



Creating brighter futures

Annual report and
accounts 2023–2024



Scouts

Annual report and financial statements 2023–24

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We're proud to champion young people and serve our communities

Scouts continues to grow, with 8,800 more young people joining our movement this year, all gaining skills for life.

I'm especially proud that so many of our Scouts play their part in public life. We saw this over the Coronation weekend in May 2023, when Scouts were on the streets of London supporting the Coronation crowds – deservedly earning their Coronation Medals from HM The King.

At the same time, we've responded to some challenging situations. Most notable of these was the inquest into the death of an Explorer Scout, who tragically lost his life in 2018. We've responded to the Coroner's Prevention of Future Deaths report by committing to a detailed action plan, which'll make fundamental changes to our approach to safety throughout Scouts. Safety and safeguarding are at the very top of the Trustees' list of priorities and I'm very clear that this won't change.

Across the UK, we staged events to bring communities together and inspire the volunteers of the future, helping lead The Big Help Out. As part of this, in Greenock, 25 miles west of Glasgow, the local Scouts invited their community to try Scout activities, including climbing, archery, and outdoor cooking.



In Slough, HRH The Princess of Wales and her family helped Scouts renovate a meeting place. It was a true honour for us to see the family wearing their Scout neckerchiefs while supporting the community. It captured the true spirit of The Big Help Out, which inspired millions to try volunteering for the first time, contributing to kinder, stronger communities.

This public service was recognised when The Big Help Out won Charity Collaboration of the Year at the Charity Times Awards, and Scouts was named Volunteer Team of the Year in the Third Sector Awards (for our role in the Lying in State of HM Queen Elizabeth II). It was a powerful reminder that Scouts continue to keep our promise to help other people.

A vital part of Scouts is broadening horizons and helping young people become true global citizens. Over 8,000 Scouts headed off on international adventures, including 4,000 who attended the 25th World Scout Jamboree in Korea. The jamboree presented some unique challenges including the weather (both oppressive heat and the threat of a powerful typhoon) and lack of onsite facilities. Putting our Scouts safety first, we took the decision to leave the jamboree site early.

Thanks to our young people and volunteers' remarkable resilience and ability to adapt, Scouts still continued their jamboree journey in Seoul. This was a true test of their Scout spirit and they came through so impressively. But it's not a situation they should've had to face. We're still in discussions with the hosts, and we've conducted our own, independently led review. This has reported to the Board and given us excellent advice on how we plan for future international events.

This is also a moment to thank our outgoing Chief Executive, Matt Hyde, for his impressive contribution over the last 11 years. The innovation, energy and commitment he's brought to the role has been immense. From overseeing the opening of over 1,300 new Groups in new areas and creating social action opportunities for a quarter of a million Scouts, to the roll out of Squirrels across the UK, he's led a programme of transformative change that's helped so many young people gain skills for life. He leaves a remarkable legacy. Most significantly, his leadership has always been grounded in our values, and I particularly thank him for creating a culture where volunteers and staff have worked so well and closely together to achieve success.

Thank you Matt, and thank you to everyone who's supported us on our journey. Scouts is about teamwork and so many of you have played your part.

A handwritten signature in black ink that reads "Jennie Price."

Jennie Price CBE
Chair

A year of challenge, learning and change

This is my last year as Chief Executive of Scouts and it's been one of the most challenging of all my 11 years here. As with all the challenges that we've dealt with during that time, the key, as ever in leadership, is how you listen, learn and change.

Earlier this year, the inquest into the death of Ben Leonard (an Explorer Scout) in 2018 brought the vital importance of safety into sharp relief. Taking time to have challenging conversations internally meant we responded comprehensively to the Coroner's Prevention of Future Deaths notice. It's this mindset that has enabled us to refocus our approach to keeping young people safe, with a comprehensive programme of work creating a stronger culture of safety going forward. That same approach was evident in many of the safeguarding changes we made 10 years ago, which transformed our approach to Safe Scouting and more recently by listening and acting on recommendations from survivors in the Yours in Scouting campaign.

We also focused, quite rightly, on keeping young people safe at the 25th World Scout Jamboree in Korea when we relocated the 4,500-strong UK contingent to Seoul. I was there with the Scouts and they coped so well with the changes to their jamboree journey. Our young people's character and resilience shone through, and my heartfelt thanks goes to them as well as the volunteers and staff who supported them so well. This was another moment of adversity, but we acted with courage when we needed to.

It's so important that we regularly hold a mirror up, acknowledge where things haven't gone as planned, and respond robustly. By doing so, we can make sure this wonderful movement continues to not just survive, but thrive and make the major difference we know it does.

We've continued to inspire over 440,000 young people this year, growing the movement, while playing a vibrant role in public life. It's been a year powered, once again, by the kindness and commitment of our Scouts

and volunteers. They've truly lived their promise to help others.

In May 2023, our young people and adults were among the 7.2 million who took part in The Big Help Out, a national day of volunteering, borne out of the Scout movement. I found it so inspiring that our Scouts seized this moment to use their skills to do so much good. Everyone from our youngest Squirrel to our Joint President, HRH The Princess of Wales, lent a hand. It was a bright, inclusive moment for the whole country and brought us together in a true spirit of service as the culmination of the King's Coronation weekend.

I'm proud that our Scouts get the chance to become active citizens. Our A Million Hands programme has delivered over 150 activities, helped Scouts earn over 110,000 Community Impact badges, and inspired over 700,000 hours of service in our communities.

Our young people continue to astonish us with their achievements. Hannah Sawyer, aged 15, overcame her anxiety to become a confident Young Leader with Beaver Scouts. Scouts gives Hannah a safe place to be herself and has allowed her to feel comfortable while playing a vital role in her Group. It's especially encouraging to see Scouts like Hannah beginning their volunteering journey.

Celebrating our Scouts' successes is important too. Over 2,000 young people, volunteers and guests attended our Day of Celebration and Achievement at Windsor in April, including our very first King's Scouts. These are the leaders and changemakers of the future; our bravest and best.

And it's great that an increasing number of employers recognise the value of the skills young people gain through Scouts, but there's more to do. I was particularly pleased to see us articulating the benefits of our programme for developing skills for working life. The Employability Badge report from Demos showed that the skills Scouts gain prepare them for a rapidly changing workplace. More than half of those who attended Scouts felt prepared starting work for the first time. This is compared with just 37% who didn't take part in any extracurricular activities.

It's essential to give every young person every chance, regardless of background, race, or gender. Equity, diversity and inclusion remain central to our work and we're continuing our journey to become a fairer, more inclusive movement. Working with partners like The Unmistakables has helped us identify how Black British communities can access Scouts more easily. Listening, and operating in a spirit of openness and humility, remains key to inclusive growth.

Our generous donors and partners make so much of our work possible. Not only do they provide resources to scale up what we do, they lend their expertise and creativity to broaden and deepen it too. We're especially grateful to the Department of Culture, Media and Sport,

whose Uniformed Youth Fund is helping us reduce waiting lists by creating places for 10–18 year olds in Scout Troops and Explorer Units. The Youth Investment Fund, the government initiative to transform out-of-school provision, has also had a remarkable impact on Scouts locally enabling them to create opportunities and improve meeting places. Scout Groups have received a remarkable total of £17.5 million in funding.

Meanwhile, imaginative partnerships are enriching our programme. UK Space Agency, Rolls Royce and Raspberry Pi are helping us develop young people's STEM skills, while others like Warhammer and Disney are inspiring creativity, teamwork and supporting wellbeing. We've expanded our biggest partnership with GO Outdoors, whose support for Scouts is stronger than ever. My sincere thanks to each and every partner for their contribution.

It's been a huge honour and privilege to lead this great movement over the last 11 years, working with our extraordinary volunteer and staff teams to support so many young people. There've been so many highlights – the launch of our social action campaign A Million

Hands, delivering Scouts in more communities, our rebrand, launching Squirrels across the UK, and many more. We've faced challenges together too, not least supporting the movement through the pandemic with #TheGreatIndoors, our Hike to the Moon and Race Round the World. Thank you to everyone who's helped us achieve these amazing things together. I'll never forget your kindness and friendship.

I know Scouts will go from strength to strength, but only by us continuing to face into our challenges, learning and moving with the times. When all's said and done, we're about one thing – preparing young people for the future with skills for life. Every young person deserves every opportunity. As long as we continue to create these, the future remains bright.



Matt Hyde OBE
Chief Executive



As Scouts, we believe in creating brighter futures

This year, we've done that by helping even more young people gain skills for life.

But that can only happen when we have well supported volunteers locally, and when we're reaching out to new communities. That's why we've focused on two key things: improving our volunteer experience and growing inclusively.

I'd also like to acknowledge that it's been a challenging year in several ways, not least addressing safety and safeguarding concerns and working through a very tough World Scout Jamboree. We face all these situations with care and compassion for those people involved, and it's vital that we continue to learn as much as we can for the future.

Our success depends on forging strong partnerships locally and my thanks goes out to all those volunteers who've helped make these connections. We believe we need to be proactive in this space, starting conversations and going to meet people where they are – rather than simply waiting for them to walk through our doors.

Each of our teams have committed to reaching communities where Scouts hasn't been well represented before, offering opportunities for more young people to experience all that Scouts can offer them. Our 1,400 Squirrel Dreys, with 24% in areas of deprivation, show our significant progress in this area.

I was delighted to see 5 year old Thomas from Carlisle receive a Chief Scout's Unsung Heroes Award this year. Not only did he attend his first sleepover (along with thousands of other 4–6 year olds), but he also made a special effort to help other children settle into Squirrels too. It's brilliant to see this care and kindness in our Scouts.

I was equally pleased to see 17 year old Saim Raza receiving his award. Alongside his mum, he started 58th Walsall Scout Group when they moved from Cardiff. Scouts was a new concept for the local Muslim community. However, with Saim's passion and determination, the whole community got on board.

For volunteers, this has been a year of change as we move to team-based volunteering. This'll make volunteering simpler, more rewarding, and enjoyable. It'll also make volunteering easier to understand for those new to Scouts.

We're seeing change across our local and national teams, and our UK Leadership Team is no exception. This is the first year I write with my new role title of UK Chief Volunteer. Change isn't always easy, and we're working through it together.

Our programme has gone from strength to strength. I was especially delighted to see us launch our #Outdoorin24 campaign, encouraging more outdoor adventures, from camps and hikes to kayaks and climbs. We still believe the great outdoors is where young people learn best; where they can be themselves, step up and play their part. The outdoors has proven benefits for wellbeing and we're proud to be supporters of outdoor learning across our many adventure centres.

We've continued to focus strongly on safety and safeguarding too. Learning continuously, we make sure our policies, procedures and training in these areas reflect the very best practice in the sector. We updated our 'Yellow Card' – our safeguarding code of conduct for adults – in January. We supported our members to make sure they felt confident about the changes.

Safety training is a key part of every volunteer's journey, and I'm pleased 98% of all our adults are compliant. But this needs to be higher still. Keeping people safe remains our top priority and my gratitude goes to everyone who's kept this as a number one concern in an exceptionally busy year.

One of the most enjoyable parts of my role is travelling around the UK to meet our local volunteer teams. Although I've been part of Scouts most of my life, I'm still bowled over by the commitment and kindness of our volunteers, and the energy and creativity of our young people.

Saying thank you to our volunteers is so important. That's why this year's Thanksgiving Service at Westminster Abbey (our first since the COVID-19 pandemic) was extra special. Well done to those who contributed so well.

As we look ahead to a new year for Scouts, and a new strategy, I look forward to engaging our members in shaping it.

The future belongs to us all, but especially our young people. Let's create a bright future together.



Carl Hankinson
UK Chief Volunteer

“

The volunteers including members of the royal family have made this a day our Scout Group will never forget. From Prince William and Prince George on the digger, to Princess Charlotte helping to paint our door, they all volunteered together and looked like they had a great time.”

Harrison, Group Lead Volunteer,
reflecting on The Big Help Out



Skills for Life

Our plan to prepare better futures 2018-2025

Our vision

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

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

Our mission

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

Our values

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

Our goals

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

Growth

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

Inclusivity

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

Youth Shaped

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

Community Impact

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

Our three pillars of work

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

Programme

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

People

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

Perception

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

Growth

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

As we welcome people to our movement, we're focusing on growing inclusively. We're making sure we reach and involve all the communities in the UK, including Indices of multiple deprivation (IMD) areas.

IMDs are widely-used datasets to classify the relative deprivation of small areas in the UK. They give areas a deprivation score – 1 being most deprived, and 10 being least deprived. A key part of our work is focused on growing Scouts in IMD 1–5 areas.

Goals

Our strategy to 2025 includes growth targets by January 2026:

- 487,000 young people aged 6–18
- 60,000 Squirrel Scouts
- Young Leaders – we recorded 19,775 Explorer Scout Young Leaders at our last Census, exceeding our target of 19,500 by January 2026
- 88,000 frontline adults
- 500 more Sections created in IMD 1–3
- At least 5% of our adult volunteers being from Black, Asian or Minority Ethnic backgrounds

These are the staff-supported workstreams that encompass the delivery for Growth:

- The Growth and Communities Team
- The Uniformed Youth Fund Team (funded by DCMS)
- The Underrepresented Communities Fund (funded by Scouts)
- Early Years Programme of Work

Progress a year on

We've worked across a number of different delivery streams to support volunteers to help grow and develop Scouts locally.

216 new Scout and Explorer Sections were supported by the DCMS Uniformed Youth Fund team, startup and programme grants across the movement. This gives strong support for our older youth Sections in England.

- 128 new Sections opened in England by the Growth and Communities Team from April 2023 to March 2024, with 83 of these in IMDs 1–5. The Growth and Communities Team has worked with Lead Volunteers within our Regions, Counties and Districts to drive this.
- We've made progress towards having at least 5% of our adult volunteers from Black, Asian or minority ethnic communities, with this figure rising to 3.8% in Census this year.
- We've set up an Underrepresented Communities team with 19 Local Growth Officers in Counties across England, as well as in Scotland and Northern Ireland. Their focus is on opening new Sections specifically in IMDs 1–3 or in areas that serve predominantly Black, Asian or minority ethnic communities.
- We've continued to grow Squirrel Dreys across the country, with 6,105 more young people joining our youngest Section. As of Census 2024, this brought the total number of Squirrel Scouts to 16,691.
- Over 8,700 more young people are taking part in Scouts compared to last year, bringing us to a total of 445,056 young people and 152,763 adult volunteers. This means we grew by 2% last year.
- 1171 more sections in IMD 1-5 locations have opened since the Covid-19 pandemic.

