

REGISTERED COMPANY NUMBER: 07705219 (England and Wales)
REGISTERED CHARITY NUMBER: 1149280

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

FOR

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 11 |
| Report of the Independent Auditors | 12 to 14 |
| Statement of Financial Activities | 15 |
| Balance Sheet | 16 |
| Cash Flow Statement | 17 |
| Notes to the Cash Flow Statement | 18 |
| Notes to the Financial Statements | 19 to 26 |
| Detailed Statement of Financial Activities | 27 to 28 |

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Founded in Northwest Wales in 2004 and now operating across the UK, The Outdoor Partnership (TOP) has been successfully 'Enhancing People's Lives through Outdoor Activity' for 18 years. This means the charity has been creating real employment opportunities for young people in the outdoors; empowering communities and removing inequality of access to outdoor activity for underrepresented and disadvantaged groups; empowering and enabling people to make informed positive Mental and Physical health decisions.

Teaching respect and care for our natural environment, TOP works to support the people of Wales and other UK areas to take up outdoor activities as a life-long pursuit. Its new strategy has defined its VISION for the next ten years of 'Enhancing people's lives through outdoor activity'. This VISION means enhancing people's physical and mental health and wellbeing, the economic return (including employment), the social value through outdoor activity, grassroots participation in outdoor activities. & engaging diverse groups of people.

Our objectives

1. Seek to deliver generational change to encourage lifelong participation in outdoor activity and support the recovery from the Covid-19 pandemic.
2. Building capacity to support local participation, performance, skills development (first time experiences - through to long term sustainability and life-long activities) and employment for all ages.
3. Enhancing the partner delivery model to develop the current framework across the rest of Wales and throughout the UK.
4. Development of quality products to provide enjoyable outdoor experiences.

Our Priorities

- Equality, Diversity, and Inclusion by targeting underrepresented and disadvantaged groups and improving their lives through outdoor activity.
- Focus on disadvantaged young people.
- Sustainable use of the environment and natural resources, enhanced partnership working.
- Improving people's mental and physical wellbeing particularly in supporting the Covid-19 Pandemic.
- Employability & education projects - further learning and training/awareness raising/opportunities/outdoor learning, education, and training e.g., The National Curriculum for Wales Guidance document in outdoor adventure learning to support primary and secondary schools across Wales, apprenticeships, and trainee schemes, the development of a new Adventure Learning Framework for schools in Wales to support headteachers with the implementation of the new National Curriculum for Wales.
- Shared learning & knowledge of good practice across all our areas of operation.
- Tackling & breaking down barriers e.g., transport/social norms/equality, diversity, and inclusion.
- Volunteering - building capacity and community clubs and groups across Wales.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteers

The current value of volunteers supporting the charity based on commercial instructor rates is approximately £3 million per year.

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities - How our activities deliver public benefit.

The Outdoor Partnership (TOP) is a registered Charity, established in 2004 to improve opportunities for local people to achieve their potential through outdoor activities. Each year the charity provides thousands of opportunities for people to engage with their natural resources through participation, social prescribing, volunteering, training, and employability programmes, improving people's health, social and economic well-being.

There has been much to celebrate in 2023-2024 and it's been another successful year supporting our communities, our partner organisations and both the groups and individuals with whom we work. I hope this brief report manages to capture a flavour of the positive work that has taken place during the past 12 months. We are grateful to all our funders, sponsors, volunteers, and stakeholders for their continued support. Our thanks go to both employees and the partners and consultants of TOP who have given their time and expertise over the last twelve months.

In 2023/2024, over 21,000 people took part in a variety of outdoor activities for health, social and economic wellbeing in all areas of operation (UK), 66% of which were from under-represented and disadvantaged groups.



