



Building skills and a place to belong

Annual Report and Accounts 2025-2026



Scouts



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Giving young people a place to belong

Welcome from our Chair



The truth is, more than any before it, this generation needs the friendship and sense of belonging Scouts offers.

So many young people are struggling with loneliness or anxiety: Scouts gives them the courage to be themselves, step up, and shape their futures.

This is what's driven me in my role as Scouts Chair – our Board of Trustees feel the same way. Ultimately, through Scouts, it's our job to help every young person experience new adventures, give back to their communities, and find a space they can call their own. Demand for joining Scouts remains high: our waiting list is still at more than 100,000. I'm encouraged that we've continued to see strong growth in Squirrels. An additional 3,800 4-6 year olds joined Squirrels this year, bringing us to a total of 11,547 new places generously supported so far by Omaze. These children, and the new volunteers who join with them, are the future of our movement.

I'm equally heartened that Explorers, for 14-18 year olds, is growing too – it's up by 3%. This year, our teams have been preparing for the reboot of Explorers with a programme that meets the needs and aspirations of Generation Alpha. The outdoors, skills, wellbeing, and belonging are at the heart of this updated programme.

Yet, we haven't been able to welcome as many 6-10 year olds as we'd like, meaning numbers in these sections have seen a second year of plateau. This lack of spaces is partially because some of our volunteers are doing important work, creating smaller Beaver and Cub sections, to enable them to give more dedicated support to young people with greater needs. In the light of these challenges, we need to double down in supporting our volunteers who, in turn, support a generation who needs Scouts more than ever. Our new strategy, Place to Belong, will help us in this aim. I'm so pleased by the way our teams have worked together to shape the strategy.



Chief Scout,
Dwayne Fields



Joint President, HRH The Princess of Wales

3,800
more 4-6 year olds joined Squirrels



I was particularly inspired by last summer's UK Youth Forum, where over 500 young people attended four in-person events across the UK – making their voices heard. Many others took part online, and in their own groups.

The result of this process is a clear vision, empowering even more young people to take the lead – by making a positive difference in the world. Through their kindness and commitment, I know we'll help create and inspire better, stronger communities.

This remarkable contribution from our young people is thanks, in no small part, to the efforts of our UK Youth Team, capably steered by our outgoing UK Youth Lead, Ayesha Karim. Her relentless determination and clear-eyed vision to help young people shape their own future has been an inspiration. We were so proud of the way Ayesha and fellow UK Youth Team member, Rob Mason, represented Scouts at Windsor Castle in December at a showcase of volunteering hosted by Our Patron HM The King as part of the State Visit of the President of Germany. My heartfelt thanks go to them.

I also extend my thanks to our wider volunteer and staff teams, our generous supporters, and to my fellow trustees. A special mention must go to our Chief Scout, Dwayne Fields, whose support has helped us extend our reach and raise awareness of Scouts at a national level. Dwayne also found time to support many events, large and small, meeting our members so they feel valued.

As I finish my term, both as Chair and a trustee, I continue to be inspired by the enormous potential of our movement and the dedication of our members. As an organisation, Scouts has been tested at times, and we've had to critically reflect on both what we do well and examine where we can do more to realise that potential.

It's clear to me that, by working together, we can deliver our life-changing programme, creating opportunities for adventure and community impact, while keeping young people safe. Our collective efforts mean that Scouts continues to be the bright moment in the week for nearly 450,000 young people.

When I was a young person, Scouts changed my life immeasurably and genuinely gave me a place to belong. Serving as Chair of the organisation that gave so much to me has been a privilege. As our new strategy begins, I'm as optimistic as ever about our future.

Craig Dewar-Willox
Chair

“

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bright moment in the week for nearly

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”



Prepared for the path ahead

Welcome from our Chief Executive



This year's been a real reset moment for Scouts.

We've launched our new strategy, completed a restructure of our staff team, and started work on a three-year-plan focused on supporting our movement. This makes us well prepared for the path ahead – empowering more young people from every community and giving them a place to belong.

A major part of the year was spent taking action on our finances, our staffing, and understanding our core services for our movement. It's been a challenging process, especially for our committed staff team, who've continued to deliver strong support for our members. I'd like to take this moment to thank staff colleagues for their hard work and dedication.

Now we have a steady structure, we're positioned to be financially stable, stronger, and ready for the future. Our next steps will be steered by our new strategy: Place to Belong, which guides us through to 2035. Reflecting our role as the UK's largest youth movement, our strategy's been shaped by over 28,000 people, including thousands of young people. They told us they need a place to belong more than ever. Half said they regularly feel lonely, and 44% said they found it hard to make friends.

Scouts can give that safe place, with trusted adults, where they can be themselves and find themselves. I remember valuing that so much as a young person in Scouts. It's there that I learnt the confidence, leadership, and teamwork I still use today.

This is only possible thanks to the generosity of partners like the Postcode Lottery, the Department for Culture, Media and Sport (DCMS) Uniformed Youth Fund, and Omaze. These supporters have accelerated our commitment to creating more Scouts places in more communities.

Hand in hand with our work on the strategy, there's been a focus on our culture. We've renewed our commitment to our shared values.

Despite increasing polarisation in our local communities, we're proud to welcome people from all backgrounds. The connections people make through Scouts build bridges across communities and maintain a dialogue between those of all faiths and beliefs.

There have been many bright moments this year, reminding us of the power of what we do to change lives. Last spring, a group of Scouts, Explorers, and our Chief Scout Dwayne Fields, hiked in the Lake District with our Joint President, HRH The Princess of Wales. It was inspiring to see how spending time in nature improves young people's happiness and wellbeing.



Similarly, we saw thousands of young people get together at international camps and jamborees, and especially at the Moot in Portugal. These special moments remind us we're all part of an incredible global family of more than 60 million Scouts.

We're ready for the path ahead. But only by working together can we truly achieve our ambitions and provide better support to young people and volunteers. While so many young people express that the future can feel uncertain, Scouts offers the skills they need to thrive and, most vitally, a place to belong.

To all our young people, volunteers, staff, and supporters, thank you for joining us on this journey.

Aidan Jones OBE
Chief Executive



Focused on our movement, supporting volunteers

Welcome from our UK Chief Volunteer



Since 2021, when I started in this role, I've been privileged to see the incredible impact my fellow volunteers have.

From supporting young people (and each other) through the pandemic, to navigating changes to the way we volunteer – including new systems and structures – their patience and fortitude have always been remarkable.

Now, with the launch of our new strategy, Place to Belong, a new chapter begins. This is a time of focus and renewal.

We're moving on from what can feel like many competing priorities to just two: delivering a great programme for young people and supporting our volunteers. If we get both of these right, our movement will thrive.

The new strategy gives us a united sense of purpose and direction, supported by a positive, shared culture founded on Scout values.

There's a shift towards focused, everyday, support for our time-pressed volunteers. We're committed to removing complexity without compromising safety. Across the year, we've seen changes to our volunteer and staff structures which, I know, has been unsettling for some. Thank you to all our teams for managing this with such good grace.

We've made efficiencies to our delivery, started to simplify our governance, and improved our processes. This reduces costs, but, more importantly, it saves volunteers' time.

Now, with the right balance across our teams, and a more sustainable financial base, we've the stability we need to deliver on our ambitions to empower more young people. I've seen so many things this year that give me hope for the future – like the 500 Explorer Scouts who travelled to Portugal for the 16th World

Scout Moot. You were incredible ambassadors for the UK, building the international friendships we need to promote a more peaceful world.

I was also incredibly proud of the Scouts who represented us at the VE Day 80 commemorations. Especially Abbie McFarlane, a King's Scout from Hereford and Worcester, who gave a thoughtful address of thanks in Westminster Abbey. We returned to the Abbey when we celebrated the contribution of our volunteers in our Thanksgiving Service, close to Founder's Day in February.

Scouts contribution to society was recognised more widely this year too. We were so proud of the six groups who were awarded the King's Award for Voluntary Service this year. They've been bright beacons of hope, strengthening community cohesion. It was wonderful to see our volunteers, including our tireless Chief Scout Dwayne Fields, and Squirrels supporting our Joint President, HRH The Princess of Wales, at Frogmore House during the US state visit in September. It was a true showcase of what we do best – getting young people into nature, building skills, and friendships.

My thanks also to our indefatigable Joint President, HRH The Duke of Kent, who celebrated his 90th birthday this year. A longtime advocate for Scouts, The Duke made sure he was there for our Queen's and King's Scouts at their day of Celebration and Achievement at Windsor Castle in April 2025.

As I begin my new five-year term, it's a moment to reflect not only on how much we've achieved together, but on how much we have to look forward to. Not least, preparing for hosting the World Scout Conference as part of our 120 years of Scouts leadership in 2027.

Let's go forward in a spirit of friendship, with belief in our purpose, to deliver our bright vision for the future.

Carl Hankinson
UK Chief Volunteer



Dwayne Fields, UK Chief Scout

“ Many young people feel isolated, lonely and don’t have the chance to make new friends. Nature and the outdoors can feel remote and inaccessible. That’s why young people need a place they can be accepted for who they are. Scouts is that place: a community of kindness, where fun and friendship run through everything. It’s a place to belong. ”



Our purpose and method



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

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

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. Nationally, we give support to help Groups in lower income areas. The benefits of Scouts are further demonstrated throughout this report.

Our new vision

Our vision for 2025 was to have prepared more young people with skills for life, supported by amazing volunteers that deliver an inspiring programme. The aim was to grow, be more inclusive, more youth shaped, and make a bigger impact in our communities. This vision has been delivered, and the achievements were celebrated at Summit25.

We've a new vision for 2035, shaped by 28,000 people – including thousands of young people, in particular through the UK Youth Forum 2025.

A full summary of our new vision can be found on the next page.



Place to belong: **Our Strategy to 2035**

Our Vision

To empower more young people through adventure, teamwork and shared values, to take the lead on making a positive difference in the world.

Our Purpose

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

Our Values Integrity, Respect, Care, Belief, Cooperation.

Our Pillars

Programme

Delivering an adventurous and inclusive Programme.

Volunteering

Supporting our volunteers.

Our Outcomes

By 2035 we will have:

1. A growing and inclusive movement.
2. More young people gaining skills and leading change.
3. Volunteers who feel confident, supported and valued.
4. Stronger and better connected communities.
5. A safe, inclusive and sustainable movement.



The path ahead: Shaping the next nine years

To turn strategy into delivery, we have three plans. These will take us on a journey through the nine-years of the strategy to achieve our Vision.



The first of our plans will give us three focus areas for our movement over the next three years: **Programme, Volunteering and Support.**

This strategy provides a direction of travel. But success will not come from words alone. It will come from what we choose to do, together, nationally and locally. Every small leap in the quality of our Programme. Every opportunity we give to young people. Every decision to support volunteers better. That collective effort will achieve our Vision.

Our focus 2026-2029

- Programme** To safely deliver a fun, relevant and inclusive Programme for all.
- Volunteering** To improve volunteering, making sure our people feel valued, supported and motivated.
- Support** To be a growing, sustainable and effective movement.





A growing and inclusive movement

1

Our aim

To welcome more people than ever to our movement and to grow in an inclusive way. The benefits of what Scouts offers young people, volunteers, and communities must be open to all communities in the UK. We're focused on removing the barriers to joining, both for those on waiting lists, and those from communities who don't yet see a place to belong in Scouts.

Indices of Multiple Deprivation (IMDs) are widely used data sets that classify the relative deprivation in small areas of England, there are equivalents for Wales, Scotland, and Northern Ireland. They give areas a deprivation score – 1 being most deprived, and 10 being least deprived. Scouts is passionate about supporting more young people in IMD 1–5 areas. This section connects our growth objective in our Skills for Life strategy with the growth strategic outcome in our new Place to Belong strategy.

Our goals

- Build a representative movement, so our volunteer role models are reflective of the communities we serve.
- Prioritise specific support for the growth of new Squirrels Dreys, and retention within Beavers and Cubs, supported by the Omaze donation.
- Focus on capacity building and targeted delivery that accelerates Scouts being more accessible to underrepresented parts of society. This'll include work with Muslim communities and our Scouting in Black Communities pilot.
- Enable targeted local investment in growth capacity by supporting Counties and Districts to invest in locally funded growth staff.

Progress a year on

Thanks to the passion and commitment of our volunteers, we've seen growth across many parts of the UK. However, it's not been universal, with continued challenges around retaining places for Beavers and Cubs. We know we can go further in supporting our volunteers to create the conditions for growth.

- We've seen an overall 0.4% decrease in numbers of young people (ages 4-18), 1,757 individuals, across Scouts.





- There's been continued growth of Squirrel Scouts, which saw an increase of 3,831 young people this year.
- In 2026, Scouts has 144,848 adult volunteers supporting our young people, up from 141,782 in 2025.
- Our staff team supported volunteers to open 270 new sections and reenergise a further 104 sections in England this year, of which 45% of those are in IMD 1-3 locations, and 66% are in IMD 1-5. 15% of these sections serve communities which have predominantly Black, Asian, and Minority Ethnic populations.
- With 452 new Dreys, we now have a total of 11,547 Squirrels places that have been supported by the generous Omaze donation.
- This year, we opened 90 new Beaver Colonies and Cub Packs in England. However, Beavers and Cubs membership saw a 3.6% drop overall across the UK. Our volunteers tell us the biggest challenge is recruiting and retaining volunteers for this age range. We also hear concerns from volunteers about how to best support the behaviours this age group demonstrate, and how to support young people with SEND needs. We're enabling Lead Volunteers to actively work on addressing this, again supported by the Omaze donation.
- From an all-time high in 2025 of 21,162, Young Leaders declined by 5%, bringing the total to 20,054 members. This exceeds our Skills for Life target of 19,500 Young Leaders.



- This year we've welcomed an additional 243 Scouts and 1,488 Explorer Scouts. This has partly been supported by Department for Culture, Media and Sport (DCMS) funding, which enabled us to open 82 new Scout Troops and Explorer Scout Units in England.
- Despite the focused efforts on tackling waiting lists, demand for Scouts means our waiting lists remain similar to last year, with 107,601 young people wanting places.
- Our pilot for Scouting in Black Communities hasn't progressed as we'd planned. We've learned that we need to have the stability and commitment of permanent resource and to take a different approach to building relationships.