What's next

Continuing to support the movement to grow and deliver a fun, inspiring and safe programme in all communities by:

- Continuing to open new, and re-energise existing, Sections across the country.
- Continuing to grow Squirrel Dreys across the UK.
- Driving growth in Scouts and Explorers in lower IMD areas through the final year of the DCMS Uniformed Youth Fund.
- Driving growth in lower IMD areas and Black, Asian and minority ethnic communities, including developing pilots for growing Scouts in Black communities.

Over

8700

more young people are taking part in Scouts compared to last year

Total number of Squirrel Scouts

16,691



“

Our Squirrel Drey is in one of the most income-deprived areas in the country. Squirrels is helping broaden their horizons, especially with experiences like Nights Away, which might be their first time away from home. It sets them up with some incredible skills that they can use later in Scouts, or more broadly in life.

”

Ben, Group Lead Volunteer



Inclusivity

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

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

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

Goals

By the end of 2025:

- Since the Covid-19 pandemic we have opened 1,171 new sections in IMD 1-5 locations.
- We are working towards the goal of 5% of our volunteers to be from Black, Asian and minority ethnic backgrounds and are currently standing at 3.8%.

Progress a year on

- We've worked with external independent experts to conduct research and share their insights, so we can focus our energies where we can make the most impact. This helped volunteers understand how to best engage with, and support, the least represented communities in Scouts. We've identified some of the ways in which Black communities may experience barriers to Scouts, and understand better ways in which we could be more appealing and inclusive to these communities.
- We conducted research to understand the experiences of volunteer colleagues from Black, Asian, and minority ethnic communities within our UK Headquarters teams. The findings revealed significant scope for improvement. We've redoubled our efforts towards sustainable, long lasting cultural changes that'll help us attract and retain talented volunteers from Black, Asian and minority ethnic communities.

- To support volunteers to build and deliver an ambitious Programme of Work, we've built a strong and stable staff team, focused on four priority areas:
 - Piloting Scouts in Black communities
 - Supporting neurodivergent members
 - Enabling culture change among our UK teams
 - Making sure we support the movement to learn from complaints that come into our resolutions team
- The team are working alongside volunteers to support the movement's efforts to give young people and volunteers from underrepresented communities the chance to thrive in Scouts. For example, in November, the staff team supported 50 local inclusion volunteers from across the UK with a day of online workshops. Volunteers shared their learning about how to support different needs, such as those members with autism, as part of our focus on supporting neurodivergent young people and volunteers, through to setting up Groups in schools and hospitals.

What's next

- By the start of 2025, we're aiming to have the full Programme of Work ready to kick off, building on our current priorities. We'll offer more online resources and a range of learning opportunities, and strengthen the breadth and reach of our inclusion volunteers. We're hoping all of these will help more volunteers feel they have the capacity, capability, and confidence to grow Scouts in the communities we're currently underserving.
- We'll be reviewing the experiences of neurodivergent people across Scouts, making sure we understand their needs, how we can improve their experiences in Scouts, and highlight where there's already good practice that fellow volunteers can learn from.
- We've started work around building a zero tolerance approach to discrimination, including zero tolerance to racism. This is to prevent harm before it's caused, as well as improving how we respond as a movement to instances of discrimination. Throughout all our work, we're committed to making Scouts welcoming and inclusive to all.

We've redoubled our efforts towards sustainable, long lasting cultural changes that'll help us attract and retain talented volunteers from Black, Asian and minority ethnic communities.

“

Scouts has come a long way in its acceptance of LGBTQ+ members. I always felt from a young age that Scouts cared. They had support groups for example, and Pride activities they'd always put out. And, as we move forward, they're moving with the times.”

Courtney, Scouts volunteer



Youth shaped

Aim: We'd like every young person to shape their own Scouts experience and get the skills they need to be great leaders. For this to happen, it's important we create opportunities for young people to use their voices.

When young people shape Scouts, they improve our movement, and become more likely to achieve their Top Awards.

Goals

- 66% of young people aged 6–18 will influence what happens locally in Scouts.
- 57% of young people will use their skills to run Scouts activities for other young people.
- 40% of young people aged 4–14, and 10% of those aged 14+, will be achieving Top Awards.
- Increase the number of young people achieving the YouShape Award to 100,000 between April 2023 and March 2024.

Progress a year on

- We've awarded over 70,000 YouShape Awards in the past year, which is working towards our goal of 250,000 young people shaping Scouts by 2025.
- We've launched our YouShape Awards for Squirrels to help us embed Youth Shaped Scouts into our youngest Section.
- We've improved the support we give to our Young Leaders' Scheme. In doing so, we've achieved our strategic goal for Young Leaders, with 19,775 now in the movement.

- In 2023, we asked young people how much they thought they were shaping their Scouts experience. 75% of young people reported that they make choices about what they do in Scouts, with 56% reporting that their views influence what happens in Scouts locally.
- Another Youth Shaped objective is to increase the number of young people in leadership positions. We now have 532 inspiring local Youth Leads (previously called Youth Commissioners), growing from 460 in 2018.
- These inspiring Youth Leads have attended Support Weekends in October and April, with quarterly calls taking place to make sure they feel supported to excel in their roles.
- In 2023, 41.6% of 4–14 year olds and 5.4% of 14+ year olds achieved their Top Awards.
- We also made some changes to the King's Scout Award to make it more accessible and inclusive for young people to achieve.

What's next

- Local Youth Leads will help embed the YouShape Award in programmes across the UK. This'll work towards our goal for 250,000 young people to be shaping Scouts by 2025.
- Our UK Youth Lead, Ayesha Karim, and the UK Youth Team, will work towards our goal of 66% of all young people shaping their Scouts experience by 2025.
- Ayesha Karim will also help to shape the future of Youth Shaped Scouts in our next strategic plan, including through making sure young people have a say in its formation.

We've awarded over
70,000
YouShape Awards

We now have
532
inspiring local Youth Leads

19,775
Young Leaders now in
the movement

41.6%
of 4-14 year olds achieved
their Top Awards



You naturally develop resilience in Scouts, since you're exposed to new things. Scouts allowed me to fail, learn from the experience and have another go.

We'll always face barriers and/or rejection in life, especially when applying for jobs. By learning to be resilient, we can make sure these experiences don't stop us. ”

Abigail, Trustee and Youth Rep



Community impact

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

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

Goals

By 2025

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

A Million Hands

- Our 'A Million Hands' initiative, the award-winning partnership we started in 2019 with charity partners, ended this year. It aimed to mobilise members to undertake community impact projects on a variety of themes picked by our young people.
- The campaign provided 'off the shelf' resources for leaders, Young Leaders (aged 14–17) and young people themselves, making it easier to deliver our Community Impact Staged Activity Badges.
- Young people had selected the themes and partners for 2019–2023:
 - Better mental health for all, with Mind, Inspire and Scottish Association for Mental Health (SAMH)
 - Supporting refugees and displaced children, with Save the Children
 - Understanding disability, with the National Autistic Society
 - Protecting our environment, with World Wide Fund for Nature (WWF)
 - Ending homelessness, with Crisis and The Simon Community NI
 - Kindness in every community, with the British Red Cross

- Since it was launched, A Million Hands drove more than 700,000 hours of collective action represented through 110,000 community impact badges.
- The end of this initiative marks a real achievement in our strategic ambitions for community impact and service, reflecting the potential for positive change and Scouts' commitment to leaving the world better than we found it.

Progress a year on

- In the past year, young people dedicated over 180,000 hours to community impact. By doing so, we made tangible strides towards creating meaningful and sustainable change in our communities. This dedication and perseverance exemplifies the commitment of individuals and organisations involved in driving positive social impact on a large scale.

48%

of young people took part in action to make a positive difference to their communities or the world around them

41.6%

of young people from Squirrels to Scouts achieved their Chief Scout Awards, with 5.4% over the age of 14 completing at least one of their Top Awards

- The Scout Experience Survey showed that 48% of young people took part in action to make a positive difference to their communities or the world around them. This included Scouts contributing to The Big Help Out during the Coronation weekend, which showed Scouts serving our communities and learning skills for life through community engagement efforts in more than 100 locations.
- Census data showed that 41.6% of young people from Squirrels to Scouts achieved their Chief Scout Awards, with 5.4% over the age of 14 completing at least one of their Top Awards. To achieve our Top Awards, young people need to take part in community impact activities appropriate to their age group.
- Our Community Impact group of young people from across the UK led a review of how we support them to create impact in communities including through A Million Hands. This review concluded that A Million Hands gave young people a powerful springboard for getting involved in their communities. Going forward, young people asked us for more focus on having an impact in their immediate local communities, building

on the programme resources developed for A Million Hands. The review led to a refocus on approaches aimed at maximizing the effectiveness of community engagement efforts.

What's next

- We're launching the World Organization of the Scout Movement (WOSM) Earth Tribe programme in the UK, connecting our young members' desire for local community engagement to an international team of changemakers working to protect their environments.
- The Earth Tribe initiative empowers young people to take a proactive approach to global environmental challenges by acting in their location, such as climate change and environmental degradation. By mobilising young people around the world, Earth Tribe holds immense promise in fostering a collective sense of responsibility towards safeguarding our planet for future generations.
- We'll further develop our wider community impact programme resources to support leaders to create opportunities for young people to gain skills for life while serving our communities.



“

When my family and I moved from Cardiff to Walsall, my mum and I decided to set up a Group. We became one of the first predominantly Muslim Scout Groups in the area. We wanted to create somewhere for people to join in and experience what I did back in Cardiff.”

Saim, Section Team Member



Keeping young people safe

Safety

Aim: Safety is a golden thread throughout Scouts. Alongside safeguarding, it's our number one priority to keep young people in our care safe from harm.

Progress a year on

We've continued delivering our agreed three-year safety road map from 2023 to 2025. This has included:

- Safety training: We've improved and maintained compliance with core safety training, with over 98% of all members having undertaken this.
- Safety Assurance: We've established a direct primary authority partnership to receive Primary Authority Advice tailored to our specific needs. Initially focused on UKHQ activity, the primary authority provide a key point of contact and source of assured information which supports regulatory compliance and which other regulators must have regard for. The primary authority also undertakes independent inspection providing assurance on regulatory compliance on the ground. Over time, this'll provide additional confidence in our UKHQ safety processes and practice.
- Shared learning: Learning from incidents and opportunities for improvement informs our reviews of rules and guidance and is shared with members through our webinars and member emails.
- Reviewed our Policy, Organisation and Rules: This includes guidance and supporting templates. We then delivered briefings and training sessions in line with our updates.
- Moving forwards, and following the inquest into the death of Ben Leonard, we're proposing to go even further to make sure every child and young person can enjoy Scouts safely.

What's next

We've undertaken significant learning from the inquest into the death of Ben Leonard and the Coroner's Prevention of Future Deaths Report. We're committed to fundamentally changing our approach to safety, and we see this as a transformational moment for the movement. The changes we're making include:

- Significant investment in our UK safety team to support delivery and training.

- Developing a new strategic partnership to review our policies and practices and develop new ways of working, including external inspection.
- We've updated existing safety training so it can't be clicked through, and we're commissioning new supplementary safety training.
- Developing new movement-wide safety training which is level and role specific.
- Adding more scrutiny and external critique to our movement-wide assurance processes.
- Creating new policies to commit to embedding a duty of candour, and how we support and deal with critical incidents.
- An external review of our permitting scheme and the understanding of external approaches to audit and inspection.
- Introducing new neutral suspension powers for those involved in critical incidents or significant near misses.
- Publishing a new annual Safety Report next year, providing further information on safety in Scouts.
- Review first aid guidance, training, and assessment to make sure it meets good practice.

In addition, we'll:

- Review the guidance, support and information we provide to the movement, so we continue to make safety information easily accessible and understood.
- Continue to support the implementation of the Learning Management System (LMS).
- Review and improve our incident management processes.
- Continue to embed our continuous improvement culture.

Safety governance

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

Our Safety Policy: Our Safety Policy clearly outlines our commitment to safety and our expectation that everyone in Scouts will play their part in keeping young people safe. We review the Safety Policy each year, and it's informed by wider sector best practice.

The Safety Committee: The Safety Committee is a sub-committee of the Board of Trustees. It's chaired by a Trustee who's an external appointee with working professional experience in health and safety. The Safety Committee includes independent members, with experience in health and safety across different sectors.

The Committee links to people responsible for providing leadership, and oversees the safety policies, procedures, and rules we give to our volunteers.

The Board of Trustees are updated quarterly on safety matters. Each year, the Board gets a full report of Safety Committee activities.

Safeguarding

Aim: At Scouts, we continue to be committed to keeping young people in our care safe from harm. This is our number one priority. Along with safety, safeguarding is the golden thread throughout our movement.

Progress a year on

- Our Yellow Card Code of Practice is fundamental to keeping young people safe. We updated our Yellow Card to make it easier for people to report things concerning them, and our members have ordered over 180,000 new Yellow Cards. This means people now report issues directly to our HQ Safeguarding Team.
- We've worked with Childline to develop a new child-friendly poster for young people so they know how to speak in confidence about any concerns they may have. Over 17,000 have been ordered for Scout meeting places across the UK.
- We've invested more resources into our safeguarding team, so they can respond to current and anticipated increases in the volume and complexity of referrals. This has led to team reorganisation and new ways of working, so we can be more efficient and effective in our response. Since making these changes, we've significantly reduced the number of open cases and improved how we respond and manage ongoing cases.

- We've worked with NSPCC to review and update our safeguarding policy and mandatory safeguarding training. This is subject to ongoing review with the external organisation to make sure our practice is reflective of emerging themes, trends and risks.
- We've updated our quality assurance framework, which has a blend of internal and external independent scrutiny, using a mixture of qualitative and quantitative measures. Learning is fed back to the team as part of our continuous improvement journey.
- A campaign by survivors last summer increased our understanding of areas that remain a concern for people who have been victims in Scouts. This contributed to us accelerating the planned changes to the referral pathway for safeguarding complaints and updating the Yellow Card of Conduct.

We're continuing to listen to survivors' experiences to learn how we can keep improving. Work is underway on adding external scrutiny to our assurance processes and we're also working with an external organisation to create a lived experience panel so survivors can inform our policy and practice.

What's next

- We're planning to continue to listen to and work with survivors more collaboratively over the next year.
- We'll continue our work with an external organisation to create a lived experience panel.

