, making sure the five Scout Adventure sites operated by UK Scouts are as efficient and sustainable as possible.
- Appointing a group sustainability manager to oversee the UK Scouts' estate and our route to carbon reduction. A key priority over the coming year will be to develop a sustainability strategy, audit the HQ estate, and create a plan to map our progress to Carbon Net zero.
- The Programme Team working with ARUP (sustainability consultants) to develop and share useful guidance and best practice to the movement on how they can lower the carbon footprint of their local premises and make them more sustainable. This'll also cover sustainability guidance for when a local group wants to refurbish or replace their premises.

Replacement solar panels at the Gilwell Park offices will generate 38,280kWh a year. This is equivalent to driving an electric car 5.5 times around earth, or making 170,000 cups of tea.



Our finances

Financial statements

The Association's financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

Consolidation

These accounts consolidate the results of The Scout Association and its five wholly owned trading subsidiaries:

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

The subsidiary trading companies covenant their annual taxable profits to The Scout Association.

We've included more information on these companies in note 12 to the financial statements.

2022/23 financial overview

Our balance sheet remains strong, with overall funds slightly down compared to last year at £87 million. Our liquid assets (fixed asset investments and cash and cash equivalents) also remain high at £65.9 million, although this includes about £6.5 million received in advance payments for the World Scout Jamboree in Korea. Excluding the Jamboree funds, liquid assets have declined by £10.5 million since last year. This is because we've continued to invest particularly in tangible and intangible fixed assets to support further growth, and improving the funding position of our defined benefit pension scheme as described below. We've also significantly increased the stocks held by Scout Store in view of growing demand and lengthening of supply chains.

Continued growth in both membership subscriptions and commercial operations was broadly as budgeted, but recruitment was slower than expected. The cost of claims was significantly lower than previous years, partly due to a lagging effect as normal Scouts activity

resumed. As a consequence, the overall deficit before investment losses was less than we'd budgeted for. Looking forward, we'd expect both expenditure items to increase, and the emphasis remains on securing further growth in membership numbers to provide a sustainable operating model. In that respect, youth membership increased by about 5.6% over the course of 2022/23, which, coupled with the increase in the core membership fee of £1, has resulted in membership income for 2023/24 of £14.3 million up from £13.2 million in 2022/23.

In regard to future growth, we're continuing to spend a further part of the reserves from the sale of Baden Powell House on improving the volunteer experience and we'll also be investing in targeted growth in underrepresented communities. The latter will be greatly assisted by over £6 million from the Uniformed Youth Fund, successfully secured towards the end of the year and which we'll largely receive and deploy over the next two years.

Financial results

The results for the year are shown in the Consolidated Statement of Financial Activities (SOFA) on page 44.

There was an operating deficit, before investment and pension valuation changes, of £0.7 million for the year, compared with the previous year's deficit of £0.3 million. This was virtually all attributable to unrestricted funds, with restricted fund income being almost equal to expenditure. We discuss this further under income and expenditure below.

Listed investment values fell, giving an investment loss of £1.3 million, compared with last year's loss of £0.1 million.

On an accounting basis, the actuarial surplus on the defined benefit pension fund this year was negligible compared to £3.2 million in the previous year. The actuarial loss on assets (£8.8 million) and an increase in liabilities are due both to experience losses arising as a result of the triennial valuation (£1.4 million) and changes in demographic assumptions (£0.5 million). This was compensated by the reduction in liabilities due to changes in financial assumptions, particularly increasing interest rates (£10.8 million).

Taking into account the revaluation surplus on heritage assets of about £0.4 million, the overall reduction in funds as shown in the SOFA was £1.7 million, compared to an increase of £2.8 million in 2022.

Income

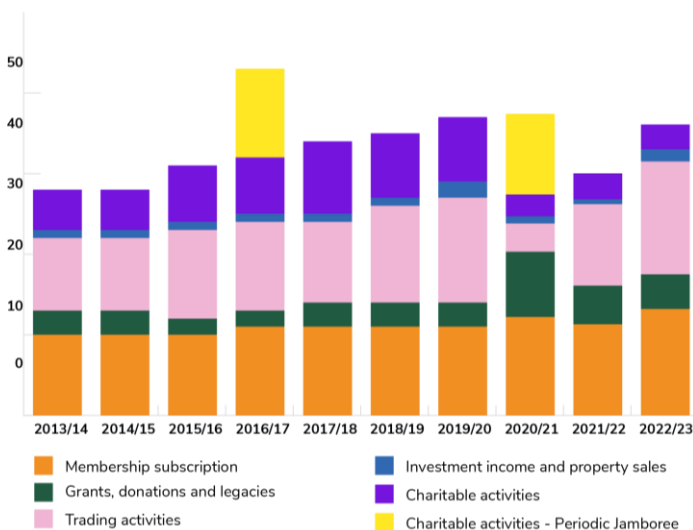
As shown in the graph below, total income for the year was £36.2 million, compared with £30.0 million in 2022.

Subscriptions are the major source funding the support provided to members and increased to £13.2 million (2021/22: £11.2 million). The fee is paid by youth members only; adult and Network members aren't required to pay a National Fee.

We didn't increase the core membership fee for 2022/23, acknowledging the fact that we'd increased the membership fee by £7.50 in the previous year (of which £1.50 had been earmarked to help units in financial need), as well as realising substantial inflows from the sale of Baden Powell House. However, as subscriptions are assessed based on youth membership recorded in the census returns taken in February of the preceding financial year, this income benefitted from the nearly 17% recovery in membership numbers we saw last year from the low point during the COVID-19 pandemic.

The continued and generous support of our donors is important and greatly appreciated by Scouts. In difficult and uncertain economic conditions, legacies and donations overall decreased by £0.8 million to £2.3 million, mainly due to a reduction in restricted legacies (£0.7 million), which are largely directed to the benefit of specific groups or districts. Other donations overall were broadly stable at £1.6 million, although there was a significant move towards restricted giving of about £0.6 million.

Income from charitable activities is derived from our activity centres and other sales linked to our charitable purposes. These include camping, training, activities, and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. With the



easing of the COVID-19 lockdown and increased face-to-face Scouts activity, this income increased significantly to £3.2 million (2021/22: £1 million), but was still much lower than income from the same sources before the COVID-19 pandemic of about £5.8 million.

Our trading income includes the retail sales made by Scout Store and World Scout Shop Limited, commission income generated by Unity and sponsorship and promotional income. Scout Store activity improved considerably, with sales up from £9 million to £10.5 million, which exceeded pre-COVID-19 pandemic levels. In particular, programme badge sales increased by 80% on a like for like basis as groups continued to recover following the COVID-19 pandemic. Unity commission income also increased by over 9% to nearly £2.6 million. We've continued our strong links with corporate sponsors and generated nearly £1 million from these beneficial connections, a similar level to last year.

Investment income (including interest) increased by £0.9 million to £1.5 million. This reflects the increase in funds held for investment for the full year following the sale of Baden Powell House in August 2021, as well as the increased interest rate environment.

Expenditure

Total expenditure was £37.0 million, compared with the previous year of £30.2 million, an increase of £6.8 million.

Trading expenditure increased broadly in line with trading income and totalled £9.5 million for the year (2021/22: £8.2m).

Our overall spend on charitable activities was £27.2 million, an increase on 2021/22 of £5.4 million. Of this amount, £23.3 million was unrestricted expenditure (2021/22: £18.7million) and £4 million was restricted expenditure (2021/22: £3.1 million).

The unrestricted expenditure is still significantly lower than 2019/20 (the last pre-pandemic year) excluding the Jamboree expenditure that occurred that year. The primary reason for this is the lower level of claims costs as noted above.

Our expenditure (and income) on charitable activities is allocated to four activities, which help fulfill our four strategic objectives (Growth, Inclusivity, Youth Shaped and Community Impact) as shown in the pie chart on page 35. This is followed by a description of what we provide and achieve through these activities. Many of the actions and activities delivering our strategic

objectives are led by volunteers, with proportionately less financial expenditure than activities delivered by our salaried staff.

Youth programme and activities

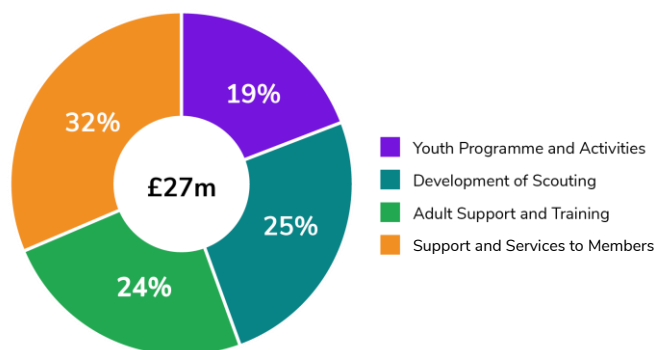
We continue to pride ourselves on the diversity of our youth programme. Each week in Scouts, we provide the opportunity for young people to develop Skills for Life. From money skills to cooking, they can discover more about the world around them.

Over 1,700 activities are now available on our website, making it easier for volunteers to deliver inspiring programmes and help more young people achieve their Top Awards. During the year, we've improved the digital programme planning tools, which provide enhanced accessibility, new event calendars, downloadable session plans for offline use, and videos that show how to play various games. We created a range of activities working with partners including Disney, Dungeons and Dragons, Gas Distribution Network, Arup, BBC's Wild Isles, The Rail Industry, UK Power Networks, Go Outdoors, Rolls Royce and Nominet. We added over 150 new activities to the activity finder to help volunteers plan programmes. We also created specific programme activity resources to celebrate the life of Her Late Majesty Queen Elizabeth II to explore her legacy.

We also administer a number of grant schemes that aim to help Scouts provide a great experience to young people locally.

Adult support and training

Our adult volunteers have continued to be amazing this year, and we've done our best to support them in the way they deserve. To make sure every volunteer's journey is the best it can be, we've been working on the design and delivery of several projects to transform the volunteer experience. This will deliver new guidance and support, changes to our volunteer roles, updated learning, and many improved digital tools for volunteers across the UK. This includes partnership working with



Girlguiding, generously funded by Pears Foundation, which is helping us improve the volunteer welcome journey to make it smoother and easier for all.

As well as building for the future, our continuous review process for our current web content and our essential training continues to improve the support we provide right now. This makes sure both are clear and useful for our volunteers, and has enabled us to deliver great new support over the last year, including on Trustee recruitment, thanking volunteers and guidance for having constructive conversations.

We've created an extensive range of online tools and guidance to support volunteers as we continue to grow Squirrels. Our new volunteer learning experience will have inclusion at its heart – both with dedicated inclusion content and making sure it's woven throughout all of the learning.

A key part of our adult support and training is delivered through our Growth & Communities Team. We:

- provide induction workshops for all new Group Scout Leaders, District Explorer Scout Commissioners and District Commissioners;
- offer one-to-one induction engagements for all new District Commissioners and County Commissioners in England;
- run District Commissioner support days twice a year where participants are briefed on key topics and can build their network of contacts and support; and
- provide a two-day induction and support event at Gilwell Park for all new County Commissioners (England/Northern Ireland), Area Commissioners (Wales) and Scottish Regional Commissioners. At this event, they have their UK HQ induction and are introduced to key staff colleagues.

Our Volunteering Design team staff work with the UK People Team of volunteers to maintain and develop the resources available to support the volunteer experience in Scouts, including methods for recognising volunteer contributions, supporting the delivery of our programme, and leading other volunteers.

