Report of the Trustee Board and Financial Statements

For the year ended 31 March 2024

Clydescouts.org.uk
#SkillsForLife
Registered Scottish Charity No. SC010415

Scouts
Clyde

Contents

Welcome from our Chair

Our 16th Annual Report for Clyde Scouts is our 1st report from the Regional "Trustee Board", and I am pleased to say, another year of great progress. While the "go live" date for the new membership system is still awaited, much work has been done in the background for Transformation, with Regional, District and Group Teams getting in place and Trustee Boards adopting their new names.

For the year ahead, Trustee Boards should be adopting their new Constitutions and following all updates in Policy, Organisation and Rules, particularly Scottish Variations, for guidance and useful resources, at https://www.scouts.scot/scottish-por/ .

Governance has remained a big feature of the Trustee Board work over the last year, and we are extremely grateful to those Group Trustees who assisted with the significant task the Regional Office staff undertook in complying with the Register of Persons Holding a Controlled Interest (RCI) legislation, introduced by the Scottish government.

Our Board welcomed Stuart McGhie as Regional Treasurer, through the year, and Stuart looks forward to working with District Teams as he gets to grip with his role and the Region's Finances, which are covered later in this report.

We have enjoyed another year of strong results from both the Scout Shop and Auchengillan which will allow us to continue to support and develop Scouting in the Region. In the Scout Shop, we record our thanks to Cammy who moved on to pursue other career opportunities, and we welcomed Martin King as our new Retail and Online Manager. Martin has settled in well and the team continue to strive to meet the requirements of our membership, locally and beyond.

At Auchengillan, Claire assures us that there is never a dull day, clearly not referring to the weather! The team continues to maintain and develop the site with exciting plans being formed for this year, to include another Badgetastic and a Cubs Challenge Day, all the while hosting Scouts from far and wide, even in Sub-Zero temperatures as enjoyed by around 1250 camp participants in February.

Thanks, once again, to our SASU Managers Donald (Pinkston), William (Coltswood) and Pauline (Avondyke) for their efforts in supporting the facilities to allow our young people to enjoy a wide range of activities as they learn #SkillsforLife.

As always, none of this is possible without the enduring support of our volunteers throughout the Region, and on behalf of the Trustee Board, thank you for all you do for the c.6,500 young people who are our members, some of whom I had the pleasure of meeting at our Awards Ceremony in January.

Finally, I would like to thank those who have supported us financially, whether through regular or occasional donations. Your support is greatly appreciated.

Scott Ballantyne
Clyde Scouts Regional Chair

Clyde Scouts Governance

The Scout Association of the United Kingdom was incorporated by Royal Charter in 1912. In Scotland, management of the affairs of the Scout Association is delegated to Scouts Scotland which in turn has created eight geographical local support regions, of which Clyde Scouts is one.

Clyde Scouts is an independently registered Scottish Charity with its own constitution, approved by Scouts Scotland. It is an unincorporated association.

Purpose

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

Clyde Scouts is responsible for supporting District Scout Councils in the development of Scouting, recruitment, adult training and communications in the local authority areas of City of Glasgow, East Dunbartonshire, East Renfrewshire, North Lanarkshire and South Lanarkshire.

Lead by our amazing volunteers, young people are able to learn through indoor and outdoor adventures and activities. Learning by doing, taking responsibility and actively choosing to take part in new challenging activities, all support young people to learn the Skills for Life.

Vision and Strategic Objectives

In 2018 we launched our #SkillsForLife Action Plan. Our vision is that by 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We want to grow, be more inclusive, be shaped by young people and make a bigger impact in our communities.
Building on the incredible progress we've made over the last six years we want to continue to focus on:

Growth	Inclusivity	Youth Shaped	Community impact
We believe Scouts changes lives, so we want to give every young person in Scotland the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.

Growth

We are delighted to see continued steady growth of our youth membership in our post covid recovery plan, and we now have 6,486 youth members between the age of 4 years – 18 years across the Region. These enthusiastic young individuals are supported by a dedicated team of 1,251 adult volunteers. As a region, we are determined to expand and enrich our Scouting programs to cater to a broader demographic. We are actively collaborating with the Scout Scotland Growth team to engage and assist district teams, and to provide customised support to either expand existing programs or establish new groups to meet the growing demand within our local communities.

Our growth goals by end of 2026

- Continue to recover our 6-18 years pre-pandemic membership
- Grow our pre-pandemic membership by a further 5%
- Introduce Squirrel Scouts up to 946 young people
- Ensure our membership is representative of our Regions' communities

Inclusivity

Clyde Region is dedicated to making sure that all members of our communities feel welcomed in our organisation, and we strive to represent the communities where we operate. While we've seen progress in the diversity and inclusion of our young people across the region, our efforts to promote diversity among adults have been slower. As a result, we've been focusing on targeted growth within districts and have been grateful for the specialised support from Scout Scotland to help us in this endeavour and our ambition to engage with hard-to-reach communities.

We have seen strong momentum surrounding the growth and development of Squirrel Dreys allowing us to expand our Scouting provision to younger members and we are delighted we now have 181 Squirrel Scouts within the Region and great ambition for more.

Youth shaped

Scouts Scotland continues to develop their plans for Youth Shaped Scouting across Scotland. Clyde Region is delighted to welcome a new Youth Lead Volunteer who will work with the Regional Trustee Board to ensure the views and opinions of youth members are at the forefront in all that we do. Many of our Districts across the Region have recently appointed District Youth Leads to their teams therefore we look forward to this network growing and the team is well underway in shaping plans for the year ahead.

Community Impact

Every individual involved in Scouting throughout the Clyde area significantly contributes to their local community. We are aware that there are numerous groups actively engaging in activities such as picking up litter, establishing and caring for community gardens, offering their time to local charities, assisting food banks, and participating in various other initiatives.

Regional Team

The Regional Lead Volunteer and the Regional team work in partnership with local Districts and Scout Groups to provide a range of support services to volunteers which includes the delivery of volunteer training, appointments and membership compliance, quality programme delivery and growth and development.