We've improved and maintained compliance with core safety training, with over

98%

of all members having undertaken this

We've invested more resources into our safeguarding team, significantly reducing the number of open cases and improving how we respond and manage cases



Three pillars of work

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

Programme



People



Perception

Programme

Aim: To provide a fun, high-quality, inclusive programme that's consistently and safely delivered, and supported by simple digital tools, to create positive outcomes for young people.

Goals

- Scouts and Explorer Top Awards: Increase support for volunteers delivering the Scouts and Explorer programme towards our 2025 target of 40% of Scouts and 10% of Explorers achieving their Top Awards.
- Nights Away: Increase the support for Nights Away across all Sections. Nights Away are the most impactful way to achieve our outcomes.
- Squirrels Growth: Establish 2,000 Squirrel Dreys, reaching 26,000 young people, with 30% of Dreys in areas of deprivation and 10% in Groups with over 10% of participating young people from Black, Asian and minority ethnic backgrounds.
- Review our programme for 14–24 year olds.

Our activity finder

Over the past 12 months, there've been 1.75 million visits to our activity pages by more than 480,000 users. Our Net Promoter Score for the year is 30, which is classified as good and is a 4 point increase on last year. We now have over 1,700 live activities, including 100 new activities added in the last year, as well as guidance and resources for talking to young people about international crises and wars.

Progress a year on

- We continued to increase the support for everyone delivering the Scout and Explorer programme by updating the King's Scout Award, and some of our resources to better support volunteers to deliver our Young Leaders' Scheme locally.

- In terms of Top Awards, 41.6% of 4–14 year olds are achieving their Top Award, which has increased by 4.4% since last year and exceeds our organisational target of 40%. For 14+ year olds, 5.4% are achieving their Top Award, which has increased by 1% since last year and is working to our organisational target of 10%. This is why we've updated our King's Scout Award and Young Leader Scheme to make it more accessible for young people to achieve.
- We started a review of Scout badges, surveying 400 volunteers to get their views. Next, we'll involve young people to review this part of the programme, to make sure the badges are relevant and accessible to all our young people. We've also updated our Disability Badges and the Swimmer Staged Badges.
- We've encouraged all Scouts, from Squirrels to Network, to do more outdoors activities through Outdoor in 24. In the last year, we've granted 15,077 Nights Away and Adventurous Activities Permits to volunteers to support safe adventures. Outdoor in 24 has sold over 3,500 badges and saw 17,000 web page views.
- The outbreak of conflict in Israel and Palestine prompted volunteers to ask for improved resources for addressing grief and international crises. In response to members, we produced a guide to discuss conflict using Scout values and resources about Palestinian culture.
- While there were significant challenges during the 25th World Scout Jamboree, it created a post-pandemic moment for engaging our movement in an international programme. Those who attended the jamboree experienced a range of activities, making sure Explorer Scouts were able to achieve key badges and elements of their Top Awards. The UK Contingent developed programmes for Squirrel Scouts through to Scout Network members to engage with in the UK. This made it possible for more young people to experience the jamboree's blend of adventure, Korean culture, personal growth, creativity and global citizenship.

41.6%

of 4–14 year olds are achieving their Top Awards, so we're on track towards our goal of 40%

- We've progressed our ambitions for growing Squirrels. We've supported volunteers to open 1,587 Squirrel Dreys, with 25% of those Dreys in areas of deprivation. Through our work with Bookmark, we've offered more support to volunteers with storytelling for Squirrels too.

Working with our supporters

Over the last year, we've created a range of activities with our supporters, who bring their expertise to enhance our programme.

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

- UK Space Agency – Our partnership reached new heights with 51,401 badges awarded and the recent launch of a Space Activity Badge for Squirrels. We're reassessing all our Space badges in summer 2024.
- Disney – Storytelling programme resources linking to Frozen and Young Jedi Adventures for Squirrels. 11,117 blanket badges were awarded across the year.
- Gas Distribution Networks – Carbon Monoxide safety is an important topic that's been creatively supported this year and 12,332 Cubs Home Safety Badges have been awarded. We also launched an e-learning module for volunteers, which was accessed by over 200 volunteers in the first few weeks and we're continuing to promote it.
- The Rail Industry – Platforms for Change and linked activities that educate young people about staying safe on and near railways and also connects our Scout Groups with their local stations, staff, and volunteers in their communities. 28,928 badges have been awarded and 180 Groups signed up to take part in Platforms for Change, bringing Scouts out into the community.



- Dacia – Supporting the Scouts Adventure Challenge Award. Dacia have helped co-create new activities and contributed a £50,000 grant fund to make outdoor adventure more accessible and affordable. 152 grants for training and permits have been awarded so far across the country, enabling at least 6,250 more young people to access adventure now, and many more in the future.

Reviewing our programme

Around the 20th anniversary of Explorer Scouts (14–18 year olds) and Scout Network (18–24 year olds), we started reviewing our programme for 14–24 year olds to make sure we're meeting young people's needs and aspirations. This year, we've focused on speaking to more than 3,400 people, including volunteers and young people involved in Scouts, plus 850 young people not in Scouts.

These insights informed our Discovery report, confirming that we'll want to develop a fun and impactful programme with a flexible delivery approach that enables and facilitates the participation of all young people in the 14–24 provision.

We're doing this by focusing on the separate needs for 14–18 year olds and over 18 year olds, and developing plans for updating our provision.

What's next

In the year ahead, we'll:

- Involve young people and volunteers to review Activity Badges for Scouts and Cubs.
- Design programme resources on healthy relationships.
- Form our Programme Youth Team to help make our activities more youth shaped.
- Develop support for Squirrels volunteers to become more child-led in our delivery and to support Squirrel Dreys to engage with families to help our youngest members get the most from their Scouts experience.
- Develop product ideas with young people aged 14–18 for testing in the piloting phase.



People

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

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

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

Goals

- Recruit more volunteers and welcome new volunteers more warmly from the start. We'll make sure our teams and our way of volunteering fits with the time people want to give, and we have people with the right skills and support. We'll also make our processes more accessible by creating up to date recruitment and appointment tools.
- Make volunteering a positive experience, every day. To do this, volunteers are leading the redesign of future volunteers' experience, using a new co-led team approach.
- Create more engaging learning for volunteers and supporting volunteers to develop their skills when and where they need to.
- Build the digital tools to enable all the above. This means developing a new fit-for-purpose membership system and a convenient way for members to learn, co-created with volunteers. They'll both be easy to use and accessible through scouts.org.uk.

Progress a year on

- In May 2023, we started rolling out the first cultural changes to volunteering locally. This focused on our new approach to volunteering in teams, what we call ourselves, and how we use Our Volunteering Culture statement to help set the right expectations. We've also made changes to local Trustee Boards and improved the support available to them.



- Most of our essential learning, known as Growing Roots, has been developed in collaboration with around 200 volunteers' input and subject experts. We're now testing it locally so we can make it even better before we launch.
- We have 105 Transformation Leads in place working across all 85 Counties, Areas and Regions in the UK. They're helping to prepare, inform, engage and communicate in their local patch about the upcoming changes.
- We've concluded our collaboration with Girlguiding, generously funded by the Pears Foundation, to build a new recruitment tool to help us welcome more volunteers to both organisations. We've learned lots from each other about how to overcome shared challenges and the new tool will be part of the systems going live later in 2024.
- Our Digital Skills tool launched in the summer of 2023, and our work in this area was awarded Runner-Up in the Digital Leaders 100, Digital Skills category. The tool helps volunteers to build their skills and confidence. This is part of supporting lifelong learning and it's an important part of the support we're providing around our new systems.
- We completed the digital build for our new learning and membership systems. The digital build has been warmly received by over 320 volunteers in testing. As data migration has proved even more complex than expected, we're now working on a longer timeline than forecast last year.
- We've improved our support, web guidance, and readiness information to help everyone understand and prepare for the changes coming locally.

What's next

- We'll work in a partnership with a nationally recognised organisation that is a leader in safety on movement-wide training.
- We'll work in partnership with our Early Adopter Counties to improve how we welcome new volunteers, ahead of the wider changes to come for everyone.
- We'll complete the data migration of all our member data into the new systems and make sure it's been thoroughly tested and all our digital tools work together.
- During the year ahead, we'll work with Counties to implement changes to volunteering in their area. This means rolling out cultural changes and going live with new digital systems.

“

Scouts provided a safe space where I could express myself freely and discover my true identity. Through the weekly sessions in a Mosque, I benefitted from the programme, while meeting people who looked like me and felt the same experiences as I did.”

Anes, Explorer Lead Volunteer



Perception

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

Goal

- Make sure our brand is frequently and positively seen in the public eye, sharing our key skills for life message and building trust.

Progress a year on

Improving our perception

- We've worked hard to keep Scouts in the public eye to show young people thriving and learning skills for life. Visibility underpins growth and we generated more than 27,600 pieces of media coverage in the UK, equivalent to each UK adult seeing more than two articles a week.
- Millions saw Scouts serving their communities in May, whether they supported the crowds for the Coronation of HM King Charles III, or volunteered at one of the 100 Scouts volunteering events for The Big Help Out. This included HRH The Princess of Wales' family helping refresh a meeting place for a community in Slough, while in Brent, Scouts invited new people to take part in an activity day led by Chief Scout, Bear Grylls.
- Summer brought the 25th World Scout Jamboree to South Korea. As we relocated our 4,500-strong UK Contingent to Seoul to keep young people safe, it generated high visibility on socials and in the media. Showing that safety was our top priority meant this decision still benefitted perception, with YouGov research showing public trust remains strong at 70% and improved brand approval scores. Over the year this contributed to improved brand approval scores with YouGov, especially among 28-40 year olds.
- The autumn saw Bear thanking Willesden volunteer Sharmine Chowdhury-Tse on the BBC's The One Show. The Chief Scout's book, 'Do Your Best – How to be a Scout', also took skills for life into the homes of thousands of readers.
- In December 2023, Scouts appeared on ITV with HRH The Princess of Wales at her Christmas Carol Service, which focused on thanking those supporting young people in their early years.

Supporting young people

- This year, Demos and Scouts launched employability research, which showed 74% of former Scouts feel positive about their career goals, compared to just 47% of those without extracurricular experiences.
- We recruited a team of Youth Advocates, Scouts aged 18–24, to help us share how Scouts gives

young people skills for life with decision makers.

- Ahead of the 2024 general election, we worked with our advocates and volunteers to introduce the Scouts' Manifesto, asking the next government to back young people and the volunteers who support them.

Attracting, recruiting, and retaining volunteers

- To complement our national visibility, part of the Department for Culture, Media and Sport (DCMS) Uniformed Youth Fund (UYF) grant added support for local communications to help attract new volunteers for 225 new Sections.
- We also supported local groups to access government funding directly, unlocking £17 million from the DCMS Youth Investment Fund to build and improve local meeting places.

Progressing our brand

- Our volunteer celebrity ambassadors help us reach new audiences. Ellie Simmonds and Tim Peake invited millions to volunteer for The Big Help Out while Megan Hine, Dwayne Fields, and Phoebe Smith joined Bear at Windsor to celebrate our first King's Scouts. Dwayne was also on hand to lift everyone's spirits in the UK Contingent at the 25th World Scout Jamboree as their jamboree journey moved to Seoul.
- Our social media channels amplified our skills for life story, showing young people and volunteers thriving in Scouts. Our content generated 10% more engagement, with video views up 80% through YouTube and TikTok.
- We continued reviewing clothing for Scouts aged 10½ years and older, and adult volunteers. More than 26,000 adults and young people inside and outside of Scouts confirmed the role our uniform plays in bringing us together. They also revealed 40% of Scouts aged 10½–14 years found the uniform uncomfortable. Outside Scouts, 42% of 13–17 year olds were put off joining because of the uniform. In the year ahead, we'll focus on practical improvements to our current uniform's comfort and styling, including clarifying the informal uniform options.

What's next

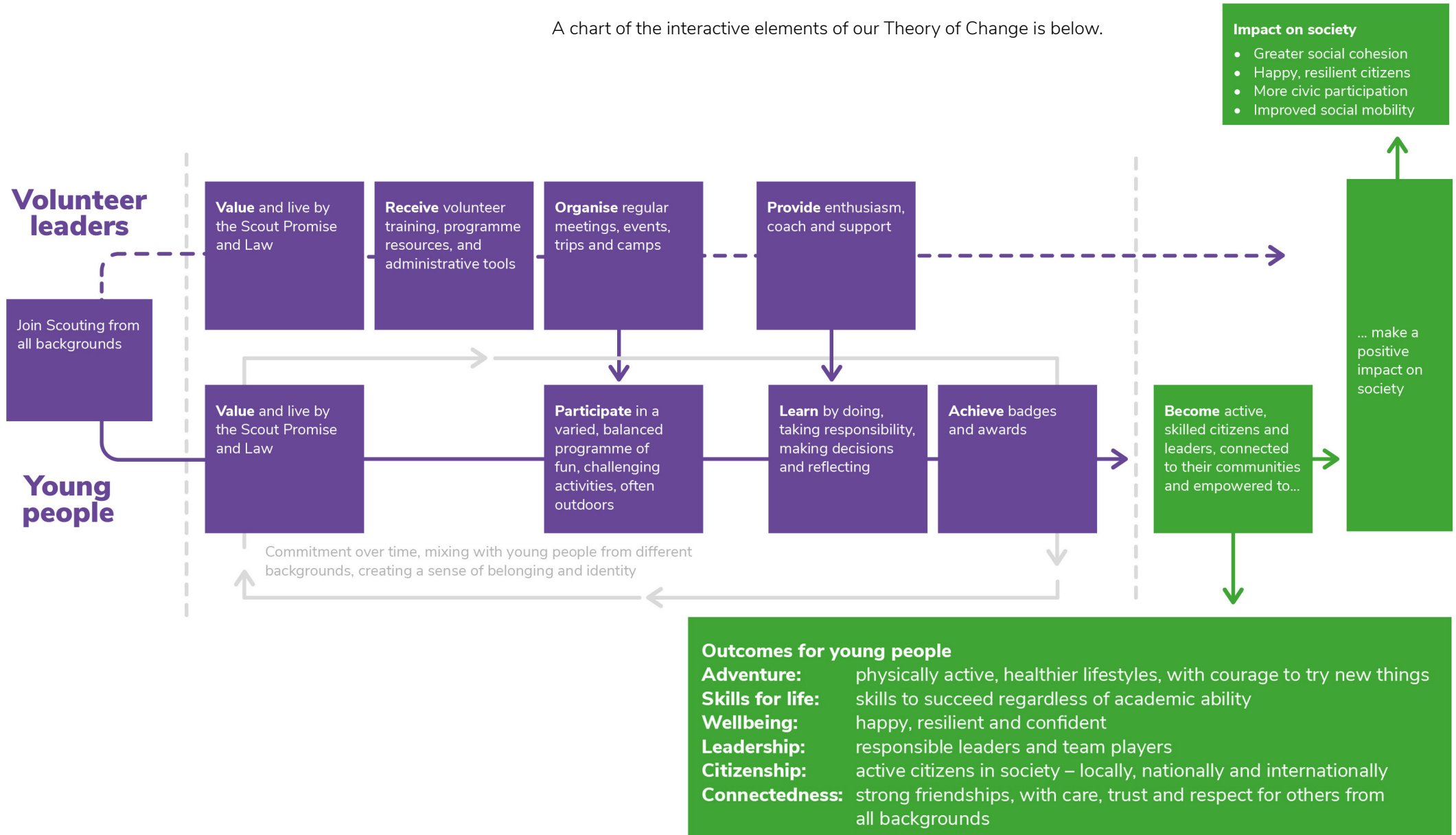
- Launching a refreshed UK Ambassador team by the end of 2024.
- Creating and identifying high profile moments for Scouts to be nationally visible, to increase interest in volunteering for or joining Scouts, supporting growth.
- Supporting local teams to be more visible and recruit volunteers.
- Sharing the story of how we keep young people safe and sharing our learning.