Regional Commissioners in England give support and leadership to the 60 English County Commissioners and we provide the opportunity to bring them together for regular meetings. We offer one-to-one management and support, and create networking and shared learning experiences.

We celebrate the astonishing impact of our adult volunteers through certificates that recognise various lengths of service, from five years to 70 years, and recognition of exceptional service to Scouts through an adult award scheme comprising seven levels of service (from the Commissioner's Commendation to the Silver Wolf).

Development of Scouting

We've continued to grow for the second year in a row. We've had a 5.6% growth since the previous year in all sections (Squirrels, Beavers, Cubs, Scouts and Explorers). We've already created 860 Squirrel sections, and by 2033, we hope to welcome 130,000 4 and 5-year-olds per annum, supported by 40,000 new adult volunteers. This, along with our commitment to improving volunteer experience, means we remain optimistic about our growth goals and the bright future of Scouts.

Our Growth & Communities Team is employed to deliver workshops on recruiting volunteers, young people, and growing Scouts in new communities. In England, our Growth & Communities Team work with local volunteers to open new sections both in existing Scout Groups and in new areas, recruiting volunteers and generating interest from parents and young people to join.

Support and service to members

We continued to provide support and assistance to members across Districts and Counties to help them with the effects of the pandemic and building back membership. Our service centre has been busy providing advice and addressing raised issues. We also provide insurance most noticeably for public liability and trustee liability and deal with any arising claims.

We run five Scout Adventure sites across the UK that provide inspiring outdoor learning through activities, skills and places to camp and enjoy the outdoors.

Investment policy and performance

The targeted Reserves (see below) are partly invested in an investment portfolio initially equally allocated between two fund managers, Cazenove and Sarasin. The balance is effectively held in short term cash deposits. The performance targets given to the fund managers are over the medium to long term are:

- to maintain an optimum level of income tempered by the need for capital growth in order to safeguard future grant-making capacity; and
- on a total return basis to outperform CPI + 4% on a rolling three-year basis

In the light of market conditions, neither fund manager met these targets last year and on a total return basis (combining investment income and valuation changes) the funds combined provided an overall loss of £0.6 million representing about 2.6% of the opening market value. This compares to CPI increases over the same period of about 10%.

The Association's current asset investments of £10.8 million represent holdings held in Royal London Asset Management Funds, on behalf of the Short Term Investment Service provided to the movement. As of 31 March 2023, total deposits by Scout Groups, Districts, Counties and Regions in the Short Term Investment Service were £11.0 million (2022: £11.3 million) and the balance of these deposits is held in a bank account to meet operational requirements. Following a review, a decision was taken during the year to discontinue providing this service and monies are in the process of being returned.

The Scout Association Defined Benefit Pension Scheme

The most recent full actuarial valuation of The Scout Association Defined Benefit Pension Scheme was carried out as of 31 March 2022. The valuation showed a deficit on a technical provisions basis of £2.5 million and a funding level of 94%, which is an improvement from the 86% funding level at the previous March 2019 full valuation. Based on this valuation, we agreed with the Trustees to inject a further £2.5 million in addition to the amounts due last year under the previous deficit reduction plan, and in total we paid £3.6 million into the Scheme. This resulted in an overall surplus on an accounting basis of £2 million.

The Trustees regularly monitor the Scheme's funding to make sure general reserves provide adequate cover against any future liability. We'll also keep the potential for effecting an insurance buy-out of the Scheme under review.

Charity funds

The Scout Association's consolidated funds remained stable at £86.6 million with the aggregate value of endowment funds (£2.1 million) and restricted funds (£3.9 million), each remaining broadly static and unrestricted funds (£80.6 million) declining by about £1.5 million. Within unrestricted funds, the General Fund declined by £7.6 million, partially offset by increases in the designated funds (£2.1 million), primarily relating to fixed assets, the pension reserve, and trading funds.

The increase in the designated fund for fixed assets of £2.3 million reflects the net additions in intangible and

tangible fixed assets of the Association of £1.7 million and £2.3 million respectively less the depreciation charge for the year of £1.9 million, disposals of £0.2m and the revaluation surplus on heritage assets of £0.4 million. The Group's total investment in intangible assets of £2.0 million represents software to support the commercial operations and development of digital tools and work on a volunteer membership system. The total investment in tangible fixed assets of £2.5 million has helped in attending to urgent building work in our activity centres to refurbish toilet blocks and other buildings.

All funds are described in more detail in note 19 to the financial statements with analysis of the movements in the year.

Reserves policy

The Trustees annually review the reserves policy, and continue to plan to hold reserves to protect the Association and delivery of its charitable programmes by providing time to adjust to changing financial circumstances.

The reserves policy establishes an appropriate target for the level of general 'free' reserves as represented by the balance of the General Fund. The target is based on a risk assessment of the probability and likely financial impact on the Association's activities, which might be caused by a decline in income, an inability to meet its financial obligations, or an inability to reduce expenditure in the short term.

We also hold reserves to support the development of Scouts. The policy seeks to make sure there's an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves to make sure the charity can operate uninterrupted. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The pandemic highlighted the risks of short term reductions in membership and losing commercial income due to curtailment of face-to face Scouts, while needing to maintain member services. As a consequence, the Trustees determined that the appropriate target for free reserves for The Scout Association itself should be based on one year's expenditure with an additional element for possible future claims costs reflecting their longer-term nature. At present, this indicates a level of reserves of the order of £29 million.

The general free reserves for The Scout Association as

at 31 March are £49.8 million, which is well in excess of this target following the sale of Baden Powell House in August 2021. However, it has reduced significantly from last year, when the free reserves were over £57 million. This has been caused by a number of items in addition to the operating deficit, specifically the injection of funds into the pension scheme of £3.6 million, the excess of capital expenditure over depreciation of £2.7 million, and the declines in the investment values of £1.2 million. In addition, the Trustees recognise there are a number of factors which will further reduce the free reserves over the next two years, in particular:

- Further budgeted losses while membership numbers recover to previous levels.
- Capital investments required particularly in digital capabilities, the commercial operations and Scout Adventures
- The need for funds to deliver our Skills for Life strategy to target membership growth and diversity and inclusion, particularly in communities most affected by the pandemic.
- Potential further contributions to the defined benefit pension scheme, particularly in the context of any potential buy out of the scheme.

At the same time, it's envisaged that the target level may increase due to inflation and other cost pressures. Therefore, over the next two years, we may drop slightly below our target reserves. If that happens, the intention thereafter would be to build back the free reserves primarily through earnings with depreciation exceeding capital expenditure.

Going concern

The Trustees have considered the financial plans for the budget year of 2023/24 and projections for the following two years, looking at the cash and reserve projections. This covers a period of at least 12 months from the signing of these financial statements.

Current actions and clear plans for the continuing growth of membership, provide a solid foundation for the finances of The Scout Association. The sale of Baden Powell House has also provided resources to maintain a sustainable operating model while that growth occurs, and to invest in growing our services. Our current level of reserves provide a significant level of resilience to possible financial risks that may materialise in the short term.

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate

resources to continue operating for the foreseeable future. Accordingly, they believe the going concern basis remains the appropriate approach for preparing the financial statements.

Remuneration policy

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

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

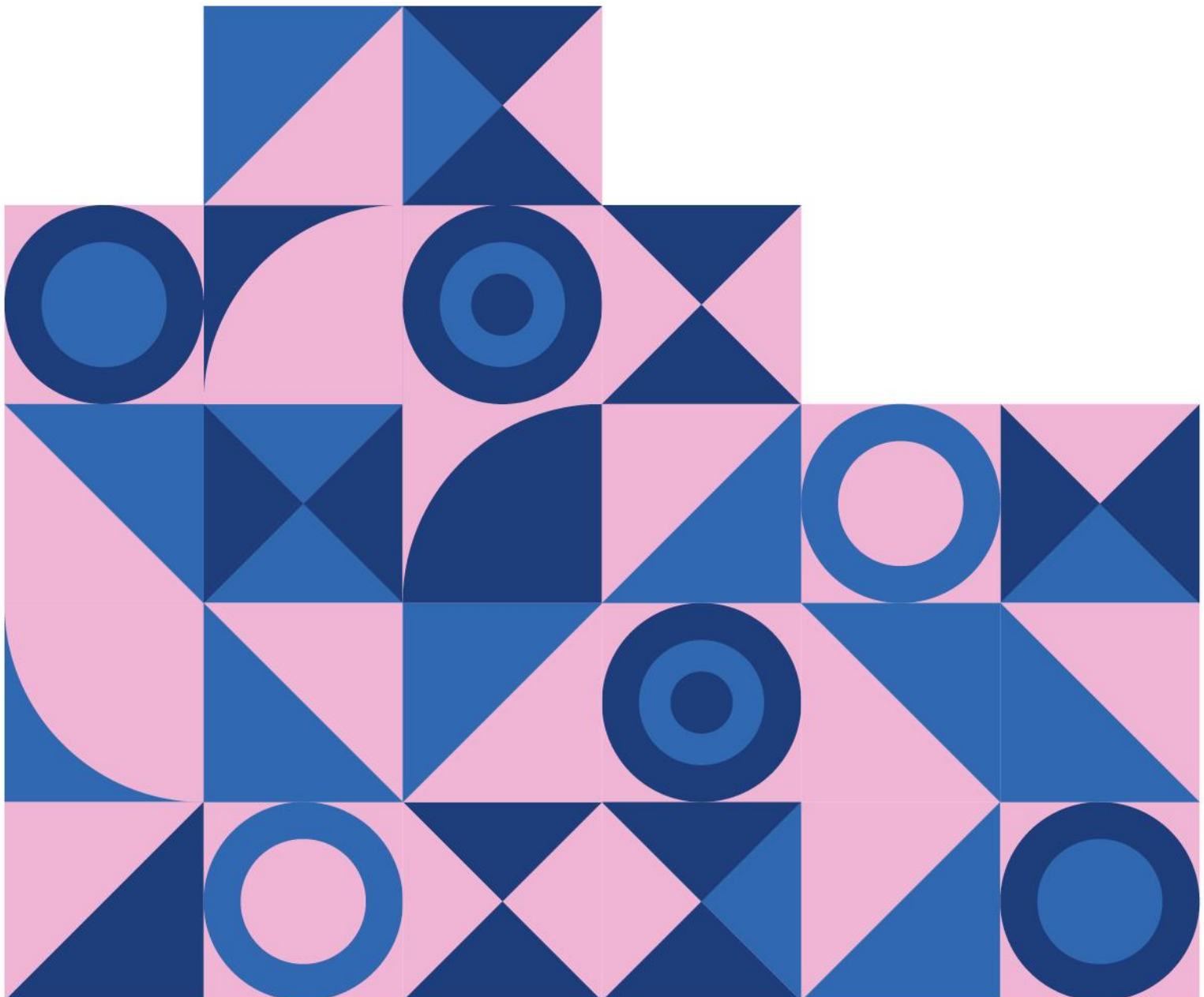
Details of Trustees' expenses and related party transactions are disclosed in note 6c to the financial statements.

The People and Culture Committee (a subcommittee of the Board) annually review the remuneration of the senior staff, considering market conditions, cost of living increases, and the financial position of the organisation. The salaries of the Executive Leadership Team are benchmarked to make sure they're commensurate with the size of the roles.

The Executive Leadership Team members are entitled to employer pension contributions, and other benefits available to employees generally. In addition, enhanced medical insurance provision is provided.

The Executive Leadership Team sets the salaries for all other employees.