VOLUNTEERING PROGRAMME

| | |
|---|------|
| Total number of volunteer leaders within clubs | 1001 |
| Number of NEW clubs established | 2 |
| Total number of volunteers receiving National Governing Body Awards (NGB) | 252 |
| Number of NEW volunteers receiving NGB awards | 146 |
| Number of females and other marginalized genders receiving NGB awards | 109 |
| Number of people from ethnic minority backgrounds receiving NGB awards | 3 |



Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

We supported 67 community based outdoor activity clubs across our 12 regions of operation (North, Mid, South Central, Southeast and Southwest Wales, Ayrshire in Scotland, Southeast and Sperrins AONB in Northern Ireland, Cumbria, Plymouth, North Yorkshire and Coventry in England) providing Coach Education for 252 volunteer leaders. A total of 7824 members are supported by the volunteer leaders in these clubs, with 55% of the members from under-represented or disadvantaged groups.

There were over 1000 volunteers supporting the clubs in 2023/2024. The SROI of the volunteer leaders is £3million to their communities, based on the time they commit to the clubs.

Our Social Media impact increased in 2023/2024 to 15,595 followers, an increase of over 5000 and over 5 million reach/impressions via Facebook, Instagram, and Twitter. Our This Girls Adventure Facebook page has over 1400 followers.

We continue to embed Social Value within the organisation. Working with Mantell Gwynedd and Social Value Cymru we have been developing a training package including 'train the trainer' for all our internal staff and trustees and have developed a toolkit to go with the training package in 2024 so all our staff are now able to demonstrate the social value of their work within communities they operate in. We will be producing our first Social Impact Report in January 2025 with the support from Mantell Gwynedd

HEALTH AND WELLBEING

| | |
|--|-----|
| Number of social prescribing projects delivered across the regions | 32 |
| Total number of beneficiaries | 594 |
| Number of people over 18 years of age participating | 329 |
| Number of people under 18 years of age participating | 265 |

EQUALITY, DIVERSITY & INCLUSION

1175 opportunities taken up by young unpaid carers across Wales (AMSER Project), of which

724 were NEW to the Outdoor Partnership

55% of participants from under-represented, disadvantaged groups (e.g., ethnic minority, impaired, female identify gender another way)



ADVENTURE LEARNING

The Outdoor Partnership's Adventure Learning Framework (TOP-ALF)

| | |
|---|----|
| Number of schools engaged in pilot | 12 |
| Number of outdoor activity providers engaged | 2 |
| Number of teachers attending training courses | 27 |



FUNDING

Total amount of funding secured by the OADOs to delivery programmes, support clubs across the 12 regions

£686,850



SOCIAL RETURN ON INVESTMENT

For every £1 spent, there's added value of **£7.12** through reduced health costs, economic benefit (Social Value Cymru June 2023)



Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

In 2023 we worked in partnership with Mantell Gwynedd and Social Value Cymru to produce a Social Return on Investment evaluation of our work across Wales during 2022/23. (The Social Impact of Opening Doors to the Outdoors

<https://outdoorpartnership.co.uk/wp-content/uploads/2023/06/Opening-Doors-to-the-Outdoors-ENRaW-evaluation-1.pdf> which as you may have noted above demonstrated that for every £1.00 invested in our work in Wales during this period we returned a total of £7.12 to our participants lives.

We are striving towards achieving Gold INSPORT Accreditation and have committed to the UK wide 'Moving to Inclusion' framework to play our part in making the outdoor sector more diverse, inclusive and socially responsible.

We were shortlisted for three of the eight WSA Sports Industry Awards, which were Best Equality, Diversity and Inclusion Initiative; Best Initiative to Promote Women in Sport & Physical Activity and Best Commitment to the Welsh Language.

Next year we will continue to look for opportunities to influence nationally and share our experience with other regions across Wales and the UK, without losing focus and the impact we have in the North of Wales. The last four years has highlighted just how important it is that our communities access the outdoors, the importance of nature and the natural environment and that we all could do with a little help with using it sensibly, safely and in a sustainable way.

Our success is due to our members, volunteers, Trustees, our staff team including our HR and Marketing consultants, and delivery partners.

THANK YOU - DIOLCH YN FAWR

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

During the year the Unrestricted funds have risen by £175,822 to £847,201 and the Restricted funds have decreased by £230,988 to £263,026.

Principal funding sources

The principal funding sources were TNLCF (UK portfolio) TNLCF Wales, Sport Wales, Sport Northern Ireland, Nuclear Decommissioning Authority, Actif North Wales and Welsh Government Enabling Natural Resources and Wellbeing (ENRaW) grant and AMSER funding.