What's next

- Focus on supporting volunteers in creating the right conditions for growth by reducing barriers, strengthening capability, and targeting support where it'll have the greatest impact.
- Focus on raising visibility locally to support growth – using the joyful celebrations of our triple birthday year: 5 years of Squirrels, 40 years of Beavers, and 110 years of Cubs.
- Strengthen leadership teams at County and District level by improving the recruitment, induction, and early effectiveness of County and District Leadership Teams.
- Embed evaluation and data-driven approaches that monitor progress and impact, to ensure inclusion and growth is measurable.
- Expand and strengthen inclusion initiatives across all regions and communities.



More young people gaining skills and leading change

2

Our aim

We want to empower young people with the skills and abilities they need to navigate an unpredictable future. We know that Scouts offers young people a place to belong so we're determined to ensure Scouts is available to as many young people as possible.

Our goals

- To safely deliver a fun, relevant, and inclusive programme for all age ranges.
- To support every young person in Scouts to build the skills and confidence to thrive. Through adventure, teamwork, and meaningful opportunities to lead, our young people can develop their identity and purpose.
- To give volunteers practical resources so they can confidently support all young people to make Scouts their place to belong.
- 4,513 Scouts earned their 'The Duke of Edinburgh's Award' (DofE), with 811 of those having additional needs or in economic hardship.
- Relaunched our Air Activities Staged badge with the RAF and upgraded creative activities for Beavers with Hobbycraft. Our Scout section Chef badge got a refresh thanks to HelloFresh – Chef and former Scout, Ainsley Harriot, cooked with the 63rd Hackney Scout Group.

Progress a year on

- Enabled volunteers to deliver more than one million nights away for young people.
- Expanded financial skills learning to Scouts and Explorers supported by HSBC UK, so Money Skills are built progressively from 6 to 18.
- 116 Explorer Units helped us test new Challenge Awards and Activity Badges before they become part of the new Explorer Scout programme from September 2026.
- More than 120 County/Area/District Youth Leads trained at Gilwell Park this year with 94% reporting more confidence afterwards.
- Recognised the skills and achievements of our highest achievers, celebrating 425 Queen's and King's Scouts at Windsor.





- Improved accessibility for young people with more complex support needs, by relaunching Scouts partnership with the Mencap Gateway Award. It can be used instead of the challenges in our Explorer and Network Top Awards, helping to make Top Awards open to all.
- Piloted new approaches to make Scouts available for young people with additional needs or in IMD 1-3, with learnings we can develop for the future. For example, a pilot in Leicester and Great Yarmouth empowered Young Leaders to enable other young people in IMD 1-3 to gain skills with Scouts. More than 70% of these Young Leaders reported feeling more confident to take on leadership as a result.
- Increased our resources for volunteers to enable young people who need additional support: 1,000 volunteers learned about supporting young people with neurodiversity through a webinar series enabled by the Omaze donation. We saw more than 2,000 volunteers accessing resources to support disabled young people and volunteers. We also launched new visual support tools, in partnership with Widgit, which have already been accessed more than 6,000 times.



The relaunch of our Scouts Chef Badge, with celebrity chef and former Scout, Ainsley Harriot

What's next

- Increase the number of outdoor, adventurous activities and nights away that all young people have with Scouts.
- Support the reboot of the Explorers programme through our movement.
- Re-design and start to test a new programme for our 18+ young people.
- Keep evolving our section programmes to fit what young people need today.
- Create more meaningful opportunities for young people to lead, so that young people are not just shaped by Scouts, they're shaping it.
- Develop more support for volunteers to create inclusive experiences for young people, including practical tools, and e-learning.
- Test and scale progressive programme activities about mental health, wellbeing, and healthy relationships for all our sections, supported by Omaze.
- Research and develop assets for Peace Education for all sections.





Volunteers who feel confident, supported and valued

3

Our aim

For Scouts to be powered by growing numbers of motivated, well-supported volunteers from all backgrounds, with the skills and confidence to make a positive difference for young people. We'll strive to make volunteering flexible, inclusive, and rewarding, so volunteers feel valued, appreciated, and able to succeed in their roles.

Our goals

- Recruit more volunteers to Scouts and help them feel welcome from the start.
- Improve flexibility, learning, and support so volunteering fits with other life commitments.
- Ensure our tools, learning, and leadership support enable volunteers to deliver safely and effectively.
- Volunteers strengthened their skills to support young people and keep them safe, completing over 500,000 online courses.
- Developed and improved over 140 digital tools, guides, and resources, supported by the Omaze donation. We improved reporting and management tools for Lead Volunteers around safety and safeguarding reporting, and outstanding actions.

Progress a year on

- This year has been another challenging one for all our volunteers, particularly Lead Volunteers and Leadership Teams. Their feedback has been invaluable to improving our digital tools and processes.
- We saw some success stories from the first year of our team-based approach to volunteering, and our volunteering culture.
- Volunteers used digital services to make Scouts happen for young people every week, including more than one million nights away and 5,000 Good Service Award nominations.
- Updated volunteer recruitment adverts and processes to improve accessibility.
- We tested and made available new resources to help members address misogyny and build racially inclusive cultures.





- Continued to work on diversifying UK-level volunteering: 7.1% of UK volunteers bring their knowledge and insight from Black, Asian, and Minority Ethnic communities, above the 5% Skills for Life target, but still below the UK national average of 14%, so there's more to do. Our mentoring programme supports a more diverse leadership pipeline alongside wider development for volunteer leaders.
- Embedded a 'service team' approach – volunteer and staff experts can test and improve our ways of volunteering, and the digital tools that support it.
- Recognised more than 25,000 volunteers with awards this year, spanning Good Service, Long Service, Wood Badges, and Meritorious Conduct and Gallantry.



What's next

- Keep improving how volunteers get timely help and problem-solving support.
- Continue simplifying our processes and improving the day-to-day volunteer experience.
- Strengthen how we reward and recognise volunteers so they feel 'seen' and valued throughout their journey.
- Improve feedback routes, so volunteers can shape future improvements and changes.
- Continue developing our volunteer leaders through mentoring, shadowing, allyship, and peer networks.
- 'Branching Out' will review and expand optional learning for volunteers to improve their skills such as growing your section, delivering residential experiences, and improving practical skills.



Stronger and better connected communities

4

Our aim

Building stronger, better-connected communities is central to Scouts. We support young people to take practical, locally led action on the issues they care about – volunteering with partners, improving shared spaces, and bringing people together through projects they help plan and deliver. These experiences help young people build confidence, work alongside people from different backgrounds, and see themselves as active contributors to local civic life.

Our goals

- Keep community action at the heart of what we do, shaped locally by young people.
- Refresh how we measure community impact under our 'Place to Belong' strategy, with clear criteria, and transparent reporting.
- In 2025, 82% of young people said Scouts helps them feel able to make a positive impact in their community (up 4% since 2024 and 6% since 2019).
- Scouts also took part in VE Day 80 commemorations nationally and locally, helping communities come together to remember and say thank you.

Progress a year on

Across the year, young people and volunteers continued to show up for their communities – through everyday service, major moments of national significance, and youth-led local action.

- 32,842 young people earned a Community Impact badge, recognising the positive change they helped create.
- 15,500 young people earned their Earth Tribe Award, contributing to greener communities.
- 42.2% of Scouts aged 4–14 and 5.4% aged 14+ achieved Top Awards, where community impact is a key component.
- 40% of Section Leaders said their young people volunteer in the community at least once a term (4% above the 2019 baseline, but 7% below the 2025 target).
- Six Scout Groups received The King's Award for Voluntary Service (KAVS), the highest award for voluntary groups, recognising the difference volunteers make in their communities.
 - 71st Doncaster Hunafa Scout Group
 - 6th Gosport (Rowner) Air Scout Group
 - 1st Ockendon Cub Scout Pack
 - 77th Glasgow (Disabled) Scout Group
 - BMHC Scout Group
 - 1st Cockermouth Scout Group



The Earth Tribe Award



What's next

- Strengthen our approach to peace education, helping young people navigate disagreement and build understanding across differences.
- Build stronger local partnerships, especially where communities are underrepresented in Scouts.
- Work with neighbourhoods, receiving the 'Pride in Place' funding from the government, that want to open new Scouts groups.
- Grow a more diverse volunteer team so Scouts reflects the communities we serve.



82%

of young people said Scouts helps them feel able to make a positive impact in their community.

15,500

young people earned their Earth Tribe Award, contributing to greener communities.



A safe, inclusive and sustainable movement

5

Our aim

To ensure Scouts is built on strong and stable foundations, is safe for every member, and is inclusive and resilient by design. Our movement should be effectively governed and supported by a culture of careful and sound resource management.

Our goals

- Build strong and sustainable foundations so Scouts has the structures, and capabilities needed to thrive long term.
- Keep every member safe through a culture and practice of safeguarding, safety, and wellbeing across the movement.
- Create a movement that is welcoming, accessible, and representative – where everyone feels they belong.
- Strengthen organisational resilience so our movement can adapt, respond, and succeed through change and uncertainty.
- Manage resources responsibly via careful, sustainable, and value-driven stewardship of finances, people, property, and assets.

Progress a year on

- Worked towards the launch of 'Our Strategy to 2035: Place to Belong' built from 28,000 people's views from Scouts and externally. It outlines our vision for the next nine years to give young people a place to belong, and the skills they need to succeed.
- Refined our governance structures by expanding the Finance Committee to be 'Finance Audit and Risk Committee' and closing Nominations and Governance Committee.
- Focused on financial sustainability for the UK Charity so we can continue to support our movement. We found cost savings and

restructured our staff team to be affordable within a breakeven budget for 2026/27.

- Built our assurance and risk capability to improve both how we learn as an organisation, and risk management. A dedicated team helps us understand the effectiveness of how we support volunteers to deliver safely, safeguard young people, and enable local governance to be effective support for Regions, Areas, Counties, Districts, and Groups. This underpins a learning culture, where we're regularly reflecting on what we've learned and how to improve.

What's Next

- Keep improving the financial stability of The Scout Association, so we can continue to support young people and volunteers for years to come.
- Actively foster the culture needed for delivering our strategy, including shared leadership at the national level.
- Embed our risk management and learning approach, ensuring we're identifying and managing the risks, through our federated structure, to guarantee our ability to support young people and volunteers effectively.
- Refine how we measure our strategic progress so we can share it with our movement, supporters, and regulators.
- Consult our Council on the recommendations set out in our governance review – to make our Board of Trustees, and its committees, the right shape and size to drive our Place to Belong strategy.



Edgar, Squirrel Scout

“ A big thank you to our volunteers at Squirrels for giving Edgar the opportunity to learn new skills. I hope our story encourages more parents and carers with neurodivergent children to give Scouts a go! ”

– Edgar’s mum



The impact of Scouts on young people



The Scout Experience Survey (SES) helps us understand the difference Scouts makes to young people. Each year, it captures young people's attitudes and experiences against our Theory of Change outcomes, offering a clear picture of where Scouts is having the greatest impact through:

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

As we move from our Skills for Life strategy into Our Strategy to 2035: Place to Belong, the SES provides compelling evidence of the positive effect our approach has had since 2019.

Young people report a stronger sense of adventure, higher levels of wellbeing, deeper connection with others, and a growing commitment to their communities. Compared with 2019, they're more physically active overall, with many now achieving at least 30 minutes of activity on five days each week. They also describe feeling happier, more confident, and more satisfied with life, while levels of anxiety have reduced. Together, these indicators build a clear picture of improved everyday wellbeing for young people involved in Scouts.

Our young people have provided feedback to be proud of:

- **95% developed life skills that'll benefit them in the future.** (+1% from 2024, +2% from 2019)
- **93% of our young people take part in activities they hadn't tried before Scouts.** (-2% from 2024, no change from 2019)
- **85% say they're happier since joining Scouts.** (no change from 2024, +6% from 2019)
- **87% say Scouts made them more confident.** (+3% from 2024, +4% from 2019)
- **70% say they're healthier through being part of Scouts.** (+2% from 2024, +5% from 2019)

- **43% report they do better in school through attending Scouts.** (+3% from 2024, +3% from 2019)
- **70% say Scouts made them more confident about getting a job in the future.** (+4% from 2024, no change from 2019)
- Since 2019, there's only been a significant **decline** across one Theory of Change outcome: perseverance and grit. This may reflect wider experiences of young people following the pandemic.

Overall, the latest SES tells a story of steady momentum. Since 2019, young people have increasingly described Scouts as a place where they feel stronger in themselves, braver to try new things, and more connected to the world around them. Our young people are more active week to week, and they report feeling happier, less anxious, more confident, and more satisfied with life overall. These are small signals that add up to a meaningful picture of wellbeing.

That sense of belonging shows up beyond the meeting place too: a large majority say they're more likely to help out in their community, and many talk about better friendships and relationships as a result of taking part. Our core commitment remains strong, with 95% saying they've developed life skills that'll benefit them in the future. These are exactly the foundations we need to build on as we move into our Place to Belong strategy.



The Scout Experience Survey provides compelling evidence of the positive effect Scouts has had on young people since 2019.

In 2025 young people in Scouts reported improvement in these areas:

- **More physically active**
(30 minutes of physical activity, five days a week in 2025)
- **Happier**
(average score = 7/10 in 2025)
- **More confident**
(average score = 6/8 in 2025)
- **More satisfied with life generally**
(average score = 7/10 in 2025)
- **Less anxious**
(average score = 4/10 in 2025)
- **More likely to help out in their community**
(82% in 2025)
- **Have better friendships and relationships**
(average score = 3/4 in 2025)



Tomos, Explorer Team Leader and
Community First Responder

“ I used to be quite shy, but Scouts gave me the confidence to speak to people, to lead, and to stay calm in a crisis. I wouldn't be the person I am today without Scouts. ”



Keeping young people safe

Aim

To empower and support those with operational and governance responsibilities for safety, as they deliver safe activities for our young people, via new learning and guidance. To provide young people with learning opportunities through an adventurous exciting programme, where risk is appropriately managed.