The remuneration benchmark is the mid-point of the range paid for similar roles, although a market rate supplement may also be paid where appropriate.



Trustees' responsibilities

Our valued Trustees take on several important roles. They're responsible for preparing our Annual Report, including 'How we operate,' and overseeing our financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

Trustees are responsible for making sure our financial statements give a true and fair view of the status of both the group and charity. They also monitor incoming resources and the application of Scouts' resources for the year.

In preparing these financial statements, Trustees must:

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

Our Trustees are responsible for keeping adequate accounting records that show and explain Scouts' transactions. With reasonable accuracy, these records must disclose the charity's financial position at any time. They must also help our Trustees make sure our financial statements comply with any applicable charity laws, particularly the Charities Act 2011.

Our Trustees are also responsible for safeguarding Scouts' assets, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the Scouts website, in accordance with legislation governing the preparation and dissemination of financial statements in the United Kingdom. This may vary from legislation in other jurisdictions.

The maintenance and integrity of the Scouts website is the responsibility of our Trustees. Trustees are also responsible for making sure the financial statements on our website are accurate.

Our controls include:

- A strategic and operational plan and budget.
- Regular consideration by the Board, Finance Committee and Executive Leadership Team of financial results, variances from budget and other (non-financial) performance indicators.
- The split of authority and sharing of duties. Additionally, the Board, its Committees and Executive Leadership Team, identify and manage risks.
- The Finance Committee monitors the effectiveness of any external audits.

Trustees believe these internal controls are adequate in providing reasonable assurance against material misstatement or loss.



Jennie Price CBE

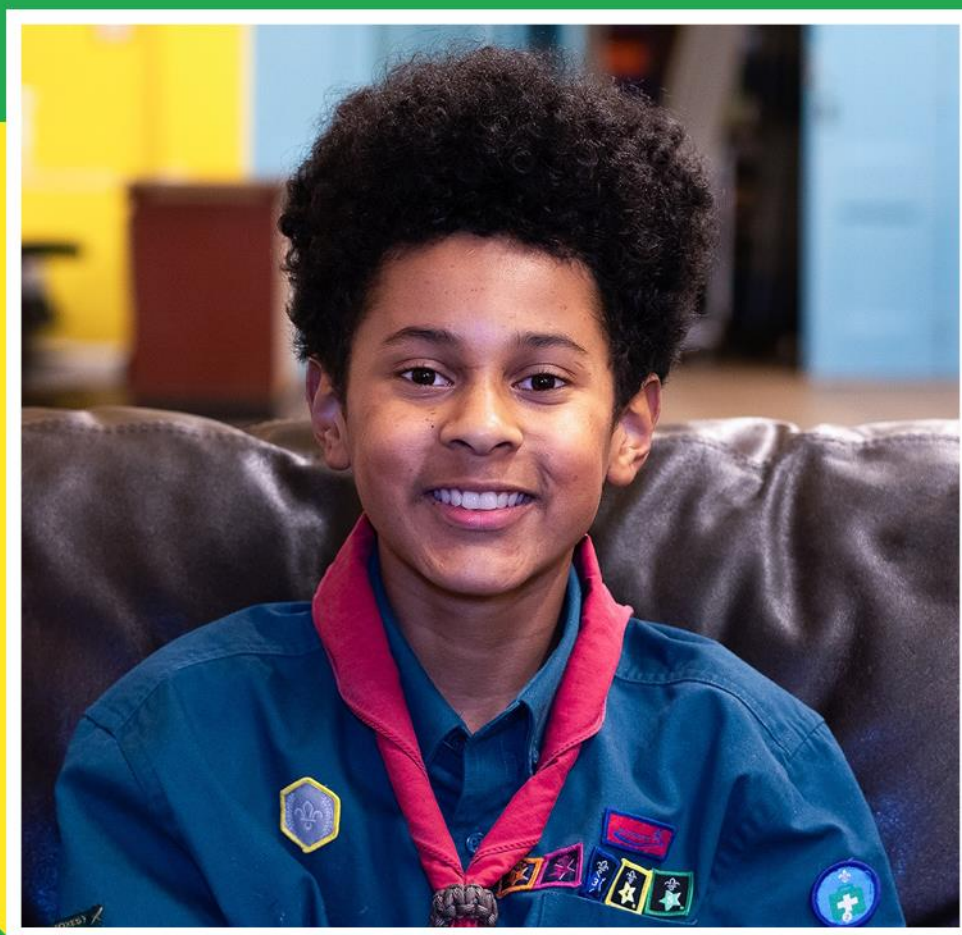
Chair, The Scouts

On behalf of the Board of Trustees



Scouts has really helped Maxwell with his confidence, especially when he taught dance routines in a session. His Cub leader, Pete, has always put 110% into every Cub session and Maxwell has enjoyed everything he's done in Cubs.

Maxwell's mum



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

Opinion

We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated and parent charity statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those

standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient and proper accounting records have not been kept by the parent charity; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 39], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP

Statutory Auditor

St James House

St James Square

Cheltenham, GL50 3PR

Date: 27 July 2023

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

Consolidated statement of financial activities

For the year ended 31 March 2023

	2023			Restated 2022		
Notes	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Income and endowments from:						
Donations and legacies:						
Membership subscriptions	13,169	-	13,169	11,250	-	11,250
Other voluntary income	5.a 497	3,811	4,308	1,096	3,705	4,801
	13,666	3,811	17,477	12,346	3,705	16,051
Charitable activities:						
Youth programme	942	-	942	290	-	290
Development of Scouting	1,057	-	1,057	308	-	308
Adult support and training	1,057	-	1,057	308	-	308
Support and services to the members	225	-	225	84	-	84
	5.b 3,281	-	3,281	990	-	990
Other trading activities	5.c 14,035	-	14,035	12,319	-	12,319
Investment income	5.d 1,382	107	1,489	581	41	622
Other income	5	3	8	(34)	65	31
Total income	32,369	3,921	36,290	26,202	3,811	30,013
Expenditure on:						
Raising funds:						
Donations and Legacies	240	27	267	248	31	279
Trading activities	6.a 9,451	-	9,451	8,186	-	8,186
	9,691	27	9,718	8,434	31	8,465
Charitable activities:						
Youth programme	4,877	378	5,255	3,734	507	4,241
Development of Scouting	5,596	1,138	6,734	4,089	694	4,783
Adult support and training	5,449	1,136	6,585	4,032	692	4,724
Support and services to the members	7,370	1,346	8,716	6,817	1,245	8,062
	6.b 23,292	3,998	27,290	18,672	3,138	21,810
Total expenditure	32,983	4,025	37,008	27,106	3,169	30,275
Net gains/(losses) on investments	(1,152)	(178)	(1,330)	(146)	55	(91)
Net income/(expenditure) for the year	(1,766)	(282)	(2,048)	(1,050)	697	(353)
Transfers between funds	(171)	171	-	(87)	87	-
Other recognised gains/(losses):						
Gain on revaluation of heritage assets	386	-	386	-	-	-
Actuarial gains on defined benefit pension scheme	7 11	-	11	3,202	-	3,202
Net movement in funds	8 (1,540)	(111)	(1,651)	2,065	784	2,849
Reconciliation of funds:						
Fund balances brought forward at 31 March 2022	82,128	6,160	88,288	80,063	5,376	85,439
Fund balances carried forward at 31 March 2023	80,588	6,049	86,637	82,128	6,160	88,288

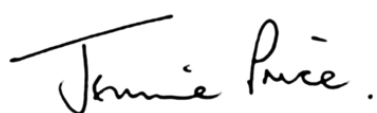
The notes on pages 47 to 68 form part of these financial statements

Balance sheet

As at 31 March 2023

	Notes	Consolidated		The Association	
		2023 £'000	2022 £'000	2023 £'000	2022 £'000
Fixed assets					
Intangible fixed assets	9	4,056	3,057	3,689	2,834
Heritage assets	10	3,939	3,553	3,939	3,553
Tangible fixed assets	11	19,226	18,100	19,048	17,967
Investment in subsidiary companies	12	-	-	400	400
Investments	13	41,537	49,429	41,537	49,429
		68,758	74,139	68,613	74,183
Current assets					
Stocks	14	2,014	1,154	149	99
Debtors	15	13,854	6,073	18,791	8,441
Current asset investments	16	10,797	10,865	10,797	10,865
Cash & cash equivalents		24,398	22,110	17,632	17,380
		51,063	40,202	47,369	36,785
Current liabilities					
Creditors - amounts falling due within one year	17	(31,727)	(20,306)	(28,803)	(17,365)
Net current assets		19,336	19,896	18,566	19,418
Total assets less current liabilities		88,094	94,035	87,179	93,601
Provisions for liabilities	18	(3,465)	(4,318)	(3,465)	(4,318)
Net assets excluding pension liability		84,629	89,717	83,714	89,283
Pension asset/(liability)	7a	2,008	(1,429)	2,008	(1,429)
Net assets		86,637	88,288	85,722	87,854
The Association's funds					
Endowment funds	19	2,105	2,194	2,105	2,194
Restricted funds	19	3,944	3,966	3,944	3,966
Total restricted funds		6,049	6,160	6,049	6,160
General fund	19	49,812	57,353	49,812	57,353
Pension reserve	7,19	2,008	(1,429)	2,008	(1,429)
Designated funds	19	27,853	25,770	27,853	25,770
Non charitable trading funds	12,19	915	434	-	-
Total unrestricted funds		80,588	82,128	79,673	81,694
Total funds		86,637	88,288	85,722	87,854

Approved by the Board of Trustees on 26 July 2023 and authorised for release and signed on its behalf by:



Jennie Price
Chair



Mike Ashley
Treasurer

The notes on pages 47 to 68 form part of these financial statements

Statements of cash flows

For the year ended 31 March 2023

	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
a. Cash flows				
Net cash (used)/provided by operating activities (see below)	(1,218)	6,100	(3,776)	5,494
Cash flows from investing activities:				
Investment Income	1,489	622	1,548	625
Proceeds from liquidation of subsidiary	-	-	-	2,492
Proceeds from the sale of property	-	46,064	-	46,064
Purchase of fixed assets	(4,473)	(2,232)	(4,010)	(1,938)
Realisation of fixed asset investments	18,207	4,659	18,207	-
Acquisition of fixed asset investments	(11,717)	(40,000)	(11,717)	(40,000)
Net cash provided by investing activities	3,506	9,113	4,028	7,243
Cash flows from financing activities:				
Loans (repaid)/drawn	-	(3,000)	-	(1,000)
Net cash used by financing activities	-	(3,000)	-	(1,000)
Change in cash and cash equivalents in the year	2,288	12,213	252	11,737
Cash and cash equivalents at 1 April	22,110	9,897	17,380	5,643
Cash and cash equivalents at 31 March	24,398	22,110	17,632	17,380
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	(2,048)	(353)	(2,529)	1,314
Adjustments for:				
Losses on investments	1,330	91	1,330	91
Investment income	(1,489)	(622)	(1,548)	(625)
Proceeds from liquidation of subsidiary	-	-	-	(2,492)
Funding of pension liabilities	(3,619)	(617)	(3,619)	(617)
FRS 102 Pension cost	193	326	193	326
Losses/(gains) on disposal of fixed assets	199	(31)	199	(5)
Depreciation charges	2,149	2,397	1,879	2,014
(Increase)/decrease in stocks	(860)	763	(50)	21
(Increase)/decrease in debtors	(7,781)	535	(10,356)	2,589
Decrease in current investments	140	243	140	243
Increase/(decrease) in creditors	11,421	3,076	11,438	2,243
Decrease in investment in subs	-	-	-	100
(Decrease)/Increase in provisions for liabilities	(853)	292	(853)	292
Net cash (used)/provided from operating activities	(1,218)	6,100	(3,776)	5,494
c. Analysis of cash and cash equivalents				
Cash in hand	24,398	22,110	17,632	17,380
Total cash and cash equivalents	24,398	22,110	17,632	17,380

The notes on pages 47 to 68 form part of these financial statements

Notes to the financial statements

1. Constitution

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

2. Scope of the financial statements

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

3. Accounting policies

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

a. Basis of preparation of consolidated financial statements

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

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

The financial statements consolidate the financial statements of The Scout Association and its subsidiary companies. The financial year end of each of the subsidiary companies is 31 March.