The Regional Team supporting local Scouting comprises of the following volunteers:

- Regional Lead Volunteer: Dr Marion Rankin
- Regional Youth Lead Volunteer: Kieran Forbes
- Support Lead Volunteer: Michele Hughes
- Volunteer Development & Transformation Lead Volunteer: Duncan Williams-Buchanan
- Programme Lead volunteer: Vacant
- Assistant Regional Commissioner (Adult Training): Jen Highton and Maureen Boyle
- Regional Adviser (Activities): Stuart Hunter
- Regional Adviser (Duke of Edinburgh's Award): Ewan Gray and Harry Kilgour
- Regional Adviser (International): Joe Lally

Clyde Scouts also provides direct line management for 8 District Lead volunteers:

- Calder: Neil Kelly
- Clydesdale: Kyle MacMillan
- Eastwood: Gillian Caldwell (Acting)
- Great Western: Ian McPherson
- Kelvin Valley: Stephen Macmillan
- South East: Eddie O'Rourke
- South Western: Vacant
- Strathcalder: Gary Ward

Volunteers

Clyde Scouts is driven by the dedication of unpaid volunteers, and we extend our sincere appreciation to the many individuals who generously contribute their time to support Scouting in Groups and Districts. We are incredibly fortunate to have over 1,200 volunteers actively involved in Scouting within the Clyde Region. They play a crucial role in delivering Scouting's program for young people and are also engaged in other vital responsibilities, such as serving on Trustee Boards. The Region continues to provide comprehensive support to our volunteers across all areas especially surrounding governance, safety, assurance and compliance.

Grant Making

Clyde Scouts provides small grants to volunteers to help cover the costs of their personal development in adventurous activities like abseiling, climbing, and hillwalking through the Outdoor Pursuits Training Fund. Additionally, we offer small grants from The Christine Kilgour Fund and the Scouting Development Fund to support the efforts of our Groups and Districts. Grants awarded in the year 23/24 amount to £795 from the Outdoor Pursuits Training Fund

Our Lead Volunteer, Dr Marion Rankin

2023-24 has shown a continuation of the recovery from the challenging times of the previous few years. Membership numbers are relatively stable compared to 2023 but activity has increased with full programmes being delivered and young people growing and developing skills and resilience. Highlights of the year have included hearing the experiences of the Jamboree Contingent who made the most of their rather unexpectedly different time in Korea in 2023. They were very well supported by the contingent leadership team from Clyde.

The annual celebration of awards in January highlighted the hard work and achievements of Scouts, Explorers and Networkers across the Region. The venue was packed with families able to celebrate their young person's success. We were inspired by our new Chief Commissioner for Scotland's reflection on the compass and his own journey in Scouting.

Our Blair Atholl 2024 patrols comprised 78 Explorers and they enjoyed a return to the Field. Two groups from Clyde joined the Satellite Camp and further scout groups visited the camp for the International Fair so we can expect plenty of applicants for 2026. Thanks to the Scout Active support team who lead the camps and training in preparation.

Leader training and compliance has shown continued improvement, a testament to the hard work of District teams, Regional leaders and the support from Scouts Scotland. As we move into the new system of leader learning, we welcome the appointment of Jennifer Highton and Maureen Boyle to lead the training support. They will take on the change and supporting delivery with real enthusiasm, I am sure. We have welcomed too the active support of the new Development Staff at Scouts Scotland in developing scouting in new places, supporting groups in areas of deprivation to grow, and also the opening of Squirrel Dreys, with more to come.

We look forward to starting the celebrations of the Auchengillan centenary with the 6th Auchengillan Jamboree next Summer and the planning is well underway for AJ25. It is hard to believe that more than a quarter of a century has passed since the first AJ in 1999 ; some of whose original participants now have scout age children who will attend !

We welcomed two new District Lead Volunteers in 2024 both of whom join us in interesting times. Thanks go the retiring District Commissioners (as they were named during their terms). Thanks too to those DCs who are now DLVs and in some cases Acting DCs / DLVs for their continued hard work as they lead their teams in supporting the Groups to deliver excellent and inspiring Scouting.

Dr Marion Rankin
Lead Volunteer

25th World Scout Jamboree - Korea 2023

"A Scout is never taken by surprise, he knows exactly what to do when anything unexpected happens", **Robert Baden Powell**

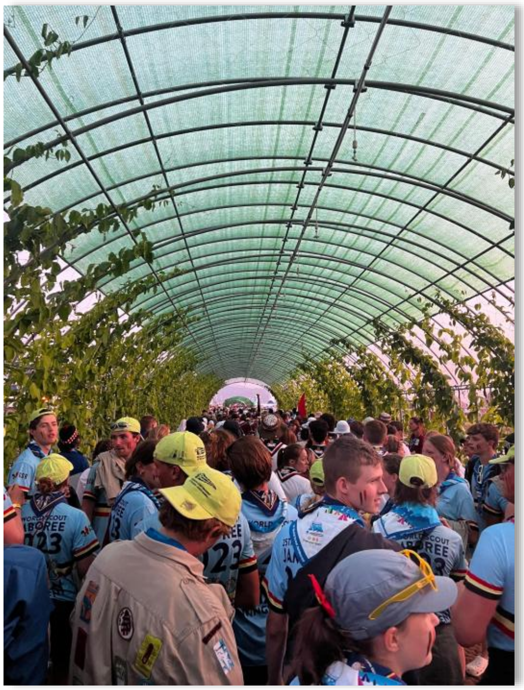
Parents, friends, leaders and supporters gathered at Glasgow international airport and waited in anticipation for the return of Unit 6 - The Tartan Teacakes. Returning from the 25th World Scout Jamboree, the thirty-six young people and four leaders had experienced a truly life affirming, life changing trip of which they would always remember and for which, they would always be grateful.

The impact of a World Scout Jamboree experience cannot be easily quantified but for over 40,000 members from over 150 countries, it was an opportunity to meet our distant Scouting family, experience different cultures and embrace our common goals.

The unit comprised of 36 Explorer scouts from across eight districts within Clyde Region, selected to represent their peers. Through training weekends, personal challenges, team building and individual growth, these young people would be given the chance to develop into global citizens, ready to embrace the challenges of the world. The pre-event training events were key to creating a resilient and robust unit and having regular meetups and check-ins allowed for regular engagement of all YP and the leaders.

Creating a unit identity allowed the young people to take ownership of their own journey and allowed them to distinguish themselves as undertaking a unique experience. The family feel of the unit truly contributed to everyone being accepting of each other.

