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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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 2026. 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

The Outdoor Partnership (TOP) was established in 2004, prioritising Northwest Wales. Over the last 21 years it has extended its model to the rest of Wales and the other three home nations. TOP uses outdoor activity as a gateway, empowering communities, building social and economic capacity and inspiring residents through participation, education, volunteering, and employment, improving health, social, economic well-being. TOP changes peoples' lives through outdoor activity, addressing local needs and supporting people to overcome barriers.

The rationale for TOP was underpinned by Bangor University research (2003) showing: -

- Poor levels of engagement in the sector amongst residents.
- Leading to low levels of local employment in the industry.
- Reduced levels of engagement in communities.
- Delivering low levels of participation and very few community-based volunteer-led clubs.
- Only 4% of full-time instructors in the region were fluent in Welsh. This has increased to 25%, a direct result of TOP's work.

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.
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

- Equity, Diversity, and Inclusion by targeting underrepresented and disadvantaged groups and improving their lives through outdoor activity.
- Sustainable use of the environment and natural resources, enhanced partnership working.
- Improving people's mental and physical wellbeing.
- 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 all our regions of operation.

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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - How our activities deliver public benefit.

The Outdoor Partnership is an award-winning charity with a vision of enhancing people's lives through outdoor activities. Each year, we inspire local people to engage in our programmes through participation, education, volunteering, and employment to improve health, social and economic well-being, breaking down barriers to make the outdoors accessible to all. We are now a national organisation delivering our model of change across the UK.

The Outdoor Partnership works to support people in deprived communities (currently across Wales; Ayrshire in Scotland; Southeast and the Sperrin's regions in Northern Ireland; Plymouth, Torbay, Cumbria, North Yorkshire and Coventry in England), using outdoor activity to develop social cohesion, community capacity, independence and sustainability.

The Outdoor Partnership's strategic approach envisages a 'generational change' where engagement with outdoor activities is the 'norm' an accepted feature of the regular lifestyles of the local population. As a result of its work to date the charity and its partners has achieved several key outcomes which has resulted in a Social Return on Investment of £8.42 for every £1 spent.

During 2025-2026, we continued to make a positive difference for the communities we serve, strengthening our partner networks and supporting the groups and individuals at the heart of our work.

Over the last 21 years The Outdoor Partnership has seen that lasting change doesn't come from delivering more activities alone. It comes from changing the system that enables people to access and benefit from outdoor activity. Over the last year, our work has increasingly focused on systems change, strengthening the relationships, partnerships, infrastructure and local capacity that allow communities to sustain participation long after individual projects have ended.

There have been examples of how we have brought together local authorities, health partners, outdoor organisations, community groups, funders and volunteers around a shared goal of improving lives through outdoor activity. The Outdoor Partnership's role has increasingly been that of a convener and connector rather than simply a service provider.

Rather than creating dependency on our charity, we have focused on building the capability of local people, volunteers, clubs and communities to lead their own solutions.

We have worked to reposition outdoor activity from being viewed as recreation alone to being recognised as a contributor to health, wellbeing, employability, social cohesion and community resilience.

Over the last year, we have strengthened mechanisms for shared learning so that successful approaches developed in one locality can influence practice elsewhere, accelerating impact beyond any single community.

While delivering strong organisational performance remains important, our primary focus has been strengthening partnerships, building community capacity, enabling local ownership, sharing learning across regions and positioning outdoor activity as a strategic contributor to health, wellbeing, employability and community development. In doing so, we are not simply delivering projects; we are helping create the conditions for long-term, generational change.

We are grateful to all our funding partners, volunteers, and stakeholders for their continued support. Our thanks go to both employees and our Trustees, our partners and consultants who have given their time and expertise over the last twelve months.

Collectively the charity has created opportunities for 14,789 people from under-represented groups to engage in outdoor activities, often for the first time, supporting improvements in health and wellbeing. Our Officers also supported 147 community-based clubs and groups, reaching more than 7,000 active members and 838 volunteer leaders.

1. Community Cohesion

Improving community cohesion by breaking down barriers for underrepresented groups through targeted sessions, development programmes, and inclusive events, supporting community groups and clubs to establish sustainable inclusive spaces and places, fostering cross-community connections This year 6375 people benefited from the programme in a variety of targeted projects including taster sessions and development programmes and progression to ongoing provision in community-based outdoor activity clubs.

Our Development Officers supported 147 clubs across the 13 regions over the last 12 months. Their support allowed the clubs to increase membership, become more inclusive in their approach and become more financially viable. The clubs provided opportunities for over 7000 people of all ages. The social value of the support given to clubs over the last 12 months was £2.46 million.