Progress a year on

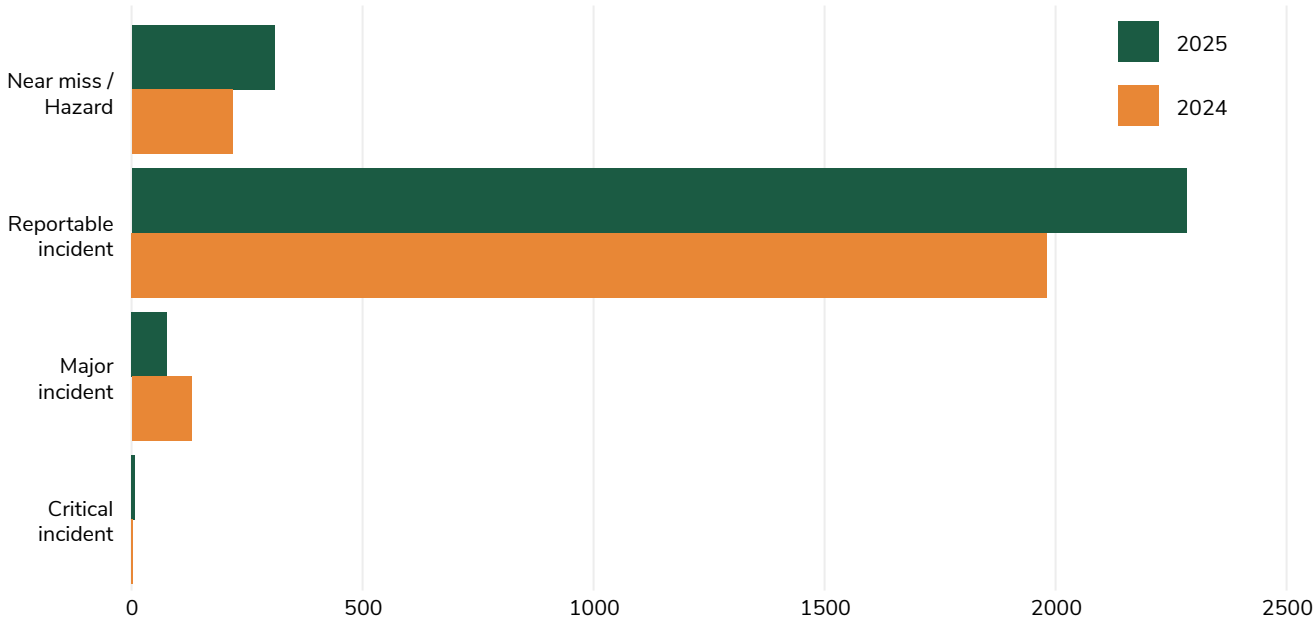
The review period of 2025/26 was a time of significant organisational change for Scouts. To facilitate young people doing adventurous outdoors activities during this time, we have:

- Completed a review and as a result, refreshed our Purple Card emergency procedure.
- Supported all volunteers to complete new safety learning approved by the Royal Society for the Prevention of Accidents, which 137,546 (99.3%) of our volunteers completed. This figure is a credit to our volunteers and how seriously they take keeping young people safe.
- Reviewed our safety guidance content on our website to make it easier to use.

- Improved data insights through regular reports on incident data to County leaders.
- Restarted safety webinars led by County Safety Advisers and District Safety Leads.
- Received external reviews of the Adventurous Activities and Nights Away schemes, and committed that improvements to these schemes will be delivered over the next three years.
- Continued learning from incidents that happen, despite our mitigations. Several safety incidents occurred during the review period, and the more unique incidents have become the foundations of learning reviews – appropriate changes are being made to stop them happening again.

Reporting and insights

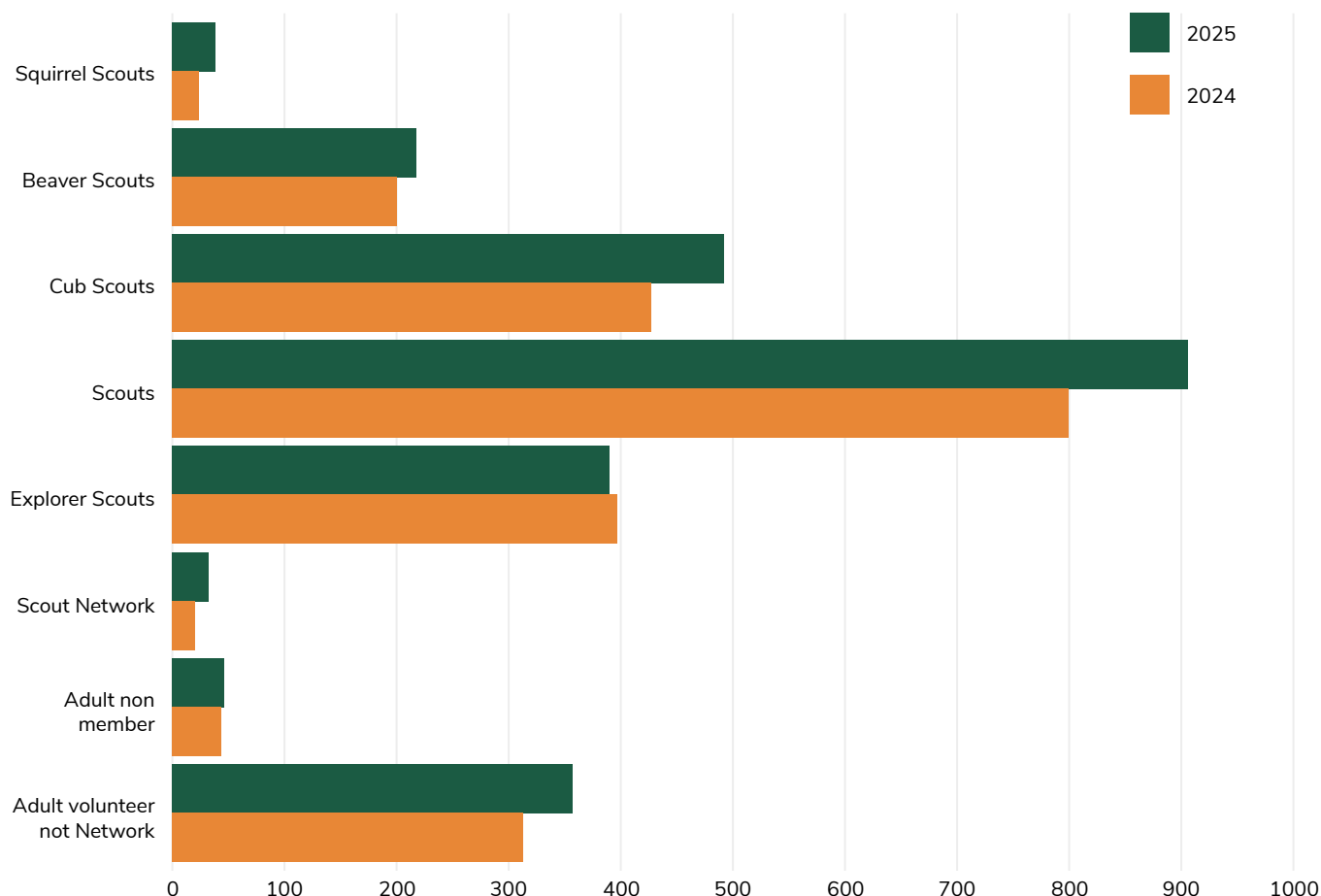
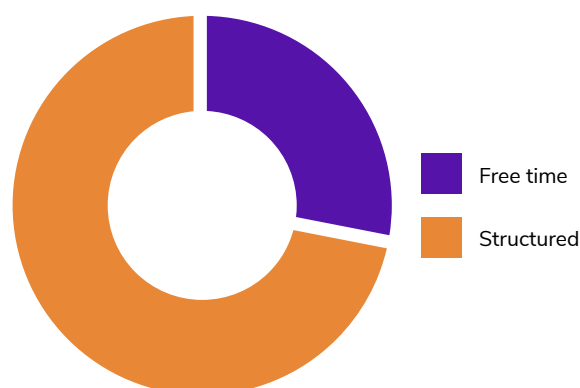
Overall, during the review period, there's been a small increase in the total number of safety incidents and 'near misses' reported into the National Safety Team – with a slight increase in critical incidents and reduction in major incidents reported.





Broadly, the spread of incidents by membership type follows the trends of previous review periods.

During the review period, the most common cause of incidents was 'a slip, trip, or fall'. This accounts for 42% of occurrences (1,129). The next most common issue was 'contact with something' at 25% of occurrences (668). Finally, 'health-related' incidents make up 15% of occurrences (395). 750 safety incidents were recorded in 'free time' which is, traditionally, less intensively supervised – this represents 28% of incidents reported.



What's next

We will:

- Create a new plan for safety – a further development of our already highly positive safety culture.
- Publish our first annual safety report.
- Fully review our risk assessment methodology.
- Review our White Card checklists making them as useful as possible.
- Strengthen our critical incident management and resilience through training and support making sure volunteer leaders are confident about leading safely.
- Review and strengthen Scouts safety risk management.
- Evolve our safety learning and support for leaders across the movement, including supporting understanding of the implications of new legislation such as 'Martyn's Law.'



Safeguarding



Aim

Safeguarding is a golden thread that runs throughout our movement. Keeping all young people in our care safe from harm is our number one priority. We're passionate about making sure that young people and volunteers lead a trusted, youth-centred, safeguarding culture where responsibility is shared by all.

Goals

- To use rigorous safer recruitment to appoint trusted, capable adults who help young people thrive.
- For everyone working with Scouts to uphold our values and consistently meet high safeguarding standards.
- To ensure young people, and those with lived experience, will be heard, valued, and empowered to speak up.
- Deliver timely and consistent safeguarding responses backed by clear decisions and robust case management.

Progress a year on

- Our Online Safeguarding Referral Form now accounts for most referrals, largely replacing email and phone-based reporting.
- Delivered workshops to approximately 500 young people across the UK, gathering insights that have directly informed the development of our Safeguarding Strategic Plan. We're committed to embedding youth voice in how Scouts works.
- Partnered with the National Working Group Network to make sure our policies, procedures, and the Yellow Card are framed with appropriate care, clarity, and sensitivity. They engaged in the development of our Safeguarding Strategy, including work with a victim and survivor panel.
- Strengthened safeguarding content in our Young Leader learning.
- Worked with NSPCC to review our Safeguarding Policy, so it aligns with sector standards and expectations.

- Appointed a new UK Head of Safeguarding and a new Chair of the Safeguarding Committee, collectively placing greater emphasis on development, engagement, and education.
- Established our ambition for safeguarding to be understood as a collaborative, enabling function across Scouts and the safeguarding sector.

We're acutely aware that we haven't, as yet, fulfilled everything previously outlined in last year's report. This has been a time of change for the staff team at Scouts, which, necessarily, has been disruptive to some plans. Moving forward, our aim is to make safeguarding at Scouts as transparent as possible.



What's next

- Institute effective horizon scanning to respond and adapt to new safeguarding challenges as society evolves.
- Establish a renewed safeguarding vision for Scouts – through our plan. This means positioning safeguarding as integral to every aspect of what we do.
- Continue embedding victim and survivor voices and their experience into Scouts policy, practice, and culture.
- Provide a clear roadmap for safeguarding in terms of priorities, resource allocation, and partnership development.



Ella, Benjamin's mum

“ The learning that they get, the experiences they get, the learning through play. Scouts has been amazing for boosting Benjamin's confidence and making new friends. It's different to school so he's developed lots of new skills. A brilliant foundation for their future. ”



Fundraising



Aim

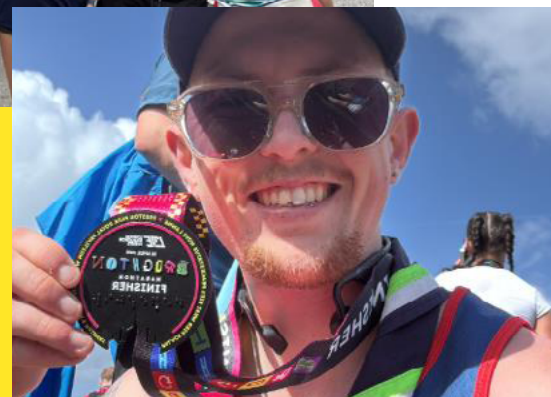
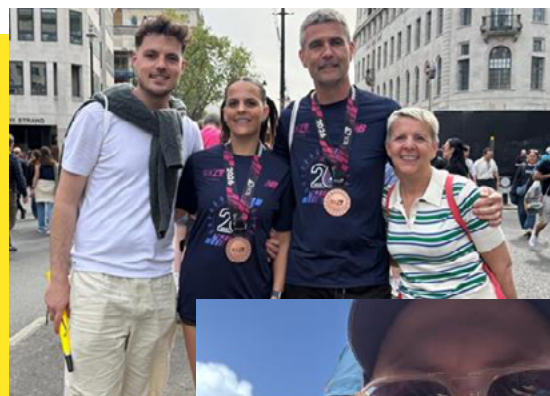
To raise vital funds for Scouts through partnerships, funders, and donors to give young people the practical skills, confidence, and experiences needed to thrive. Working with a diverse range of partners, we're continually creating new opportunities and expanding our reach, making sure every young person can succeed in Scouts.

Goals

- Generate sustainable income supporting Scouts core work and strengthening our long-term resilience.
 - Grow and deepen relationships with corporate partners, trusts, foundations, statutory funders, and individuals.
 - Increase restricted income to support Scouts core delivery and strategic priorities.
 - Strengthen national and local fundraising alignment to unlock new opportunities across statutory, corporate, and philanthropic funders.
 - Make sure all fundraising activity delivers a strong return on investment.
- Grown and diversified our corporate partnerships, with six new partners joining us, and many longstanding supporters renewing or increasing their involvement.
 - Developed new and updated STEM activities with increased support from Rolls-Royce who helped us run webinars and shared how Scouts helps a young person's employability.
 - Launched our updated 'Air Activities Staged Badge' with the RAF at the Royal International Air Tattoo.
 - HSBC UK increased their support as we extended Money Skills for Scouts and Explorers. 400 young people attended Scouts events at HSBC UK's Birmingham and London offices.
 - A significant grant from the Norfolk Road Trust will enable us to get more young people outdoors, developing skills in nature and conservation.

Progress a year on

- Raised a total of £5.56m with significant support from Government, trusts, foundations, and corporate partners. Support from the Department for Digital, Culture, Media and Sport (DCMS) Uniformed Youth Fund made a major difference – helping us to open more places for young people who might otherwise miss out on Scouts.
- Opened Gilwell Park's 'Syd Kessler Centre', the culmination of many years of fundraising. Thanks to our generous supporters, this centre and its interactive heritage displays offer a welcoming gateway to Gilwell Park.
- Generous support of players of Postcode Lottery continued to help us create more opportunities for young people and strengthen provision where it's needed most.