Theory of Change

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

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



The impact of Scouts on young people

We conduct the Scout Experience Survey annually to understand our members' attitudes and experiences. We ask young people aged 13–17 questions about our Theory of Change outcomes: Adventure, Skills for life, Wellbeing, Leadership, Citizenship, and Connectedness. By doing so, we can find out if and how the impact of Scouts is changing throughout our Skills for Life strategy.

We've compared the Theory of Change results for 2023 with 2019, which marks the start of our Skills for Life strategy. Since 2019, there've been significant improvements* across seven outcomes:

Wellbeing

- Happiness (+5%)
- Life satisfaction (+5%)
- Sense that life is worthwhile (+5%)

Citizenship

- Sense of local (+5%), national (+6%) and international citizenship (+7%)
- Contribute to the community (+6%)
- Volunteering in the community (+22%)

Connectedness

- Respect and trust for others (+11%)

However, five outcomes have slightly declined since 2019:

Skills for life

- Independence (-4%)

Wellbeing

- Perseverance and grit (-9%)
- Self-confidence (-4%)
- Anxiety (+22%)

Connectedness

- Respect and trust for people of different races, cultures, and religions (-5%)

In 2021, following the COVID–19 pandemic, we saw declines across a number of outcomes. A few of these outcomes returned to the pre-pandemic (2019) results in 2022, but many of them were still significantly lower than 2019.

In 2023, four outcomes returned to the pre-pandemic results (meaning they're no longer significantly different to 2019):

- Courage to take risks and tackle challenges
- Problem solving
- Team working
- Caring for others

We're committed to improving the experience of young people in Scouts. We use the insights from this survey and other feedback from young people and volunteers to feed into the programme activities we'll develop in the year ahead.

To give young people more opportunities to tackle challenges, solve problems and work together outdoors, we've launched programme resources for our Outdoor in 24 initiative, which encourages Scout Sections, from Squirrels to Network, to get outside in 2024. Whether it's just for one meeting, a Night Away event, or taking on the Outdoor in 24 challenge, we're hoping to get young people trying new things outdoors this year.

Conscious of the decreases in connectedness and caring for others, as well as the increase in anxiety, we'll develop programme resources on healthy relationships, mental health, and wellbeing. As part of building connections to our international Scout family, we'll continue building resources to celebrate cultures experiencing conflict. We're also building a programme youth team to bring young people's voices and views directly into our programme, helping it become more youth shaped.

Over the coming year, we're exploring new ways to listen to our young people and measure how Scouts has impacted them. This includes:

- More in-depth qualitative research to further investigate outcomes
- A revision to the annual survey for 2024
- A youth data management system in the future

We're also changing the way we recruit survey participants to make sure the results represent the voices of all young people in Scouts.

* Statistical comparisons between 2019 and 2023 results are measured by a Mann-Whitney U test. Only significant differences where there was a change of at least +4% or -4% and $p < .05$ are reported.



Working towards a regenerative change

‘No one can pass through life, any more than pass through a bit of country without leaving tracks behind. Try to leave the world a little better than you found it.’
– Robert Baden-Powell

Aim: In the past year, we’ve explored what being ‘green’ and ‘sustainable’ means to us, inspired by Robert Baden-Powell.

To put this into practice, we’re rethinking how we do things. We need to reduce our footprints across all areas and refill those already left behind by lending a hand to repair, replenish and regenerate our world around us, in line with our Scout values.

Our new Regenerative Change Policy Statement will set out our approach to leaving the world a little better than we find it. We’re working on embedding this approach across our headquarters, Scout Adventure centres, Unity and Scout Stores, and into the next strategy.

Progress a year on

- We developed a regenerative change roadmap, which includes exploring the most effective approach to footprint data tracking, collection, and reporting.
- We’ve audited The Scout Association estate through the Energy Saving Opportunity Scheme (ESOS). Giving us insight into where we use the most energy and a range of technical suggestions and recommendations on how we could reduce our consumption in the short, medium and long term.
- We’ve trialled a policy to reduce food waste for Scout Adventures. This includes specifically being thoughtful about meat consumption, using local seasonal produce and buying food with high social and environmental standards.
- Scout Stores continued taking a ‘circular’ approach to clothes, working with a range of fabric suppliers to find the lowest impact yarn to make Scout uniforms.
- We’ve created a set of principles for our natural estate and woodland that cover health and safety, nature connection, increasing biodiversity and climate change resilience.
- We’ve been granted planning permission for a new solar array at Gilwell Park and installation is planned later in 2024.
- We recognise that a part of our footprint comes from how we invest our charitable reserves and conduct our finances, so we have reviewed the social, environmental and governance approaches by those we partner, invest and work with. The review will inform our discussions with the relevant committees with a view to developing action plans in the medium to long term.
- We’ve rolled out new electric vehicle charging points at Youlbury Scout Adventures Centre which’ll enable us to upgrade our small utility vehicle fleet such as our mini bus and works van to hybrid and pure electric, as well as provide our guests with a point to charge. Our LED roll out has progressed well, so that 80% of our lighting across the estate managed by The Scout Association is now LED.

What’s next

- Our ESOS audit recommendations will guide our priority energy and water reduction actions.
- We’re now testing between recycled plastic yarn and fabric waste yarn for Scout Stores to see which gives the most robust and affordable clothes. We’re also looking at ways to support preloved uniform swapping and working with a range of material recycling companies to find a way to recycle unwearable uniforms into new products.
- Develop a set of objectives for each Scout Adventures site, showing how we’ll put our natural estate and woodland principles into practice across our five centres (850 acres). These objectives will then inform a 10-year work plan that we’ll deliver through partnerships with conservation groups and Scout working parties.
- Solar array in place by the end of 2024 to improve our renewable energy use at Gilwell Park.
- Roll out additional electric vehicle charging points at Gilwell in the next 12 months.
- By the end of 2024, complete our LED lighting rollout across Gilwell Park and Scout Adventures Centres.



Our finances

Overview

Our balance sheet remains strong, despite a reduction in total funds from £86.6 million to £82.5 million. Our liquid assets (fixed asset investments, and cash and cash equivalents) are £50.4 million a reduction of £9 million, excluding Jamboree funds held on 31 March 2023. This reduction reflects the higher-than-expected operating deficit of £6.5 million (2022-23: £0.6 million) incurred for the year.

The main contributors to the higher operational deficit were:

- a higher level of claims resulting in a £1.5 million increase in our claims provision net of related insurance recoveries.
- £4.3 million increase in staff costs is mainly due to the impact of the annual pay award of 5% (lower pay bands received 7%), full year impact of various roles recruited in 2023, and additional staff in digital transformation (£0.9 million), Volunteer Experience (£0.5 million), Skills for Life (£1.0 million), and new Safety roles (£0.7 million). A number of roles, particularly across Skills for Life and Volunteer Experience are fixed term and come to an end in stages up to March 2025 as the programmes of work complete.
- the additional costs incurred relating to the 25th World Scout Jamboree (see note 23 to the accounts) which took place in South Korea in August 2023 and resulted in an overall loss of £2.4 million of which £1.8 million occurred during the year.

The value of our listed investments increased by £1.5 million (2022-23: Loss of £1.4 million) and the surplus on the defined benefit scheme increased by £0.8 million (2023: £11k) resulting in the overall reduction of funds (restricted and unrestricted) of £4.4 million (2022-23: £1.7 million).

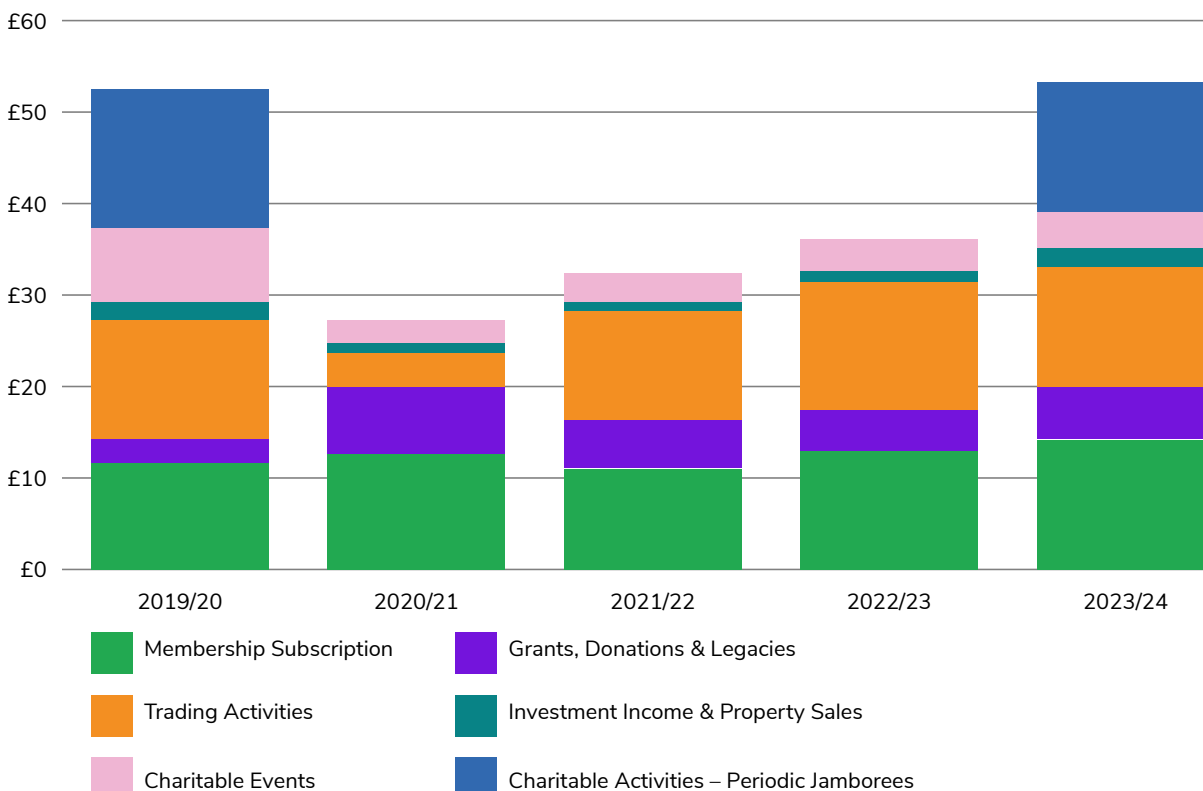
Income

As shown in the graph below, total income for the year was £53.7 million, compared with £36.3 million in 2023. £48.9 million of total income was unrestricted (2023: £32.4 million) and £4.8 million was restricted (2023: £3.9 million).

Membership subscriptions increased to £14.3 million (2022-23: £13.2 million) reflecting a 5.6% increase in youth membership (in 2022) and an increase in the core membership fee of £1.

The continued and generous support of our donors is important and greatly appreciated by Scouts. In difficult and uncertain economic times, legacies and donations were £0.7 million higher than the previous year at £2.2 million (2023: £1.5 million). Grant funding increased by £0.6 million to £3.6 million (2023: £2.8 million), mainly due to the DCMS Uniformed Youth Fund grant funding which is being used to fund Local Growth Officers in England, specifically in government levelling up areas to open new Scout and Explorer sections (see note 5a).

Our trading income includes the retail sales from Scout Shops and World Scout Shop Limited, insurance commission income generated by Unity and sponsorship and promotional income. Scout Shop income decreased by £1.0 million to £9.5 million, due to a decline in uniform and badge sales following a post-COVID-19 surge the previous year and then lower than expected membership growth during 2023. Unity



Commission income was broadly the same as the prior year at £2.6 million. We've continued our strong links with corporate sponsors and generated £1.1 million from these beneficial connections, which is £0.1 million higher than last year.

Income from charitable activities is derived from our activity centres and other sales linked to our charitable purposes. These include camping, training, activities and accommodation charges at Gilwell Park and the other National Scout Adventure Centres. This year it also included income from the Jamboree of £14.1 million. Excluding the Jamboree, income was £0.9 million higher at £4.0 million (2023: £3.1 million) mainly due to an increase in revenue from the activity centres.

Investment income (including interest) increased by £0.6 million to £2.0 million. This reflects the higher interest rates for the full year.

Expenditure

Total expenditure was £60.2 million, however this included £16.0 million of expenditure related to the Jamboree. Excluding the Jamboree operating (unrestricted) expenditure was £40.0 million (2022-23: £32.4 million) an increase of £7.6 million and £4.3 million of expenditure was related to restricted funds (2022-23: £4.0 million).

Unrestricted charitable activity expenditure was higher due to a higher level of claims (which has resulted in either net new or additional provisions), increased staff costs (see above), Skills for Life non-staff costs of £0.3 million, increase in Volunteer Experience Programme non-staff revenue costs of £0.8 million higher software costs, and irrecoverable VAT.

Our expenditure (and income) on charitable activities is allocated to four activities, which help fulfil our four strategic objectives (Growth, Inclusivity, Youth Shaped and Community Impact) as shown in the pie chart below. The activities undertaken during the year are

detailed in the annual report on pages 10 to 31).