Reserves policy

The charity aims to keep reserves equivalent to 12 months (maximum) running costs, to be able to maintain the operations of the charity, in the event of any funding shortfall.

The current reserve supports approximately 11 months of contingency for the Charity which totals £847K which currently sits in the unrestricted funds.

FUTURE PLANS

The Chief Executive Officer routinely reviews funding income and associated expenditure for future periods of up to two to three years and disseminates this information to the trustees in board meetings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Invitations for nominations for the position of trustees will be sent to all members with the notice of the AGM. Completed nominations will be accepted up to seven days before the date of the meeting. All nominations require the signature of the nominated person and the signature of a proposer and seconder, all of which shall be members of the charity.

Trustees are elected in the AGM and can serve for up to three years. Trustees representing the charity come with a breadth of understanding gained from their own experiences of the outdoors, their roles as volunteers within their respective organisations and equally important, the knowledge and skills gained from their chosen field of employment.

Organisational structure

The Stakeholder Groups meet at least twice a year, excluding the AGM. These meetings include the stakeholders and board members. The board of trustees meet at least four times a year and more if necessary.

The minutes from the previous meeting, an agenda, CEO report (quarterly updates and performance outcomes) are circulated prior to the scheduled meetings. Future aims and ambitions are considered in conjunction with the ongoing programme. Any discussion papers circulated prior to the meeting will be discussed and considered.

There are currently seven trustees on the board based on competencies and skills. The company secretary who is also the chief executive officer (CEO) sits on the board but has no voting rights.

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees will go through an induction process as part of the charity's induction and training policy and this includes an overview of the charity, policies and procedures, staff structure, dates of board meetings and the charity's strategy. New trustees must complete the trustee declaration.

Related parties

Due to the nature of the charity's operations and the composition of the board of trustees it is inevitable that transactions will take place with organisations in which a member may have an interest. All transactions involving organisations in which a trustee may have an interest are conducted at arm's length. The Charity has a policy that all trustees must declare an interest if a related party transaction occurs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the risks to which the charity is exposed, both in terms of financial and operational risks in carrying out its objectives and are satisfied that the systems are in place to mitigate exposure to major risk. Workplace risk assessments have been carried out for all operational processes and are regularly updated and checked by the CEO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07705219 (England and Wales)

Registered Charity number

1149280

Registered office

Plas Menai
National Outdoor Centre
Caernarfon
Gwynedd
LL55 1UE

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

P W Airey
Mrs J Edwards
Mrs J Owen
P N H Frost
S I Wallace
Ms L Watkins
Ms M L Hollings

Stakeholders

Sport Wales
NDA
Natural Resources Wales
The National Lottery Community Fund
Youth Hostel Association
Canoe Wales
Conwy County Borough Council
Anglesey County Council
Byw'n Iach
Disability Sport Wales
RYA Cymru Wales
Urdd Gobaith Cymru
Welsh Cycling
DofE Cymru
Snowdonia National Park
Snowdonia Society
Bangor University
Education Visits Advisor NW Wales
Institute of Outdoor Learning
The Conway Centre
Mountain Training Cymru
Plas Menai
Betsi Cadwaladr University Health Board
Public Health Wales
Field Studies Council
Wrexham Council
Nant Bwlch yr Haearn
Pembrokeshire Coastal Forum
Carmarthenshire Local Authority
Menter Gorllewin Sir Gar
Llandysul Paddlers
Tyf
Adventure Beyond
Pembrokeshire Local Authority
Neath Port Talbot Local Authority
Swansea Local Authority
Pembrokeshire College
Hafal / Adferiad
Coleg Sir Gar
EYST
Penllergare Woods
Get Out and Get Active
Coleg Gwent
Monmouthshire County Council
Borderlands First Aid