2. Volunteer Programme
Our volunteering programme aims to create a workforce of volunteers supporting sustainable community provision. The programme provides safe spaces for volunteering and leadership, focusing on supporting those with protected characteristics, taking on roles and becoming advocates of the community in which they live in.

The commitment of you, our volunteers is astounding. If the same contribution had to be purchased it would cost a minimum of £2.5 million per annum.

3. Pathways to Employment
Supporting people and communities experiencing poverty, disadvantage or discrimination improving employability skills, confidence, social interaction, mental, physical health and wellbeing, providing exit-routes into further participation, training, volunteering, employment. A total of 487 people took part in our Pathways to Employment programme, with 247 participants gaining National Governing Body qualifications, 160 progressing to further learning and training, 39 moving into volunteering and 66 entering full-time employment.

4. Equity, diversity and inclusion
We embed our vision of equitable access for all by co-designing projects with those facing the greatest barriers. We have recently developed a new EDI strategy identifying regional priorities identified by the communities we serve.

A total of 3,330 people benefited from the programme, with 93% reporting improvements in their mental well-being. The Social Value of the programme over the last 12 months was £2.58 million.

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

5. Health and Wellbeing programme
We develop sustainable adventure therapy/social prescribing projects working across sectors to increase physical activity levels and improve mental and physical health, providing links with local community clubs and groups enabling people to lead independent long-term active lifestyles tackling inactivity and isolation.

A total of 5488 people benefited from the various projects with 75% reporting that they feel less isolated with 84% noting improvements in their mental well-being. The social value of the programme over the last 12 months was £536,432.

6. Adventure Learning
We are now in the third year of expanding our TOP ALF in Wales a further 25 schools throughout the country introducing the framework within their curriculum delivery with hundreds of children and young people now learning through outdoor adventure.

The framework continues to gain the support of the Cross-Party Group for the Outdoor Sector, and discussions have taken place with Welsh Government and Qualifications Wales around potential support, to roll out the framework Nationally.

Meanwhile the framework has been translated to support the English facing Curriculum, with a pilot currently being run in the County Durham region. A further six regions across England have shown an interest in piloting the framework and are currently identifying funding to access the support.

Social media and website

Our main social media account represents The Outdoor Partnership across LinkedIn, Facebook, and Instagram, providing organisation wide visibility. Regional accounts allow Outdoor Activities Development Officers to engage directly with local communities while contributing to our wider digital presence.

The main account continues to show strong reach and engagement, with an estimated 48.9M-57.5M audience reach across Instagram and Facebook. Its audience is broadly balanced by gender (56.2% men and 43.8% women) and spans all major age groups, from 18 to 65+. The account also has more than 7,000 combined followers.
We also maintain an up-to-date website, with social media regularly signposting users to key online information and helping drive steady traffic.

Social Value

We continue to embed Social Value within the organisation. Working with Mantell Gwynedd and Social Value Cymru we produced our second Social Impact Report for the period April 2025 to end of March 2026.

The report produced a Social Return on Investment evaluation of our work across all our regions of operation and demonstrated that for every £1.00 invested in our work from April 2025 to the end of March 2026, we returned a total of £8.42 to our participants lives.

We are already seeing examples of sharing knowledge and good practice across all four home nations. For further information on our programmes, our impact and insights please visit https://outdoorpartnership.co.uk/ or visit our social media platforms https://www.facebook.com/OutdoorPartnership/ https://www.instagram.com/paa.top/ @PAA_TOP

FINAL WORDS....

A total of 14,789 people directly engaged and benefited from our programmes last year, many of which were from under-represented and disadvantaged groups.

THE NEXT STEPS...

On behalf of the Board I would like to thank our Chief Executive Officer, who is responsible for driving and leading the Charity strategically, the Programme Manager who leads on the operational work of the organisation, our Finance Manager who has overall oversight and management of all financial aspects of the charity, our new Business Co-ordinator providing the vital support to the Management team and the wider staff team, and all our Outdoor Activity Development Officers for the amazing impact they are having in their regions.

This year has been another exceptional year, and they have proved to be an exceptional team. Next year we will continue to look for opportunities to influence nationally and share our experience with our regions across Wales and the UK. Our work has taught us all just how important it is that our communities access the outdoors, the importance of nature and the natural environment and that 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, consultants and our dedicated and committed Staff Team. DIOLCH YN FAWR - THANK YOU.