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

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

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

b. Going concern

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

c. Recognition of income

National membership subscriptions

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

Legacies

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

Insurance Income

Insurance broking commission is recognised at the date of inception of the policy. The amount recognised is the total brokerage due to the company less an overall provision for unearned commission. Profit related commission is recognised when it can be reliably calculated and forecast to be received.

Commercial activities

Income from conference centres, sponsorship, National Scout Adventure Centres, and other income is accounted for when the Association is entitled to the income, the amount can be quantified with reasonable accuracy and the probability of receipt of the income is more likely than not.

Investment income

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned up to the balance sheet date. Associated tax recoveries are included for all amounts shown as income.

Gifts in kind

Properties, investments, heritage assets, other fixed assets and any other assets or services donated to the charity are included as donated income at their estimated market value at the time of receipt.

Grant income

The fair value of grants receivable is accrued in accordance with the terms of the agreement with the funder. .

d. Allocation of income and costs

All expenditure is accounted for on an accruals basis and is allocated as described below.

Activities for generating funds and fundraising trading: costs of goods sold and other costs.

Income and expenditure from Scout Store Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited.

Charitable activities

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

Notes to the financial statements

Charitable activities have been analysed under the following headings:

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

The Association's activities are largely financed by national membership subscriptions and by the surpluses generated by its trading subsidiaries rather than income from charitable activities. The activities have been classified as described in note 6.

In the current year, it has been determined that the insurance services provided by Unity are more appropriately regarded as a trading activity rather than as a charitable activity and the prior year comparatives have been restated accordingly.

Where possible the income and costs relating to a department or cost centre are allocated in full to one of the above categories, but in practice many departments have an involvement in more than one activity. The other major allocations are set out in the table below.

Support costs

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

Trading – 6%

Youth programme – 20%

Development of Scouting – 29%

Adult support and training – 26%

Support and services to members – 19%

Grants payable

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

Governance costs

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

e. Intangible fixed assets

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

Systems Development is capitalised and once the project have completed they are written off over 5 years. Goodwill arising on acquisition of an undertaking is the difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired. It is capitalised and amortised through the Statement of Financial Activities over the Trustees' estimate of its useful economic life which can range from 5 to 10 years. Impairment tests on the carrying value are undertaken at the end of the first full year after acquisition and in any other subsequent period if events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of acquiring a brand licence is written off over the term of the related contract.

f. Heritage fixed assets

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

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

Notes to the financial statements

New material is acquired in accordance with The Scout Association's Collecting Policy.

Some 300 key items in the Association's collection, particularly those relating to the Founder, are held at valuation since the nature of these items permits that to be sufficiently reliable. Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities. It is the intention of The Scout Association to preserve these items indefinitely, therefore amortisation is not regarded as appropriate.

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

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

g. Other fixed assets

Other fixed assets are stated at cost. Where land and buildings are acquired together it is assumed that the buildings represent 50% of the initial cost. Investment in systems development in support of the charity's strategy is capitalised as a tangible fixed asset. Depreciation is calculated to write off the cost of assets by equal annual amounts over their expected useful lives. Assets costing less than £1,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:

Freehold property – 50 years, with 10 years for replacement elements

Leasehold property – the shorter of the lease period or 50 years

Furniture fittings and equipment – 4 to 5 years

Motor vehicles – 5 to 10 years

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

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

h. Fixed asset Investments

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

Gains or losses arising during the year are disclosed in the statement of financial activities and in the notes to the financial statements.

i. Current asset investments

The funds deposited by Scout Groups in the Short Term Investment Service are held on short-term deposit with an external investment manager. These short-term deposits are not held by the Scout Association for investments purposes and are included in the balance sheet at fair value as current asset investments. Movements in these funds are shown in the notes to the financial statements.

j. Stocks

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

k. Provisions

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

l. VAT

The Association is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. It is not practicable to allocate irrecoverable VAT to the expenses and assets concerned, and irrecoverable VAT is written off.

m. Leases

Significant assets held under finance leases and the related lease obligations are included at the fair value of the leased assets at the inception of the lease. Depreciation on leased assets is calculated to write off this amount on a straight-line basis over the shorter of the lease term and the useful life of the asset.

Rentals payable are apportioned between the finance charge and a reduction of the outstanding obligations.

All other leases have been treated as operating leases and the rentals written off as they are paid because of the insignificant amounts involved.

n. Pension costs

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

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

Administration costs, the current service cost and net return on the scheme's assets and liabilities for the year is allocated across the resources expended categories in the Statement of Financial Activities. The actuarial gain on the scheme for the year is

Notes to the financial statements

included in the gains/(losses) section of the Statement of Financial Activities.

Contributions towards personal pension policies, which are defined contribution schemes, are charged to the Statement of Financial Activities as they are incurred.

o. Financial assets

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

p. Financial liabilities

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

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

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

- The determination of whether or not there are indications of impairment of the Scout Association's tangible and intangible assets, including goodwill, taking into consideration the economic viability and expected future financial performance of the asset.
- The determination of appropriate provision for claims, supported by legal advice.

- The determination of appropriate financial and demographic assumptions in valuing the defined benefit pension obligations in line with FRS 102 requirements, supported by actuarial advice.
- The determination of whether the organisation can recover any pension scheme asset in line with FRS102 requirements.

4. Nature of funds

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

Endowment funds

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

Restricted funds

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

Unrestricted funds

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

5. Income and endowments

a. Other voluntary income

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	308	339	647	311	1,079	1,390
Grants	1	2,029	2,030	-	1,768	1,768
Other donations	188	1,443	1,631	785	858	1,643
Total	497	3,811	4,308	1,096	3,705	4,801

Included in grants above are Furlough grants of £nil (2022: £6,514) which were received under the Covid-19 job retention scheme, grants of £118,371 (2022: £66,971) which were received under the Kickstarter scheme and DCMS grants of £724,569 (2022: £nil).

b. Charitable activities

The income in this category is derived primarily from the National Activity Centres. Many of the activities are not conducted with the principal intention of generating net income. Instead the Association's charitable activities are financed largely by fundraising activities and by membership subscriptions.

	2023			Restated 2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
National events	420	-	420	70	-	70
National Centres	2,428	-	2,428	600	-	600
Other income	433	-	433	320	-	320
Total	3,281	-	3,281	990	-	990

c. Trading activities

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail sales	10,506	-	10,506	8,997	-	8,997
Commission income	2,568	-	2,568	2,348	-	2,348
Sponsorship, promotions and royalties	961	-	961	935	-	935
Hostel and conference income	-	-	-	39	-	39
Total	14,035	-	14,035	12,319	-	12,319

d. Investment income

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Listed investments	792	(27)	765	454	22	476
Short Term Investment Service	-	134	134	-	19	19
Interest on fixed asset bank deposits	513	-	513	-	-	-
Other deposit interest	25	-	25	4	-	4
Rental income	52	-	52	123	-	123
Total	1,382	107	1,489	581	41	622

6. Expenditure**a. Trading activities**

	2023			Restated 2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Retail operating costs	7,589	-	7,589	6,133	-	6,133
Insurance brokerage costs	1,584	-	1,584	1,452	-	1,452
Hostel and conference expenditure	4	-	4	280	-	280
Sponsorship, promotions and royalties	274	-	274	321	-	321
Total	9,451	-	9,451	8,186	-	8,186

Expenditure on trading activities includes support costs of £540,000 (2022: £551,000). The basis for the allocation of support costs is explained in note 6.b.

b. Costs of charitable activities

	2023			2022		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Youth programme	4,877	378	5,255	3,734	507	4,241
Development of Scouting	5,596	1,138	6,734	4,089	694	4,783
Adult support and training	5,449	1,136	6,585	4,032	692	4,724
Support and services to members	7,370	1,346	8,716	6,817	1,245	8,062
Total	23,292	3,998	27,290	18,672	3,138	21,810

Analysis of costs of charitable activities

	2023			
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,222	232	1,801	5,255
Development of Scouting	3,890	232	2,612	6,734
Adult support and training	4,011	232	2,342	6,585
Support and services to members	6,773	232	1,711	8,716
Total	17,896	928	8,466	27,290
	2022			
	£'000	£'000	£'000	£'000
Youth programme	2,159	247	1,835	4,241
Development of Scouting	1,875	247	2,661	4,783
Adult support and training	2,091	247	2,386	4,724
Support and services to members	6,071	247	1,744	8,062
Total	12,196	988	8,626	21,810

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

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

Notes to the financial statements

Analysis of grants to local Scouting

	2023	2022
	£'000	£'000
Pears Community Match Fund	8	-
Race Round the World	-	193
Development	-	184
DCMS	120	-
International Fund	10	2
Benevolent Fund	24	10
Admiralty Fund and Trinity House Fund (Sea Scouts)	-	63
Grants from legacies to local Groups	272	176
King George VI Leadership Fund	-	3
Hardship Fund	192	351
Other	302	6
Total	928	988

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

Support costs allocation

	2023	2022
	£'000	£'000
Fixed asset depreciation	2,149	2,397
Irrecoverable VAT	253	643
Office accommodation and services	1,074	904
Central management	764	690
Human resources, legal and company secretarial	1,181	1,129
Finance and accounting	867	724
Information technology and business solutions	2,106	2,143
Movement in pension scheme deficit recognised in resources expended	193	326
Governance	419	221
Total	9,006	9,177
Allocated to:		
Costs of charitable activities	8,466	8,626
Expenditure on trading activities	540	551
Total	9,006	9,177

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

c. Expenditure includes:

	2023	2022
	£'000	£'000
Auditor's remuneration		
Audit fees	77	64
Taxation compliance and grant income certificates	11	22
Trustees' expenses	7	4

During the year 15 Trustees (2022: 15 Trustees) were reimbursed £6,968 (2022: £4,281) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties. The Association provided accommodation for the Chief Scout and for others while they were on Scout business.

7. Staff costs

	2023	2022
	£'000	£'000
Wages and salaries	15,341	11,400
Social security costs	1,721	1,209
Defined contribution pension costs	1,037	815
Other pension costs	-	63
	18,099	13,487

In addition, termination costs in the year

Termination costs are accrued when agreed	54	82
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The average number of employees during the year was:

	Headcount		Full time equivalent	
	2023	2022	2023	2022
Activity				
The Scout Association	340	259	326	246
Scout Shops Limited/World Scout Shop Limited	57	41	57	41
Scout Services Limited	5	8	5	8
Unity (Scout Insurance Services Limited)	25	26	25	26
Total	427	334	413	321

Movement in The Scout Association full time equivalent for 2022/2023:

Programme of Works	1
Local funded RDOs	1
Unrestricted	78
	80

Staff numbers for our general funds are up by 78 reflecting the recovery from the pandemic, and the increase as activities across the movement recover. Activity Centres have had the largest increase of staff with an increase of 20.