Charity funds

The Scout Association's consolidated funds were £82.5 million (2022-23: £86.6 million) with the aggregate value of endowment funds (£2.3 million) and restricted funds (£4.3 million) remaining broadly in line with the previous year. Within unrestricted funds the General Fund declined by £7.7 million, partially offset by increases in the designated funds of £2.2 million and pension reserve of £0.7 million.

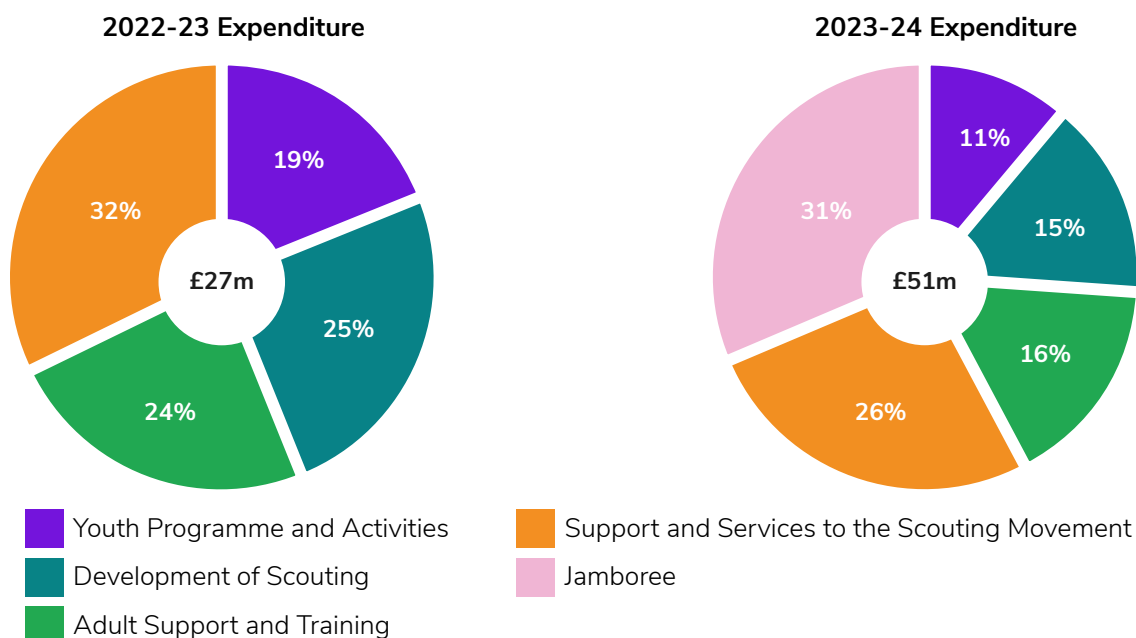
The increase in the designated fund for fixed assets of £2.2 million reflects the net increase in intangible and tangible fixed assets of The Scout Association of £1.4 million and £1.9 million respectively offset by the transfer of the surpluses from prior Jamborees accumulated in the Inclusion and Solidarity Fund to partially cover the Jamboree losses incurred this year. The Group's total investment in intangible assets of £5.4 million represents the development of digital tools particularly work on the volunteer experience programme as well as some software to support the commercial operations.

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

Reserve policy

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

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



meet its financial obligations, or an inability to reduce expenditure in the short term.

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

The COVID-19 pandemic highlighted the risks of short-term reductions in membership and losing commercial income due to curtailment of face-to-face Scouts, while needing to maintain member services. As a consequence, the Trustees deemed that the appropriate target for free reserves for The Scout Association itself should be based on one year's expenditure with an additional element for possible future claims costs reflecting their longer-term nature. At present, this indicates a level of reserves of the order of £31 million.

The general free reserves for The Scout Association on 31 March are £41.9 million, which is still well in excess of this target following the sale of Baden Powell House in August 2021. However, it's been reduced significantly from last year, when the free reserves were £49.8 million. This has been caused by a number of items in addition to the operating deficit, specifically systems development (Volunteer Experience Programme), development of our Scout Adventure Centres, and the Jamboree emergency action taken.

In addition, the Trustees recognise there are a number of factors which'll further reduce the free reserves over the next two years, in particular:

- Investment in Safe Scouting assurance work and commitments made in response to the outcome of the Great Orme inquest.
- Further budgeted losses while membership numbers recover to previous levels.
- Capital investments required particularly in digital capabilities.
- The need for funds to deliver our Skills for Life strategy and inclusive membership growth.

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

Investment policy and performance

£24.4 million of targeted reserves are invested in a

longer-term investment portfolio initially equally allocated between two fund managers, Cazenove and Sarasin & Partners. The balance of £8.4 million is effectively held in short-term money market funds. The performance targets given to the fund managers since 2022 for the longer-term portfolios over the medium to long term are:

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

The target hasn't been met over the past two years. On the total return basis (combining investment income and valuation changes,) the funds provided an overall gain of £2.0 million for 2022/23 and 2023/24 representing about 8.4% of the opening market value. This compares to CPI increases over the same period of 13.6% which once adding in the 8% required makes the target 21.6%.

Current asset investments in 2023 represented holdings in the Royal London Asset Management Funds, on behalf of the Short Term Investment Service. This service was wound up during the year, and all monies returned to the Groups (see note 16).

Going concern

The Trustees have considered the financial plans for the budget year of 2024/25 and projections for the following two years, looking at the cash and reserve projections.

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

Taking all of the above into account, the Trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe the going concern basis remains the appropriate approach for preparing the financial statements.

The Scout Association Defined Benefit Pension Scheme

The most recent full triennial actuarial valuation of the Scout Associated Defined Benefit Scheme was carried out as of 31 March 2022. The valuation resulted in a deficit of £2.5 million and a funding level of 94% which was an improvement from the 86% funding level at the previous March 2019 valuation. £2.5 million was paid in March 2023 to eliminate this deficit as agreed by the Board. Following this injection and as agreed with the

Pension Fund Trustees the Scheme has further reduced its exposure to changes in future interest rates. As such the probability of liabilities arising in the future has also reduced although the Board continue to monitor the Scheme's funding to make sure general reserves provide adequate cover against any future liability and also keep the potential for effecting an insurance buy-out of the Scheme under review.

The accounting FRS102 valuation as at 31 March shows the fair value of the scheme assets exceeded the present value of future obligations by £2.7 million (2022-23: £2.0 million) primarily due to changes in both financial and demographic assumptions slightly reducing the fund's liabilities and a higher than expected return on assets in the period.

Remuneration policy

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

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

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

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

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

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

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



Trustees' responsibilities

Trustees' responsibilities

Our Board of Trustees take on several vitally important roles. They're responsible for preparing our Annual Report and overseeing our financial statements in accordance with the Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice.

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 incoming resources and the application of Scouts' resources for the year.

In preparing these financial statements, Trustees must:

- Select suitable accounting policies and apply them consistently.
- Make 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 keeping adequate accounting records that show and explain Scouts' transactions. With reasonable accuracy, these records must disclose the charity's financial position at any time. They must also help our Trustees make sure our financial statements comply with any applicable charity laws, particularly the Charities Act 2011. The Scout Association meets the definition of a public benefit

entity under FRS 102 and the Trustees have regard to the Charity Commission's guidance on this.

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

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

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

Our controls include

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

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



Jennie Price CBE
Chair



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 2024 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 2024 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 38], the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the

financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

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

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

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

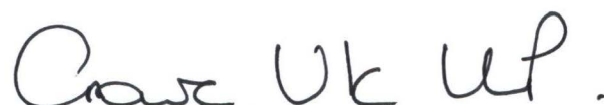
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, provisions and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management,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

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with

laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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

A handwritten signature in black ink that reads "Crowe UK LLP." The signature is written in a cursive, slightly slanted style.

Crowe U.K. LLP
Statutory Auditor
St James House
St James Square
Cheltenham, GL50 3PR
Date: 26 July 2024

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 2024

		2024			Restated 2023		
	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		14,301	-	14,301	13,169	-	13,169
Other voluntary income	5.a	1,299	4,583	5,882	497	3,811	4,308
		15,600	4,583	20,183	13,666	3,811	17,477
Charitable activities:							
Youth programme		1,148	-	1,148	942	-	942
Development of Scouting		1,305	-	1,305	1,015	-	1,015
Adult support and training		1,305	-	1,305	1,015	-	1,015
Support and services to the members		276	-	276	182	-	182
Jamboree	23	14,146	-	14,146	127	-	127
	5.b	18,180	-	18,180	3,281	-	3,281
Trading activities	5.c	13,244	-	13,244	14,035	-	14,035
Investment income	5.d	1,850	199	2,049	1,382	107	1,489
Other income		52	25	77	5	3	8
Total income		48,926	4,807	53,733	32,369	3,921	36,290
Expenditure on:							
Raising funds:							
Donations and Legacies		261	26	287	240	27	267
Trading activities	6.a	9,407	-	9,407	9,451	-	9,451
		9,668	26	9,694	9,691	27	9,718
Charitable activities:							
Youth programme		5,856	41	5,897	4,686	378	5,064
Development of Scouting		6,588	1,349	7,937	5,412	1,138	6,550
Adult support and training		6,644	1,347	7,991	5,265	1,136	6,401
Support and services to the members		11,238	1,488	12,726	7,370	1,346	8,716
Jamboree	23	15,958	-	15,958	559	-	559
	6.b	46,284	4,225	50,509	23,292	3,998	27,290
Total expenditure		55,952	4,251	60,203	32,983	4,025	37,008
Net gains/(losses) on investments		1,378	118	1,496	(1,152)	(178)	(1,330)
Net income/(expenditure) for the year		(5,648)	674	(4,974)	(1,766)	(282)	(2,048)
Transfers between funds		147	(147)	-	(171)	171	-
Other recognised gains/(losses):							
Gain on revaluation of heritage assets		-	-	-	386	-	386
Actuarial gains on defined benefit pension scheme	7.a	823	-	823	11	-	11
Net movement in funds	8	(4,678)	527	(4,151)	(1,540)	(111)	(1,651)
Reconciliation of funds:	19						
Fund balances brought forward at 31 March 2023		80,588	6,049	86,637	82,128	6,160	88,288
Fund balances carried forward at 31 March 2024		75,910	6,576	82,486	80,588	6,049	86,637

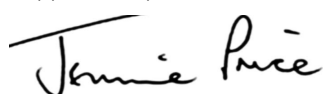
The notes on pages 45 to 66 form part of these financial statements

Balance sheet

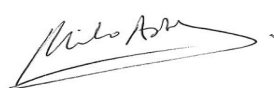
As at 31 March 2024

	Notes	Consolidated		The Association	
		2024	2023	2024	2023
		£,000	£,000	£,000	£,000
Fixed assets					
Intangible fixed assets	9	5,407	4,056	4,954	3,689
Heritage assets	10	3,939	3,939	3,939	3,939
Tangible fixed assets	11	21,086	19,226	20,948	19,048
Investment in subsidiary companies	12	-	-	393	400
Fixed asset investments	13	32,844	41,537	32,844	41,537
		63,276	68,758	63,078	68,613
Current assets					
Stocks	14	1,943	2,014	394	149
Debtors	15	9,261	13,854	12,260	18,791
Current asset investments	16	-	10,797	-	10,797
Cash & cash equivalents		17,602	24,398	12,914	17,632
		28,806	51,063	25,568	47,369
Current liabilities					
Creditors - amounts falling due within one year	17	(7,960)	(31,727)	(5,546)	(28,803)
Net current assets		20,846	19,336	20,022	18,566
Total assets less current liabilities		84,122	88,094	83,100	87,179
Provisions for liabilities	18	(4,364)	(3,465)	(4,364)	(3,465)
Net assets excluding pension liability		79,758	84,629	78,736	83,714
Pension asset/(liability)	7a	2,728	2,008	2,728	2,008
Net assets		82,486	86,637	81,464	85,722
The Association's funds					
Endowment funds	19	2,267	2,105	2,267	2,105
Restricted funds	19	4,309	3,944	4,309	3,944
Total restricted funds		6,576	6,049	6,576	6,049
General fund	19	42,145	49,812	42,145	49,812
Pension reserve	7,19	2,728	2,008	2,728	2,008
Designated funds	19	30,015	27,853	30,015	27,853
Non charitable trading funds	12,19	1,022	915	-	-
Total unrestricted funds		75,910	80,588	74,888	79,673
Total funds		82,486	86,637	81,464	85,722

Approved by the Board of Trustees on 25th July 2024 and authorised for release and signed on its behalf by:



Jennie Price CBE
Chair



Mike Ashley
Treasurer

The notes on pages 45 to 66 form part of these financial statements

Statement of cash flows

For the year ended 31 March 2024

	Consolidated		The Association	
	2024	2023	2024	2023
	£,000	£,000	£,000	£,000
a. Cash flows				
Net cash used by operating activities (see below)	(13,780)	(1,218)	(12,031)	(3,776)
Cash flows from investing activities:				
Investment Income	2,049	1,489	2,093	1,548
Purchase of fixed assets	(5,273)	(4,473)	(4,988)	(4,010)
Realisation of fixed asset investments	15,540	18,207	15,540	18,207
Acquisition of fixed asset investments	(5,332)	(11,717)	(5,332)	(11,717)
Net cash provided by investing activities	6,984	3,506	7,313	4,028
Net cash provided by financing activities	-	-	-	-
Change in cash and cash equivalents in the year	(6,796)	2,288	(4,718)	252
Cash and cash equivalents at 1 April	24,398	22,110	17,632	17,380
Cash and cash equivalents at 31 March	17,602	24,398	12,914	17,632
b. Reconciliation of net income/(expenditure) to cash flow from operating activities				
Net income/(expenditure) for the reporting period from the Statement of Financial Activities	(4,974)	(2,048)	(5,082)	(2,529)
Adjustments for:				
(Gains)/Losses on investments	(1,498)	1,330	(1,498)	1,330
Investment income	(2,049)	(1,489)	(2,093)	(1,548)
Funding of pension liabilities	(50)	(3,619)	(50)	(3,619)
FRS 102 Pension cost	153	193	153	193
Losses on disposal of fixed assets	1	199	-	199
Depreciation	2,061	2,149	1,823	1,879
Impairment of subsidiaries	-	-	7	-
Decrease/(Increase) in stocks	71	(860)	(245)	(50)
Decrease/(Increase) in debtors	4,593	(7,781)	6,532	(10,356)
Decrease in current investments	10,780	140	10,780	140
(Decrease)/Increase in creditors	(23,767)	11,421	(23,257)	11,438
Increase/(Decrease) in provisions for liabilities	899	(853)	899	(853)
Net cash used operating activities	(13,780)	(1,218)	(12,031)	(3,776)
c. Analysis of cash and cash equivalents				
Cash in hand	17,602	24,398	12,914	17,632
Total cash and cash equivalents	17,602	24,398	12,914	17,632

The notes on pages 45 to 66 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 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

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

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 Scout 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 total commission 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 Scout 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

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.