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Manzoku Mountaineering
Caerphilly County Council
Brecon Beacons National Park Authority
Llangorse Multi-Activity Centre
Newport City Council
Beverage Marshall LTD
South Ayrshire Council - Dolphin House
Field Study Centre - Millport
Active Cumbria
Copeland Borough Council
Whitehaven Harbour Youth Project
BMC
Copeland Canoe Club
Copeland Youth Network
Cumbria Outdoors
Place Innovation
Cumbria Canoeists
Keppleway Centre
Whitehaven Harbour Commissioners
National Trust
Cycling Ireland
Mountaineering Ireland
Northern Ireland Orienteering
Education Authority
Ards and North Down Council
Armagh, Banbridge and Craigavon Council
RYA Northern Ireland
ORNI
Greenhill YMCA
Newry, Mourne and Down Council
Sport Northern Ireland
Duke of Edinburgh Award
Think Active
Warwickshire Wildlife Trust
CV Life
Wild Earth
Positive Youth Foundation
Starfish Collaborative
Active Inclusion Network
Roots to Nature
Coventry CC - Parks & Green Spaces
Coventry CC - Coventry Outdoors
Voluntary Action Coventry
Canal and River Trust
Belong Adventures
Actif Gogledd Cymru/North Wales
Aura Leisure and Libraries (Flintshire)
British Canoeing
British Mountaineering Council
CaVCA
Department for work and pensions
East Barnby
East Coast Climbing Crew
Eastfield Regen
FutureworksNY

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Torfaen County Council
Aneurin Bevan University Health Board
South Wales Outdoor Activity Providers Group
Aneurin Leisure Trust
Newport Live
MonLife Connect
MonLife Outdoor Adventure
Caerphilly Adventures
Blue Dot Adventure
Argoed Lwyd Outdoor Centre
OLN Ceredigion
Ceredigion Actif
PAVO
Ramblers Cymru
Adventures with Will
Sport Powys
Powys CC
Crosfield Outdoors
Ceredigion CC
Coed Lleol
Ceredigion Youth Services
NPTC
Menter Brycheiniog a Maesyfed
RNLI
Woodlands Outdoor Education Centre
BMC Cymru
Prince's Trust
Colegau Cymru
Prestwick Sailing Club
Above Adventure Climbing Centre
Learning Outdoor Support Team (LOST)
Kyle Kayak Club
Arran Outdoor Education Centre
Craufurdland Estate
Newmilns Snow and Sport Complex
Adventure Centre for Education - ACE
Gallows Close Centre
Hey Smile Foundation
Large Outdoors
North York Moors Association
North Yorkshire Council
North Yorkshire Sport
North Yorkshire Youth
Outdoor & Active C.I.C
Raincliffe Woods CIC
Scarborough District Canoe club & Scarborough Mates
Scarborough Surf School
School Games
SeeChange
SWR Mind
YMCA Yorkshire Coast
Mid Ulster District Council
Fermanagh Omagh District Council
Causeway Coast & Glens Council
Derry and Strabane Council

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Sperrins Partnership
Ulster Federation of Rambling Clubs
Canoe Association of Northern Ireland
British Orienteering (NI)
Ulster Angling Federation
National Coarse Fishing Federation of Ireland
Swim Ulster (Open Water)
Owenkillew/Gortin Outdoor Activiy Centre
Erne Paddlers
Plymouth City Council
Mount Batten Watersports Charity
Improving Lives Charity
Plymouth and Devon Racial Equality Council
SW Coast Path Trust
Pride in Plymouth
Plymouth Schools Sports Partnership
Plymouth Octopus Project
Independent - Trevor Quinn

Company Secretary

Ms T Evans

Auditors

Williams Denton Cyf
Chartered Certified Accountants
Statutory Auditors
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

COMMENCEMENT OF ACTIVITIES

The Outdoor Partnership was formed in 2005, and incorporated into a company limited by guarantee on 14 July 2011. The company achieved registered charity status on 11 October 2012.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Y Bartneriaeth Awyr Agored The Outdoor Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Williams Denton Cyf, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on and signed on its behalf by:

.....
P W Airey - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

PENDING

DRAFT

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

PENDING

DRAFT

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

PENDING

Martin Barrett (Senior Statutory Auditor)
for and on behalf of Williams Denton Cyf
Chartered Certified Accountants
Statutory Auditors
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