- Launched the Chief Scout Appeal, to mark Chief Scout Dwayne Fields' first year, with funds helping to ensure every young person who wants to join has a place to belong.
- Since launching our Free Will Service in October 2024, supporters have pledged more than £1m in future gifts. We've received 16 legacies this year, a powerful reminder of our movement's long-lasting impact on people's lives.
- Relunched our Gilwell Fellows giving programme, with refreshed giving options and improved stewardship.
- Generated a 30% rise in income through the Scouts Lottery, now in its second year.
- Cheered on our incredible runners in both the London and Brighton Marathons, who raised funds in support of Scouts.
- We've supported volunteers and local groups in accessing new funding opportunities – like the national Better Youth Spaces fund. We offered guidance and resources to apply within a tight turnaround over the summer.
- Our partnership with the UK Space Agency was recognised with two Silver Corporate Engagement Awards in the categories 'Best Charity, NGO or NFP Programme' and 'Best Educational Programme.'



**Thank you to all our partners,
donors, supporters, and volunteers.
Together we've made significant
progress in building a more
sustainable, diverse, and resilient
fundraising model, that'll help
Scouts reach even more young
people in the years ahead.**



Syd Kessler Centre



November 2025 saw the opening of the Syd Kessler Centre at Gilwell Park. This new hub was designed to provide an inspiring and engaging first point of arrival for visitors and celebrates Scouts impact and heritage, while serving as a gateway to adventure.

Named in honour of Sydney Kessler, a devoted member of the 58th Midland Scouts in Birmingham, and whose values of community and adventure continue to inspire future generations. This centre was made possible thanks to a significant gift from his son Dr Michael Kessler and a number of other generous supporters.

Syd Kessler Centre was officially opened by our Chief Scout, Dwayne Fields, during a special ceremony that brought together Scouts supporters and partners to celebrate Syd's legacy. The event featured a ribbon cutting by Dwayne, followed by guided tours of the new facilities, and a joyful celebration with local Beaver Scouts, symbolising the next generation of adventurers.



Filled with immersive heritage displays, quiet spaces for reflection and the dynamic Hirsch Family Adventure Gallery, this centre offers visitors a vivid journey through Scouts past, present, and future. Hands on exhibits and thoughtfully curated stories highlight the movement's impact, and the adventures that shape generations of young people.

It's impossible to visit the Syd Kessler Centre without leaving feeling inspired about all the good the Scout movement does.





“

My father, Syd Kessler, believed deeply in the power of faith, community, and adventure in preparing young people for life. I’m incredibly proud to support this project in his memory, creating a safe and welcoming gateway to Gilwell Park, which embodies the values he held so dear and celebrates Scouts heritage, inspiring future generations to the spirit of Scouting.

– Dr Michael Kessler FRCP

”



Financial review

As at 31 March 2026, The Scout Association (TSA) reported total net funds of £79.8m, broadly in line with the prior year position. Total funds increased by £469k during the year, compared with a reduction of £3.1m in 2024–25. This outturn was comfortably within the Board's objective which was to contain the unrestricted budget deficit for the year (excluding gains and losses on pensions and investments) to £2.5m. The trustees remain focused on restoring the charity to an operating surplus in future years to safeguard long-term financial sustainability and maintain resilient and effective organisational structures, volunteer support, and service delivery models.

For the purposes of this review, Jamboree income and expenditure has been excluded to ensure the figures are comparable with the prior year.

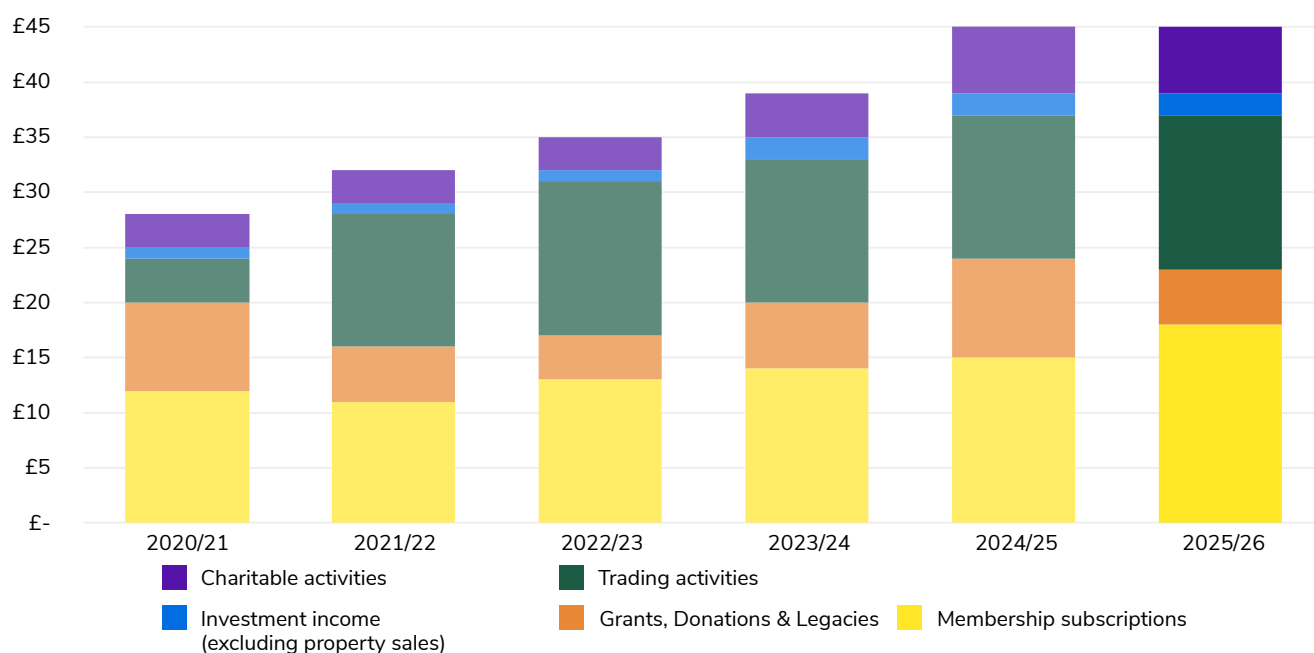
Income

Our principal sources of income are membership subscriptions, donations from the public, trusts, foundations, corporate partners, statutory funding from the Department for Culture, Media and Sport (DCMS), and retail activities. Total income for the year was £44.2m (excluding £251k of Jamboree income), compared to £46.9m in the prior year (including property sales). Unrestricted income increased to £39.6m (2024-25: £38.8m) while restricted income totalled £4.5m (2024-25: £8.2m).

The unrestricted income included:

- Membership subscriptions of £17.6m (2024-25: £15.5m), reflecting a 0.01% increase in youth membership and a £5 (13.2%) increase in the membership fees.
- Trading income totalled £13.5m (2024-25: £12.9m), comprising retail sales generated through the Scout Shops network, insurance commission income from Unity Insurance Services, and sponsorship and promotional activities. All trading income streams reported year-on-year growth.
- Charitable activities income of £5.6m (2024-25: £6.0m), excluding Jamboree income of £251k, primarily comprises income generated by the National Scout Adventure Centres – Gilwell Park, Broadstone Warren, Youlbury, and Great Tower. The Hawkthirst Scout Adventure Centre closed on 31 March 2025 accounting for the reduction in income. Scouts continue to offer adventure and skills development, volunteer-led campsites in the local area, and nationally at our other adventure centres.

Investment income, including interest receivable, totalled £1.7m (2024-25: £2.0m), representing a decrease of £0.3m compared with the prior year. Although year-end balances were higher than in





2024-25, the timing of cash increases and holdings throughout the year has impacted the returns on funds that were on deposit during the year. In addition, the interest rates available during the year were less favourable than those achieved in the prior period.

Other voluntary income (grants, donations, and legacies) totalled £5.0m (2024-25: £9.4m). We remain deeply grateful for the continued generosity and support of our donors, particularly during a period of ongoing uncertainty and pressure on charitable giving. Their commitment continues to play a vital role in enabling Scouts to deliver their charitable objectives. The reduction of income in the current year largely reflects the exceptional level of funding received in the prior year, which included a £3.5m donation from Omaze to support the growth and development of our Squirrels programme, together with £0.7m from Generation Green and £0.5m from the players of Postcode Lottery. In 2025-26 Scouts was pleased to receive a further £0.1m from Omaze, and continued support of £0.5m from players of Postcode Lottery. We are also grateful for a further £2.5m (2024-25: £2.8m) from the Department for Culture, Media & Sport (DCMS) from their Uniformed Youth Fund to support Local Growth Officers in England, as they continue to open new Scout and Explorer Sections.

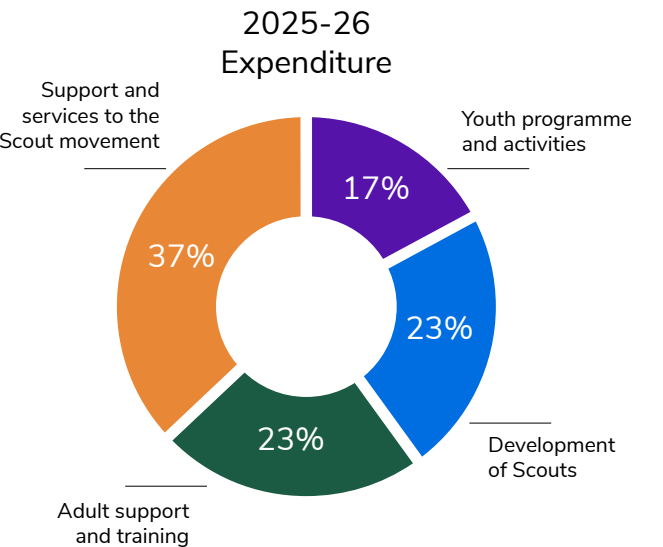
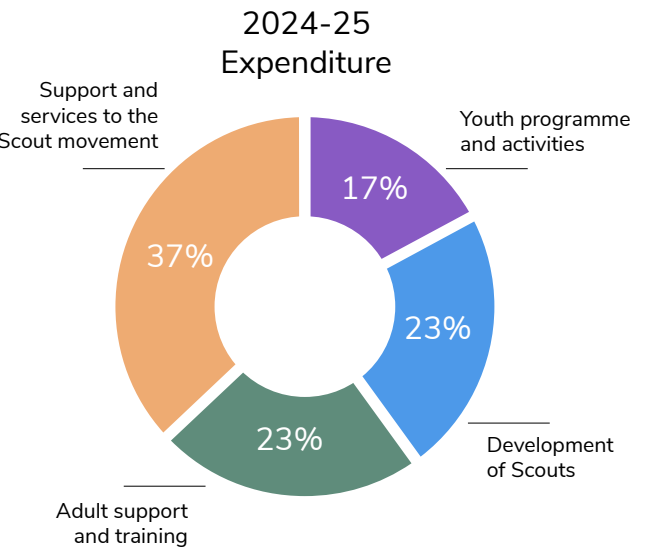
Expenditure

Total expenditure was £45.5m (2024-25: £50.6m), excluding £251k of Jamboree expenditure. Unrestricted expenditure of £40.5m (2024-25: £45.2m) reduced by £4.4m, driven by a cost reduction programme implemented by the Executive Leadership Team, with the objective of delivering a break-even or improved budget position for 2026-27. Total expenditure included:

- Staff costs of £23.2m, representing a reduction of £1.8m compared with the prior year. This decrease primarily reflects organisational restructures undertaken to maintain a continued focus on managing staff costs and supporting the charity's long-term financial sustainability. In addition,

- the phased completion of 19 fixed-term roles established to deliver projects during 2024-25, resulted in year-on-year savings in staffing expenditure.
- Overall, non-staff costs of £22.3m reduced by £3.2m on the prior year and included staff and Volunteer Operational costs, Cost of Sales and Administration costs. During the year, the charity implemented a programme of targeted cost-cutting measures and efficiency improvements across all areas of operation, which has generated year-on-year savings.
- £1.3m (2024-25 £2.6m) relating to public liability claims and the associated legal costs. The current year is net of an exceptional cost recovery of £0.5m included in the provisions made last year. Within the balance sheet there is a provision in respect of claims of £5.7m (2024-25: £7.3m) of which £3m (2024-25: £4.5m) is covered by an insurance debtor.
- A loss on disposal of fixed assets of £0.4m (2024-25: £1.2m profit on the sale of Downe Activity Centre). is attributable to the closure of the Hawkthirst Scout Adventure Centre. The Hawkthirst Scout Adventure Centre was on a short lease, and a review of all the Scout Adventure Centres has concluded that the remaining portfolio remains viable on a break-even basis.
- £0.8m (2024-25: £1.5m) of grants to Scout Groups, Districts, Areas, and Counties.

We spent £36.1m (2024-25: £41.6m) excluding £251k of Jamboree expenditure on charitable activities. As shown in the pie charts below, this spend is allocated under the four main headings which relate to our strategic objectives. £4.9m of this expenditure (2024-25: £5.4m) was funded by restricted funds. The percentage allocation against the strategic objectives is broadly unchanged.





Our consolidated results include the income and expenditure of the trading subsidiaries, Scout Shops Limited, Scout Services Limited, Scout Insurance Services Limited, and Scout Products Limited. These subsidiaries provide a contribution to TSA charity each year to support its work. The contribution is made through a Gift Aid payment set out under a Deed of Covenant. The subsidiaries trading results are detailed in Note 12.