Having travelled for nearly 24 hours we landed in Incheon Airport, Seoul and managed to negotiate customs, passport control, jetlag and Korean airline food. Ready to embrace a city with over 10 million residents, we travelled across the city by train, tram and bud to our accommodation for our Big City Experience.



The Big City Experience was a five day self-programmed opportunity for the young people to experience as much of Seoul as possible and get acclimatised to the heat and humidity, of a Korean summer.

The cultural highlights included the Seoul tower, Deoksugung palace, Bukchon Hanok village, Gangnam statue, National Museum of Korea and the War memorial of Korea. It quickly became obvious that the Korean people have huge pride in their country and acknowledge its troubled past and current struggles. The irony that days later, teenagers from over 150 countries would come together to celebrate their own differences - this was not lost on our young people.

The opening ceremony welcomed scouts from across the world, to the 25th World Scout Jamboree. Our young piper led the procession to an enjoyable and moving ceremony culminating in an impressive drone show. Sadly, the Jamboree suffered significant operational

. challenges resulting in the UK Contingent being evacuated off site and accommodated in Seoul. One notable outcome of these massive challenges was that the young people were truly resilient and empathetic across the board to each other's needs. Never, underestimated teenagers !

Seoul promised to be a long period of twelve days, before our return flight home. The YP embraced the opportunity once more - Most trips over the next few days were opt-in / opt-out allowing some chill time and opportunities to be with a variety of people within the unit.

Highlights included, visiting the World cup stadium, stamp making, traditional markets, K-star road, the Royal tombs, Dynamic maze and various food markets. Korean food dictated most of our plans, with many eateries revisited or recommended to others.

The UK management managed to create a programme of supplementary activities for the contingent across Seoul for the period. One highlight was the Scottish contingent led, Ceilidh.

The Jamboree experience finished with the closing ceremony, held at the World Cup stadium. With all remaining contingents filling the stadium, a K-pop extravaganza and moments of reflection, the UK contingent said goodbye to Korea. There were a few tears and a lot of laughs.

In the end, no amount of training or preparation can account for the challenges we can sometimes face in life. We in Scouting can only prepare our young people to be robust, resilient and imaginative with the response to challenges. The challenge of the leader team is to absorb the issues thrown at our young people and help them navigate the best solution. The Tartan Teacakes did exactly that.

"I'm going to miss everyone so much and I'll never forget the amazing journey we had together"
Orla - Explorer Scout

Scouting Active Support Units

In the Clyde Region, we have several Scouting Active Support Units (SASUs) that oversee specific areas or activities. Each SASU is led by a SASU Manager who supervises a team of dedicated volunteers. These volunteers work hard to provide opportunities and adventure to members across the Region. Pinkston SASU is thriving, offering members the chance to learn new skills and gain qualifications on the water with members benefiting from the new boats which have been purchased along with the previous year's buoyancy aids which has made the job of the SASU so much easier. The Pinkston SASU is looking forward to celebrating the centre's 10th anniversary this year. Our green field camping facilities at Coltwood and Avondyke have once again provided our members with traditional scouting opportunities. This season, Avondyke has welcomed over 18 scout groups and is strengthening links with the wider community. The site has received support from an unpaid work team who spent 5 days on site for ongoing maintenance. Our Auchengillan SASU continues to provide vital support to our staffing team and have assisted with the planning and development of the new archery range.

Transformation

The Transformation project was launched at Basecamp 22 in May 2022 as part of the Scouts' initiative for change. We are focusing on improving volunteering opportunities for adults in Scouting, aiming to make it more accessible and flexible to accommodate modern lifestyles.

The goal is to create a welcoming volunteering environment with clear learning objectives and developmental opportunities while ensuring that it is enjoyable. For current volunteers, this means making the experience more rewarding by reducing time spent on administrative tasks, providing easier access to learning materials, and allowing greater flexibility in managing their time within Scouting.

Aligned with our Skills for Life strategy, our aim is to actively engage and support young people in their personal development to empower them to make a positive contribution to society. Regardless of your location or your role in the team, volunteer time and skills will help young people gain essential life skills. Through collaborative efforts and adherence to Scout values, we strive to ensure that everyone has a positive, safe, and rewarding experience. Transformation will aid us in continuing this work.

In Clyde, we are in the process of transitioning to a new Regional structure. This transition will bring about the formation of three new regional teams: Support, Volunteers Learning and Development, and Programme. These teams will provide leadership and support for all aspects of the Region's planning and development under the guidance of the Lead Volunteer team.

Auchengillan

The Team at Auchengillan have had a busy year. The 23/24 season saw increased participant numbers and programme delivery plus the addition of some new activities and site projects.

Stats for the year

- Over 17,500 visitors on site
- 5,216 activity sessions delivered
- 2650 nights spent under canvas
- 280 residentials

Looking ahead

We are excited to announce the return of Badgetastic and a new addition to our events calendar, Cub Adventure Day. Subzero returns for the biggest winter camp in Scotland and the AJ25 Team are in full planning mode to bring another memorable Jamboree experience.

Some exciting projects for our centenary and events are in development for 2026 as we celebrate 100 years of Scouting, outdoor and adventure at Auchengillan.

SUBZERO

2024

WHAT'S IT ALL ABOUT

A winter camp for Scouts and Guides age 14 to 17. Subzero has become a milestone event in many Groups' calendars since it's arrival in 2014.

WHAT'S THE APPEAL

A great addition to the outdoor and adventure programme including campsite service, nights away and outdoor challenge.

Subzero challenges resilience and demands problem solving. It's an opportunity for a first winter camp, to practise camping skills, meet new friends and gain skills for life.

1063 PARTICIPANTS

97 STAFF & ASU

256 LEADERS

VOLUNTEERS

Our amazing ASU and leaders, volunteering to make it all happen.

YOUTH LED

Auchengillan ESU: Running the winter market and working on programme.

SKILLS FOR LIFE

FRIENDSHIP

ADVENTURE

AUCHENGILLAN OUTDOOR CENTRE

17,500

VISITORS

"An incredible week at @AuchengillanOC with our P7 pupils who I am so proud of! Many new skills were developed and some fears were conquered this week. Thank you to all the amazing staff who offered so much encouragement to our pupils."