Jamboree

The transactions relating to the Jamboree have been split on the face of the Statement of Financial Activities. They were previously spread within the Charitable Activities but have now been included as a separate Charitable Activities heading. To provide a better understanding the prior year amounts have also been split and updated. This is to make it clearer to the reader the impact of the Jamboree on the figures provided.

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 Scout 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 UKHQ 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 Scout Association 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 31 March 2023 (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

	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%
Short Term Investment Service				100%
Regional Development Service		33%	33%	34%
Other National Activity Centres	34%	33%	33%	

Notes to the financial statements (continued)

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 £1,000 are not capitalised. No depreciation is provided on freehold land.

Depreciation rates used are:

- Freehold property – 50 years, with 10 years for replacement elements
- Leasehold property – the shorter of the lease period or 50 years
- Furniture fittings and equipment – 4 to 5 years

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. Current asset investments

Current asset investments represented the funds deposited by Scout Groups in the Short Term Investment Service (STIS). These funds were held in a short term money market fund with an external investment manager. The STIS was wound up during 2023-24 and all funds returned to the appropriate Scout Groups (see notes 16 and 17).

k. 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.

l. 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.

m. Provisions

A provision is recognised in the balance sheet when The Scout 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

n. VAT

The Scout 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.

o. Leases

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

p. 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 Scout 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.

q. 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.

r. 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.

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

	2024			Restated 2023		
	Unrestricted	Restricted and Endowment	Total	Unrestricted	Restricted and Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Legacies	577	926	1,503	308	339	647
Grants	223	3,412	3,635	1	2,795	2,796
Other donations	499	245	744	188	677	865
Total	1,299	4,583	5,882	497	3,811	4,308

Included in grants above is the DCMS Uniformed Youth Fund grant of £2.7m (2023: £0.9m), Grants from Counties £0.3m (2023: £0.6m), Early Years £nil (2023: £0.5m).

2023 has been restated to correct a classification error between Grants and Other donations of £766k. Total Other voluntary income for 2023 remains the same as previously reported.

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. There was no restricted or endowment charitable activities income.

	2024	2023
	Unrestricted £'000	Unrestricted £'000
National events	567	420
National Centres	2,990	2,301
Jamboree (Note 23)	14,146	127
Other income	477	433
Total	18,180	3,281

c. Trading activities

	2024	2023
	Unrestricted £'000	Unrestricted £'000
Retail sales	9,556	10,506
Insurance commission income	2,590	2,568
Sponsorship, promotions and royalties	1,098	961
Total	13,244	14,035

There is no income for trading activities under restricted and endowment funds. Retail sales is comprised of sales from Scout Shops Limited, World Scout Shop Limited and Scout Products Limited.

d. Investment income

	2024			Restated 2023		
	Unrestricted	Restricted and Endowment	Total	Unrestricted	Restricted and Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Listed investments	1,023	110	1,133	615	(27)	588
Short Term Investment Service	-	89	89	-	134	134
Interest on fixed asset bank deposits	775	-	775	669	-	669
Interest on Jamboree funds	-	-	-	21	-	21
Other deposit interest	29	-	29	25	-	25
Rental income	23	-	23	52	-	52
Total	1,850	199	2,049	1,382	107	1,490

6. Expenditure

a. Trading activities

	2024			2023		
	Unrestricted	Restricted and Endowment	Total	Unrestricted	Restricted and Endowment	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Retail operating costs	7,330	-	7,330	7,589	-	7,589
Insurance brokerage costs	1,831	-	1,831	1,584	-	1,584
Hostel and conference expenditure	12	-	12	4	-	4
Sponsorship, promotions and royalties	234	-	234	274	-	274
Total	9,407	-	9,407	9,451	-	9,451

Expenditure on trading activities includes support costs of £676,000 (2023: £540,000). The basis for the allocation of support costs is explained in note 6.c.

b. Costs of charitable activities

	Notes	2024			
		Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme		3,308	321	2,268	5,897
Development of Scouting		4,326	321	3,290	7,937
Adult support and training		4,721	321	2,949	7,991
Support and services to members		10,250	321	2,155	12,726
Jamboree	23	15,958	-	-	15,958
Total		38,563	1,284	10,662	50,509

	2023			
	Direct £'000	Grant funding £'000	Support costs £'000	Total £'000
Youth programme	3,031	232	1,801	5,064
Development of Scouting	3,706	232	2,612	6,550
Adult support and training	3,827	232	2,342	6,401
Support and services to members	6,773	232	1,711	8,716
Jamboree	559	-	-	559
Total	17,896	928	8,466	27,290

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**

	2024	2023
	£'000	£'000
Pears Community Match Fund	-	8
Underrepresented Communities	46	-
Early Years Project	111	-
DCMS	609	120
International Fund	20	10
Benevolent Fund	15	24
Admiralty Fund and Trinity House Fund (Sea Scouts)	334	-
Grants from legacies to local Groups	25	272
Hardship Fund	4	192
Other	120	302
Total	1,284	928

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.

b. Support costs allocation

	2024	2023
	£'000	£'000
Fixed asset depreciation	2,061	2,149
Irrecoverable VAT	965	253
Office accommodation and services	1,202	1,074
Central management	926	764
Human resources, legal and company secretarial	1,528	1,181
Finance and accounting	902	867
Information technology and business solutions	3,171	2,106
Movement in pension scheme deficit recognised in resources expended	153	193
Governance	433	419
Total	11,341	9,006
Allocated to:		
Costs of charitable activities	10,662	8,466
Expenditure on trading activities	679	540
Total	11,341	9,006

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:

	2024	2023
	£'000	£'000
Auditor's remuneration		
Audit fees	100	77
Taxation compliance and grant income certificates	12	11
Trustees' expenses	15	7

During the year 18 Trustees (2023: 15 Trustees) were reimbursed £15,417 (2023: £6,968) for expenses, such as travel and subsistence, incurred in their attending meetings and in the carrying out of their duties.

7. Staff costs

	2024	2023
	£'000	£'000
Wages and salaries	19,028	15,341
Social security costs	2,151	1,721
Defined contribution pension costs	1,268	1,037
Termination costs	128	54
	22,575	18,153

The average number of employees during the year was:	Headcount		Full time equivalent	
	2024	2023	2024	2023
Activity				
The Scout Association	392	340	375	326
Scout Shops Limited/World Scout Shop Limited	59	57	58	57
Scout Services Limited	6	5	6	5
Unity (Scout Insurance Services Limited)	28	25	27	25
Total	485	427	466	413

Increases across various areas, mainly supporting digital transformation including Volunteer Experience, the Skills for Life programme and new safety roles.

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

	2024	2023
£60,001 to £70,000	20	10
£70,001 to £80,000	5	2
£80,001 to £90,000	7	3
£90,001 to £100,000	3	2
£100,001 to £110,000	1	3
£110,001 to £120,000	4	1
£120,001 to £130,000	2	1
£130,001 to £140,000	1	1
£140,001 to £150,000	1	1

The Chief Executive Officer, Matt Hyde, is also a Trustee, for which he is not paid. He received salary and benefits for his service as Chief Executive Officer of £146,610 (2023: £141,737).

No other Trustee received remuneration for services to the Association.

The key management personnel of the parent charity and its subsidiaries currently comprise the Trustees, the Chief Executive Officer, Executive Director of Commercial Services, Executive Director of Communications and Fundraising, Executive Director of Operations, Executive Director of Finance & Resources, Executive Director of Strategy and Transformation, Managing Director at Unity and General Manager of Scout Shops and World Scout Shop.

The total employer cost of the key management personnel of the Scout Association and its subsidiaries was £1,203,214 (2023: £946,310)

7. Staff costs continued

Pension schemes

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

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

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

The last triennial actuarial valuation of the scheme was carried out as at 31 March 2022 and showed a deficit of £2.5 million. In March 2023, The Scout 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 2024 by £2.7 million.

Principal actuarial assumptions

	31 March 2024	31 March 2023
	%	%
Discount rate	4.75	4.70
Inflation - RPI	3.20	3.25
Inflation - CPI	2.50	2.45
Salary increases	2.60	2.55
Pension increase (RPI max 5.0%)	3.15	3.20
Pension increase (RPI max 2.5%)	2.30	2.35
Mortality		
Life expectancy at age 65 of male aged 45	23.60	24.00
Life expectancy at age 65 of male aged 65	22.00	22.30
Life expectancy at age 65 of female aged 45	26.20	26.50
Life expectancy at age 65 of female aged 65	24.50	24.80
Amount of tax-free cash taken at retirement	20%	20%

7. Staff costs continued

Balance sheet position

		31 March 2024		31 March 2023	
	%	£'000	%	£'000	
Equities	12%	4,122	10%	3,233	
Diversified growth assets	23%	7,735	35%	12,065	
Liability Driven Investments	26%	8,671	21%	7,296	
Corporate bonds	25%	8,151	25%	8,560	
Cash	14%	4,508	9%	3,084	
Fair value of assets	100%	33,187	100%	34,238	
Present value of funded obligations		(30,459)		(32,230)	
Net defined benefit asset		2,728		2,008	

Amounts recognised in the Statement of Financial Activities

	2024	2023
	£'000	£'000
Current service cost	-	(14)
Administration costs	(242)	(187)
Interest on liabilities	(1,457)	(1,080)
Interest on assets	1,546	1,088
Total expenditure for the year	(153)	(193)

Gain/(loss) on assets in excess on interest

Loss on assets in excess of interest	105	(8,785)
Experience loss on liabilities	(412)	(1,415)
Gain/(Loss) from changes to demographic assumptions	912	(545)
Gain from changes to financial assumptions	218	10,756
Total actuarial gains	823	11

Reconciliation of the fair value of assets and liabilities

	31 March 2024	31 March 2023
	£'000	£'000
Fair value of assets at the start of the year	34,238	40,167
Interest on assets	1,546	1,088
Administration costs	(242)	(187)
Contributions by members	-	5
Contributions by TSA	50	3,619
Benefits paid	(2,510)	(1,669)
Return on assets less interest	105	(8,785)
Fair value of assets at the end of the year	33,187	34,238
Actual return on assets	1,651	(7,697)

7. Staff costs continued

	31 March 2024	31 March 2023
	£'000	£'000
Value of liabilities at the start of the year	(32,230)	(41,596)
Interest cost	(1,457)	(1,080)
Current service cost	-	(14)
Contributions by members	-	(5)
Benefits paid	2,510	1,669
Experience gain on liabilities	(412)	(1,415)
Changes to demographic assumptions	912	(545)
Changes to financial assumptions	218	10,756
Value of liabilities at the end of the year	(30,459)	(32,230)

Sensitivity of the value placed on the liabilities

Adjustments to assumptions		Approximate effect on the liabilities
		£'000
Discount rate	Plus 0.10% p.a.	(364)
	Minus 0.10% p.a.	371
Inflation	Plus 0.10% p.a.	153
	Minus 0.10% p.a.	(129)
Salary increase	Plus 0.50% p.a.	72
	Minus 0.50% p.a.	(69)
Mortality	Long-term rate of improvement 0.25%	(182)
	Long-term trend rate 1.25% for all members	(100)
Commutation	Members take 25% of their pension in cash	23

Projected SOFA for year to 31 March 2025

	£'000
Administration costs	242
Interest on liabilities	1,388
Interest on assets	(1,512)
Total	118

The estimate above assumes the following:

- Ongoing cash flows to and from the Scheme are broadly unchanged from the current year's figures.
- There have been no events (other than those notified to the Pension Scheme Actuary) that would give rise to a settlement/curtailment/past service cost.

8. Net movement in funds

The net movement in funds arises as follows:

	2024	2023
	£'000	£'000
The Scout Association	(4,258)	(2,132)
Subsidiaries	107	481
Total	(4,151)	(1,651)

9. Intangible fixed assets

Consolidated	IT Software	Brand Licenses	Goodwill	Systems Development	Total
			£'000	£'000	£'000
Cost					
At 1 April 2023	677	84	119	11,888	12,768
Additions	228	-	-	2,030	2,258
At 31 March 2024	905	84	119	13,918	15,026
Depreciation					
At 1 April 2023	398	84	109	8,121	8,712
Charge for the year	135	-	10	762	907
At 31 March 2024	533	84	119	8,883	9,619
Net book values					
At 31 March 2024	372	-	-	5,035	5,407
At 31 March 2023	279	-	10	3,767	4,056
The Association					
		Volunteer Experience Programme	TSA Website	Other Systems Development	Total
Cost					
At 1 April 2023		£'000	£'000	£'000	£'000
At 1 April 2023		2,132	250	9,056	11,438
Additions		1,712	173	116	2,001
At 31 March 2024		3,844	423	9,172	13,439
Depreciation					
At 1 April 2023		-	-	7,749	7,749
Charge for the year		-	-	736	736
At 31 March 2024		-	-	8,485	8,485
Net book values					
At 31 March 2024		3,844	423	687	4,954
At 31 March 2023		2,132	250	1,307	3,689

The Volunteer Experience Programme will deliver transformation to our volunteers, enabling volunteers to do their role more easily, to undertake the learning they need to do for their role, as well as enabling us to attract and recruit more volunteers. As part of this, we are creating new digital tools to enable this work - this includes tools to help with membership tasks, learning, and recruitment.

10. Heritage assets

(a) Consolidated and the Association Unrestricted Funds value

	£'000
At 1 April 2023	3,939
At 31 March 2024	3,939

A valuation of items (see note 3g.) was undertaken as at 31 March 2023 by Patrick Bowen BA (Hons) Lond., MRICS which resulted in a valuation increase of £386k from the previous valuation undertaken in 2011.

(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 16.8% of the Collection by number, including all those items held at valuation, is catalogued to these standards. An additional 1.8% is listed at inventory level. An average of 1,500 new items are accepted into the collection each year representing historic and contemporary Scouting.