Date:

DRAFT

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 1,468 | 4,937 | 6,405 | 327 |
| Charitable activities | | | | | |
| Outdoor activities | 4 | 157,752 | 851,977 | 1,009,729 | 1,357,972 |
| Investment income | 3 | 10,505 | - | 10,505 | 1,864 |
| Total | | <u>169,725</u> | <u>856,914</u> | <u>1,026,639</u> | <u>1,360,163</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Outdoor activities | 5 | (4,095) | 1,085,900 | 1,081,805 | 1,207,430 |
| NET INCOME/(EXPENDITURE) | | | | | |
| Transfers between funds | 14 | 173,820 | (228,986) | (55,166) | 152,733 |
| | | <u>2,002</u> | <u>(2,002)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 175,822 | (230,988) | (55,166) | 152,733 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 671,379 | 494,014 | 1,165,393 | 1,012,660 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>847,201</u></u> | <u><u>263,026</u></u> | <u><u>1,110,227</u></u> | <u><u>1,165,393</u></u> |

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**BALANCE SHEET
31 MARCH 2024**

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 11 | 7,533 | 26,243 | 33,776 | 162,090 |
| Cash at bank | | <u>883,135</u> | <u>283,184</u> | <u>1,166,319</u> | <u>1,095,787</u> |
| | | 890,668 | 309,427 | 1,200,095 | 1,257,877 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | (43,467) | (46,401) | (89,868) | (92,484) |
| | | <u>847,201</u> | <u>263,026</u> | <u>1,110,227</u> | <u>1,165,393</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>847,201</u> | <u>263,026</u> | <u>1,110,227</u> | <u>1,165,393</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>847,201</u> | <u>263,026</u> | <u>1,110,227</u> | <u>1,165,393</u> |
| NET ASSETS | | | | | |
| | | <u>847,201</u> | <u>263,026</u> | <u>1,110,227</u> | <u>1,165,393</u> |
| FUNDS | | | | | |
| Unrestricted funds | 14 | | | 847,201 | 671,379 |
| Restricted funds | | | | <u>263,026</u> | <u>494,014</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>1,110,227</u> | <u>1,165,393</u> |

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
P W Airey - Trustee

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

| | Notes | 2024 £ | 2023 £ |
|---|-------|-------------------------|-------------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>60,027</u> | <u>157,566</u> |
| Net cash provided by operating activities | | <u>60,027</u> | <u>157,566</u> |
| Cash flows from investing activities | | | |
| Interest received | | <u>10,505</u> | <u>1,864</u> |
| Net cash provided by investing activities | | <u>10,505</u> | <u>1,864</u> |
| Change in cash and cash equivalents in the reporting period | | | |
| | | <u>70,532</u> | <u>159,430</u> |
| Cash and cash equivalents at the beginning of the reporting period | | | |
| | | <u>1,095,787</u> | <u>936,357</u> |
| Cash and cash equivalents at the end of the reporting period | | | |
| | | <u><u>1,166,319</u></u> | <u><u>1,095,787</u></u> |

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

| 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES | | | |
|---|-------------------------|----------------------|-------------------------|
| | 2024 | | 2023 |
| | £ | | £ |
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (55,166) | | 152,733 |
| Adjustments for: | | | |
| Interest received | (10,505) | | (1,864) |
| Decrease/(increase) in debtors | 128,314 | | (36,049) |
| (Decrease)/increase in creditors | (2,616) | | <u>42,746</u> |
| Net cash provided by operations | <u>60,027</u> | | <u>157,566</u> |
| | | | |
| 2. ANALYSIS OF CHANGES IN NET FUNDS | | | |
| | At 1.4.23 | Cash flow | At 31.3.24 |
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank | <u>1,095,787</u> | <u>70,532</u> | <u>1,166,319</u> |
| | <u>1,095,787</u> | <u>70,532</u> | <u>1,166,319</u> |
| Total | <u>1,095,787</u> | <u>70,532</u> | <u>1,166,319</u> |

The notes form part of these financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities or estimated usage.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|-----------|--------------|------------|
| | £ | £ |
| Donations | <u>6,405</u> | <u>327</u> |

3. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|---------------|--------------|
| | £ | £ |
| Deposit account interest | <u>10,505</u> | <u>1,864</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|-----------------|-------------------------|------------------|
| | £ | £ |
| Grants | 989,977 | 1,334,072 |
| Other income | - | 1,767 |
| Membership fees | 6,000 | 5,250 |
| Course fees | <u>13,752</u> | <u>16,883</u> |
| | <u>1,009,729</u> | <u>1,357,972</u> |

Grants received, included in the above, are as follows:

| | 2024 | 2023 |
|--|----------------|-----------|
| | £ | £ |
| NDA | 35,999 | 35,999 |
| Sport Wales | 77,000 | 69,000 |
| NRW | 24,139 | 34,471 |
| Mountain Training Cymru Bursary | - | 1,000 |
| TNLCF Wales 2019-23 | 75,000 | 100,000 |
| TNLCF UK | 447,006 | 410,673 |
| Sport Wales - Health and Active Fund | - | 46,129 |
| Enabling Natural Resources and Well-being | 113,852 | 430,557 |
| Copeland Community Fund | 2,496 | 10,274 |
| Aneurin Bevan UHB | - | 1,800 |
| Morrisons Foundation | - | 7,010 |
| Powys Association of Voluntary Organisations | 1,925 | 7,106 |
| Natural England | - | 5,950 |
| Well Whitehaven | 2,703 | 8,108 |
| Outdoor Citizens | - | 5,600 |
| Community Foundation Wales | - | 4,750 |
| South Riverside Community Development | - | 2,056 |
| Youth Justice Sport Fund | - | 19,979 |
| North Ayrshire Council Active Schools | 7,650 | 7,470 |
| Cumbria Foundation | - | 17,150 |
| Caru Eryri | 5,000 | 5,000 |
| Cyngor Gwynedd | 20,000 | 5,000 |
| Wrexham Council | 5,000 | - |
| Aura Wales | <u>5,000</u> | - |
| Carried forward | 822,770 | 1,235,082 |

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

| | 2024 £ | 2023 £ |
|--|----------------|------------------|
| Brought forward | 822,770 | 1,235,082 |
| CFW Gwent High Sheriff's Community Fund | - | 5,000 |
| Sport Wales - Summer of Fun | - | 93,990 |
| Amser - Young Carers Adventure programme | 96,400 | - |
| Millennium Stadium Trust | 7,480 | - |
| Darroch Bequest Fund | 1,620 | - |
| Groundwork - Tesco | 1,500 | - |
| Natural England | 3,500 | - |
| Austrian Alpine Club | 3,150 | - |
| Sellafield | 9,900 | - |
| Mantell Gwynedd - Ambassador Programme | 773 | - |
| Llwyddo'n Lleol | 4,000 | - |
| South Ayrshire Council | 1,000 | - |
| TNLCF Wales 2024-2028 | 25,000 | - |
| Sperrins Partnership Project | 12,884 | - |
| | <u>989,977</u> | <u>1,334,072</u> |

5. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 6) £ | Totals £ |
|--------------------|----------------------|---------------------------------------|------------------|
| Outdoor activities | <u>1,048,254</u> | <u>33,551</u> | <u>1,081,805</u> |

6. SUPPORT COSTS

| | Finance £ | Governance costs £ | Totals £ |
|--------------------|--------------|--------------------------|---------------|
| Outdoor activities | <u>62</u> | <u>33,489</u> | <u>33,551</u> |

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|------------------------|--------------|--------------|
| Auditors' remuneration | 3,360 | 3,200 |
| Other operating leases | <u>9,627</u> | <u>8,891</u> |

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

| | 2024 | 2023 |
|--------------------|-------------|------------|
| | £ | £ |
| Trustees' expenses | <u>-</u> | <u>278</u> |

9. STAFF COSTS

| | 2024 | 2023 |
|-----------------------|-----------------------|----------------|
| | £ | £ |
| Wages and salaries | 556,923 | 469,151 |
| Social security costs | 46,326 | 44,114 |
| Other pension costs | 31,953 | 28,186 |
| | <u>635,202</u> | <u>541,451</u> |

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

| | 2024 | 2023 |
|------------------|------------------|-----------|
| Management | 3 | 2 |
| Administration | 1 | 1 |
| Project Officers | 14 | 11 |
| | <u>18</u> | <u>14</u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2024 | 2023 |
|-------------------|-----------------|----------|
| £60,001 - £70,000 | <u>1</u> | <u>-</u> |

The charity considers its key management personnel comprise of the Chief Executive Officer, Finance Officer and Programme Manager. Total emoluments, including employer pension contributions, of the key management personnel were £162,169 (2023 - £157,808).