Miss Graham



2650
NIGHTS UNDER CANVAS

280
RESIDENTIALS

WHAT A YEAR

3812
SCOUTS

5216
ACTIVITY SESSIONS

80
OUR AMAZING TEAM

"Quality time together, special memories being made, having a great time"

AnneMarie

www.auchengillan.com

AUCHENGILLAN OUTDOOR CENTRE

AJ25

Hurry! Group applications are only open till 31st October. Don't miss your chance to attend the fantastic Auchengillan JAMboree 2nd to 9th August 2025.

GROUPS: BOOK NOW!

STAFF: BOOK NOW!

NEW ACTIVITIES

HAVE YOU TRIED OUR NEW ACTIVITIES?

Slip n Slide
Scouting Skills Village
Water Traverse

SUMMER CAMPS

Book your **fully catered and programmed summer camps** with us. From only £35pp

GILLAN ASU & ESU

To support Centre growth and retain youth members we are working with Clyde Network and ESU to provide ongoing Scouting activities and programme support.

Find out how to **JOIN OUR TEAM!**

EVENTS

CUB ADVENTURE DAY: Adventure and Challenge Awards
16th November - book

BADGETASTIC: Activities and Badge collecting for Beavers
17th November - book

SUBZERO 25: Winter Camp for Scouts and Explorers
14th to 16th Feb 2025 - *bookings open in October!*

Organisational Structure

The Scout Council

The council oversees the affairs of The Scout Association in Clyde Region, and the Council meets annually.

The Trustee Board

The Trustee Board manages the affairs of the Region and is made up of volunteers from Clyde Scouts elected by the Council, members serving because of the appointment that they hold and co-opted members who are appointed to the Board for their specialised areas of expertise. Members normally serve for three years, though this can vary depending on requirement.

The Trustees of Clyde Scouts control the affairs of the charity. This includes overseeing the day-to-day management of the Glasgow Scout Shop, Auchengillan Outdoor Centre, Avondyke, Coltswood and Clyde Scouts regional office at 21 Elmbank Street. Members of the Committee are listed on page 15 of this report. The Trustee Board is supported in its work by the General Purposes sub-Committee. The Trustee Board will normally meet five times a year.

Recruitment of Trustees

Local volunteers from across Clyde Region are invited to nominate individuals who have the skillset to serve on the Trustee Board, to stand for election or individuals can self-nominate. Nomination forms are made available from the regional office and the opportunity to become a Trustee is promoted through internal and external communication channels.

In addition, members may be appointed, nominated or co-opted because of their skills to ensure a balance of Trustees with the knowledge to manage the affairs of Clyde Scouts.

Decision Making

The Trustees are supported in their work by several sub-Committees and a senior leadership team. The Chief Operating Officer works in partnership with the Regional Lead Volunteer and Regional Chair to oversee the administration and governance of the charity and to provide direct support for the Scouting operations. At Auchengillan Outdoor Centre, a General Manager is employed to manage the affairs of the centre.

Induction and Training of Trustees

All new members of the Trustee Board receive an overview of their responsibilities and briefings on the charity’s key operational areas, including past performance, future plans and risk management.

Employment and Remuneration of Staff

The General Purposes Sub-Committee is responsible for all staffing matters. Appraisals are undertaken with all staff annually and the Committee considers any matters arising and reviews the salaries of staff, taking into consideration any changes associated with the cost of living.

Affiliations and Umbrella Organisations

Clyde Scouts is part of the Scout Association which governs the operation of Scouting across the United Kingdom in Policy, Organisation and Rules and the Scottish variations thereto. This provides a framework within which Scout activities are delivered to youth members and how volunteers are trained and supported.

Trading Operations

Auchengillan Outdoor Centre provides a focus for the delivery of Scouting’s programme of safe, adventurous activities for young people between the ages of 4 and 25 years old at a subsidised rate. As well as Scouting, Auchengillan attracts a wide range of mid-week business from schools, colleges, universities and other charities who can pay the full commercial costs for their booking, which in turn supports the Scouting programme. This revenue allows a modest reduction in charges to be offered to our own members. The Glasgow Scout Shop provides a direct support service to members through the sale of uniforms, books, badges and outdoor clothing. This enables local Scout Groups to have easy access to many of the resources that they require to deliver their program

Legal and Administrative Information

Charity Name: Clyde Scouts
Charity Number: SC010415
Principal Office: 21 Elmbank Street, Glasgow, G2 4PB

Trustees

Regional Chair

Scott Ballantyne

Regional Treasurer

Stuart McGhie (Appointed February 2024)

Regional Lead Volunteer

Dr. Marion Rankin

Chief Operating Officer & Regional Secretary

Katrina Watson (Maternity Leave - March 24)
Jill Elborn (Maternity Cover)
**non-voting member*

Elected Members

Michele Hughes
William Craw
Catherine De Venny
Douglas Johnston
Jen Highton
James Marshall
Nikki White (resigned 29/11/23)

Co-opted Members

Kieran Forbes

Individuals Responsible for day-to-day management of the Charity

Chief Operating Officer: Katrina Watson (Maternity Leave, March 2024)
Chief Operating Officer: Jill Elborn (Maternity Cover)
Accountant: Diane Gillespie BAcc FCCA
General Manager, Auchengillan: Claire Taylor
Retail and Online Manager: Martin King

Auditors

Alexander Sloan LLP
180 St Vincent Street, Glasgow
G2 5SG

Bankers

Bank of Scotland
54/62 Sauchiehall St, Glasgow
G2 3AH

Investment Advisers

Evelyn Partners
177 Bothwell Street, Glasgow
G2 7ER

Legal Advisers

MCM Solicitors
144 St Vincent Street, Glasgow
G2 5LQ

President

John J Mulhern MA,DIP ACC, ASIP, Chartered FCSI (appointed November 2019)

Honorary Vice-Presidents

The Lord Provost of the City of Glasgow
The Provost of East Dunbartonshire Council
The Provost of East Renfrewshire Council
The Provost of North Lanarkshire Council
The Provost of South Lanarkshire Council
The Lord Lieutenant of Lanarkshire
The President of the Glasgow Jewish Representative Council
The Moderator of the Presbytery of Glasgow
The Moderator of the Presbytery of Forth Valley & Clydesdale
The Archbishop of Glasgow
The Bishop of Motherwell
The Bishop of Glasgow & Galloway
Arthur J Beverly MLIA(dip)
Dr. Graham Beastall CBE B.Sc., PhD., F.R.C. Path.
Gavin Carruthers
Richard G Cuthbert LLB CA
Ernie Holloway
Stuart J. Imrie
Karen Limond
James G McLaren
Sandy Mowat CA
W. Sinclair Scott BEM
David W.H, Smith

Financial Review

The results for the year ended 31 March 2024 are encouraging, with performance remaining robust due to the efforts of staff with guidance from the Regional Trustee Board. This can be seen by the strong trading from the Glasgow Scout Shop and continued bookings at Auchengillan Outdoor Centre in the following financial report. The Region has continued to support and promote participation in scouting by waiving the Region's membership fee during the cost-of-living crisis.