FINANCIAL REVIEW

Financial position

During the year the Unrestricted funds have risen by £156,311 to £1,095,946, which supports our Reserves Policy (outlined below), and the Restricted funds have increased by £129,777 to £390,488.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources were TNLCF (UK portfolio) TNLCF Wales, Sport Wales, Sport England, Nuclear Restoration Services, Sellafield, Amser (Shortbreaks Wales), Moondance Foundation, Mid Wales Sports Partnership, The Sperrins Partnership.

Reserves policy

The Trustees have established a reserves policy to ensure the long-term financial stability and sustainability of the charity. The charity aims to maintain unrestricted reserves equivalent to up to 12 months of operating expenditure. This level of reserves is considered appropriate to enable the charity to continue its activities and meet its commitments in the event of a significant funding shortfall or unforeseen disruption to income.

At the year end, designated reserves totalled £887,250, representing approximately nine months of operating costs. While this provides a strong level of financial resilience, it remains below the Trustees' target of maintaining reserves sufficient to cover 12 months of expenditure. The Trustees remain committed to achieving this target and are actively progressing this objective through the charity's Future Funding Strategy, which focuses on strengthening long-term financial sustainability and building reserves over time.

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 up to three terms of three years each. 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 eight trustees on the board based on competencies and skills. The company secretary who is also the Chief Executive Officer (CEO) and Programme Manager sit on the board but have no voting rights.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Charity maintains a Corporate Risk register incorporating financial and operations risks in carrying out its objectives and are satisfied that systems are in place to mitigate exposure to major risk and is regularly updated and checked by the CEO and the Board. 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

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
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
Kepplewray 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
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 & Scaborough 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
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

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.

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

....
P W Airey - Trustee

Y BARTNERIAETH AWYR AGORED THE OUTDOOR PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	**2026 Total funds £**	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,598**	**39**	**1,637**	1,338
Charitable activities	4				
Outdoor activities		**308,805**	**1,077,418**	**1,386,223**	1,192,942
Investment income	3	**13,841**	**-**	**13,841**	14,719
Total		**324,244**	**1,077,457**	**1,401,701**	1,208,999
EXPENDITURE ON					
Charitable activities	5				
Outdoor activities		**167,933**	**947,680**	**1,115,613**	1,118,880
NET INCOME		**156,311**	**129,777**	**286,088**	90,119
RECONCILIATION OF FUNDS					
Total funds brought forward		**939,635**	**260,711**	**1,200,346**	1,110,227
TOTAL FUNDS CARRIED FORWARD		**1,095,946**	**390,488**	**1,486,434**	1,200,346

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	**2026 Total funds £**	2025 Total funds £
CURRENT ASSETS					
Debtors	11	**5,164**	**48,235**	**53,399**	63,527
Cash at bank		**1,110,215**	**385,010**	**1,495,225**	1,189,096
		1,115,379	**433,245**	**1,548,624**	1,252,623
CREDITORS					
Amounts falling due within one year	12	**(19,433)**	**(42,757)**	**(62,190)**	(52,277)
NET CURRENT ASSETS		**1,095,946**	**390,488**	**1,486,434**	1,200,346
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,095,946**	**390,488**	**1,486,434**	1,200,346
NET ASSETS		**1,095,946**	**390,488**	**1,486,434**	1,200,346
FUNDS	13				
Unrestricted funds				**1,095,946**	939,635
Restricted funds				**390,488**	260,711
TOTAL FUNDS				**1,486,434**	1,200,346

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

continued...

BALANCE SHEET - continued
31 MARCH 2026

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

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	**292,288**	8,058
Net cash provided by operating activities		**292,288**	8,058
Cash flows from investing activities			
Interest received		**13,841**	14,719
Net cash provided by investing activities		**13,841**	14,719
Change in cash and cash equivalents in the reporting period		**306,129**	22,777
Cash and cash equivalents at the beginning of the reporting period		**1,189,096**	1,166,319
Cash and cash equivalents at the end of the reporting period		**1,495,225**	1,189,096

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**286,088**	90,119
Adjustments for:		
Interest received	**(13,841)**	(14,719)
Decrease/(increase) in debtors	**10,128**	(29,751)
Increase/(decrease) in creditors	**9,913**	(37,591)
Net cash provided by operations	**292,288**	8,058

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	**At 31.3.26**
	£	£	**£**
Net cash			
Cash at bank	**1,189,096**	**306,129**	**1,495,225**
	1,189,096	**306,129**	**1,495,225**
Total	**1,189,096**	**306,129**	**1,495,225**

The notes form part of these financial statements

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.

continued...