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

	2023	2022
£60,001 to £70,000	10	7
£70,001 to £80,000	2	3
£80,001 to £90,000	3	4
£90,001 to £100,000	2	2
£100,001 to £110,000	3	1
£110,001 to £120,000	1	-
£120,001 to £130,000	1	3
£130,001 to £140,000	1	1
£140,001 to £150,000	1	-

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received salary and benefits for his service as Chief Executive Officer of £141,737 (2022: £131,011).

No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries currently comprise the Trustees, the Chief Executive Officer, Director of Commercial Services, Director of Communications and Marketing, Director of Operations, Director of Finance & Resources, Director of Strategy and Transformation and General Manager of Scout Shops and World Scout Shop. The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £946,310 (2022: £937,796).

Notes to the financial statements

Pension schemes

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

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

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

The most recent comprehensive actuarial valuation of the scheme was carried out as at 31st March 2022 and showed a deficit of £2.5 million. During the course of the financial year 2022-23, The Scout Association paid £1,119,000 in respect of the previous deficit reduction plan and for administration expenses and also agreed with the Trustees to make a further payment of £2.5 million in March 2023 to eliminate the deficit shown by the most recent triennial valuation.

FRS102 valuation

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

The fair value of the scheme assets exceeded the present value of future obligations at 31 March 2023 by £2,008,000.

Principal actuarial assumptions

	31 March 2023	31 March 2022
	%	%
Discount rate	4.70	2.65
Inflation - RPI	3.25	3.65
Inflation - CPI	2.45	2.85
Salary increases	2.55	2.95
Pension increase (RPI max 5.0%)	3.20	3.55
Pension increase (RPI max 2.5%)	2.35	2.40
Mortality	95% of S3PA tables CMI 2021 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non- pensioners	95% of S3PA tables CMI 2021 projections 1.25% p.a. long-term trend rate for pensioners 1.50% p.a. long-term trend rate for non- pensioners
Retirement cash	Members are assumed to take 20% of their pension as tax-free cash	Members are assumed to take 20% of their pension as tax-free cash

Notes to the financial statements

Balance sheet position

		31 March 2023		31 March 2022	
	%	£'000	%	£'000	
Equities	10%	3,233	11%	4,467	
Diversified growth assets	35%	12,065	36%	14,184	
Liability Driven Investments	21%	7,296	18%	7,282	
Corporate bonds	25%	8,560	34%	13,752	
Cash	9%	3,084	1%	482	
Fair value of assets	100%	34,238	100%	40,167	
Present value of funded obligations		(32,230)		(41,596)	
Net defined benefit asset/(liability)		2,008		(1,429)	

Amounts recognised in the Statement of Financial Activities

	2023	2022
	£'000	£'000
Current service cost	(14)	(75)
Administration costs	(187)	(162)
Interest on liabilities	(1,080)	(876)
Interest on assets	1,088	787
Cost in total expenditure for the year	(193)	(326)

Remeasurements over the period

Loss on assets in excess of interest	(8,785)	(1,370)
Experience loss on liabilities	(1,415)	-
(Loss)/gain from changes to demographic assumptions	(545)	581
Gain from changes to financial assumptions	10,756	3,991

Actuarial gains

on defined benefit pension scheme	11	3,202
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Reconciliation of the fair value of the Pension Scheme assets and liabilities

	31 March 2023	31 March 2022
	£'000	£'000
Fair value of assets at the start of the year	40,167	42,051
Interest on assets	1,088	787
Administration costs	(187)	(162)
Contributions by members	5	14
Contributions by TSA	3,619	617
Benefits paid	(1,669)	(1,770)
Return on assets less interest	(8,785)	(1,370)
Fair value of assets at the end of the year	34,238	40,167
Actual return on assets	(7,697)	(583)

Notes to the financial statements

	31 March 2023	31 March 2022
	£'000	£'000
Value of liabilities at the start of the year	(41,596)	(46,973)
Interest cost	(1,080)	(876)
Current service cost	(14)	(75)
Contributions by members	(5)	(14)
Benefits paid	1,669	1,770
Experience gain on liabilities	(1,415)	-
Changes to demographic assumptions	(545)	581
Changes to financial assumptions	10,756	3,991

Value of liabilities at the end of the year	(32,230)	(41,596)
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Sensitivity of the value placed on the liabilities

Adjustments to assumptions	Approximate effect on the liabilities
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		£'000
Discount rate	Plus 0.10% p.a.	(389)
	Minus 0.10% p.a.	396
Inflation	Plus 0.10% p.a.	164
	Minus 0.10% p.a.	(161)
Salary increase	Plus 0.50% p.a.	73
	Minus 0.50% p.a.	(70)
Mortality	Long-term rate of improvement 0.25%	(195)
	Long-term trend rate 1.25% for all members	(103)
Commutation	Members take 25% of their pension in cash	8

Projected SOFA for year to 31 March 2024

	£'000
Current service cost	-
Administration costs	187
Interest on liabilities	1,476
Interest on assets	(1,566)
Total	97

The estimate above assumes the following:

Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.

There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/curtailment/past service cost.

Notes to the financial statements

8. Net movement in funds

The net movement in funds arises as follows:

	2023	2022
	£'000	£'000
The Scout Association	(2,132)	4,513
Subsidiaries	481	(1,664)
Total	(1,651)	2,849

9. Intangible fixed assets

Consolidated	IT software	Brand licences	Goodwill	Systems Development	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2022	376	84	119	10,185	10,764
Additions	301	-	-	1,703	2,004
At 31 March 2023	677	84	119	11,888	12,768
Depreciation					
At 1 April 2022	262	82	79	7,284	7,707
Charge for the year	136	2	30	837	1,005
At 31 March 2023	398	84	109	8,121	8,712
Net book values					
At 31 March 2023	279	-	10	3,767	4,056
At 31 March 2022	114	2	40	2,901	3,057
The Association				Systems Development	
Cost					£'000
At 1 April 2022					9,772
Additions					1,666
Disposals					-
At 31 March 2023					11,438
Depreciation					
At 1 April 2022					6,938
Charge for the year					811
At 31 March 2023					7,749
Net book values					
At 31 March 2023					3,689
At 31 March 2022					2,834

10. Heritage assets

a. Value

Consolidated and the Association Unrestricted Funds	Scouting heritage, historical and contemporary assets
Valuation	£'000
At 1 April 2022	3,553
Additions	-
Revaluations	386
At 31 March 2023	3,939

An updated valuation of certain key items as noted in 3.f was prepared as at 31st March 2023 by Patrick Bowen BA (Hons) Lond., MRICS giving rise to a revaluation surplus since the previous valuation in 2011.

(b) Five year financial summary of heritage asset transactions

There have been no purchases, donations, disposals or valuations in the last five years.

(c) Further information on heritage assets

The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently 10% of the Collection by number, including all those items held at valuation, is catalogued to these standards

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

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

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

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2022	25,100	958	8,592	2	34,652
Additions	1,953	-	516	-	2,469
Disposals	(262)	-	(328)	(2)	(592)
At 31 March 2023	26,791	958	8,780	-	36,529
Depreciation					
At 1 April 2022	8,099	928	7,523	2	16,552
Charge for the year	691	-	453	-	1,144
Eliminated on disposals	(81)	-	(310)	(2)	(393)
At 31 March 2023	8,709	928	7,666	-	17,303
Net book values					
At 31 March 2023	18,082	30	1,114	-	19,226
At 31 March 2022	17,001	30	1,069	-	18,100

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Motor Vehicles	Total
Cost	£'000	£'000	£'000	£'000	£'000
At 1 April 2022	25,099	958	6,951	-	33,008
Additions	1,953	-	391	-	2,344
Disposals	(261)	-	(313)	-	(574)
At 31 March 2023	26,791	958	7,029	-	34,778
Depreciation					
At 1 April 2022	8,099	928	6,014	-	15,041
Charge for the year	690	-	378	-	1,068
Eliminated on disposals	(81)	-	(298)	-	(379)
At 31 March 2023	8,708	928	6,094	-	15,730
Net book values					
At 31 March 2023	18,083	30	935	-	19,048
At 31 March 2022	17,000	30	937	-	17,967

12. Investment in subsidiary companies

	£'000
Cost of shares	
Balance at 1 April 2022	400
Balance at 31 March 2023	400

At 31st March 2023, the Association owns 100 per cent of the following unlisted companies:

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

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have covenanted their company's taxable profits to the Association.

The principle activities of each subsidiary is as follows:

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

12a. Investment in Subsidiaries

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

						2023	2022
	Scout Shops Limited	World Scout Shop Limited	Scout Services Limited	Scout Insurance Services Limited	Scout Products Limited	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Trading income	10,995	116	965	2,678	650	15,404	12,675
Cost of sales	(4,605)	(74)	(260)	-	(77)	(5,016)	(6,885)
Gross profit	6,390	42	705	2,678	573	10,388	5,790
Other income	101	33	-	11	-	145	3
Other costs and expenses	(3,041)	(93)	(19)	(1,583)	(565)	(5,301)	(1,751)
Surplus/(deficit) before taxation	3,450	(18)	686	1,106	8	5,232	4,042
Taxation	25	-	-	-	-	25	(196)
Dividend/donation to the Association	(3,134)	-	(561)	(1,073)	(8)	(4,776)	(3,018)
Net surplus/(deficit)	341	(18)	125	33	-	481	828
Net gain/(loss) on investments	-	-	-	-	-	-	-
Retained surplus/(deficit)	341	(18)	125	33	-	481	828
Surplus distributed on liquidation	-	-	-	-	-	-	(2,492)
Consolidation adjustments	-	-	-	-	-	-	-
Net movement in funds	341	(18)	125	33	-	481	(1,664)
Shareholders' funds							
Share capital	200	100	-	100	-	400	400
Reserves	848	(17)	-	81	3	915	434
Fund balances as at 31 March							
2023	1,048	83	-	181	3	1,315	834

13. Fixed asset investments

	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Listed investments	26,024	24,429	26,024	24,429
Bank deposits	15,513	25,000	15,513	25,000
Market value at 31 March 2023	41,537	49,429	41,537	49,429
Listed investments				
	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Market value at 1 April 2022	24,429	14,134	24,429	9,475
Acquisitions at cost	11,204	15,000	11,204	15,000
Disposal proceeds	(8,207)	(4,659)	(8,207)	-
Net gain/(loss) on revaluation	(1,402)	(46)	(1,402)	(46)
Market value at 31 March 2023	26,024	24,429	26,024	24,429
Historical cost at 31 March 2023	24,007	24,007	24,007	24,007

All the listed investments are classified as tier 1 in the fair value hierarchy, being quoted prices in an active market. The listed investments have a credit rating of at least A. The listed investments are subject to market risk, with their value changing as market prices change. The Scout Association holds investments in support of the reserves policy.

The bank deposits declined from £25 million to £15,513 thousand during the year as a result of reinvesting interest received of £513,000 and transferring £10m to cash and cash equivalents being the anticipated extent to which amounts may be spent during the course of the year.

The Association paid £63,942 investment management fees and commission charges during the year (2022: £25,015).

Investment properties	Consolidated and The Association	
	2023	2022
	£'000	£'000
Market value at 1 April 2022	-	46,000
Acquisitions at cost	-	-
Disposal proceeds	-	(46,000)
Net gain/(loss) on revaluation	-	-
Market value at 31 March 2023	-	-
Historical cost at 31 March 2023	-	-

The investment property at 65 Queens Gate, Baden-Powell House was sold in August 2021 for £46 million.