The net surplus for the year on all funds amounted to £63,373 (2023: £192,675). The reduction is largely due to the award of a grant from the Government Outdoor Recovery Fund in previous years.

The Trustees recognise that challenges still remain in a period of economic uncertainty. Actions continue by the trustees to manage the financial position of Clyde Scouts, including the following:

Monitoring of pricing levels and repairs expenditure at Auchengillan.
Monitoring the impact of Scouting support.
Working closely with Scout Stores to maximise gross profit margin for The Glasgow Scout Shop.
Monitoring staffing, recruitment and retention.
Ongoing monitoring of income and costs.
Looking to the future demands and opportunities for the Glasgow Scout Shop and Auchengillan Outdoor Centre.

Scouting Support & Governance

Clyde Scouts continues to provide a central support service for Scouting across the Region, from the offices currently at 21 Elmbank Street, Glasgow. This support service includes a team of staff and volunteers who plan and deliver Scouting support activities across the Region, including Explorer Belts, World Scout Jamborees and Adult Leader training. In addition, they manage the administration, communications, governance and financial affairs of the Region on a day-to-day basis. Clyde Scouts also provides free access to Avondyke & Coltswood Campsites, free nights camping at Auchengillan, reduced cost access to water activities at Pinkston and subsidised volunteer training.

Auchengillan Outdoor Centre

Auchengillan Outdoor Centre incurred a surplus of £46,821 on unrestricted general funds during the year, (2022/2023 £204,048). We did receive a Government Outdoor Recovery Fund grant in the previous year for £100,000, however, there has been a modest reduction in bookings which we are seeking to address. Investment in the program of works to ensure continued high standards of customer and staff welfare remains a key focus

The Glasgow Scout Shop

During the year ended 31 March 2024, The Scout Shop continued to trade both online and from the shop. Increased participation in traditional Scouting activities was evidenced by an increase in demand for badges however, there was a slight reduction in uniform sales compared with last year.

During the year sales increased to £811,668 (2023-£801,487). After an internal rent charge of £17,500, a surplus of £46,885 was recognised. (2023 surplus £18,489).

Investments

In accordance with The Scout Association's Royal Charter, the Trustees are granted powers to invest in such stocks and shares as they see fit. Clyde Scouts' investment advisers have been granted discretionary management of the investment portfolio with a policy of maximising the long-term total return by way of income and capital through a balanced portfolio of equity based and fixed interest investments. In the year to 31 March 2024, there was a total gain on investments of £19,185 (2023: loss of (£619) reflecting stock market movements during the year, in addition to investment income of £28,006 (2023 £8,259). The performance of the Region's investments continues to be monitored on a quarterly basis.

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Reserves Policy

The Trustee Board has agreed that the level of free reserves, being the unrestricted and designated funds, excluding the new lands funds, which are required to sustain operations in the event of unforeseen adverse future financial events should be a minimum of three months operating costs.

<u>Calculation of free reserves:</u>

Unrestricted Funds	£ 1,175,984
Designated Funds (not deferred income)	£ 139,906
New Lands Fund	£ (£27,500)
	£ 1,288,390

The Trustees are satisfied with the level of reserves, which give a solid foundation to support Scouting in Clyde Region in the coming year with a particular focus on the upcoming centenary of Achengillian.

Going Concern

The Trustees have considered the financial position of Clyde Scouts.
In making this assessment, the Trustees have taken into account the income and cash flow forecasts prepared for the period to 31st October 2025 and the underlying assumptions, as well as the level of investments and cash resources held.

The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least 12 months from the date of approval of the financial statements (the going concern assessment period) and therefore have prepared the financial statements on a going concern basis.

Risk Management

The Trustee Board of Clyde Scouts has implemented a risk management strategy, which monitors the major risks that the charity may be exposed to. The risk management strategy comprises:

A periodic review of the risks which the charity may face;
the establishment of systems and procedures to mitigate identified risks; &
the implementation of procedures designed to minimise any potential impact on the charity should any of the identified risks materialise.

Statement of Responsibilities of the Trustee Board of Clyde Scouts in Respect of the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity 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 charity's auditors are unaware, and the Trustees have taken all the 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITORS

A resolution proposing that Wylie and Bissett, be appointed as auditors of the charity will be put to the Annual General Meeting.

Approved by the Trustee Board of Clyde Scouts on 21st October 2024 and signed on its behalf by:

Scott Ballantyne
Regional Chair

Independent Auditor's Report to The Trustees of Clyde Scouts

Opinion

We have audited the financial statements of Clyde Scouts (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cashflows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charity 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 ability to continue as a going concern for a period of at least 12 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 course of 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 information, we are required to report that fact. We have nothing to report in this regard

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS (Cont'd)

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 (Scotland) Regulations 2006 (as amended) 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
-proper accounting records have not been kept; or
-the financial statements are not in agreement with the accounting records; or
-we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, 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 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 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 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS (Cont'd)

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes to the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with 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.