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

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

The Association will occasionally approve the disposal of elements of the Collection, this process is carried out in accordance with the Code of Ethics and industry best practice as dictated by the Arts Council England Accreditation Standard. Disposal will be judged against the Association's Collecting Policy. Disposal will be carried out in line with the Disposal Policy and follow the Disposal Procedure. Disposal of accessioned material only takes place with the approval of the Trustees or their designated representative. Disposal of non-accessioned items takes place with the approval of the 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 2023	26,791	958	8,780	36,529
Additions	2,062	-	953	3,015
Disposals	-	-	(1)	(1)
At 31 March 2024	28,853	958	9,732	39,543
Depreciation				
At 1 April 2023	8,708	928	7,667	17,303
Charge for the year	669	2	483	1,154
Eliminated on disposals	-	-	-	-
At 31 March 2024	9,377	930	8,150	18,457
Net book values				
At 31 March 2024	19,476	28	1,582	21,086
At 31 March 2023	18,083	30	1,113	19,226
The Association	Freehold Property	Leasehold Property	Furniture, Fittings and Equipment	Total
Cost	£'000	£'000	£'000	£'000
At 1 April 2023	26,791	958	7,029	34,778
Additions	2,062	-	925	2,987
At 31 March 2024	28,853	958	7,954	37,765
Depreciation				
At 1 April 2023	8,708	928	6,094	15,730
Charge for the year	669	2	416	1,087
At 31 March 2024	9,377	930	6,510	16,817
Net book values				
At 31 March 2024	19,476	28	1,444	20,948
At 31 March 2023	18,083	30	935	19,048

12. Investment in subsidiary companies

Net book value of shares	£'000
Balance at 1 April 2023	400
Impairment of World Scout Shop Limited	(7)
Balance at 31 March 2024	393

At 31st March 2024, the Association owns 100 per cent of the following unlisted companies:

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

The Boards of Directors of Scout Shops Limited, World Scout Shop Limited, Scout Services Limited and Scout Insurance Services Limited have each covenanted their respective company's taxable profits to the Association. World Scout Shop Limited ceased trading on 31 March 2024.

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
World Scout Shop Limited	Sale and distribution of World Scout Organisation branded merchandise
Scout Products Limited	Procurement and supply of Scout Shops products for The Scout Association

Investment in Subsidiaries

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

						2024	2023
	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	9,751	88	1,089	2,700	481	14,109	15,404
Cost of sales	(4,496)	(1)	(286)	-	(472)	(5,255)	(5,016)
Gross profit	5,255	87	803	2,700	9	8,854	10,388
Other income	142	39	-	25	-	206	145
Other costs and expenses	(2,792)	(115)	42	(1,831)	(19)	(4,715)	(5,301)
Surplus/(deficit) before taxation	2,605	11	845	894	(10)	4,345	5,232
Taxation	-	-	-	-	-	-	25
Donation to the Association	(2,542)	-	(843)	(860)	-	(4,245)	(4,776)
Net surplus/(deficit)	63	11	2	34	(10)	100	481
Net movement in funds	63	11	2	34	(10)	100	481
Shareholders' funds							
Share capital	200	100	-	100	-	400	400
Reserves	909	(7)	-	120	(7)	1,015	915
Fund balances as at 31 March 2024	1,109	93	-	220	(7)	1,415	1,315

The reserves balance and net movement in funds are different to the balance sheet due to an adjustment in TSA for the impairment of World Scout Shops Limited.

13. Fixed asset investments

	Consolidated		The Association	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Listed investments	32,844	26,024	32,844	26,024
Bank deposits	-	15,513	-	15,513
Market value at 31 March 2024	32,844	41,537	32,844	41,537

Listed investments

	Consolidated		The Association	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Market value at 1 April 2023	26,024	24,429	26,024	24,429
Acquisitions at cost	5,332	11,204	5,332	11,204
Disposal proceeds	(27)	(8,207)	(27)	(8,207)
Net gain/(loss) on revaluation	1,515	(1,402)	1,515	(1,402)
Market value at 31 March 2024	32,844	26,024	32,844	26,024
Historical cost at 31 March 2024	24,045	24,007	24,045	24,007

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

£10m of bank deposits were transferred to cash and cash equivalents as they were due to mature in May 2024 and represent amounts which may be spent during the course of the year.

The Scout Association paid £44,032 investment management fees and commission charges during the year (2023: £63,942).

14. Stocks

	Consolidated		The Association	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Goods for resale	1,943	2,014	394	149

15. Debtors

	Consolidated		The Association	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Trade debtors	2,599	2,910	1,525	657
Amounts owed by subsidiaries	-	-	4,794	8,111
Prepayments and accrued income	2,753	2,385	2,247	1,889
Jamboree prepayments	-	5,802	-	5,802
Other debtors	3,665	2,485	3,450	2,060
Debtors due within one year	9,017	13,582	12,016	18,519
Debtors due in more than one year:				
Other debtors	244	272	244	272
	9,261	13,854	12,260	18,791

Other debtors includes amounts receivable from insurers of £3.3m (2023: £2.0m), see note 17 and 18, and secured, interest bearing loans made to Scout Groups. The loans are repayable as shown below.

	Consolidated and The Association	
	2024	2023
	£'000	£'000
Within one year	50	83
Between 2026 and 2032	244	272
	294	355

16. Current asset investments

The Association had a short-term money market fund with Royal London Asset Management, and a current account with Barclays, which represented amounts deposited by Scout Groups in the Short Term Investment Service (STIS). STIS was wound up during the year and all funds returned to the Scout Groups.

	Consolidated and The Association	
	2024	2023
	£'000	£'000
Market value at 1 April 2023	10,797	10,865
Net movement in deposits for the year	(10,780)	(140)
Net surplus/(loss) on revaluation at 31 March	(17)	72
Market value at 31 March 2024	-	10,797

17. Creditors

	Consolidated		The Association	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Amounts falling due within one year				
Short Term Investment Service Deposits (note 16)	-	10,958	-	10,958
Trade creditors	2,644	4,395	1,052	1,498
Jamboree deferred income	-	12,186	-	12,186
Other creditors	5,316	4,188	4,494	4,161
	7,960	31,727	5,546	28,803

Movement in Jamboree deferred income	Consolidated and The Association	
	2024	
	£'000	
Balance at 31 March 2023	12,186	
Released	(12,186)	
Balance at 31 March 2024	-	

Jamboree deferred income was in respect of the World Scout Jamboree which took place in August 2023 (see note 23).

The Short Term Investment Scheme was dissolved during the year. All deposits held by the Association were released back to the Scout Groups (note 16).

Other creditors includes £845k (2023: £nil) of legal fees which will be reimbursed by insurers (see note 15)

18. Provisions for liabilities and contingent liabilities

	Consolidated and The Association Claims
	provision
	£'000
Movements for the year to 31 March 2024	
Balance at 31 March 2023	3,465
Provision utilised	(1,190)
Provision released	(3,450)
Additional provision	5,539
Balance at 31 March 2024	4,364
Movements for the year to 31 March 2023	
Balance at 31 March 2022	4,318
Provision utilised	(1,209)
Provision released	(2,816)
Additional provision	3,172
Balance at 31 March 2023	3,465

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 £3.3m (2023: £2.0m) to the extent that provision has been made is 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 2024. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for the Association to determine whether it is probable that the Association will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such incidents and/or claims. Taking into account such insurance cover as is available, the Association is satisfied that any such claims that might arise would not present a significant financial risk to the Association.

19. Fund Balances

a. Reconciliation of movement in funds

	Balance 1 April 2023	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2024
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,013	44	-	(44)	57	1,070
King George VI Leadership Fund	758	33	-	-	42	833
All other funds	334	16	-	(5)	19	364
	2,105	93	-	(49)	118	2,267
Restricted funds						
International Fund	154	6	(20)	-	-	140
Benevolent Fund	39	2	-	-	-	41
Benevolent Fund – Squirrels in the Nations	67	-	(15)	-	-	52
Cornwell Memorial	199	8	(1)	-	-	206
Gilwell Development	97	9	(2)	(99)	-	5
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Financial Capabilities (HSBC UK)	100	85	(50)	(61)	-	74
DfE Diamond Fund	6	(6)	-	-	-	-
Pears Volunteer Onboarding	35	-	(32)	(3)	-	-
Nominet - Digital Skills Framework	66	-	(24)	-	-	42
Kickstarter (DWP) Project	2	-	-	(2)	-	-
Training and Permits Fund	-	30	-	-	-	30
Outdoor Adventure Fund	-	20	-	-	-	20
Local Development Funds	676	263	(561)	(38)	-	340
DCMS	-	2,681	(2,692)	-	-	(11)
Welcome Centre	718	195	-	8	-	921
Individual Giving	1,565	925	(262)	(8)	-	2,220
All other funds	161	496	(592)	105	-	170
	3,944	4,714	(4,251)	(98)	-	4,309
Designated funds						
Fixed assets	26,677	-	-	3,204	-	29,881
Inclusion and Solidarity Fund (see note 23)	1,021	-	-	(1,021)	-	-
Gilwell Park buildings	149	-	(17)	-	-	132
Hardship Fund	6	-	(4)	-	-	2
	27,853	-	(21)	2,183	-	30,015
Unrestricted funds						
General funds	49,812	40,014	(47,023)	(2,036)	1,378	42,145
Pension reserve	2,008	-	(103)	-	823	2,728
	51,820	40,014	(47,126)	(2,036)	2,201	44,873
Total charity funds	85,722	44,821	(51,398)	(0)	2,319	81,464
Group						
Non-charitable trading funds						
Trading subsidiaries	915	8,912	(8,805)	-	-	1,022
	915	8,912	(8,805)	-	-	1,022
Total group funds	86,637	53,733	(60,203)	(0)	2,319	82,486

19. Fund Balances continued

a. Reconciliation of movement in funds for 2022/23

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains and losses	Balance 31 March 2023
	£'000	£'000	£'000	£'000	£'000	£'000
Group and charity						
Endowment funds						
1914 Endowment Fund	1,056	43	-	-	(86)	1,013
King George VI Leadership Fund	789	32	-	-	(63)	758
All other funds	349	14	-	-	(29)	334
	2,194	89	-	-	(178)	2,105
Restricted funds						
International Fund	158	6	(10)	-	-	154
Benevolent Fund	39	2	(2)	-	-	39
Benevolent Fun - Squirrels in the Nations	90	-	(23)	-	-	67
Cornwell Memorial	193	8	(2)	-	-	199
Gilwell Development	143	(1)	(45)	-	-	97
Pears Foundation Big Lottery Fund	59	-	-	-	-	59
Green Recovery Fund (YHA)	10	-	(10)	-	-	-
Mercers Early Years	4	-	(4)	-	-	-
Financial Capabilities (HSBC UK)	142	-	(42)	-	-	100
DfE Diamond Fund	6	-	-	-	-	6
Pears Volunteer Onboarding	63	356	(384)	-	-	35
Nominet - Digital Skills Framework	149	-	(83)	-	-	66
Safeguarding during COVID-19 (NLCF)	10	-	(10)	-	-	-
Kickstarter (DWP) Project	(9)	118	(107)	-	-	2
Digital Skills (CAST)	2	-	(2)	-	-	-
Recovery Fund Nations Support (Pears)	7	-	(7)	-	-	-
Local Development Funds	633	1,463	(1,871)	451	-	676
DCMS	-	947	(947)	-	-	-
Welcome Centre	263	455	-	-	-	718
Individual Giving	1,856	9	(300)	-	-	1,565
All other funds	148	469	(176)	(280)	-	161
	3,966	3,832	(4,025)	171	-	3,944
Designated funds						
Fixed assets	24,354	-	-	2,323	-	26,677
Inclusion and Solidarity Fund	1,060	-	(4)	(35)	-	1,021
Future growth	8	1	-	(9)	-	-
Gilwell Park buildings	149	-	-	-	-	149
Hardship Fund	199	(1)	(192)	-	-	6
	25,770	-	(196)	2,279	-	27,853
Unrestricted funds						
General funds	57,353	23,175	(23,881)	(6,069)	(766)	49,812
Pension reserve	(1,429)	-	(193)	3,619	11	2,008
	55,924	23,175	(24,074)	(2,450)	(755)	51,820
Total charity funds	87,854	27,096	(28,295)	(0)	(933)	85,722
Group						
Non-charitable trading funds						
Trading subsidiaries	434	9,194	(8,713)	-	-	915
	434	9,194	(8,713)	-	-	915
Total group funds	88,288	36,290	(37,008)	(0)	(933)	86,637

19. Fund Balances continued

b. Endowment funds - Consolidated and the Association

Endowment funds include the 1914 Endowment Fund, the King George VI Leadership Fund and 6 (2023: 6) other funds administered by the Association. Income from the 1914 Endowment Fund and two others is unrestricted and credited to the General Fund. Income from the King George VI Leadership Fund and three others is restricted and income from the remaining fund is paid to an external Scouting beneficiary.

c. Restricted funds - Consolidated and the Association

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

The Welcome Centre Fund is the largest individual restricted fund with a balance of £921,612 (2023: £718,002). This is funding to be used to build a Welcome Centre at Gilwell Park.

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

d. Designated funds - Consolidated and the Association

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

The Inclusion and Solidarity fund has been agreed to fund the losses incurred on the Jamboree in 2023 (see note 23).

e. Analysis of net assets between funds

31 March 2024	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000
Intangible fixed assets	5,407	-	-	5,407
Heritage assets	3,939	-	-	3,939
Tangible fixed assets	21,086	-	-	21,086
Investments	30,577	-	2,267	32,844
Current assets	24,497	4,309	-	28,806
Creditors	(7,960)	-	-	(7,960)
Provisions for liabilities	(4,364)	-	-	(4,364)
Pension asset	2,728	-	-	2,728
	75,910	4,309	2,267	82,486
31 March 2023	Unrestricted	Restricted	Endowment	Total
	£'000	£'000	£'000	£'000
Intangible fixed assets	4,056	-	-	4,056
Heritage assets	3,939	-	-	3,939
Tangible fixed assets	19,226	-	-	19,226
Investments	39,432	-	2,105	41,537
Current assets	36,161	14,902	-	51,063
Creditors	(20,769)	(10,958)	-	(31,727)
Provisions for liabilities	(3,465)	-	-	(3,465)
Pension liability	2,008	-	-	2,008
	80,588	3,944	2,105	86,637

20. Other financial commitments and authorised expenditure

	2024	2023
	£'000	£'000
At 31 March 2024, the Group had the following minimum lease payment obligations under non-cancellable operating leases.		
Not later than one year	185	233
Later than one year and not later than five years	238	422
Total	423	655

The total lease payments, included within the financial statements for the year were £271,063 (2023: £134,956).

At 31 March 2024 there was capital expenditure authorised but not committed of £606,083 (2023: £1,343,689).