At 31 March 2024, the charity operates a defined contribution pension scheme for 18 staff (2023 - 14 staff).

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|-------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 283 | 44 | 327 |
| Charitable activities | | | |
| Outdoor activities | 126,340 | 1,231,632 | 1,357,972 |
| Investment income | <u>1,864</u> | <u>-</u> | <u>1,864</u> |
| Total | <u>128,487</u> | <u>1,231,676</u> | <u>1,360,163</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Outdoor activities | <u>(1,374)</u> | <u>1,208,804</u> | <u>1,207,430</u> |
| NET INCOME | 129,861 | 22,872 | 152,733 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>541,518</u> | <u>471,142</u> | <u>1,012,660</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>671,379</u></u> | <u><u>494,014</u></u> | <u><u>1,165,393</u></u> |

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|--------------------------------|----------------------|-----------------------|
| Debtors | 30,243 | 153,852 |
| Other debtors | - | 1,958 |
| Prepayments and accrued income | <u>3,533</u> | <u>6,280</u> |
| | <u><u>33,776</u></u> | <u><u>162,090</u></u> |

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---------------------------------|----------------------|---------------|
| | £ | £ |
| Creditors | 16,054 | 13,422 |
| Social security and other taxes | 13,786 | 12,738 |
| Deferred income | 48,251 | 55,000 |
| Accrued expenses | <u>11,777</u> | <u>11,324</u> |
| | <u>89,868</u> | <u>92,484</u> |

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2024 | 2023 |
|-----------------|-----------------|--------------|
| | £ | £ |
| Within one year | <u>-</u> | <u>5,943</u> |

14. MOVEMENT IN FUNDS

| | At 1.4.23 | Net movement in funds | Transfers between funds | At 31.3.24 |
|-----------------------------------|-------------------------|-----------------------------|-------------------------------|-------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 671,379 | 173,820 | 2,002 | 847,201 |
| Restricted funds | | | | |
| Community Cohesion | 364,550 | (209,160) | 4,775 | 160,165 |
| Equality, Diversity and Inclusion | 85,798 | (7,749) | (10,773) | 67,276 |
| Volunteering Programme | 5,950 | 2,735 | 4,003 | 12,688 |
| Employability Programme | <u>37,716</u> | <u>(14,812)</u> | <u>(7)</u> | <u>22,897</u> |
| | <u>494,014</u> | <u>(228,986)</u> | <u>(2,002)</u> | <u>263,026</u> |
| TOTAL FUNDS | <u>1,165,393</u> | <u>(55,166)</u> | <u>-</u> | <u>1,110,227</u> |

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|-----------------------------------|-------------------------|-------------------------|------------------------|
| Unrestricted funds | | | |
| General fund | 169,725 | 4,095 | 173,820 |
| Restricted funds | | | |
| Community Cohesion | 618,708 | (827,868) | (209,160) |
| Equality, Diversity and Inclusion | 215,952 | (223,701) | (7,749) |
| Volunteering Programme | 14,773 | (12,038) | 2,735 |
| Employability Programme | 7,481 | (22,293) | (14,812) |
| | <u>856,914</u> | <u>(1,085,900)</u> | <u>(228,986)</u> |
| TOTAL FUNDS | <u>1,026,639</u> | <u>(1,081,805)</u> | <u>(55,166)</u> |