Charity Funds

At 31 March 2026, Scouts consolidated funds stood at £79.8m, an increase of £469k on the prior year. These funds were made up of:

- Endowment funds of £2.8m (2024-25: £2.3m) comprising the 1914 endowment fund of £1.1m, the King George VI Leadership Fund of £0.9m, with the balance being made up of a number of smaller funds. The capital on these funds is preserved, and the investment income arising is allocated to either restricted or unrestricted funds, depending on the terms of each endowment. Two funds with a value of £335k, previously classified as restricted funds, were reviewed during the year and correctly identified as endowment funds. They have now been reclassified accordingly.
- Restricted funds of £5.2m (2024-25: £6.9m) comprising £2.4m of the £3.5m donation from Omaze, £1.1m Individual Giving funding (including the UK Support Teams) and £0.7m against local development funds. The remaining balance relates to a limited number of restricted funds. Expenditure plans are in place to ensure these funds are applied appropriately in support of our charitable aims.
- Designated fixed asset funds of £32.1m (2024-25: £31.5m) are almost entirely represented by The Scout Association's tangible, intangible, and heritage assets.
- Unrestricted general funds of £35.5m (2024-25: £35.1m) broadly unchanged on the prior year due to a small deficit offset by transfers and investment gains.
- Pension funds totalled £3.1m (2024-25: £2.6m). The increase in the surplus during the year was mainly due to a reduction in scheme liabilities following changes in actuarial assumptions, partly offset by a decrease in the market value of scheme assets.

All funds and their movements in the year are covered in detail within note 18 of these financial statements.

Capital Expenditure

During the year, The Scout Association invested £3.5m in capital projects (2024-25: £4.3m). These investments support long-term service delivery, and align with the strategic plan.

Capital expenditure included the Syd Kessler Centre at Gilwell Park £955k. The Centre is a new hub providing an engaging and inspiring first point of arrival for visitors to the Scout Adventures site. The centre celebrates Scouting's impact and heritage as well as being a gateway to adventure. Scouts is grateful to our generous benefactors from the Kessler family whose support made this project possible.

Reserve Policy

The Scout Association holds reserves to protect the delivery of charitable activities. The Reserves Policy is designed to provide Scouts with time to adjust to changing financial conditions and is reviewed annually by trustees.

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

The experience of the COVID-19 pandemic demonstrated how unforeseen events can result in significant short-term reductions in membership levels and associated commercial income, while maintaining demand for member services. In light of this, the trustees consider that the appropriate level of free reserves should be based on approximately one year's unrestricted charitable expenditure, excluding one-off, self-funded events of a general nature such as the Jamboree, together with an additional provision to reflect the potential cost of future claims, recognising the extended period over which such liabilities may emerge.

Based on unrestricted charitable expenditure of £31.4m for the year ended 31 March 2026, together with an assumed £4.0m provision for potential future claims, this indicates a target free reserves level of approximately £35.4m.



As of 31 March 2026, general 'free' reserves for the charity stood at £35.5m (2024-25: £35.1m), which is broadly in line with the target level. In 2024-25, The Scout Association was operating outside of its reserves policy, and therefore this represents a move from outside to back within the reserves policy. This position was achieved through a cost reduction programme implemented by the Executive Leadership Team during the year, focused on reducing both pay and non-pay expenditure, with the objective of delivering a break-even or improved budget position for 2026-27, reducing the target 'free' reserves level.

The trustees have subsequently approved an unrestricted budget for 2026-27 which projects a small surplus, excluding market value adjustments on investments. This forms part of a wider objective to strengthen the charity's long-term financial sustainability and progressively build reserves to support delivery of Place to Belong, the organisation's strategy to 2035.

The trustees will continue to review the target level of reserves, taking into account strategic and financial planning considerations, operational risks, and the assessment of the Charity's ongoing going concern position.

Investment Policy and Performance

At the 31 March 2026, the charity held £33.6m (2024-25: £35.5m) in fixed asset investments comprised of £25.9m (2024-25: £24.7m) in two multi asset Charity Authorised Investment Funds (CAIF's) and the balance of £7.7m (2024-25: £10.8m) held in short term money market funds.

The trustees' primary objective is to preserve and maintain the purchasing power of capital to provide security for reserves. The secondary objective is to generate a consistent level of income to fund revenue spend.

The trustees' approach to ethical investment is to restrict investment in tobacco, alcohol, armaments, gambling, adult entertainment, and companies involved in predatory lending.

Investments are held in multi-asset funds designed specifically for charities, and ethically aligned as much as possible. Following a reserves policy review, post the pandemic and sale of Baden-Powell House, a decision was made to double the size of our longer-term investments. A second investment manager was appointed in 2022 to manage half of the funds to provide additional diversification. The funds were initially equally allocated between them with investment objectives as follows:

- Sarasin growth fund for charities: CPI plus 4.5% net of costs, over rolling seven-year periods. To be achieved by investment in a broadly diversified global portfolio (with the equity element diversified by geography and investment themes) covering the world's principal stock markets, together with investments in alternative assets.
- Cazenove charity sustainable multi-asset fund: CPI plus 4%, net of fees, over rolling ten-year periods. To be achieved by investment in a balanced portfolio of global equities, bonds, and alternatives.

Neither manager has achieved this target in the period since the portfolios were established in 2022. This is not surprising, given the rise in inflation and volatile market conditions over this period. For illustration purposes, as at 28 February 2026 the investments stood at £35.9m, and by 31 March 2026 had dropped to £33.6m broadly recovering the position at the end of April 2026. Both, however, are performing broadly in line with benchmarks for similar multi-asset portfolios which have a significant equity component. The trustees believe that such an asset allocation is still appropriate for assets to be held for the long term, although the performance of the managers is kept under review.

No additions or withdrawals of capital have been made on either fund during the year, with a total capital gain of £1.2m (2024-25: £0.2m) recorded for the twelve months to 31 March 2026 and £1.0m of investment income (2024-25: £1.1m) remitted back to The Scout Association to fund revenue spend.

Additional income of £0.4m (2024-25: £0.6m) was generated by the short-term money market funds, fixed interest and overnight deposits to fund revenue spend.

Going Concern

The Board of Trustees has reviewed the charity's financial plans for the 2026-27 budget year together with financial projections for the subsequent two years, including assessments of cash flow and reserve levels.

The trustees recognise the significant progress made during 2025-26 towards a break-even position before accounting for market movements on the investments, and the further steps planned for next year to achieve that break-even position or better. They believe this provides a strong basis for a sustainable financial position over the long term.

Having considered these factors, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

The Scout Association Defined Benefit Pension Scheme

The Scout Association operated a defined benefit pension arrangement called the Scout Association Defined Benefit Pension Scheme (the Scheme), which is closed to new members and any future accruals. The Scheme provides benefits based on final salary and length of service on retirement, leaving service, or death.

The Scheme is subject to Statutory Funding Objectives under the Pensions Act 2004. A valuation of the Scheme is carried out at least once every three years to determine whether the Statutory Funding Objective is met. As part of this process the Association must agree with the trustees of the Scheme the contributions to be paid to meet the Statutory Funding Objective.

The most recent comprehensive actuarial valuation of the Scheme was carried out as at 31 March 2025. The valuation resulted in a surplus of £2.8m and a funding level of 110% which was an improvement on the 94% funding level at the previous March 2022 valuation. As such, no deficit reduction contributions were required to be paid to the scheme by The Scout Association. The Board continues to monitor the scheme's funding to ensure that general reserves provide adequate cover and keep the potential for effecting an insurance buy-out under review.

The FRS 102 valuation as of 31 March 2026 shows that at the review date there was a surplus of £3.1m, this compares to a surplus of £2.6m at the previous review date (31 March 2025). The following factors resulted in an increase in the surplus over the period by reducing the value of the scheme's liabilities:

- the use of more up to date membership data as at 31 March 2025;
- the increase in the discount rate assumption; and
- the change to the mortality assumption.

Remuneration Policy

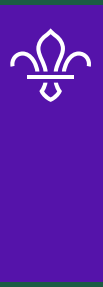
The trustees consider that the Board of Trustees, together with the Executive Leadership Team, comprising the Chief Executive and Directors, constitute the key management personnel of the Charity.

All trustees give their time voluntarily and receive no remuneration during the year. The Chief Executive, who also serves as a trustee and full member of the Board, receives remuneration solely in respect of his executive responsibilities. Details of trustees' expenses and the remuneration of key management personnel are disclosed in notes 6 and 7 to the financial statements.

The People and Culture Committee, on behalf of the Board, provides governance oversight of The Scout Association's approach to remuneration. In conjunction with the Finance, Audit and Risk Committee, it oversees and recommends the Remuneration Policy to the Board. The People and Culture Committee approves remuneration for members of the Executive Leadership Team, excluding the Chief Executive, as this is a matter for the Board.

The Executive Leadership Team is responsible for developing pay proposals and managing the remuneration of employees below ELT level, within the agreed remuneration framework and approved budget. Salary levels are informed by benchmarking against comparable roles, market conditions and position within the relevant pay range, and market supplements may be applied where appropriate.





Ayesha Karim, UK Youth Lead
September 2022 - September 2026



**Representing young people in Scouts
has been such an honour. I'm constantly
inspired by the young people I meet and seeing
how their opinions have really contributed
to shaping Scouts.**





Trustees' responsibilities

– Annual Report & Accounts 2025/2026

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

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

In preparing these financial statements, trustees must:

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

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

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

Our internal controls include:

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

In reviewing the strategic plans and policies throughout this year, our Board of Trustees has had due regard to Charity Commission guidance on public benefit and has taken appropriate steps to safeguard the charity's assets. The trustees believe that the systems of internal control are in place and are adequate to provide reasonable assurance against material misstatement or loss.

Craig Dewar-Willox

Chair



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

Opinion

We have audited the financial statements of The Scout Association ('the charity') and its subsidiaries (the 'group') for the year ended 31 March 2026 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 2026 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.



Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 37], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, grant income, sponsorship and royalty income, insurance broking income, provisions, the assumptions applied in the define benefit pension scheme valuation



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

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

Use of our report

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

Crowe UK LLP

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

Date: 31 July 2026

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 2026

		2026			2025		
	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		17,623	-	17,623	15,466	-	15,466
Other voluntary income	5.a	1,306	3,714	5,020	1,333	8,059	9,392
		18,929	3,714	22,643	16,799	8,059	24,858
Charitable activities:							
Youth programme		1,599	-	1,599	1,761	-	1,761
Development of Scouting		1,806	-	1,806	1,964	-	1,964
Adult support and training		1,806	-	1,806	1,964	-	1,964
Support and services to the members		413	674	1,087	350	-	350
Jamboree		251	-	251	-	-	-
	5.b	5,875	674	6,549	6,039	-	6,039
Trading activities	5.c	13,528	-	13,528	12,889	-	12,889
Investment income	5.d	1,533	130	1,663	1,824	126	1,950
Profit on sale of fixed assets		-	-	-	1,199	-	1,199
Other income		10	7	17	4	1	5
Total income		39,875	4,525	44,400	38,754	8,186	46,940
Expenditure on:							
Raising funds:							
Donations and legacies		226	17	243	222	4	226
Trading activities	6.a	9,193	-	9,193	8,731	-	8,731
		9,419	17	9,436	8,953	4	8,957
Charitable activities:							
Youth programme		6,101	14	6,115	7,066	19	7,085
Development of Scouting		6,747	1,534	8,281	7,820	1,758	9,578
Adult support and training		6,610	1,534	8,144	7,711	1,758	9,469
Support and services to the members		11,661	1,865	13,526	13,676	1,830	15,506
Jamboree		251	-	251	-	-	-
	6.b	31,370	4,947	36,317	36,273	5,365	41,638
Total expenditure		40,789	4,964	45,753	45,226	5,369	50,595
Net gains/(losses) on investments		1,116	128	1,244	212	9	221
Net income/(expenditure) for the year		202	(311)	(109)	(6,260)	2,826	(3,434)
Transfers between funds		829	(829)	-	211	(211)	-
Other recognised gains/(losses):							
Gain on revaluation of heritage assets		-	-	-	301	-	301
Actuarial gains on defined benefit pension scheme	7.a	577	-	577	14	-	14
Net movement in funds	8	1,608	(1,140)	468	(5,734)	2,615	(3,119)
Reconciliation of funds:							
Fund balances brought forward at 31 March 2025	18	70,176	9,191	79,367	75,910	6,576	82,486
Fund balances carried forward at 31 March 2026		71,784	8,051	79,835	70,176	9,191	79,367

The notes on pages 44 to 67 form part of these financial statements



Balance sheet

As at 31 March 2026

		Consolidated		The Association	
		2026	2025	2026	2025
	Notes	£'000	£'000	£'000	£'000
Fixed assets					
Intangible fixed assets	9	6,087	6,549	5,392	5,905
Heritage assets	10	4,240	4,240	4,240	4,240
Tangible fixed assets	11	22,539	21,545	22,362	21,372
Investment in subsidiary companies	12	-	-	301	301
Fixed asset investments	13	33,601	35,495	33,601	35,495
		66,467	67,829	65,896	67,313
Current assets					
Stocks	14	1,910	2,552	246	273
Debtors	15	9,572	13,730	12,981	17,632
Cash & cash equivalents		13,596	7,105	8,891	2,460
		25,078	23,387	22,118	20,365
Current liabilities					
Creditors - amounts falling due within one year	16	(9,155)	(7,194)	(6,716)	(4,531)
Net current assets		15,923	16,193	15,402	15,834
Total assets less current liabilities		82,390	84,022	81,298	83,147
Provisions for liabilities	17	(5,673)	(7,293)	(5,673)	(7,293)
Net assets excluding pension liability		76,717	76,729	75,625	75,854
Pension asset	7a	3,118	2,638	3,118	2,638
Net assets		79,835	79,367	78,743	78,492
The Association's funds					
Endowment funds	18	2,810	2,315	2,810	2,315
Restricted funds	18	5,241	6,876	5,241	6,876
Total restricted funds		8,051	9,191	8,051	9,191
General fund	18	35,518	35,137	35,518	35,137
Pension reserve	7a,18	3,118	2,638	3,118	2,638
Designated funds	18	32,057	31,526	32,057	31,526
Non charitable trading funds	12,18	1,091	875	-	-
Total unrestricted funds		71,784	70,176	70,693	69,301
Total funds		79,835	79,367	78,744	78,492

Approved by the Board of Trustees on 18th July 2026 and authorised for release and signed on its behalf by:

Craig Dewar-Willox

Chair

Mike Ashley

Treasurer

The notes on pages 44 to 67 form part of these financial statements



Statement of cash flows

For the year ended 31 March 2026

	Consolidated		The Association	
	2026	2025	2026	2025
	£,000	£'000	£,000	£'000
a. Cash flows				
Net cash generated/(used) by operating activities (see below)	5,228	(7,457)	4,842	(7,938)
Cash flows from investing activities:				
Investment income	1,663	1,950	1,633	2,001
Proceeds from the sale of property	-	1,775	-	1,775
Purchase of fixed assets	(3,538)	(4,335)	(3,182)	(3,862)
Realisation of fixed asset investments	3,162	12,389	3,162	12,389
Acquisition of fixed asset investments	(24)	(14,819)	(24)	(14,819)
Net cash provided/(absorbed) by investing activities	1,263	(3,040)	1,589	(2,516)
Change in cash and cash equivalents in the year	6,491	(10,497)	6,431	(10,454)
Cash and cash equivalents at 1 April	7,105	17,602	2,460	12,914
Cash and cash equivalents at 31 March	13,596	7,105	8,891	2,460
b) Reconciliation of net expenditure to cash flow from operating activities				
Net expenditure for the year	(109)	(3,434)	(326)	(3,286)
Adjustments for:				
Gains on investments	(1,244)	(221)	(1,244)	(221)
Investment income	(1,663)	(1,950)	(1,633)	(2,001)
FRS 102 pension cost	97	104	97	104
Loss/(Profit) on disposal of fixed assets	372	(1,199)	362	(1,199)
Depreciation	2,634	2,158	2,343	1,911
Impairment of subsidiaries	-	-	-	92
(Increase)/Decrease in stocks	642	(609)	27	121
(Increase)/Decrease in debtors	4,158	(4,469)	4,651	(5,373)
Increase/(Decrease) in creditors	1,961	(766)	2,185	(1,015)
Increase/(Decrease) in provisions for liabilities	(1,620)	2,929	(1,620)	2,929
Net cash generated/(used) by operating activities	5,228	(7,457)	4,842	(7,938)
c. Analysis of cash and cash equivalents				
Cash in hand	13,596	7,105	8,891	2,460
Total cash and cash equivalents	13,596	7,105	8,891	2,460

The notes on pages 44 to 67 form part of these financial statements

1. Constitution

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

2. Scope of the financial statements

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

3. Accounting policies

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

a. Basis of preparation of consolidated financial statements

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

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the previous Statement of Recommended Practice: Accounting and Reporting by Charities, which was effective from 1 April 2005 but which has since been withdrawn.