Alexander Sloan LLP
Accountants and Business Advisers
Statutory Auditor

Accountants and Business Advisers
180 St Vincent
Glasgow, G2 5SG

Statement of Financial Activities for the year ended 31 March 2024

(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £
INCOME & ENDOWMENTS FROM:									
Donations & legacies	2	12,514	5,987	-	18,501	9,534	100,480	-	110,014
Charitable activities	3	686,683	-	-	686,683	747,933	-	-	747,933
Other trading activities	4	811,668	-	-	811,668	801,487	-	-	801,487
Investment income	5	23,104	4,744	158	28,006	5,964	2,295	-	8,259
Other	6	20	-	-	20	53,510	-	-	53,510
Total income		1,533,989	10,731	158	1,544,878	1,618,428	102,775	-	1,721,203
EXPENDITURE ON:									
Raising funds	7	(743,075)	-	-	(743,075)	(762,967)	-	-	(762,967)
Charitable activities	8	(733,813)	(6,301)	-	(740,114)	(684,638)	(62,804)	-	(747,442)
Other	10	(17,500)	-	-	(17,500)	(17,500)	-	-	(17,500)
Total expenditure		(1,494,388)	(6,301)	-	(1,500,689)	(1,465,105)	(62,804)	-	(1,527,909)
Net income/(expenditure) before investment gains/(losses)		39,061	4,430	158	44,189	153,323	39,971	-	193,294
Gains/(losses) on investments									
Gains/(losses) on investments - unrealised		17,204	4,301	-	21,505	(309)	(309)	-	(619)
Gains/(losses) on investments - realised		(1,856)	(464)	-	(2,320)	-	-	-	-
Gains/(losses) on investment assets		15,348	3,837	-	19,185	(309)	(309)	-	(619)
Net Income/(expenditure)		54,949	8,266	158	63,373	153,014	39,661	-	192,675
Transfers between funds		-	-	-	-	-	-	-	-
Other gains	13	-	-	-	-	-	-	-	-
Net Movement in funds		54,949	8,266	158	63,373	194,672	(1,997)	-	192,675
RECONCILIATION OF FUNDS:	25								
Total funds brought forward		1,260,941	185,426	12,500	1,458,867	1,066,269	187,423	12,500	1,266,192
Total funds carried forward		1,315,890	193,692	12,658	1,522,240	1,260,941	185,426	12,500	1,458,867

The notes on pages 26 to 43 form an integral part of the financial statements.

Balance Sheet as at 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 £	2023 £
Fixed Assets						
Tangible Fixed Assets	17	152,863	-	-	152,863	180,891
Fixed Asset investments	18	426,041	106,510	-	532,552	509,819
Total Fixed Assets		**578,905**	**106,510**	**-**	**685,415**	**690,710**
Current Assets						
Stock	19	386,445	-	-	386,445	381,263
Debtors	20	153,172	-	-	153,172	198,954
Cash at bank & in hand	27	966,748	87,182	12,658	1,066,588	822,332
Total Current Assets		**1,506,365**	**87,182**	**12,658**	**1,606,204**	**1,402,549**
Liabilities						
Creditors falling due within one year	21	(769,380)	-	-	(769,380)	(634,392)
Net Current Assets		736,985	87,182	12,658	836,825	768,157
Total Assets Less Current Liabilities		1,315,890	193,692	12,658	1,522,240	1,458,867
Creditors: amount falling due after one year	22	-	-	-	-	-
Total net assets (liabilities)		**1,315,890**	**193,692**	**12,658**	**1,522,240**	**1,458,867**
The funds of the charity:						
Unrestricted income funds		1,315,890	-	-	1,315,890	1,260,941
Restricted income funds		-	193,692	-	193,692	185,426
Endowment funds		-	-	12,658	12,658	12,500
Total charity funds	25	**1,315,890**	**193,692**	**12,658**	**1,522,240**	**1,458,867**

The financial statements were approved by the Trustee Board of Clyde Scouts on 21st October 2024 and signed on its behalf:

Stuart McGhie
Regional Treasurer

The notes on pages 26 to 43 form an integral part of the financial statements.

Statement of cash flows for the year ended 31 March 2024

	Note	Total funds 2024 £	Total funds 2023 £
Net cash (used in)/provided by operating activities	**23**	**231,727**	**151,673**
Cash flows from investing activities			
Interest and dividends		28,006	8,248
Net proceeds from sale of fixed assets		-	-
Purchase of fixed assets		(11,930)	(71,647)
Net proceeds on movement in investments		(102,367)	(197,732)
Transfer to Investments		(114,181)	-
Interest retained in investments		2,333	(1,084)
Net cash provided by/(used in) investing activities		**(198,139)**	**(262,215)**
Cash flows from financing activities			
Receipt of endowment		-	-
Cash inflow from new borrowing		-	-
Repayment of loan		-	-
Net cash provided by/ (used in) financing activities		**-**	**-**
Change in cash in the year and cash equivalents in the year		**33,588**	**(110,542)**
Cash & equivalents brought forward		566,248	676,790
Cash & equivalents carried forward		**599,836**	**566,248**

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year are set out below.

1.1. Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard 102 (Effective January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2. Going Concern

Clyde Scouts meets its day to day working capital requirements from its operation of The Glasgow Scout Shop and Auchengillan Outdoor Centre, together with the receipt of donations and legacies.

In the assessment of going concern, the Trustees have reviewed projections and underlying assumptions through until 31 October 2025, taking into account existing resources. These projections indicate that adequate resources exist to enable the Trustees to conclude that Clyde Scouts can continue to operate for the foreseeable future and therefore continue to adopt the going concern basis in preparing its financial statements. Further details of the Trustees assessment of going concern are available on page 17 of the Financial Report.

1.3. Fund accounting

Funds are classified as restricted funds, endowment funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes but still within the wider objects of the charity;
- Permanent endowment funds consist of restricted funds with the additional restriction that the donor has specified that only the income generated by the funds may be used for specific or general purposes whilst the capital must be retained;
- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

1.4. Incoming resources

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- receipt of the income is considered probable;
- the amount can be measured reliably;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.

Donated land is included within tangible fixed assets at its estimated fair value at the time of its donation.

Notes to the Financial Statements for the year ended 31 March 2024 contd.

Donations and grants received for general purpose are allocated to Clyde Scouts General Funds; donations and grants received for specific purposes are allocated to specific purpose funds.

1.5. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised in the financial statements.

1.6. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7. Expenditure recognition

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.20 below.

1.8. Irrecoverable VAT

The charity's activities are registered for Value Added Tax (VAT) purposes and all income and expenditure relative thereto is shown in these financial statements net of VAT. Irrecoverable VAT in respect of all other expenditures is included in the relevant costs shown in the financial statements.