14. Stocks

	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Goods for resale	2,014	1,154	149	99

15. Debtors

	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Trade debtors	2,910	1,815	657	896
Amounts owed by subsidiaries	-	-	8,111	4,190
Prepayments and accrued income	2,385	1,730	1,889	1,137
Jamboree prepayments	5,802	-	5,802	-
Other debtors	2,485	2,154	2,060	1,844
Debtors due within one year	13,582	5,699	18,519	8,067
Debtors due in more than one year:				
Other debtors	272	374	272	374
	13,854	6,073	18,791	8,441

Other debtors includes secured, interest bearing loans made to Scout Groups. These are repayable as shown below.

	Consolidated and The Association	
	2023	2022
	£'000	£'000
Within one year	83	126
Between 2025 and 2031	272	374
	355	500

16. Current asset investments

The Association holds short-term deposits with Royal London Asset Management, and a current account with Barclays, which back amounts deposited by Scout Groups in the Short Term Investment Service.

	Consolidated and The Association	
	2023	2022
	£'000	£'000
Market value at 1 April 2022	10,865	8,586
Net movement in deposits for the year	(140)	2,325
Net surplus/(loss) on revaluation at 31 March	72	(46)
Market value at 31 March 2023	10,797	10,865

17. Creditors

	Consolidated		The Association	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Amounts falling due within one year				
Deposits by Scout Groups in the Short Term Investment Service	10,958	11,287	10,958	11,287
Trade creditors	4,395	3,052	1,498	1,198
Jamboree deferred income	12,186	1,473	12,186	1,473
Other creditors	4,188	4,494	4,161	3,407
	31,727	20,306	28,803	17,365

	Consolidated and The Association	
	2022	
	£'000	
Balance at 31 March 2022	1,473	
Additional deferred	10,887	
Released	(184)	
Balance at 31 March 2023	12,186	

Jamboree deferred income is in respect of the World Scout Jamboree which is taking place in August 2023.

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association
	Claims provision
	£'000
Movements for the year to 31 March 2023	
Balance at 31 March 2022	4,318
Provision utilised	(1,209)
Provision released	(2,816)
Additional provision	3,172
Balance at 31 March 2023	3,465
Movements for the year to 31 March 2022	
Balance at 31 March 2021	4,026
Provision utilised	(892)
Provision released	(2,022)
Additional provision	3,206
Balance at 31 March 2022	4,318

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Scout Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable. Such claims are covered in part by commercial insurance policies. The amount receivable from insurers to the extent that provision has been made is included in debtors.

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2023. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. Taking into account such insurance cover as is available, the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances**a. Reconciliation of movement in funds**

	Balance 1 April 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and losses £'000	Balance 31 March 2023 £'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,056	43	-	-	(86)	1,013
King George VI Leadership Fund	789	32	-	-	(63)	758
All other funds	349	14	-	-	(29)	334
	2,194	89	-	-	(178)	2,105
Restricted funds						
International Fund	158	6	(10)	-	-	154
Benevolent Fund	39	2	(2)	-	-	39
Benevolent Fund – Squirrels in the Nations	90	-	(23)	-	-	67
Cornwell Memorial	193	8	(2)	-	-	199
Gilwell Development	143	(1)	(45)	-	-	97
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Green Recovery Fund (YHA)	10	-	(10)	-	-	-
Mercers Early Years	4	-	(4)	-	-	-
Financial Capabilities (HSBC UK)	142	-	(42)	-	-	100
DfE Diamond Fund	6	-	-	-	-	6
Pears Volunteer Onboarding	63	356	(384)	-	-	35
Nominet - Digital Skills Framework	149	-	(83)	-	-	66
Safeguarding during COVID-19 (NLCF)	10	-	(10)	-	-	-
Kickstarter (DWP) Project	(9)	118	(107)	-	-	2
Digital Skills (CAST)	2	-	(2)	-	-	-
Recovery Fund Nations Support (Pears)	7	-	(7)	-	-	-
Local Development Funds	633	1,463	(1,871)	451	-	676
Welcome Centre	263	455	-	-	-	718
Individual Giving	1,856	9	(300)	-	-	1,565
All other funds	148	1,416	(1,123)	(280)	-	161
	3,966	3,832	(4,025)	171	-	3,944
Designated funds						
Fixed assets	24,354	-	-	2,322	-	26,676
World Scout events	1,060	-	(4)	(34)	-	1,022
Future growth	8	1	-	(9)	-	-
Gilwell Park buildings	149	-	-	-	-	149
Hardship Fund	199	(1)	(192)	-	-	6
	25,770	-	(196)	2,279	-	27,853
Unrestricted funds						
General funds	57,353	23,175	(23,881)	(6,069)	(766)	49,812
Pension reserve	(1,429)	-	(193)	3,619	11	2,008
	55,924	23,175	(24,074)	(2,450)	(755)	51,820
Total charity funds	87,854	27,096	(28,295)	0	(933)	85,722
Group						
Non-charitable trading funds						
Trading subsidiaries	434	9,194	(8,713)	-	-	915
	434	9,194	(8,713)	-	-	915
Total group funds	88,288	36,290	(37,008)	0	(933)	86,637

Please refer to note 7 for the explanation of the transfer of funds from the General funds to the Pension reserve of £3.6m (2022: £617k).

Notes to the financial statements

a. Reconciliation of movement in funds for 2021/22

	Balance 1 April 2021	Income	Expenditure	Transfers	Gains and losses	Restated Balance 31 March 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,029	-	-	-	27	1,056
King George VI Leadership Fund	763	9	(3)	-	20	789
All other funds	339	1	-	-	9	349
	2,131	10	(3)	-	56	2,194
Restricted funds						
International Fund	153	6	(1)	-	-	158
Benevolent Fund	137	2	-	(100)	-	39
Benevolent Fun – Squirrels in the Nations	-	-	(10)	100	-	90
Cornwell Memorial	192	4	(3)	-	-	193
Gilwell Development	130	34	(21)	-	-	143
Pears Foundation Big Lottery Fund	151	-	(6)	(86)	-	59
Green Recovery Fund (YHA)	-	379	(369)	-	-	10
Mercers Early Years	104	90	(190)	-	-	4
Financial Capabilities (HSBC UK)	88	83	(29)	-	-	142
DfE Diamond Fund	24	-	(18)	-	-	6
Race Round the World	225	(28)	(193)	(4)	-	-
Pears Volunteer Onboarding	-	310	(277)	30	-	63
Nominet - Digital Skills Framework	131	120	(102)	-	-	149
Safeguarding during COVID-19 (NLCF)	-	53	(43)	-	-	10
Kickstarter (DWP) Project	-	67	(76)	-	-	(9)
Digital Skills (CAST)	2	-	-	-	-	2
Recovery Fund Nations Support (Pears)	-	100	(93)	-	-	7
Local Development Funds	713	1,394	(1,610)	136	-	633
All other funds	1,195	1,187	(126)	11	-	2,267
	3,245	3,801	(3,167)	87	-	3,966
Designated funds						
Fixed assets	24,498	-	-	(144)	-	24,354
World Scout events	1,078	-	-	(18)	-	1,060
Future growth	-	-	-	8	-	8
Gilwell Park buildings	149	-	-	-	-	149
Hardsip Fund	-	546	(351)	4	-	199
Capital development	-	-	-	-	-	-
	25,725	546	(351)	(150)	-	25,770
Unrestricted funds						
General funds	57,162	18,989	(18,097)	(554)	(147)	57,353
Pension reserve	(4,922)	-	(326)	617	3,202	(1,429)
	52,240	18,989	(18,423)	63	3,055	55,924
Total charity funds	83,341	23,346	(21,944)	-	3,111	87,854
Group						
Non-charitable trading funds						
Trading subsidiaries	2,098	6,667	(8,331)	-	-	434
	2,098	6,667	(8,331)	-	-	434
Total group funds	85,439	30,013	(30,275)	-	3,111	88,288

Notes to the financial statements

b. Endowment funds - Consolidated and the Association

Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2022: 6) other funds administered by the Association.

Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association

The main restricted funds are shown in note 19(a), comprising national and local development funds.

The Welcome Centre Fund is the largest individual restricted fund with a balance of £718,002 (2022: £262,746). This is funding to be used to build a Welcome Centre at Gilwell Park.

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

d. Designated funds - Consolidated and the Association

The fixed asset fund represents the value of the Association's tangible fixed assets, goodwill & licences, and heritage assets. The transfer to Designated funds from General funds of £2.3m (2022: £144,000 transfer from) relates to the movement in the fixed assets during the year.

The World Scout Events Fund provides support to members attending World Scouting events, such as World Jamborees, the World Moot and the World Scout Conference.

e. Analysis of net assets between funds

31 March 2023	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Intangible fixed assets	4,056	-	-	4,056
Heritage assets	3,939	-	-	3,939
Tangible fixed assets	19,226	-	-	19,226
Investments	39,432	-	2,105	41,537
Current assets	36,161	14,902	-	51,063
Creditors	(20,769)	(10,958)	-	(31,727)
Provisions for liabilities	(3,465)	-	-	(3,465)
Pension asset	2,008	-	-	2,008
	80,588	3,944	2,105	86,637
				Restated
31 March 2022	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Intangible fixed assets	3,057	-	-	3,057
Heritage assets	3,553	-	-	3,553
Tangible fixed assets	18,100	-	-	18,100
Investments	47,235	-	2,194	49,429
Current assets	24,949	15,253	-	40,202
Creditors	(9,019)	(11,287)	-	(20,306)
Provisions for liabilities	(4,318)	-	-	(4,318)
Pension liability	(1,429)	-	-	(1,429)
	82,128	3,966	2,194	88,288

20. Other financial commitments and authorised expenditure

	2023	2022
	£'000	£'000
At 31 March 2023, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	233	200
Later than one year and not later than five years	422	429
Total	655	629

The total lease payments, included within the financial statements for the year were £134,956 (2022: £143,547). At 31 March 2023 there was capital expenditure authorised but not committed of £1,343,689 (2022: £nil).