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

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

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

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

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

On acquisition of a business, all of the assets and liabilities that exist at the date of acquisition are recorded at their fair values reflecting their condition at that time. All changes to those assets and liabilities and the resulting surpluses that 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 and certain heritage assets, which are stated at fair value.

b. Going concern

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

c. Recognition of income

Membership subscriptions

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

Legacies

Legacies are accounted for when the Association becomes entitled to them, where receipt is probable and where their value can be established with reasonable certainty. The Association determines that this is the earlier of notification from the executors of an amount to be received, final estate accounts or receipt. Where legacies include non-cash items these are included in income at the lower of probate value and market value at the date of receipt.

Grant income

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

Charitable, retail and other trading income

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

Insurance commission income

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

Investment income

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

d. Allocation of income and costs**Charitable activities**

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

Charitable activities have been analysed under the following headings:

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

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

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

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

Support costs

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

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

Governance costs

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

e. Expenditure

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

Grants payable

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

f. Intangible fixed assets

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

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

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

g. Heritage fixed assets

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

Some 300 key items in the Association's collection, particularly those relating to the Founder, are valued periodically since the nature of these items permits that to be sufficiently reliable. The last valuation was at 19 February 2025 (see note 10). Gains and losses on revaluation are recognised through 'Other recognised gains' in the Statement of Financial Activities. It is the intention of The Scout Association to preserve these items indefinitely, therefore amortisation is not regarded as appropriate.

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

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

h. Tangible fixed assets

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

Depreciation rates used are:

Freehold property – 20 to 50 years, with 5 to 10 years for replacement elements

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

Furniture fittings and equipment – generally 5 to 25 years

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

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

i. Fixed asset investments

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

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

j. Cash and cash equivalents

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

k. Stocks

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

l. Provisions

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

m. VAT

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

n. Leases

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 leases are operating leases and the rentals expensed as they are paid.

o. Pension costs

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

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

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

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

p. Financial assets

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

q. Financial liabilities

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

r. Forward currency contracts

The Scout Association enters into forward contracts for the purchase of currency in order to manage its exchange rate exposure relating to the World Scout Jamboree and other overseas events. Hedge contracts are measured at fair value at each reporting date.

Where there is a change in exposure at the balance sheet date, through movement in the forward exchange rate from the contract rate, that change is included in expenditure in the statement of financial activities.

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

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

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

4. Nature of funds

All funds are identified as 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

	2026			2025		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Legacies	259	237	496	411	232	643
Grants	69	3,277	3,346	19	3,876	3,895
Other donations	978	200	1,178	903	3,951	4,854
Total	1,306	3,714	5,020	1,333	8,059	9,392

Included in grants above is the DCMS Uniformed Youth Fund grant of £2.5m (2025: £2.8m) and Generation Green grants of £nil (2025: £0.7m).

Included in other donations is the Omaze donation of £0.01m (2025: £3.5m) and the players of Postcode Lottery donation of £0.5m (2025: £0.5m).

b. Charitable activities

This income is derived mainly from major events like the Jamboree and National Activity Centres where most of the activities are not undertaken with the principal intention of generating a surplus. The Association's charitable activities are financed by membership subscriptions and fundraising. The only restricted income from charitable activities relates to the UK Support Teams which operate as part of The Association.

	2026			2025
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000
National events	749	-	749	760
National Activity Centres	4,042	-	4,042	4,763
Jamboree	251	-	251	-
Other income	833	674	1,507	516
Total	5,875	674	6,549	6,039

c. Trading activities

	2026	2025
	Unrestricted £'000	Unrestricted £'000
Retail sales	9,480	8,890
Insurance commission income	2,737	2,727
Sponsorship, promotions and royalties	1,311	1,272
Total	13,528	12,889

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

d. Investment income

	2026			2025		
	Unrestricted £'000	Restricted and Endowment £'000	Total £'000	Unrestricted £'000	Restricted and Endowment £'000	Total £'000
Fixed asset investments	1,055	130	1,185	1,126	126	1,252
Interest on bank and fixed deposit accounts	429	-	429	611	-	611
Other deposit interest	12	-	12	34	-	34
Rental income	37	-	37	53	-	53
Total	1,533	130	1,663	1,824	126	1,950

6. Expenditure

a. Trading activities	2026	2025
	Unrestricted	Total
	£'000	£'000
Retail operating costs	7,028	6,551
Insurance brokerage costs	1,875	1,856
Sponsorship, promotions and royalties	290	324
Total	9,193	8,731

Expenditure on trading activities includes support costs of £0.78m (2025: £0.76m). The basis for the allocation of support costs is explained in note 6.b.

b. Costs of charitable activities	2026			
Notes	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,336	192	2,587	6,115
Development of Scouting	4,337	192	3,752	8,281
Adult support and training	4,588	192	3,364	8,144
Support and services to members	10,876	192	2,458	13,526
Jamboree	251	-	-	251
Total	23,388	768	12,161	36,317
				2025
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	4,161	369	2,555	7,085
Development of Scouting	5,504	369	3,705	9,578
Adult support and training	5,779	369	3,321	9,469
Support and services to members	12,710	369	2,427	15,506
Jamboree	-	-	-	-
Total	28,154	1,476	12,008	41,638

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

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

6. Expenditure continued

Analysis of grants to local Scouting

	2026	2025
	£'000	£'000
Generation Green	-	180
Underrepresented Communities	80	158
Early Years Project	-	90
DCMS	220	690
International Fund	17	24
Benevolent Fund	4	25
Admiralty Fund and Trinity House Fund (Sea Scouts)	72	65
Ash Legacy	111	111
Omaze	75	-
Outdoor Adventure Fund	54	13
Training and Permits Fund	26	13
Individual Giving	26	53
Other	83	54
Total	768	1,476

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

	2026	2025
	£'000	£'000
Fixed asset depreciation	2,634	2,158
Irrecoverable VAT	1,126	931
Office accommodation and services	1,126	1,280
Central management	995	908
Human resources, legal and company secretarial	1,523	1,547
Finance and accounting	1,006	1,065
Information technology and business solutions	3,952	4,215
Movement in pension scheme recognised in resources expended	97	104
Governance	478	565
Total	12,937	12,773

Allocated to:

Costs of charitable activities	12,161	12,008
Expenditure on trading activities	776	765
Total	12,937	12,773

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:

	2026	2025
	£'000	£'000
Auditor's remuneration		
Audit fees	108	100
Trustees' expenses	16	19

During the year 18 trustees (2025: 22 trustees) were reimbursed £15,771 (2025: £18,688) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties.

7. Staff costs

	2026	2025
	£'000	£'000
Wages and salaries	19,010	20,816
Social security costs	2,604	2,367
Defined contribution pension costs	1,304	1,418
Termination costs	323	430
	23,241	25,031

The average number of employees during the year was:	Headcount		Full time equivalent	
	2026	2025	2026	2025
Activity				
The Scout Association	360	425	349	401
Scout Shops Limited/World Scout Shop Limited	61	58	58	56
Scout Services Limited	5	6	5	6
Unity (Scout Insurance Services Limited)	26	27	26	26
Total	452	516	438	489

The decrease in staff numbers primarily relates to a restructure and resulting redundancies within the Association to reduce expenditure and balance the budget in future years.

The number of employees whose total emoluments for the year exceeded £60,000 (including termination costs) are shown below. The number of employees disclosed within the higher remuneration bands includes individuals whose total emoluments for the year were increased by one-off termination-related payments, including redundancy payments, settlement agreements and payments in lieu of notice (PILON). Consequently, the banding disclosures may not be representative of ongoing annual remuneration levels.

	2026	2025
£60,001 to £70,000	20	28
£70,001 to £80,000	13	14
£80,001 to £90,000	6	7
£90,001 to £100,000	1	3
£100,001 to £110,000	7	2
£110,001 to £120,000	5	2
£120,001 to £130,000	2	3
£130,001 to £140,000	1	-
£140,001 to £150,000	1	1

The Chief Executive Officer, Aidan Jones, is also a trustee, for which they are not paid. They received salary and benefits for their service as Chief Executive Officer of £149,721 (2025: £69,007). Matt Hyde, left in the prior year in September 2024 and received salary and benefits of £79,910. Pension contributions for the Chief Executive Officer role consisted of £24,650 (2025: £7,012 for Aidan Jones, £7,912 for Matt Hyde). No other trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries comprise the trustees, the UK Chief Volunteer and UK Leadership Team (volunteers), Chief Executive Officer, Executive Director of Commercial Services, Executive Director of Engagement, Executive Director of Operations, Executive Director of Finance, Executive Director of Strategy, Managing Director of Unity and Managing Director of Scout Shops and World Scout Shop.

The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £1,156,716 (2025: £1,133,389).

7a. Staff costs

Pension schemes

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

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

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

The last triennial actuarial valuation of the scheme was carried out as at 31 March 2025 and showed a £2.8m surplus.

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

FRS102 valuation

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

The fair value of the scheme assets exceeded the present value of future obligations at 31 March 2026 by £3.1m (2025: £2.6m).

Principal actuarial assumptions

	31 March 2026	31 March 2025
	%	%
Discount rate	5.90	5.65
Inflation - RPI	3.35	3.15
Inflation - CPI	2.85	2.55
Salary increases	2.95	2.65
Pension increase (RPI max 5.0%)	3.30	3.10
Pension increase (RPI max 2.5%)	2.35	2.30
Amount of tax-free cash taken at retirement	20%	20%

Mortality

S3PA tables		95%
S4PA tables	100%	
CMI projections (year)	2025	2023
Long-term trend rate for pensioners	1.25%	1.25%
Long-term trend rate for non-pensioners	1.25%	1.50%
2022 and 2023 weight parameters		15%

7a. Staff costs continued

Balance sheet position

		31 March 2026		31 March 2025
	%	£'000	%	£'000
Diversified Growth Funds	11%	3,145	11%	3,228
Multi Asset Credit	26%	7,614	0%	-
Liability Driven Investments	30%	8,529	30%	8,868
Asset Backed Securities	25%	7,281	0%	-
Corporate Bonds	0%	-	51%	15,115
Cash	8%	2,211	8%	2,476
Fair value of assets	100%	28,780	100%	29,687
Present value of funded obligations		(25,662)		(27,049)

Net defined benefit asset		3,118		2,638
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Amounts recognised in the Statement of Financial Activities

	2026	2025
	£'000	£'000
Administration costs	(239)	(228)
Interest on liabilities	(1,480)	(1,407)
Interest on assets	1,622	1,531
Total expenditure for the year	(97)	(104)

Remeasurement gains/(losses)

Loss on assets in excess of interest	(550)	(3,087)
Experience gain on liabilities	392	62
Gain from changes to demographic assumptions	289	92
Gain from changes to financial assumptions	446	2,947
Total actuarial gains	577	14

Reconciliation of the fair value of assets and liabilities

	31 March 2026	31 March 2025
	£'000	£'000
Fair value of assets at the start of the year	29,687	33,187
Interest on assets	1,622	1,531
Administration costs	(239)	(228)
Benefits paid	(1,740)	(1,716)
Return on assets less interest	(550)	(3,087)
Fair value of assets at the end of the year	28,780	29,687
Actual return on assets	1,072	(1,556)

7a. Staff costs continued

	31 March 2026	31 March 2025
	£'000	£'000
Value of liabilities at the start of the year	(27,049)	(30,459)
Interest cost	(1,480)	(1,407)
Benefits paid	1,740	1,716
Experience gain/(loss) on liabilities	392	62
Changes to demographic assumptions	289	92
Changes to financial assumptions	446	2,947
Value of liabilities at the end of the year	(25,662)	(27,049)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		Approximate effect on the liabilities
		£'000
Discount rate	Plus 0.10% p.a.	(254)
	Minus 0.10% p.a.	258
Inflation	Plus 0.10% p.a.	110
	Minus 0.10% p.a.	(109)
Salary increase	Plus 0.50% p.a.	39
	Minus 0.50% p.a.	(38)
Mortality	Long-term rate of improvement 0.25%	(133)
Commutation	Members take 25% of their pension in cash	52

8. Net movement in funds

The net movement in funds arises as follows:

	2026	2025
	£'000	£'000
The Scout Association	252	(2,972)
Subsidiaries	216	(147)
Total	468	(3,119)

9. Intangible fixed assets

Consolidated	IT Software	Brand Licenses	Goodwill	Systems Development	Total
			£'000	£'000	£'000
Cost					
At 1 April 2025	1,273	84	119	15,541	17,017
Additions	246	-	-	725	971
Disposals	(6)	-	-	(4,670)	(4,676)
At 31 March 2026	1,513	84	119	11,596	13,312
Depreciation					
At 1 April 2025	687	84	119	9,578	10,468
Charge for the year	161	-	-	1,262	1,423
Eliminated on disposals	-	-	-	(4,666)	(4,666)
At 31 March 2026	848	84	119	6,174	7,225
Net book values					
At 31 March 2026	665	-	-	5,422	6,087
At 31 March 2025	586	-	-	5,963	6,549
The Association		Volunteer Experience Programme	TSA Website	Other Systems Development	Total
Cost		£'000	£'000	£'000	£'000
At 1 April 2025		5,366	565	9,127	15,058
Additions		-	-	724	724
Disposals		-	-	(4,666)	(4,666)
At 31 March 2026		5,366	565	5,185	11,116
Depreciation					
At 1 April 2025		355	-	8,798	9,153
Charge for the year		1,083	56	98	1,237
Eliminated on disposals		-	-	(4,666)	(4,666)
At 31 March 2026		1,438	56	4,230	5,724
Net book values					
At 31 March 2026		3,928	509	955	5,392
At 31 March 2025		5,011	565	329	5,905

The Volunteer Experience Programme delivered a transformation to the way we volunteer at Scouts, from the way our teams are structured, how we welcome new volunteers, and how we equip them with the skills they need. This change was underpinned by the introduction of new digital tools to help manage membership, welcome new volunteers, and deliver learning.