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|-----------------------------------|------------------|----------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 541,518 | 129,861 | 671,379 |
| Restricted funds | | | |
| Community Cohesion | 349,360 | 15,190 | 364,550 |
| Equality, Diversity and Inclusion | 46,949 | 38,849 | 85,798 |
| Volunteering Programme | 3,529 | 2,421 | 5,950 |
| Employability Programme | 71,304 | (33,588) | 37,716 |
| | <u>471,142</u> | <u>22,872</u> | <u>494,014</u> |
| TOTAL FUNDS | <u>1,012,660</u> | <u>152,733</u> | <u>1,165,393</u> |

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|-----------------------------------|-------------------------|-------------------------|------------------------|
| Unrestricted funds | | | |
| General fund | 128,486 | 1,375 | 129,861 |
| Restricted funds | | | |
| Community Cohesion | 986,447 | (971,257) | 15,190 |
| Equality, Diversity and Inclusion | 155,324 | (116,475) | 38,849 |
| Volunteering Programme | 10,603 | (8,182) | 2,421 |
| Employability Programme | <u>79,303</u> | <u>(112,891)</u> | <u>(33,588)</u> |
| | <u>1,231,677</u> | <u>(1,208,805)</u> | <u>22,872</u> |
| TOTAL FUNDS | <u>1,360,163</u> | <u>(1,207,430)</u> | <u>152,733</u> |

Community Cohesion (formerly known as Community Development Programme) - aims to inspire children, young people and adults to take up outdoor activities as a life-long pursuit.

Equality Diversity and Inclusion (formerly known as Inclusive Adventure Programme) - aims to improve access and opportunities for people from underrepresented and disadvantaged groups addressing the barriers that exist to participation.

Volunteering Programme - recruits, deploys, retains and rewards volunteers in community-based outdoor activity clubs and groups.

Employability Programme - uses the outdoors to engage and support local unemployed people on a pathway to employment.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

| | 2024 £ | 2023 £ |
|---------------------------------|------------------|------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 6,405 | 327 |
| Investment income | | |
| Deposit account interest | 10,505 | 1,864 |
| Charitable activities | | |
| Grants | 989,977 | 1,334,072 |
| Other income | - | 1,767 |
| Membership fees | 6,000 | 5,250 |
| Course fees | 13,752 | 16,883 |
| | <u>1,009,729</u> | <u>1,357,972</u> |
| Total incoming resources | 1,026,639 | 1,360,163 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 556,923 | 469,151 |
| Social security | 46,326 | 44,114 |
| Pensions | 31,953 | 28,186 |
| Other operating leases | 9,627 | 8,891 |
| Insurance | 4,802 | 4,560 |
| Telephone | 5,532 | 5,364 |
| Postage and stationery | 1,522 | 2,774 |
| Sundries | 4,715 | 7,693 |
| Administration | 13,800 | - |
| Project activities | 215,443 | 371,254 |
| Travel and subsistence | 25,285 | 18,717 |
| Marketing | 27,735 | 47,203 |
| Translation | 744 | - |
| Staff expenses | 3,830 | 1,456 |
| Rent and support | 3,993 | 7,413 |
| ICT costs | 6,974 | 52,391 |
| Staff uniform | 2,503 | 4,643 |
| Staff training | 8,186 | 1,020 |
| Consultancy fees | 74,945 | 104,007 |
| Motor expenses | 3,416 | 2,736 |
| | <u>1,048,254</u> | <u>1,181,573</u> |
| Support costs | | |

This page does not form part of the statutory financial statements

**Y BARTNERIAETH AWYR AGORED THE OUTDOOR
PARTNERSHIP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

| | 2024 £ | 2023 £ |
|---------------------------------|------------------|------------------|
| Support costs | | |
| Finance | | |
| Bank charges | 62 | 61 |
| Governance costs | | |
| Trustees' expenses | - | 278 |
| Auditors' remuneration | 3,360 | 3,200 |
| Accountancy | 3,360 | 3,200 |
| Legal and professional | 26,769 | 19,118 |
| | <u>33,489</u> | <u>25,796</u> |
| Total resources expended | <u>1,081,805</u> | <u>1,207,430</u> |
| Net (expenditure)/income | <u>(55,166)</u> | <u>152,733</u> |

This page does not form part of the statutory financial statements