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	**1,637**	1,338

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	**13,841**	14,719

4. INCOME FROM CHARITABLE ACTIVITIES

		2026	2025
	Activity	£	£
Grants	Outdoor activities	**1,365,324**	1,180,274
Other income	Outdoor activities	**8,437**	-
Membership fees	Outdoor activities	**4,650**	4,650
Course fees	Outdoor activities	**7,812**	8,018
		1,386,223	1,192,942

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

	2026	2025
	£	£
Wales Council for Voluntary Action	**-**	26,318
Sport Wales	**200,617**	136,074
Children in Need	**-**	5,000
TNLCF UK	**434,635**	433,260
Sport Northern Ireland	**12,000**	-
Powys Association of Voluntary Organisations	**-**	4,509
North Ayrshire Council	**3,746**	7,970
Caru Eryri	**-**	5,000
Cyngor Gwynedd	**-**	15,000
Wrexham Council	**-**	5,000
Aura Wales	**-**	5,000
Amser - Young Carers Adventure programme	**128,364**	118,581
Darroch Bequest Fund	**2,592**	3,200
Mantell Gwynedd - Ambassador Programme	**-**	7,916
Llwyddo'n Lleol	**-**	8,000
South Ayrshire Council	**32,766**	24,840
TNLCF Wales 2024-2028	**100,000**	100,000
Sperrins Partnership Project	**13,587**	12,340
Community Cohesion Grant	**-**	1,430
Creu Ynys Actif (YMCC)	**-**	6,000
NRS	**131,000**	75,000
Sport England	**133,900**	58,440
South Wales Police	**-**	4,950
Mid Ulster District Council	**-**	7,890
Carried forward	**1,193,207**	1,071,718

continued...

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2026	2025
	£	£
Brought forward	**1,193,207**	1,071,718
Shared Prosperity Fund	**14,045**	21,671
Sport Powys	**4,000**	4,000
Sustrans - Active Travel Coventry	**-**	9,856
Think Active	**-**	5,000
Vale of Glamorgan Council	**-**	1,380
Kaleidoscope	**-**	3,000
TOP Ayrshire	**-**	2,000
Clear (Public Health Agency)	**15,000**	10,000
Moondance	**44,649**	44,649
Pink Ribbon	**-**	4,000
Voluntary Action Coventry	**-**	3,000
Francis Scott Trust	**19,900**	-
Small Steps Project	**1,000**	-
Mid Wales Sport Partnership Innovation Fund	**36,248**	-
Cardiff Local Authority	**7,378**	-
GAVO	**544**	-
Digartref Cyf	**7,853**	-
Adventure Carrick	**1,500**	-
Simon Gibson Charitable Trust	**20,000**	-
	1,365,324	1,180,274

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Outdoor activities	**1,081,326**	**34,287**	**1,115,613**

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Outdoor activities	**140**	**34,147**	**34,287**

continued...

7. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Auditors' remuneration	**3,780**	3,480
Other operating leases	**852**	804

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

9. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	**546,554**	584,270
Social security costs	**53,672**	49,875
Other pension costs	**42,650**	33,692
	642,876	667,837

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

	2026	2025
Management	**3**	3
Administration	**1**	1
Project Officers	**11**	13
	15	17

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

	2026	2025
£60,001 - £70,000	**1**	1

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 £179,780 (2025 - £172,819).

At 31 March 2026, the charity operates a defined contribution pension scheme for 15 staff (2025 - 17 staff).

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	125	1,213	1,338
Charitable activities			
Outdoor activities	283,863	909,079	1,192,942
Investment income	14,719	-	14,719
Total	298,707	910,292	1,208,999
EXPENDITURE ON			
Charitable activities			
Outdoor activities	206,275	912,605	1,118,880
NET INCOME/(EXPENDITURE)	92,432	(2,313)	90,119
RECONCILIATION OF FUNDS			
Total funds brought forward	847,201	263,026	1,110,227
TOTAL FUNDS CARRIED FORWARD	939,633	260,713	1,200,346

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Debtors	**15,160**	50,943
Other debtors	**2,617**	353
Prepayments and accrued income	**34,982**	12,231
Prepayments	**640**	-
	53,399	63,527

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Social security and other taxes	**14,638**	13,821
Deferred income	**304**	6,256
Accrued expenses	**47,248**	32,200
	62,190	52,277

13. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	**939,635**	**156,311**	**(887,250)**	**208,696**
Designated	**-**	**-**	**887,250**	**887,250**
	939,635	**156,311**	**-**	**1,095,946**
Restricted funds				
Community Cohesion	**140,127**	**20,837**	**-**	**160,964**
Equality, Diversity and Inclusion	**72,554**	**49,831**	**-**	**122,385**
Volunteering Programme	**20,489**	**(2,122)**	**-**	**18,367**
Employability Programme	**14,673**	**18,361**	**-**	**33,034**
Health & Wellbeing	**12,868**	**42,870**	**-**	**55,738**
	260,711	**129,777**	**-**	**390,488**
TOTAL FUNDS	**1,200,346**	**286,088**	**-**	**1,486,434**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**324,244**	**(167,933)**	**156,311**
Restricted funds			
Community Cohesion	**731,642**	**(710,805)**	**20,837**
Equality, Diversity and Inclusion	**209,329**	**(159,498)**	**49,831**
Volunteering Programme	**-**	**(2,122)**	**(2,122)**
Employability Programme	**19,900**	**(1,539)**	**18,361**
Health & Wellbeing	**116,586**	**(73,716)**	**42,870**
	1,077,457	**(947,680)**	**129,777**
TOTAL FUNDS	**1,401,701**	**(1,115,613)**	**286,088**

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds	847,201	92,434	939,635
Restricted funds			
Community Cohesion	160,165	(20,038)	140,127
Equality, Diversity and Inclusion	67,276	5,278	72,554
Volunteering Programme	12,688	7,801	20,489
Employability Programme	22,897	(8,224)	14,673
Health & Wellbeing	-	12,868	12,868
	263,026	(2,315)	260,711
TOTAL FUNDS	1,110,227	90,119	1,200,346

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	298,707	(206,273)	92,434
Restricted funds			
Community Cohesion	611,785	(631,823)	(20,038)
Equality, Diversity and Inclusion	172,696	(167,418)	5,278
Volunteering Programme	34,945	(27,144)	7,801
Employability Programme	14,790	(23,014)	(8,224)
Health & Wellbeing	76,076	(63,208)	12,868
	910,292	(912,607)	(2,315)
TOTAL FUNDS	1,208,999	(1,118,880)	90,119

continued...

13. MOVEMENT IN FUNDS - continued

Purpose of Restricted Funds

Community Cohesion - aims to inspire children, young people and adults to take up outdoor activities as a life-long pursuit.

Equality Diversity and Inclusion - aims to improve access and opportunities for people from underrepresented and disadvantaged groups addressi ng the barriers that exist to participation.

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

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

Health & Wellbeing - The Health and Wellbeing programme brings together a collaboration of partners from the outdoor and health sectors to increase physical activity levels, improve mental and physical health and provide links with local community clubs and groups enabling people to lead independent long term active lifestyles

Purpose of Designated Fund
The designated fund represents ring fenced funds put aside by the Trustees to cover operational running costs of the charity.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,637**	1,338
Investment income		
Deposit account interest	**13,841**	14,719
Charitable activities		
Grants	**1,365,324**	1,180,274
Other income	**8,437**	-
Membership fees	**4,650**	4,650
Course fees	**7,812**	8,018
	1,386,223	1,192,942
Total incoming resources	**1,401,701**	1,208,999
EXPENDITURE		
Charitable activities		
Wages	**546,554**	584,270
Social security	**53,672**	49,875
Pensions	**42,650**	33,692
Other operating leases	**852**	804
Insurance	**4,528**	4,265
Telephone	**5,675**	6,838
Postage and stationery	**394**	585
Sundries	**2,861**	2,088
Administration	**4,250**	5,000
Project activities	**247,349**	233,394
Travel and subsistence	**19,394**	20,370
Marketing	**28,390**	21,516
Translation	**648**	2,409
Staff expenses	**5,645**	5,136
Rent and support	**4,430**	4,532
Meeting expenses	**1,492**	852
ICT costs	**23,995**	14,084
Staff uniform	**7,538**	7,667
Staff training	**3,197**	1,918
Consultancy fees	**74,361**	83,328
Motor expenses	**3,199**	3,415
Equipment	**252**	-
	1,081,326	1,086,038

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Support costs		
Finance		
Bank charges	**140**	61
Governance costs		
Auditors' remuneration	**3,780**	3,480
Accountancy	**3,600**	3,480
Legal and professional	**26,767**	25,821
	34,147	32,781
Total resources expended	**1,115,613**	1,118,880
Net income	**286,088**	90,119