During the period, The Association reviewed the fixed asset register and disposed of a number of assets with a net book value of £nil that were no longer owned or in use. There was no profit or loss recognised in the Statement of Financial Activities, due to the assets being fully depreciated in prior years.

10. Heritage assets

(a) Consolidated and the Association Unrestricted Funds value

	£'000
At 1 April 2025	4,240
At 31 March 2026	4,240

No valuation has been undertaken in the current year. The latest valuation of items (see note 3g.) was undertaken as at 31 March 2025 by Patrick Bowen BA (Hons) Lond., MRICS which resulted in a valuation increase of £301k from the previous valuation undertaken in 2023.

(b) Five year financial summary of heritage asset transactions

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

(c) Further information on heritage assets

The Heritage Service, supported by a small team of volunteers, is working to catalogue the Collection in line with The Heritage Collections Trust SPECTRUM standard and the national standard for archive cataloguing, this activity is an ongoing priority. Currently 18.0% of the Collection by number, including all those items held at valuation, is catalogued to these standards. An additional 2.5% is listed at inventory level. An average of 1,500 new items are accepted into the collection each year representing historical and contemporary Scouting.

In November 2025, a new, permanent display facility "The Hirsch Family Adventure Gallery" opened in Syd Kessler Centre, showing a selection of items from the Heritage Collection. A programme of temporary exhibitions will continue in the White House Barn Gallery. Additionally, 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 other partnership schemes.

The Association maintains the Heritage Collection in a good condition, but there are a small number of items which require conservation and funding for these projects as well as for other conservation work is being sought. In the last year, the cine-film collection has been moved off site to specialist storage facilities and a programme of digitisation is being carried out.

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

11. Tangible fixed assets

Consolidated	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	£'000	£'000	£'000	£'000
At 1 April 2025	28,901	958	10,529	40,388
Additions	1,509	-	1,058	2,567
Disposals	(616)	-	(4,547)	(5,163)
At 31 March 2026	29,794	958	7,040	37,792
Depreciation				
At 1 April 2025	9,945	932	7,966	18,843
Charge for the year	763	26	422	1,211
Eliminated on disposals	(305)	-	(4,496)	(4,801)
At 31 March 2026	10,403	958	3,892	15,253
Net book values				
At 31 March 2026	19,391	-	3,148	22,539
At 31 March 2025	18,956	26	2,563	21,545

The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	£'000	£'000	£'000	£'000
At 1 April 2025	28,901	958	8,651	38,510
Transfers	-	-	-	-
Additions	1,508	-	950	2,458
Disposals	(616)	-	(4,547)	(5,163)
At 31 March 2026	29,793	958	5,054	35,805
Depreciation				
At 1 April 2025	9,945	932	6,261	17,138
Transfers	-	-	-	-
Charge for the year	763	26	317	1,106
Eliminated on disposals	(305)	-	(4,496)	(4,801)
At 31 March 2026	10,403	958	2,082	13,443
Net book values				
At 31 March 2026	19,390	-	2,972	22,362
At 31 March 2025	18,956	26	2,390	21,372

During the period, The Association reviewed the fixed asset register and disposed of a number of assets with a net book value of £nil that were no longer owned or in use. There was no profit or loss recognised in the Statement of Financial Activities, due to the assets being fully depreciated in prior years.

12. Investment in subsidiary companies

Net book value of shares	£'000
Balance at 1 April 2025	301
Balance at 31 March 2026	301

At 31st March 2026, 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 (dormant)	England & Wales	07767748	£579
Unity Insurance Services Limited (dormant)	England & Wales	06093321	£1
Scout Products Limited	England & Wales	13214240	£100

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

The principal activities of each subsidiary is as follows:

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

Scout Association Trust Corporation (The) is a company limited by guarantee without share capital and is controlled by The Scout Association. The company was dormant during the year and therefore had no impact on the consolidated results or net assets.

12a. Investment in subsidiary companies continued

Investment in Subsidiaries

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

						2026	2025
	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	9,639	-	1,319	2,737	133	13,828	13,159
Cost of sales	(4,038)	-	(253)	-	(103)	(4,394)	(4,240)
Gross profit	5,601	-	1,066	2,737	30	9,434	8,919
Other income	144	-	-	30	-	174	178
Other costs and expenses	(3,183)	-	(37)	(1,850)	(44)	(5,114)	(4,836)
Surplus/(deficit) before taxation	2,562	-	1,029	917	(14)	4,494	4,261
Taxation	-	-	-	(25)	-	(25)	-
Donation to the Association	(2,409)	-	(1,029)	(815)	-	(4,253)	(4,500)
Net surplus/(deficit)	153	-	-	77	(14)	216	(239)
Retained surplus/(deficit)	153	-	-	77	(14)	216	(239)
Net movement in funds	153	-	-	77	(14)	216	(239)
Shareholders' funds							
Share capital	200	100	-	100	-	400	400
Reserves	951	(99)	-	171	(31)	992	776
Fund balances as at 31 March 2026	1,151	1	-	271	(31)	1,392	1,176

The reserves balance is different to the balance sheet due to an adjustment in TSA for the impairment of World Scout Shops Limited in prior years.

13. Fixed asset investments

	Consolidated		The Association	
	2026	2025	2026	2025
	£'000	£'000	£'000	£'000
Market value at 1 April 2025	35,495	32,844	35,495	32,844
Acquisitions at cost	24	14,819	24	14,819
Disposal proceeds	(3,162)	(12,389)	(3,162)	(12,389)
Net gain on revaluation	1,244	221	1,244	221
Market value at 31 March 2026	33,601	35,495	33,601	35,495
 Historical cost at 31 March 2026	 32,596	 35,738	 32,596	 35,738

The investments comprise two multi-asset Charity Authorised Investment Funds (CAIFs), managed by Cazenove Capital and Sarasin & Partners LLP, and a money market fund managed by Cazenove Capital. The CAIFs have a combined value of £25.9m (2025: £24.7m), and the money market fund totalled £7.7m (2025: £10.8m).

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

In relation to the movements for the prior year, £12.4m of the acquisitions and disposal proceeds relate to switching the Cazenove Capital fund to their Charity Sustainable Multi-asset Fund.

The Association paid £63,735 (2025: £27,429) investment management fees and commission charges during the year. £15,450 was also received in rebates from our investment managers (2025: £29,565).

14. Stocks

	Consolidated		The Association	
	2026	2025	2026	2025
	£'000	£'000	£'000	£'000
Goods for resale	1,910	2,552	246	273

15. Debtors

	Consolidated		The Association	
	2026	2025	2026	2025
	£'000	£'000	£'000	£'000
Trade debtors	2,653	1,526	964	419
Amounts owed by subsidiaries	-	-	5,764	5,889
Prepayments and accrued income	1,934	6,089	1,361	5,582
Jamboree prepayments	1,605	-	1,605	-
Other debtors	3,232	5,894	3,139	5,521
Debtors due within one year	9,424	13,509	12,833	17,411
Debtors due in more than one year:				
Other debtors	148	221	148	221
	9,572	13,730	12,981	17,632

Other debtors includes amounts receivable from insurers of £3.0m (2025: £4.5m), see note 17, and secured, interest bearing loans made to Scout Groups. The loans are repayable as shown below.

	Consolidated and The Association	
	2026	2025
	£'000	£'000
Within one year	22	50
Between 2028 and 2032	148	221
	170	271

16. Creditors

	Consolidated		The Association	
	2026	2025	2026	2025
	£'000	£'000	£'000	£'000
Amounts falling due within one year				
Trade creditors	2,180	3,159	565	671
Amounts owed to subsidiaries	-	-	-	-
Jamboree deferred income	3,073	-	3,073	-
Other creditors	3,902	4,035	3,078	3,860
	9,155	7,194	6,716	4,531

17. Provisions for liabilities and contingent liabilities

	Consolidated and The Association Claims provision £'000
Movements for the year to 31 March 2026	
Balance at 1 April 2025	7,293
Provision utilised	(8,206)
Provision released	(1,015)
Additional provision	7,601
Balance at 31 March 2026	5,673
Movements for the year to 31 March 2025	
Balance at 1 April 2024	4,364
Provision utilised	(1,909)
Provision released	(1,432)
Additional provision	6,270
Balance at 31 March 2025	7,293

The provision utilised, released and additional provision are shown net of provisions raised and released during the year.

The Association puts young people first and their safeguarding and safety is paramount, but with the nature of our work there are claims made against the Association. Taking account of legal advice, provision is made on a best estimates basis for those claims of which the Association is aware and for which it is assessed it is probable that the Association will be liable and to the extent that they can be reliably measured. Such claims are covered in part by commercial insurance policies. The amount receivable from insurers of £3.0m (2025: £4.5m) to the extent that a liability has been recognised has been included in debtors (see note 15).

In addition it is the Association's experience that incidents and/or claims may still be notified to the Association for events which occurred prior to 31 March 2026. 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.

As noted in previous years, The Association has been subject to regulatory investigations relating to health and safety matters. The Health and Safety Executive (HSE) has recently sent a Notification of Contravention ("NOC") letter sent under the Fee for Intervention scheme advising that they have identified contraventions of health and safety law and requiring The Association to remediate those matters.

An initial review indicates that the contraventions identified largely mirror the findings in the Coroner's Prevention of Future Deaths Notice issued following Great Orme. The service of a NOC triggers a requirement for the duty-holder, the Association to pay the costs incurred in identifying the breach, helping remediation, investigating and taking enforcement action. HSE have not indicated what their total costs are to date but based on their standard hourly rate such costs are not expected to be material to the financial statements. More significantly, the letter makes clear that it is an "ongoing investigation" and therefore prosecution or other enforcement action is yet to be considered. HSE have however not indicated at this stage what further action they might take and therefore it is not possible to assess any financial liabilities that might arise from such actions.

18. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2025	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2026
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,074	41	-	(41)	53	1,127
King George VI Leadership Fund	868	31	-	-	40	939
All other funds	373	28	(29)	337	35	744
	2,315	100	(29)	296	128	2,810
Restricted funds						
International Fund	123	-	-	(123)	-	-
Benevolent Fund	45	2	-	-	-	47
Benevolent Fund - Squirrels in the Nations	28	-	(4)	-	-	24
Cornwell Memorial	212	-	-	(212)	-	-
Gilwell Development	2	20	(2)	-	-	20
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Financial Capabilities (HSBC UK)	109	85	(29)	(100)	-	65
Nominet - Digital Skills Framework	12	-	(3)	(9)	-	-
Training and Permits Fund	42	-	(26)	-	-	16
Outdoor Adventure Fund	32	50	(54)	-	-	28
Local Development Funds	692	506	(521)	-	-	677
Omaze	3,500	8	(1,112)	-	-	2,396
DCMS	-	2,518	(2,518)	-	-	-
Syd Kessler Centre	697	-	-	(697)	-	-
Individual Giving	793	643	(301)	-	-	1,135
All other funds	530	593	(365)	16	-	774
	6,876	4,425	(4,935)	(1,125)	-	5,241
Designated funds						
Fixed assets	31,517	-	-	476	-	31,993
Inclusion and Solidarity Fund	7	-	-	57	-	64
Gilwell Park buildings	2	-	(2)	-	-	-
Hardship Fund	-	-	-	-	-	-
	31,526	-	(2)	533	-	32,057
Unrestricted funds						
General funds	35,137	30,576	(31,607)	296	1,116	35,518
Pension reserve	2,638	-	(97)	-	577	3,118
	37,775	30,576	(31,704)	296	1,693	38,636
Total charity funds	78,492	35,101	(36,670)	-	1,821	78,744
Group						
Non-charitable trading funds						
Trading subsidiaries	875	9,299	(9,083)	-	-	1,091
	875	9,299	(9,083)	-	-	1,091
Total group funds	79,367	44,400	(45,753)	-	1,821	79,835

18. Fund Balances continued

a. Reconciliation of movement in funds for 2024/25

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

18. Fund Balances continued

b. Endowment funds - Consolidated and the Association

Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 8 (2025: 6) other funds administered by the Association. Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association

The main restricted funds are shown in note 18 and 18(a), comprising national and local development funds.

The Omaze Fund is the largest individual restricted fund with a balance of £2.4m (2025: £3.5m). This is funding which is being used for Squirrels growth.

The restricted Individual Giving fund was set up to receive donations or legacies from individual donors that have been sent for a specific purposes. The movements in the year were due to payments of legacies to Scout Groups chosen by donors of £30,045. There was also a legacy received, which was £180,000 lower than accrued for in a previous financial year.