21. Events occurring after the reporting period

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

22. Related party transactions

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

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

Transactions with subsidiaries:

Entity	Sales made by TSA to related party £'000	Management charges to related party £'000	Purchases from related party £'000	Amounts due from related party at 31 March 2023 £'000	Amounts due to related party at 31 March 2023 £'000
Scout Shops Limited	-	70	-	3,951	-
Scout Services Limited	-	-	-	2,094	-
Scout Insurance Services Limited	-	-	110	1,330	-
Scout Products Limited	-	11	650	736	-

Our members

Census results for the year ending 31 January 2023

Youth membership	Male	Female	Self-identify	Prefer not to say	Total	Notes
Squirrel Scouts	7,326	3,167	3	90	10,586	
Beaver Scouts	86,187	25,561	37	965	112,750	
Cub Scouts	107,473	33,768	68	964	142,273	
Scouts	90,623	34,685	183	642	126,133	
Explorer Scouts	28,728	14,829	393	323	44,273	
Network Members	5,013	3,042	40	48	8,143	1
	325,350	115,052	724	3,032	444,158	
Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	41,707	38,510	135	200	80,552	
Young Leaders	10,732	6,810	125	49	17,716	2
Manager roles	4,347	2,200	2	1	6,550	3
Governance roles	14,234	15,782	4	60	30,080	4
Support roles	15,132	10,623	24	204	25,983	5
	75,420	67,115	165	465	143,165	
Total membership	400,770	182,167	889	3,497	587,323	

Scouting in the UK is made up of

Squirrel Scout Dreys	860
Beaver Scout Colonies	7,393
Cub Scout Packs	7,777
Scout Troops	7,157
Explorer Scout Units, including Young Leader Units	3,020
Scout Networks	553
Scout Active Support Units	1,610
Groups	7,095
Districts	632
Counties, Regions (Scottish), Areas, Islands	90

1. Of the 8,143 Scout Network members, 5,810 also have another 'adult' role (in a Section leadership, Governance, Leadership or Support role). This means the total number of Network members is 13,953.
2. Explorer Scout Young Leaders (aged 14–17) are included in the Explorer Scout numbers above. However, they're also counted as members of Section Leadership Teams, so they're included in the total Section Leadership Teams membership of 98,268.
3. Leadership roles are responsible for the effective operation of their charity (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives. They are Group Scout Leaders, District Explorer Scout Commissioners and District Scout Network Commissioners, District Commissioners, County Commissioners, Area Commissioners (Wales), Region Commissioners (Scotland), Island Commissioners, Bailiwick Commissioners and Branch Commissioners (where formally part of our federated structure).
4. Governance roles form the membership of each charity's Board of Trustees or Executive Committee, together with any sub-committees. Each Board of Trustees is responsible for making sure the charity achieves its strategic direction. The 30,080 Governance roles don't include the volunteers who have an Ex Officio Trustee role (for example Leadership roles described in note 3, Youth Commissioners and others).
5. Support roles are vital for helping line managers run Scouts and support Districts, Counties and Nations HQs to operate effectively.

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and HM Queen Elizabeth II. These Charters give authority to the Bye-Laws of the Association, which are approved by His Majesty's Privy Council. The Bye-Laws, in turn, authorise the making of rules for the regulation of the Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

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

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

The Board of Trustees

The Board of Trustees manage the Association's business. The Board has 20 members:

12 members nominated and elected by the Council of The Scout Association at the AGM: nine elected members and three elected youth members.

5 members appointed by the Council at the AGM on the recommendation of the Board: the Chair of the Board, the Treasurer and up to three others.

3 Ex-Officio Members: the Chief Executive, UK Chief Commissioner, and the UK Youth Commissioner.

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

In 2022–23, Trustees took part in training and development sessions, which focused on one or more areas related to the Association's business, including:

1. People and Culture
2. Safeguarding
3. Data Insights

The Board's responsibility includes policy making and overseeing risk management. It delegates the day-to-day management of the Association to the Chief Executive and

UK Chief Commissioner, who work with the UK Chief Commissioner's Team (UK Leadership Team), the UK Youth Commissioner and her team, and the Executive Leadership Team.

The Board has six Committees which report to it and delegates certain functions to them (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually. Trustees have a three-year term, subject to performance and their continuation as a member of the movement. The Board met six times formally during 2022/23.

Policies and rules

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

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

Our key policies include:

- Equal opportunities policy
- Privacy and data protection policy
- Religious policy
- Safeguarding policy
- Safety policy
- Vetting policy
- Youth member anti-bullying policy

Risk management

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

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

Ultimately the Board of Trustees is accountable for overseeing risk management at the Association. During the year the Board and committees took part in risk horizon scanning sessions to identify any emerging risks to the Association. This is now a planned annual process to ensure that any significant risks are allocated to the appropriate committee by the Board.

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

The safety and safeguarding of young people involved in Scouts are our highest priorities. Other risks to the organisation include:

- Public trust
- Growth
- Data security
- Digital delivery and adoption
- Equity, diversity and inclusion
- Management and oversight of our federated structure
- Ensuring a sustainable operating model
- Maintaining the value of our balance sheet
- Ensuring we have the right working culture and employer offer

Risk Appetite

The risk appetite of each corporate level risk is agreed at committee level which the Board reviews and approves annually. While accepting risk in Scouting activities can never be entirely eliminated, given the nature of the activities undertaken, we minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible. However, The Scout Association has a high appetite for opportunities for membership growth, and would be comfortable taking more risk in this area through our investment and new models of delivery. Done well, this will increase opportunities to make our movement more diverse and inclusive.

Fundraising: our approach

We're incredibly grateful to the donors and partners who give so generously to Scouts. It's thanks to fundraising that we can bring skills for life to so many young people, and it's vital to our future success.

Following legislation

We're registered with the Fundraising Regulator and follow its Code of Fundraising Practice, and we're a member of the Chartered Institute of Fundraising.

We make all staff involved in fundraising aware of the need to follow relevant fundraising legislation and codes of practice. We're not aware of any failure to comply during the year, by our staff, or by our Commercial Participators.

Personal data and privacy

We take the protection of our donors' personal data very seriously.

We only use personal data in a way they're happy with and our privacy policy is available on our website.

We give donors the opportunity to change their minds if they'd like to stop getting our communications.

We never share or sell their data.

We don't contact anyone if we know they don't want us to.

We make sure no one's ever pressured to leave us a legacy or to donate.

We take steps to make sure vulnerable people are protected if a concern is raised.

We welcome legacies, grant funding and donations, which appear in our accounts as 'voluntary income.'

Corporate partners

We have Commercial Participator Agreements with corporate partners who sponsor our programmes.

We monitor any fundraising activities by our partners on our behalf, and there's a provision in all contracts for doing so. This is usually through regular meetings and feedback, and agreeing to give access to more information if it's needed.

Where Commercial Participators are sponsors, but not taking part in any direct public fundraising, access to further information isn't always necessary.

In all of our Commercial Participator Agreements, our partners agree to protect vulnerable people from any intrusion of their privacy, and not to make any unreasonable approaches to, or put pressure on, any vulnerable person to give money. This is included, even if they're not undertaking any direct public fundraising.

We've received no complaints about our fundraising activity this year, but should they arise, we're committed to investigating complaints and resolving them with the complainant.

Safety

Along with safeguarding, safety is a golden thread throughout Scouts. It's our number one priority to keep young people in our care safe from harm.

Progress a year on

We have made considerable enhancements to safety management in Scouts throughout the past year. We have:

Welcomed new staff into our Safety Team: helping us increase our support across the movement, so we can keep developing our safety culture.

Focused on core safety training for all members and line managers: by introducing new safety inductions specific to key roles.

Launched a local support pilot: to check the quality of our safety support and learn more about the way we deliver and embed risk assessments.

Reviewed our Policy, Organisation and Rules: including guidance and supporting templates. We then delivered briefings and training sessions in line with our updates. Specifically, we looked into air activities, climbing, cycling, sailing, and technology (particularly the use of radios).

Created a three-year safety road map from 2023-2025: to support the approach of continuous improvement.

The key pillars of our three-year road map are:

- Safety **training and education**
- Using safety data to create an **insights dashboard**
- Continuing to develop the **safety assurance** framework
- Improving how we capture and share best practice, as well as **lessons learned**
- Keeping our **activities and programme** safe, by continuing to work closely with National Governing Bodies and other partnership organisations
- Introducing specialist **external advice and scrutiny**.

The Safety Committee has procedures in place for gathering data about incidents. They consider the data carefully, so we can improve. It's important to learn from

experience and make sure we're appropriately responding to incidents, so this approach is embedded in our culture and systems throughout our movement. What we learn is fed into reviews of our rules and guidance, and shared widely through our frequent webinars and member emails.

What's next

In our three-year road map, we have a few key focus areas for 2023 under each pillar. We'll:

Training and education

- Continue working on the safety core learning for volunteers, as part of the transformation programme.
- Achieve and maintain our agreed Key Performance Indicators (KPIs) for compliance training.
- Particularly focus on first aid training compliance.
- Support the implementation of the staff Learning Management System and effective utilisation of safety e-learning for key training requirements against roles.

Lesson learning and sharing best practices

- Enhance leading and lagging indicators to be more proactive about our current safety performance.
- Develop the volunteer safety advisor network to use knowledge and experience, and better share good practice.

Third party scrutiny and external review

- Establish a direct primary and co-ordinated authority partnership that'll make sure our policy and procedures are checked and assured.
- Create a programme to review the policies, procedures and forms based on primary authority input and achieve assured status.
- Audit our current health and safety arrangements to find opportunities to improve.

Safety assurance

- Continue to support volunteers in specific locations where a need's been identified through the use of our heat map data.
- Establish learnings and embed local assurance as a continuous programme.
- Continue to embed our continuous improvement culture.

Activities and programme

- Complete all planned activity reviews in 2023 and make sure they return to a normal schedule following the impact of COVID-19.
- Continue to support programme teams to deliver safe programmes.

Digital tools

- Continue supporting the digital team to make sure the new membership system launches with key safety requirements, such as permits.
- Working towards providing relevant safety compliance and performance information to volunteer line managers and local trustees, to make sure this data is readily available and integrated within our digital tools.
- Find out what tools we can use from the new membership system in relation to safety.

Safe Scouting programme

We've started our Safe Scouting programme of work. As part of this, we'll begin a discovery phase to look at how we quality assure key safety tasks in our movement and digitalise some of our processes and resources. We're doing this to respond to a growing need to show evidence of our compliance, as well as make our processes and resources as simple and easy to access as possible.

We're aiming to help volunteers prioritise, being even clearer on which tasks matter the most and helping everyone feel confident about how to keep others and themselves safe.

We'll continue working to drive and embed a culture of safety across the organisation – a culture where safety tasks enable exciting adventures and become a natural part of what we do in our planning and delivery processes (and where learning is shared).

Safety governance

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

Our Safety Policy: As part of our key policies, our Safety Policy clearly outlines the commitment to safety we expect from everyone in Scouts. It helps make sure everyone plays their part in keeping young people safe. We review the Safety Policy each year, and it's informed by wider sector best practice.

Safety Committee: We have a Safety Committee that reports directly to the Board of Trustees. An external appointee chairs the Committee, and the appointee is a Trustee with working professional experience in health and safety management. The Safety Committee includes independent members, with experience in health and safety across several sectors. The Committee links to people responsible for providing leadership, and oversees the safety policies, procedures, and rules we give to our volunteers.

Each quarter, we update the Board of Trustees on safety matters, including incident statistics, training, and compliance reports.

Each year, the Board gets a full report of Safety Committee activities. They review a detailed overview of trends and statistics and take part in a specific safety-focused development session.

Safeguarding

At Scouts, it's our number one priority to keep young people in our care safe from harm. Along with safety, safeguarding is the golden thread throughout our movement and we take it very seriously. We believe an open and transparent culture of challenge is how we protect our young people.

We embed our Yellow Card Code of Practice for adults in Scouts in everything we do. We endeavour, through our training and the work of safeguarding advisors locally, to ensure everyone knows about the Yellow Card, including young people and their parents and carers. It's a priority that they're clear about the expectations and behaviours of our volunteers, and know exactly what to do if the code isn't being followed. The Yellow Card places a duty on all adults in Scouts to report any allegations, suspicions, and concerns immediately and challenge inappropriate attitudes or behaviours.

Over the past year, we've worked with the NSPCC to co-produce a child-focused poster to complement our Yellow Card, so young people can learn what to report and how. We're making this available from September 2023 to display in the meeting places of our 7,000 Scout groups. We'll also look at creating a version of the poster for our digital channels, so young people can find the information online any time they need.