1.9. Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Fixed assets are depreciated at varying rates calculated to write off the cost over their expected useful lives - at 3% on book cost of heritable property, 5% on the multi-activity tower, 10% on the waste treatment plant, refurbishment of camp site toilets, cabins, caravan and structures for activities, 25% on equipment, 25% on motor vehicles and 25%-33% on IT.

1.10. Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives, or other complex financial instruments.
The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Notes to the Financial Statements for the year ended 31 March 2024 contd.

1.11. Stock
Stock is included at the lower of cost or net realisable value.

1.12. Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.13. Cash at Bank and in Hand
Cash at bank and in hand includes cash and short-term investments with a maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

1.14. Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.15. Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.16. Investment gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

1.17. Taxation
Clyde Scouts is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

1.18. Pensions
The charity operates defined contribution schemes on behalf of its staff. Contributions payable in the year are charged to the Statement of Financial Activities.

1.19. Contingent liabilities
A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the Trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

1.20. Activity based reporting
To comply fully with the Statement of Recommended Practice requires income and expenditure to be reported by activity. Further analysis is provided in the notes to the financial statements.

1.21. Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

1.22. Critical Judgements & Estimates

In the application of the accounting policies for the charity, consideration is given to judgements and estimates in relation to the carrying value of assets and liabilities. There are not considered to be any critical judgements that have a significant effect on the amounts recognised in the financial statements. In terms of estimation uncertainty, the financial statements reflect a stock provision of £48,229 (2023-£47,067) based on historical experience and knowledge of stocks held at the year end.

2. DONATIONS & LEGACIES RECEIVED

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Donations					
7th Lanarkshire 1st Douglas Scout Group				-	-
Edmiston Family Charitable Trust	1,000	-	-	1,000	1,500
Hugh & Mary Miller Bequest	1,760	-	-	1,760	-
Amounts under £1,000	1,388	480	-	1,868	1,562
Gift Aid	116	-	-	116	202
Legacies					
Dorothy McKinna	1,000	-	-	1,000	-
Anonymous	-	-	-	-	-
Amounts under £1,000	-	-	-	-	-
Grants	-	-	-	-	-
Scottish Government - Business Support Fund	-	-	-	-	-
Youthlink Scotland - Outdoor Education Centre	-	-	-	-	100,000
Youthlink Scotland - Summer of Play	-	-	-	-	-
Scouts Scotland - Scotjam	-	-	-	-	-
The Sir James Robertson Charitable Trust	-	-	-	-	-
The Templeton Goodwill Trust	4,250	-	-	4,250	3,750
UK Government - Coronavirus Job Retention Scheme	-	-	-	-	-
W A Cargill Fund	3,000	-	-	3,000	3,000
The Carrachan Trust	-	2,400	-	2,400	-
Brodies	-	3,107	-	3,107	-
Amounts under £1,000	-	-	-	-	-
	12,514	5,987	-	18,501	110,014

Income from donations and legacies was £18,501 (2023; £110,014) of which £12,514 was unrestricted (2023; £9,534), £5,987 was restricted (2023; £100,480) and £nil was in relation to an endowment (2023: £nil).

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the financial statements.

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3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Auchengillan Outdoor Centre	684,632	-	**684,632**	**702,811**
Programme & Development	2,051	-	**2,051**	**45,122**
	686,683	-	686,683	747,933

Analysis of income by activity	Outdoor activities 2024	Programme & Development 2024	Total 2024	Outdoor activities 2023	Programme & Development 2023	Total 2023
Auchengillan Outdoor Centre	684,632	-	684,632	702,811	-	702,811
Programme & Development	-	2,051	2,051	-	45,122	45,122
	684,632	2,051	686,683	702,811	45,122	747,933

All income from charitable activities in both years was unrestricted.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Shop income	811,668	-	811,668	801,487

Any surpluses from the activities of the shops are applied for the charitable activities of the charity.

All income from other trading activities in both years was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Interest & dividends received	23,104	4,744	158	28,006	8,259

Investment income was £28,006 (2023; £8,259) of which £23,104 was unrestricted (2023; £5,964), £4,744 was restricted (2023; £2,295) and £nil was in relation to an endowment (2023: £0).

Notes to the Financial Statements for the year ended 31 March 2024 contd.

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Gain on sale of fixed asset	-	-	-	21,500
Other income	20	-	20	-
Membership Fee	-	-	-	32,010
	20	-	20	53,510

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Scout Shop expenses	559,688	-	559,688	588,512
Investment manager expenses	5,265	-	5,265	1,917
Staff costs	114,709	-	114,709	107,857
Governance	5,705	-	5,705	5,318
Premises costs	11,041	-	11,041	11,232
Running costs	46,667	-	46,667	48,131
Depreciation	-	-	-	-
	743,075	-	743,075	762,967

Expenditure on raising funds was £743,075 (2023; £762,967).

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Notes to the Financial Statements for the year ended 31 March 2024 contd.

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	323,191	-	323,191	286,415
Project & activity costs	91,190	-	91,190	118,800
Premises costs	154,358	6,301	160,659	171,531
Running Costs	116,647	-	116,647	131,378
Governance costs	8,470	-	8,470	6,055
Depreciation	39,957	-	39,957	32,131
Grants awarded	-	-	-	1,132
	733,813	6,301	740,114	747,442

Expenditure on charitable activities was £740,114 (2023; £747,442) of which £733,813 was unrestricted (2023; £684,638) and £6,301 was restricted (2023; £62,804).

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2024 Governance £	2024 Direct costs £	2024 Total £	2023 Governance £	2023 Direct costs £	2023 Total £
Auchengillan Outdoor Centre	3,151	660,162	663,313	2,662	599,290	601,952
Programme & Development	3,150	73,651	76,801	2,663	142,827	145,490
	6,301	733,813	740,114	5,325	742,117	747,442

10. OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Rent	17,500	-	17,500	17,500
	17,500	-	17,500	17,500

Included within other expenditure is rent paid on the Scout Shop of £17,500 (2023: £17,500).
All other expenditure in both years was unrestricted.

Notes to the Financial Statements for the year ended 31 March 2024 contd.