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

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

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

d. Designated funds - Consolidated and the Association

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

e. Analysis of net assets between funds

31 March 2026	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000
Intangible fixed assets	6,087	-	-	6,087
Heritage assets	4,240	-	-	4,240
Tangible fixed assets	22,539	-	-	22,539
Fixed asset investments	25,550	5,241	2,810	33,601
Current assets	25,078	-	-	25,078
Creditors	(9,155)	-	-	(9,155)
Provisions for liabilities	(5,673)	-	-	(5,673)
Pension asset	3,118	-	-	3,118
	71,784	5,241	2,810	79,835

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

19. Other financial commitments and authorised expenditure

	2026	2025
	£'000	£'000
At 31 March 2026, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	327	128
Later than one year and not later than five years	406	202
Total	733	330

The total lease payments, included within the financial statements for the year were £128,961 (2025: £185,338).

At 31 March 2026, there was capital expenditure authorised but not provided for in the financial statements of £43,682 (2025: £nil).

20. Events occurring after the reporting period

Subsequent to the balance sheet date, The Association entered into a legally binding contract for the construction of a new warehouse in Lancing. The total contract value is £4.3m, with work expected to commence in August 2026. As this transaction relates to conditions that arose after the reporting date, it has been treated as a non-adjusting post balance sheet event and is therefore not reflected in the amounts recognised in the financial statements as at 31st March 2026. The commitment will be accounted for in future periods as the project progresses.

21. Related party transactions

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

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

Transactions with subsidiaries:

Entity	Sales made by TSA to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 March 2026	Amounts due to related party at 31 March 2026
	£'000	£'000	£'000	£'000	£'000
Scout Shops Limited	-	70	-	3,654	-
Scout Services Limited	-	-	-	1,172	-
Scout Insurance Services Limited	-	-	110	896	-
Scout Products Limited	-	5	133	42	-

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



Our members

Census results for the year ending 31 January 2026

Youth membership	Male	Female	Self-identify	Prefer not to say	Total
Squirrel Scouts	17,924	7,602	3	186	25,715
Beaver Scouts	78,918	25,476	64	865	105,323
Cub Scouts	99,641	34,430	120	1,032	135,223
Scouts	89,884	37,362	112	743	128,101
Explorer Scouts (including Young Leaders*)	32,320	17,154	265	316	50,055
Network Members	5,425	3,531	107	729	9,792
Total Youth Membership	324,112	125,555	671	3,871	454,209
*Young Leaders	11,896	8,028	73	57	20,054

Adult membership (listing the main role category for each adult volunteer)

Total Adult Membership	72,665	66,872	502	4,809	144,848
Total membership	396,777	192,427	1,173	8,680	599,057

Scouts in the UK is made up of

Squirrel Scout Dreys	2,068
Beaver Scout Colonies	6,906
Cub Scout Packs	7,372
Scout Troops	6,680
Explorer Scout Units, including Young Leader Units	3,035
Scout Networks	559
Scout Active Support Units	7
Groups	6,858
Districts	630
Counties, Regions (Scottish), Areas, Islands	94

1. Of our 9,792 Scout Network members, 4,649 also have another 'adult' role.
2. Leadership roles are responsible for the effective operation of their charities (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives as a federated charity. They are Group Lead Volunteers, District Lead Volunteers, County Lead Volunteers, Area Lead Volunteers (Wales), Regional Lead Volunteer (Scotland), Island Lead Volunteers, and Branch Lead Volunteers (where formally part of our federated structure).



How we operate

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

This trustees' Annual Report and financial statements cover the activities directly controlled by The Scout Association, registered 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 Scout Association, which together form the Scout movement across the United Kingdom.

The Board of Trustees

Throughout the year, The Scout Association has complied with all relevant laws and regulations and has had due regard to the Charity Commission's guidance on public benefit.

The Board of Trustees has continued to prioritise strong governance, transparency, and accountability across the organisation. This includes maintaining and regularly reviewing key policies and controls to ensure continued compliance with legal and regulatory requirements.

Trustees are committed to upholding high standards of integrity and ethical conduct in all aspects of the Association's work. This commitment underpins our approach to governance and supports the effective and responsible delivery of Scouting for the benefit of the communities we serve.

The Board has 20 members:

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

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

In 2025–26, trustees took part in training and development sessions focused on one or more areas related to The Scout Association's business, including Safeguarding and Equity, Diversity and Inclusion.

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

The Board delegates certain functions to four committees that report to it (Finance, Audit and Risk, People and Culture, Safeguarding, and Safety). The Board appoints trustees to serve on these committees annually, with the committee chairs having a three-year term, subject to performance, and their continuation as a trustee. The Board met formally six times during 2025–26.

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

We believe Scouts meets 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'

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

2. 'Public benefit'

Scouts is a national movement. We're open to all young people aged 4-24 and adult volunteers 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 to succeed in life.

Policies and rules

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

We're committed to giving young people and adult volunteers the best possible experience in Scouts. To help us achieve this, we follow several key policies, so we can make sure Scouts grows 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
- Anti-bullying and Harassment Policy
- Duty of Candour Policy
- Whistleblowing Policy

Approach to risk management

This year, The Scout Association has continued to strengthen and modernise its enterprise risk management (ERM) framework. We're evolving our approach to more closely reflect sector best practice and globally recognised standards, including ISO 31000, the COSO ERM framework, and the risk management principles set out in the UK Government's Orange Book.

This work is improving the clarity, consistency, and transparency of our risk management processes and supporting stronger oversight. As our ERM framework matures, we are strengthening the way risk information flows from operational teams through to the Executive Leadership Team and the Board of Trustees. This enhanced oversight helps ensure that strategic decision making is informed by a clear understanding of risk and opportunity, and that the most significant risks receive focused attention.

We're also taking steps to develop a more robust and transparent approach to setting and reviewing risk appetite, aligned with the structure and principles of the Orange Book, and consistent with how other large UK charities articulate and govern their risk appetite. Collectively, these improvements will help embed a consistent, organisation-wide approach to risk, ensuring TSA remains resilient, effective, and able to deliver high quality Scouting safely and sustainably.

Strategic risk landscape

TSA manages a range of strategic risks that could affect our ability to deliver safe, high quality, and inclusive Scouting. These risks relate to:

- the quality, relevance, and inclusivity of our youth programme;
- keeping young people and adults safe;
- sustaining a diverse, capable, and supported volunteer base;
- maintaining strong governance and compliance across a federated movement;
- achieving financial sustainability;
- ensuring secure, reliable, and effective digital systems and data; and
- building an adaptable and resilient organisation able to respond to change.

These seven strategic risk areas form the foundation of our maturing ERM framework and support clearer oversight, prioritisation, and assurance across the organisation.

Risk appetite statement

The Scout Association is committed to enabling young people to develop skills for life through safe, high-quality, and inclusive Scouting. To fulfil this purpose, we take a balanced approach to risk, recognising that delivering meaningful impact for young people requires us to be ambitious and forward thinking while maintaining rigorous safeguarding, safety, and operational standards.



TSA has a minimal appetite for risks that could compromise the safety, wellbeing, or trust of young people, volunteers, or staff; risks that could lead to significant safeguarding failures; or risks that could materially harm our long-term reputation as a safe, values driven, youth organisation.

We have a cautious appetite for risks that enable strategic progress – such as investing in improved systems, strengthening volunteer experience, modernising ways of working, and enhancing organisational capability – but only where these risks are well understood, well managed, and aligned with our charitable objectives.

We have a more open appetite for opportunities that enable innovation, sustainable growth in membership, and improved programme delivery, where the potential benefits outweigh the associated risks and where controls remain proportionate.

Work is ongoing to qualify our risk appetite in a clear, considered, and structured way. Going forward, it will then be reviewed annually by the Board of Trustees, with tolerance levels set for each of our strategic risk areas. Where thresholds are breached, immediate action will be agreed to restore the risk to within acceptable limits. We recognise that risk in our activities can never be entirely eliminated, and we remain committed to learning from incidents and near misses through continuous improvement and our Duty of Candour.





Governance structure and Board membership

– 1 April 2025 to 31 March 2026

Founder

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

Patron

HM King Charles III

Presidents

Her Royal Highness, The Princess of Wales, GCVO
His Royal Highness, The Duke of Kent, KG, GCMG,
GCVO

Vice Presidents

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

Chief Scout

Dwayne Fields

The Board of Trustees

The percentages indicate the number of eligible Board meetings each member attended. The Board met six times formally in the reportable period. One was an extraordinary meeting.

Trustee	% Ordinary meetings	% Extraordinary	% Overall attendance	Additional Roles/ Committee Memberships held within the reporting period
Mike Ashley	100%	100%	100%	Treasurer, Chair of Finance, Audit and Risk Committee
Nigel Ball	80%	100%	83%	Finance, Audit and Risk Committee Member
Craig Dewar-Willox	100%	100%	100%	Chair of the Board of Trustees Chair of Nominations and Governance Committee Safeguarding Committee Member
Paul Dickson	100%	100%	100%	Finance, Audit and Risk Committee Member
Liam Edgley	40%	100%	50%	Nominations and Governance Committee Member Strategy and Delivery Committee Member from August 2025. Safety Committee Member (from August 2025)
Callum Farquhar, OBE	100%	N/A	100%	Strategy and Delivery Committee Member
Joseph Fletcher	100%	0%	50%	Safety Committee (Until August 2025)
Graham Haddock, OBE	100%	100%	100%	Strategy and Delivery Committee Member Until August 2025
Carl Hankinson	100%	100%	100%	UK Chief Volunteer Strategy and Delivery Committee Member Nominations and Governance Committee Member
Callum Jones	100%	100%	100%	People and Culture Committee Member Nominations and Governance Committee Member

The Board of Trustees (Continued)

Trustee	% Ordinary meetings	% Extraordinary	% Overall attendance	Additional Roles/ Committee Memberships held within the reporting period
Ayesha Karim	100%	100%	100%	UK Youth Lead Strategy and Delivery Committee Member Nominations and Governance Committee Member
Steve Reeves, MBE	100%	N/A	100%	Chair of the Safeguarding Committee (from August 2025)
Oliver Rhodes	75%	N/A	75%	Safety Committee Member
Sharon Rose	80%	0%	66%	Chair of the Safety Committee
Chris Lomas	100%	100%	100%	Safety Committee Member
Kate Marks, OBE	100%	100%	100%	Chair of Strategy and Delivery Committee (from September 2025) Safety Committee Member (until August 2025)
Peter Oliver, OBE	100%	100%	100%	Chair of Strategy and Delivery Committee (until September 2025)
Jordan Pidwell	100%	100%	100%	People and Culture Committee Member (until August 2025)
David Sandall	0%	100%	50%	Chair of Safeguarding Committee (until August 2025)
Busola Sodeinde	100%	100%	100%	Vice Chair of the Board (from September 2025) Chair of the People and Culture (until July 2025)
Charlotte Thompson	100%	N/A	100%	People and Culture Committee Member
Liz Walker	100%	100%	100%	Chair of the People and Culture Committee (from August 2025)
Ollie Wood, BEM	100%	100%	100%	Finance, Audit and Risk Committee Member
James Aidan Jones, OBE	100%	100%	100%	Chief Executive Strategy and Delivery

Strategy and Delivery Committee (Dissolved April 2026)

Nominations and Governance Committee (Dissolved September 2025)



UK Leadership Team

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

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

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

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

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

Jon Williams, Chief Volunteer of Wales (Strategy & Delivery Committee Member)

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

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

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

Jack Caine, UK Lead Volunteer for People

Yousif Eltom, UK Lead Volunteer for Growth & Race Equity

Nisha Patel, UK Lead Volunteer for Perception

Lewis Dangerfield, UK Lead Volunteer for Programme

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

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

Executive Leadership Team and Committee membership

Chloe Kembery 2, Executive Director of Marketing and Fundraising

Mark Hislop 2, Executive Director of Commercial Services

Philippa Ward 2, Executive Director of Strategy and Transformation (until April 2025)

Matthew Killick BEM 2, Executive Director of Operations (until May 2025)

Chris Reed, (Interim) Executive Director of Operations (from May 2025 until April 2026)

Kieron Moir, Executive Director of Strategy (from April 2025)

Jo Knowles, (Interim) Executive Director of Finance (from April 2025)

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

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



Our advisors

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GL50 3PR

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Barclays Bank plc

1 Churchill Place
London
E14 5HP

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65 Chandos Place
London
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Investment Managers

Cazenove Capital Management

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Sarasin and Partners LLP

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London
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Pension advisers

ENTRUST

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M2 4WU

Solicitors

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Kennedys

25 Fenchurch Avenue
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EC3M 5AD



Our thanks

Scouts would like to thank all our volunteers and supporters for their dedication and generosity over the last year. Special thanks go to those recognised here, and to all who've supported us anonymously.

Our supporters

The late Mr Brian Arling
Cadent Gas Networks
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Rhys Jones
Poldy van Lynden
Mahroof Malik
Robert McArthur
Sal Montgomery
Ben Saunders
Phoebe Smith
Mark Wood

We also thank everyone who supports Scouts through challenge events, the Scouts Lottery, and our Gilwell Fellows. We remember with gratitude those who passed away this year leaving a legacy gift – this generosity is helping to shape the future of our movement.



Young people's voices



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‘Success is becoming who I want to be and making little me proud.’

‘I need a place to escape to when life gets hard.’

‘Scouts builds my confidence and my belief in myself.’

‘Scouts gives me a sense of community and belonging, support and guidance, and the skills I need to succeed.’

‘My leaders keep telling me I can do it, even if I say I can’t. They believe in me. They’re there when I need someone to pick me up.’

‘Success is being happy and comfortable in life, with knowledge of your own self-value.’

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Quotes from Scouts
UK Youth Forums, 2025



INVESTORS IN PEOPLE®

We invest in people Gold

Due to organisational restructuring and wider change activity, our planned 2025 Investors in People Assessment was deferred. Instead, a staged approach is being taken during 2026 and 2027 to support continuous improvement over time. The first stage of this phased approach consisted of an all-staff survey some focus groups facilitated independently by our IiP assessor. The results highlighted a strong alignment with our organisational values and recognition of the positive societal impact of Scouts alongside supportive team cultures a flexible approach supporting work-life balance.

They also highlighted areas for improvement, including a desire for greater visibility and consistency from senior leaders, clearer communication and transparency around how decisions are made and communicated. Our phased reassessment will continue in 2026/27 culminating in a full reassessment in March 2027.



We're proud to give young people a place to belong

The Scout Association

Charity numbers

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SCO38437 (Scotland)

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#PlaceToBelong



Scouts