We have a centralised UK Safeguarding Team, made up of safeguarding professionals from backgrounds in social work, police, education, early years, probation, and more. They deal with all safeguarding, welfare, and suitability referrals, covering adults and young people. As part of our safeguarding processes, a key aspect of the team's work is working closely with all statutory agencies.

We're always striving to improve our team through clear management oversight and quality assurance. We have a robust quality assurance programme, including external scrutiny by an independent company that specialises in safeguarding and continue to develop practice to provide assurance of local practice and compliance with rules.

As part of our safer recruitment processes, we're still working with the Disclosure and Barring Service, Disclosure Scotland, and AccessNI. We also have individual Country arrangements in relation to safer recruitment for British Scouting overseas.

Safeguarding training

We refresh our safeguarding training and support material to make sure they're current. We have regular, independent reviews of our training and processes. This year we have commissioned the NSPCC to provide this and moving forward, we'll commission an independent review every two years.

Every three years, it's mandatory for every volunteer, no matter how long they've volunteered for, to complete safeguarding training. Their training is validated online, and each volunteer needs a 100% pass rate to keep volunteering with us. There's extra management safeguarding training for volunteers in Commissioner roles. Staff are also required to complete the same training and adhere to the Code of Practice. In addition, our safeguarding team staff undertake external, advanced training and professional development.

We take our safeguarding training very seriously, so we have systems in place to deal with any non-compliance. This includes suspending or excluding volunteers if they haven't completed or refreshed their training.

Safeguarding information

We share safeguarding information on the scouts.org.uk homepage and explain how to report concerns. We also proactively share this beyond our own website, for example, through our Yellow Card.

We've recently added a dedicated page to our website inviting survivors of non-recent child abuse to report it. On this webpage, we've made it clearer what support is available, as well as highlight the ability to report anonymously to NSPCC's whistleblowing line.

Safeguarding procedures

We're always looking to improve our safeguarding procedures and learn from survivors' experiences. Through internal and external reviews, we actively look at change we need to make in our processes and practice. We accept that, even with good practices, robust policies, strong leadership and clear governance, things can still go wrong.

We're a learning organisation and we always seek to act on any recommendations from learning reviews of cases. We speak to parents, volunteers, and survivors, as well as carry out quality assurance and external reviews to proactively invite challenge, and internal compliance checks in respect of recruitment, training, and reporting.

Over the last few years, we've significantly increased the size of our safeguarding staff team to make sure we robustly respond to any safeguarding concerns.

Safeguarding governance

To govern our safeguarding, we have a range of measures in place. These include:

Our Yellow Card Code of Practice: commended as good practice by external agencies including the Independent Inquiry into Child Sexual Abuse as part of Effective Leadership of Child Protection (IICSA).

Our Safeguarding Policy: clearly outlining the commitment to safeguarding we expect from everyone in Scouts. It helps make sure everyone plays their part in keeping young people safe. Each year, the policy is reviewed and informed by wider sector best practice.

Safeguarding Committee: Our Safeguarding Committee reports directly to the Board of Trustees. It's chaired by an external appointee – a Trustee with significant professional safeguarding experience. The Safeguarding Committee includes independent members, who all have lots of experience in safeguarding across various sectors. The Committee also links to those responsible for providing leadership, and oversees the policies, procedures, and rules given to our volunteers.

Each quarter, safeguarding is always considered and scrutinised by the Board of Trustees and discussed with additional verbal updates from the Chair of the Safeguarding Committee. We update the Board of Trustees on safeguarding matters, including incident data, training, and compliance reports at their meetings.

Each year, the Board gets a full report on Safeguarding Committee activities. They also review trends and issues facing young people in society, and engage in a dedicated safeguarding development session.

We know it's important to learn from experience and respond appropriately to incidents. We embed this approach throughout the movement in our culture and systems. Our Safeguarding Committee follows procedures to gather data about incidents, and for considering the data carefully to make improvements. To keep up-to-date, we do a monthly audit of our current practices.

We actively engage with the wider sector, sharing best practice. We also work with government bodies, so we're at the forefront of safeguarding practice.

Safeguarding Action Plan

We're continually improving what we're doing to keep young people safe. We're learning from external experts and what we hear from survivors, and we've published an action plan on our website. From June 2023, these are some of the actions we're taking:

- We've established a programme of work for continual improvement in Safe Scouting

The project will deliver:

Clarity – we will ensure both local Scouts and HQ have clarity on what is most important and what is expected, including roles and accountability. Trends and insights allow more informed creation of training, resources and policy to deal with problem topics/locations and highlight best practice.

Capability – we will give local Scouts and HQ the tools and resources to effectively carry out safe Scouting activities. HQ and local Scouts can evidence local compliance with policy and practice.

Confidence – local Scouting and HQ know that the charities are being run in a safe and compliant manner.

- We are updating our Yellow Card code of behaviour.
- **September:** We'll distribute posters we've designed with NSPCC Childline, so young people know how to report any of their concerns. These can be displayed in our 7,000 Scout groups' meeting places.
- **November:** We're rolling out updated training following this year's NSPCC recommendations.
- We're still contributing to the Independent Inquiry into Child Sex Abuse (IICSA) Changemakers coalition, chaired by the NSPCC, to make sure we deliver the IICSA recommendations. As part of this, we're working with partners to make sure survivors' experiences inform policy and practice across youth organisations. This includes engaging with charities who specialise in working with survivors of abuse.

Governance structure and Board membership – 1 April 2022 to 31 March 2023

Founder

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

Patron

Our Patron was Her Late Majesty Queen Elizabeth II. Following His Majesty The King's Accession, the Royal Household is conducting a review of Royal Patronage.

Presidents

Her Royal Highness The Princess of Wales, GCVO

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

Vice Presidents

The Rt. Hon. The Earl of Airlie, KT, GCVO, PC

Wayne Bulpitt CBE

Peter Duncan

George Purdy CBE

Tim Kidd OBE

Chief Scout

Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees

The percentages indicate the number of eligible Board meetings each member attended. The Board met six times formally within the reportable period. Two were extraordinary meetings.

1 = Finance Committee Member

2 = Strategy and Delivery

Committee Member

3 = Nominations and Governance

Committee Member

4 = People and Culture

Committee Member

5 = Safeguarding

Committee Member

6 = Safety Committee Member

Trustees (voting)

Mike Ashley (100%) 1, 4 Treasurer

Nigel Ball (83%) 3 (until September 2022), 1 (from September 2022)

David Branagh (83%) 1, 3 (until September 2022), 4 (from September 2022)

Craig Dewar-Willox (100%) 5

Graham Haddock OBE (67%) 2, 3

Carl Hankinson (100%) 2, 3,

UK Chief Commissioner

Gareth Jones (100%) 3, Vice Chair
Ayesha Karim (100%) 3, UK Youth
Commissioner (from September 2022)

Sharon Lee (100%) 6

Ella MacLeod (100%) 4

Kate Marks (100%) 6 (from September 2022)

Jake Myatt (100%) 1 (until September 2022), 3 (from September 2022)

Peter Oliver (83%) 2

Caroline Pearce (100%) 6 (until September 2022)

Jordan Pidwell (100%) 4 (from September 2022)

Jennie Price CBE (100%) 3,
Chair of the Board

David Sandall (67%) 5

Busola Sodeinde (100%) 4

Liz Walker (100%) 3

Rhiannon Wells (0%) 3 (until September 2022)

Michael Wood-Williams (100%) 1 (until September 2022)

Ollie Wood (83%) 1

(from September 2022)

Matt Hyde OBE,

Chief Executive (100%) 2, 3

Right of attendance (non-voting)

The Chief Scout, the Deputy Chief Scout, the International Commissioner, any Country/Regional/ County/Area Commissioner or Chair and Chief Commissioner

Executive Leadership Team and Committee membership

Chloe Kembery, 2, Executive Director of Marketing and Fundraising

Tim Kidd, 2, Interim Executive Director of Operations (from January 2023)

Mark Hislop, 2, Executive Director of Commercial Services

Ross Maloney, 2, Deputy Chief Executive and Chief Operating Officer (until July 2022)

Kris Murali, 1, 2, Executive Director of Finance and Resources

Philippa Ward, 2, Interim Chief Operating Officer (June 2022) Interim Executive Director of Strategy and Transformation (from January 2023)

Members of the Executive Leadership Team have rights of attendance at all meetings of the Board and its Committees.

Apart from the Nominations and Governance Committee, all Board Committees have appointed the Trustee members indicated above for their specialist skills, plus one or more non-

Trustee members. There's at least one member under the age of 25 in all Committees.

Our advisers

Auditors:

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

Bankers:

Barclays Bank plc
1 Churchill Place
London
E14 5HP

Investment Managers:

Cazenove Capital Management
London Wall Place
London
EC2Y 5AU

Sarasin & Partners UK
Sarasin House
37-39 St Andrews Hill
London
EC4V 5DD

Pension advisers:

ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Solicitors:

Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

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

Our valued partners:

Cadent, SGN, Northern Gas Networks and Wales and West Utilities - Gas Distribution Networks
Dungeons and Dragons
GO Outdoors
Gravity
Gullivers Fun Resorts
HSBC UK
Institute of Electrical Engineering and Technology
Inmarsat
Jaffa
Lawn Tennis Association
Magic the Gathering
Manchester United Foundation
Niantic
Nominet
ODEON
Pets at Home
Pokémon
Raspberry Pi Foundation
Rolls Royce
Royal Airforce
Royal Navy
Royal Marines
Stanley Black and Decker
The British Army
The Rail Industry
UK Power Networks
UK Space Agency
Victorinox
Warhammer

Special thanks to:

Peter Brown FRSA FCA
Tony Harvey, FCIPD FCMI FRSA
Lance and Dianne Hirsch
Marshall and Kimberly Hollis
Dr Michael Kessler
Charles Wilson and Rowena Olegario

We'd also like to thank our Gilwell Fellows, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, as well as everybody who generously gives and raises money on our behalf throughout the year.

Our valued funders:

The Alpkit Foundation
Aziz Foundation
Bergman Lehane Trust
Department for Digital, Culture, Media and Sport
Doris Field Charitable Trust
Dudley and Geoffrey Cox Charitable Trust
Fowler Smith & Jones Trust
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
Pears Foundation
Privy Purse Charitable Trust
Schroder Foundation
Sir John Fisher Foundation
The Duke of Edinburgh's Award
The Worshipful Company of Shipwrights
#iWill Fund
Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
Inspire

Mind
National Autistic Society
Save the Children
Scottish Association of Mental Health (SAMH)
The Simon Community NI
World Wide Fund for Nature (WWF)
Other charity partners
British Youth Council
Girlguiding
UK National Council for Voluntary Organisations (NCVO)
The Together Coalition
Youth United Foundation

Scout Ambassadors

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

Scout Adventurers

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

INVESTORS IN PEOPLE®
We invest in people Gold

In 2022, we retained our Investors in People accreditation. We're proud, once again, to be awarded the prestigious Gold standard. The assessor highlighted the pride and passion shown by our staff, and how people felt encouraged, supported, and motivated by their line managers.

In terms of development, it's recommended that we create staff networks to encourage support between peers and renew our focus on wellbeing and career development.

Our accreditation lasts for three years. Now, we're nurturing more ideas and plans to aim for Platinum, the highest level. The next full review will take place in summer 2025, but we're planning to hold staff satisfaction surveys in the interim.

The Scout Association

Charity numbers

306101 (England and Wales)

SCO38437 (Scotland)

Registered address

Gilwell Park, Chingford

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Contact us

info.centre@scouts.org.uk