21. Events occurring after the reporting period

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

22. Related party transactions

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

Transactions with the defined benefit pension scheme are disclosed in note 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 2024	Amounts due to related party at 31 March 2024
	£'000	£'000	£'000	£'000	£'000
Scout Shops Limited	-	70	-	3,560	-
Scout Services Limited	-	-	-	961	-
Scout Insurance Services Limited	-	-	110	1,031	-
Scout Products Limited	-	11	470	73	-

23. Jamboree

	2024	2023
	£'000	£'000
Income	14,146	148
Expenditure	(15,958)	(559)
	(1,812)	(411)

The total cumulative loss from Jamboree was £2.4 million. 2022: £140k; 2023: £411k and 2024: £1.8 million.

The 25th World Scout Jamboree was held in South Korea in August 2023. It is an international gathering of Scouts and Guides from all around the world, and hosts more than 40,000 young people and volunteers.

To safeguard the UK 4,500 strong Contingent the decision was made to leave the Jamboree site early and relocate to Seoul (see pages 3, 4, and 24).

The Board agreed to fund part of the loss from the Inclusion and Solidarity Fund (note 19).

Our members

Census results for the year ending 31 January 2024

Youth membership	Male	Female	Self-identify	Prefer not to say	Total	Notes
Squirrel Scouts	11,661	4,917	6	107	16,691	
Beaver Scouts	84,595	25,578	43	832	111,048	
Cub Scouts	106,103	35,010	44	762	141,919	
Scouts	91,465	36,516	165	529	128,675	
Explorer Scouts	29,904	15,812	393	240	46,349	
Network Members	4,602	2,723	41	61	7,427	1
Total Youth Membership	328,330	120,556	692	2,531	452,109	
Adult membership (listing the main role category for each adult volunteer)						
Section leadership team members	42,896	40,577	174	145	83,792	
Leadership roles	4,278	2,238	6	1	6,523	3
Governance roles	13,818	15,000	4	31	28,853	4
Support roles	15,111	10,934	23	103	26,171	5
Total Adult Membership	76,103	68,749	207	280	145,339	
Total membership	404,443	189,305	899	2,811	597,448	

Scouts in the UK is made up of

Squirrel Scout Dreys	1,275
Beaver Scout Colonies	7,017
Cub Scout Packs	7,495
Scout Troops	6,903
Explorer Scout Units, including Young Leader Units	2,990
Scout Networks	528
Scout Active Support Units	1,621
Groups	7,007
Districts	627
Counties, Regions (Scottish), Areas, Islands	90

1. Of the 7,427 Scout Network members, 5,448 also have another 'adult' role (in a Section leadership, Governance, Leadership or Support role). This means the total number of Network members is 12,875.
2. Explorer Scout Young Leaders (aged 14–17) are included in the Explorer Scout numbers above. However, they're also counted as members of Section Leadership Teams, so they're included in the total Section Leadership Teams membership of 98,268.
3. Leadership roles are responsible for effective operation of their charity (the Scout Group, the Scout District, County, Nations), so we can meet our charitable objectives. They are Group Scout Leaders, District Explorer Scout Commissioners and District Scout Network Commissioners, District Commissioners, County Commissioners, Area Commissioners (Wales), Region Commissioners (Scotland), Island Commissioners, Bailiwick Commissioners and Branch Commissioners (where formally part of our federated structure).
4. Governance roles form the membership of each charity's Board of Trustees or Executive Committee, together with any sub-committees. Each Board of Trustees is responsible for making sure the charity achieves its strategic direction. The 28,853 Governance roles don't include the volunteers who have an Ex-Officio Trustee role (for example Leadership roles described in note 3, Youth Commissioners and others).
5. Support roles are vital for helping volunteer line managers run Scouts and support Districts, Counties/Areas/Scottish Regions and Nations HQs to operate effectively.

How we operate

How we operate

The Scout Association exists by authority of a Royal Charter granted by King George V in 1912 and supplemented by further Charters granted by King George VI and HM Queen Elizabeth II. These Charters give authority to the Bye-Laws of The Scout Association, which are approved by His Majesty's Privy Council.

The Bye Laws, in turn, authorise the making of rules for the regulation of The Scout Association's affairs. The rules are laid out in the Association's Policy, Organisation and Rules.

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

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

The Board of Trustees

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

The Board of Trustees. The percentages indicate the number of eligible Board meetings each member attended. The Board met 10 times formally in the reportable period. Six were extraordinary meetings.

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

In 2023–24, Trustees took part in training and development sessions, which focused on one or more areas related to The Scout Association's business, including:

1. Safeguarding
2. Safety
3. Finance

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 her team, and the Executive Leadership Team who manage our employed staff.

The Board has six Committees which report to it and delegates certain functions to them (Strategy and Delivery, Finance, People and Culture, Nominations and Governance, Safeguarding, and Safety). The Board appoints Trustees to serve on these Committees annually, with the Committee Chair having a three-year term, subject to performance and their continuation as a Trustee. The Board met nine times formally during 2023–24. In that time, the Board met on a number of occasions to receive briefings on important issues when necessary.

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 keeps growing in a way that's safe, accessible, and free from discrimination.

Our key policies include:

- Safety Policy
- Safeguarding Policy
- Equality, diversity and inclusion policy
- Privacy and Data Protection Policy
- Religious Policy
- Vetting Policy
- Youth Member Anti-Bullying Policy

Risk management

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

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

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

The Board reviews its major risks throughout the year. The safety and safeguarding of young people involved in Scouts are our highest priorities.

Other major risks to the organisation include:

- Public Trust – reputational damage due to public perception, historical issues, or external factors
- Growth
- Data security, specifically an information security breach

- Digital delivery and adoption
- Equity, Diversity and Inclusion
- Management and Oversight of our federated structure
- Making sure we have the right working culture
- Financial loss or failure of investments and assets.

Risk Appetite

The Board reviews the risk appetite of each corporate level risk annually to determine the individual tolerance level, and what happens when thresholds are breached, and the appropriate and immediate remedial action to bring any issue back into risk tolerance levels.

While accepting risk in Scouts activities can never be entirely eliminated, we are committed to ensuring that activities are planned and undertaken to the highest levels of quality and safety. Given the nature of the activities undertaken, we seek to continuously minimise the potential for serious harm to be caused to young people and members to the greatest extent feasible, and where incidents or near misses do occur we are committed to learn from such events and develop our approaches through continuous improvement.

However, The Scout Association has a high appetite for opportunities for membership growth and would be comfortable taking more risk in this area.



Fundraising: our approach

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

Following legislation

We're registered with the Fundraising Regulator and follow its Code of Fundraising Practice, and we're a member of the Chartered Institute of Fundraising. Our charity lottery launched in December 2023 and is regulated by the Gambling Commission.

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

Personal data and privacy

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

- We only use personal data in a way they're happy with and our privacy policy is available on our website.
- We give donors the opportunity to change their minds if they'd like to stop getting our communications.
- We never share or sell their data.
- We don't contact anyone if we know they don't want us to.
- We make sure no one's ever pressured to leave us a legacy or to donate.
- We take steps to make sure vulnerable people are protected if a concern is raised.

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

Corporate partners

We have Commercial Participator Agreements with corporate partners who sponsor some of our programme activities.

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

Where corporate partners are sponsors, but they're not taking part in any direct public fundraising, access to further information isn't always necessary.

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

We've received two complaints about our fundraising activity this year. We responded to the complainants within one week with an explanation of our approach. We're committed to investigating complaints and resolving them with the complainant.

1. This year we were awarded £500,000 by Postcode Children Trust as part of a new partnership, thanks to support from players of People's Postcode Lottery.
2. In our first full year of funding from the Department for Culture, Media and Sport's Uniformed Youth Fund, we were able to create over 4,300 new places for young people in under-served communities.
3. As well as sponsoring our Scouts Adventure Challenge Award, our new partner Dacia have provided an Outdoor Adventure Fund, available to all sections looking for financial support for an adventure.
4. We launched our Scouts Lottery in December, a new way for supporters to donate, with the chance of winning a cash prize.

“

As well as supporting our Scouts Adventure Challenge Award, our new partner Dacia have provided an **Outdoor Adventure Fund** for all Sections who need financial support for their adventure.”



“

In our first full year of funding from the Department for Culture, Media and Sport's Uniformed Youth Fund, we were able to create over **4,300** new places for young people in under-served communities. ”



Governance structure and Board membership – 1 April 2023 to 31 March 2024

Founder

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

Patron

His Majesty The King

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

Chief Scout

Lt Col (Hon) Bear Grylls RM OBE

The Board of Trustees

The percentages indicate the number of eligible Board meetings each member attended. The Board met 9 times formally in the reportable period. Six were extraordinary meetings.

1 = Finance Committee Member
2 = Strategy and Delivery Committee Member
3 = Nominations and Governance Committee Member
4 = People and Culture Committee Member
5 = Safeguarding Committee Member
6 = Safety Committee Member

Trustees (voting)

Mike Ashley (89 %) 1, Treasurer, Chair of the Finance Committee
Nigel Ball (89%) 1
David Branagh (100%) 1, 4 (until September 2023)
Craig Dewar-Willox (100%) 3, 5, Vice Chair of the Board from September 2023
Paul Dickson (67%) 4 (from September 2023)
Liam Edgely (44%) 3 (from September 2023)
Joseph Fletcher (78%) 4 (from September 2023)

Graham Haddock (78%) 2, 3
Carl Hankinson (89%) 2, 3, UK Chief Volunteer
Gareth Jones (89%) 3, Vice Chair (until September 2023)
Ayesha Karim (67%) 2, 3, UK Youth Lead
Sharon Lee (78%) 6, Chair of Safety Committee
Ella MacLeod (50%) 4 (until September 2023)
Kate Marks (100%) 2, 6
Jake Myatt (67%) 3
Peter Oliver OBE (89%) 2, Chair of Strategy and Delivery Committee
Jordan Pidwell (100%) 6
Jennie Price CBE (100%) 3, Chair of the Board
David Sandall (78%) 5, Chair of Safeguarding Committee
Busola Sodeinde (67%) 4
Liz Walker (89%) 3
Ollie Wood (100%) 1
Matt Hyde OBE (100%) 2, 3, Chief Executive

Right of attendance (non-voting)

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

Executive Leadership Team and Committee membership

Chloe Kembery 2, Executive Director of Marketing and Fundraising
Tim Kidd 2, Interim Executive Director of Operations (until August 2023)
Mark Hislop 2, Executive Director of Commercial Services
Kris Murali 1, 2, Executive Director of Finance and Resources (until December 2023)
Yvonne Smithers, 1, 2, Interim Executive Director of Finance and Resources (until April 2024)
Philippa Ward 2, Executive Director of Strategy and Transformation
Matthew Killick BEM 2, Executive Director of Operations (from July 2023)

Members of the Executive Leadership Team have rights of attendance at all meetings of the Board and its Committees. Apart from the Nominations and Governance Committee, all Board Committees have appointed the

Trustee members indicated above for their specialist skills, plus one or more non-Trustee members. There's at least one member under the age of 25 contributing to each Committee.

Our advisers

Auditors

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

Bankers

Barclays Bank plc
1 Churchill Place
London
E14 5HP

Investment Managers

Cazenove Capital Management
London Wall Place
London
EC2Y 5AU

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

Pension advisers

ENTRUST
Ship Canal House
98 King Street
Manchester
M2 4WU

Communications

Portland
Bankside 2
90-100 Southwark St
London
SE1 0SW

Solicitors

Bates Wells LLP
10 Queen Street Place
London
EC4R 1BE

Kennedys
25 Fenchurch Avenue
London
EC3M 5AD

Our thanks

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

Our valued partners

Airfix
Cadent, SGN, Northern Gas Networks and Wales & West Utilities – Gas Distribution Networks
Dacia
Disney
Dungeons and Dragons
Get Into Teaching
GO Outdoors
Gravity
Gulliver's Fun Resorts
HSBC UK
Institute of Electrical Engineering and Technology
JD Foundation
Lawn Tennis Association
Magic the Gathering
Nominet UK
ODEON
Pets at Home
Raspberry Pi Foundation
Rolls Royce
Royal Airforce
Royal Navy
Royal Marines
Speedy Hire
The British Army
The Green Tree Badge
The Rail Industry
UK Power Networks
UK Space Agency
Victorinox
Warhammer
Zoom

Special thanks to

Odile Granter
Marshall and Kimberly Hollis
Dr Michael and Mrs Gale Kessler
Charles Wilson and Rowena Olegario
We'd also like to thank our Gilwell Fellows, UK Fellows, 1st Gilwell Park and Campfire Circle supporters, London Marathon runners, as well as everybody who generously gives and raises money on our behalf throughout the year.

Our valued funders

Aziz Foundation
Department for Digital, Culture, Media, and Sport
Dudley and Geoffrey Cox Charitable Trust
Garfield Weston Foundation
Islamic Relief UK
Jack Petchey Foundation
Leslie Sell Charitable Trust
The Mercers' Company Charity
Masonic Charitable Foundation
National Lottery Community Fund
Pears Foundation
Privy Purse Charitable Trust
Sir John Fisher Foundation
The Duke of Edinburgh's Award
The Worshipful Company of Shipwrights
#iWill Fund
Community Impact – 'A Million Hands' partners
The British Red Cross
Crisis
InspireMind
National Autistic Society
Save the Children
Scottish Association of Mental Health

The Simon Community NI
World Wide Fund for Nature (WWF)
Other charity partners
British Youth Council
Girlguiding
UK National Council for Voluntary Organisations (NCVO)
The Together Coalition
Youth United Foundation

Scout Ambassadors

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

Scout Adventurers

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

INVESTORS IN PEOPLE®

We invest in people Gold

Investors in People

In 2023, we sustained our Investors in People accreditation after being awarded the Gold standard in 2022.

We're proud that our survey results from our employees are higher than the national average. The assessor congratulated us on strong employee engagement and how high a percentage of our staff team think Scouts is a great place to work. Our line managers were particularly praised for the support they offer their teams through regular one-to-ones.

The survey highlighted that we could improve our reward and recognition offering, and to invest in development for employees seeking to enhance their leadership capabilities. Since the 2023 survey, we've taken action to address these recommendations as part of our continued commitment to providing a great workplace experience. Our next full assessment will take place in 2025.

The Scout Association

Charity numbers

306101 (England and Wales)

SCO38437 (Scotland)

Registered address

Gilwell Park, Chingford

London, E4 7QW

Contact us

info.centre@scouts.org.uk



Scouts