11. NET RESOURCES EXPENDED FOR THE YEAR

Net resources expended is stated after charging:

	Total 2024 £	Total 2023 £
Depreciation & other amounts written off tangible assets	39,957	32,131
Auditor's remuneration	10,160	9,240

12. REMUNERATION OF EXTERNAL AUDITOR

	Total 2024 £	Total 2023 £
Auditor's remuneration comprises		
Statutory audit	10,160	9,240
	10,160	**9,240**

13. OTHER GAINS

Other gains represent the net proceeds from the sale of property.

	2024 £	2023 £
Sale Proceeds	-	-
Associated Costs	-	-
	-	**-**

Notes to the Financial Statements for the year ended 31 March 2024 contd.

14. STAFF COSTS & NUMBERS

	2024 Number	2023 Number
The average number of employees during the year was	21	17

All employees were involved in either the direct delivery or support of the charity's activities or in supporting the governance of the organisation.

	2024 £	2023 £
Salaries	407,347	368,105
National Insurance Costs	23,498	20,160
Pension Costs	7,054	6,007
	437,900	394,272

No employee received emoluments (excluding employer pension costs) of more than £60,000 in the reporting period (2023; £nil).

The following remuneration was paid to key management personnel:

	2024 £	2023 £
Remuneration under an employment contract	102,395	102,505

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions was £102,395 (2023 - £102,505)

15. TRUSTEE REMUNERATION & EXPENSES

The Trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or kind.

The following expenses were incurred by Members of the Trustee Board during the reporting period:

	2024 £	2023 £
Total amount of expenses paid directly or reimbursed	236	730
Number of members incurring expenses	1	2

Expenses related to travel, subsistence, accommodation and similar costs borne in furtherance of the activities and governance of the charity.

Notes to the Financial Statements for the year ended 31 March 2024 contd.

16. RELATED PARTY TRANSACTIONS

There have been no other related party transactions in the reporting period requiring disclosure (2023; £nil).

17. TANGIBLE FIXED ASSETS

	Land & Buildings	Furnishings & Equipment	Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	488,516	251,688	55,499	**795,703**
Additions	-	11,930	-	**11,930**
Disposals	-	-	-	**-**
At 31 March 2024	**488,516**	**263,618**	**55,499**	**807,633**
Accumulated depreciation				
At 1 April 2023	393,100	174,330	47,383	**614,813**
Charge For Year	13,116	23,976	2,865	**39,957**
Eliminated on Disposals	-	-	-	**-**
At 31 March 2024	**406,216**	**198,306**	**50,248**	**654,770**
Net Book Value				
At 31 March 2024	**82,300**	**65,312**	**5,251**	**152,863**
At 1 April 2023	95,416	77,358	8,116	180,890

Notes to the Financial Statements for the year ended 31 March 2024 contd.

18. FIXED ASSET INVESTMENTS

18.1 LISTED INVESTMENTS

	2024	2023
	£	£
Market Value at 1 April 2023	403,319	206,206
Additions at cost	155,631	235,965
Disposals at carrying value	(53,264)	(38,233)
Unrealised Gain/(Loss) on revaluation	21,505	1,530
Realised Gain/(Loss)on Market Value	(2,320)	(2,149)
Market Value as at 31 March 2024	524,871	403,319
Cash Held in Portfolio	7,681	106,500
Total investments	**532,552**	**509,819**

Listed investments at market value comprised:

	2024	2023
	£	£
Equities	435,702	339,752
Fixed Interest Securities	89,169	63,567
Cash	7,681	106,500
	532,552	509,819

19. STOCKS

	2024	2023
	£	£
Goods held for resale	386,445	381,263

20. DEBTORS

	2024	2023
	£	£
Trade Debtors	60,366	73,474
Other Debtors	92,806	125,480
	153,172	**198,954**

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Notes to the Financial Statements for the year ended 31 March 2024 contd.

21. CREDITORS – Amounts falling due within 1 year

	2024	2023
	£	£
Bank Loan	-	-
Trade Creditors	398,107	512,545
Accruals	12,079	23,783
Taxes and Social Security	6,486	6,151
Other Creditors	352,708	91,913
	769,380	**634,392**

Other creditors include deposits and receipts towards the cost of future expeditions, bookings and other activities and amounted to £82,457 (2023; £90,368).

22. CREDITORS – Amounts falling due after more than 1 year

	2024	2023
	£	£
Bank Loan	-	-
Amounts due in 1 year or more but less than 2 years	-	-
Amounts due in 2 years or more but less than 5 years	-	-
Amounts due in more than 5 years	-	-
	-	**-**

Notes to the Financial Statements for the year ended 31 March 2024 contd.

23. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net movement in funds	63,373	192,675
Add back depreciation charge	39,957	32,131
Deduct interest income	(28,006)	(8,249)
(Deduct gains)/add back losses on investments	(19,185)	618
Loss/(Profit) on sale/disposal of fixed assets	-	-
New endowments	-	-
Decrease/(increase) in stock	(5,182)	(250,133)
Decrease/(increase) in debtors	45,782	(74,473)
(Decrease)/increase in creditors	134,988	259,104
Net cash provided by/(used in) operating activities	**231,727**	**151,673**

Notes to the Financial Statements for the year ended 31 March 2024 contd.

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2024	General Reserve Fund	Designated Fund	Restricted Fund	Endowment Fund	2024 Total
	£	£	£	£	£
Fixed Assets	526,680	52,225	106,510	-	685,415
Current Assets	1,418,684	87,681	87,182	12,658	1,606,205
Creditors falling due within 1 year	(769,380)	-	-	-	(769,380)
Creditors falling due in more than 1 year	-	-	-	-	-
	1,175,984	139,906	193,692	12,658	1,522,240

2023	General Reserve Fund	Designated Fund	Restricted Fund	Endowment Fund	2023 Total
	£	£	£	£	£
Fixed Assets	533,331	55,415	101,964	0	690,710
Current Assets	1,218,402	88,185	83,462	12,500	1,402,549
Creditors falling due within 1 year	(634,392)	-	-	-	(634,392)
Creditors falling due in more than 1 year	-	-	-	-	-
	1,117,341	143,600	185,426	12,500	1,458,867

Notes to the Financial Statements for the year ended 31 March 2024 contd.

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS

2023	At 01.04.22	Incoming resources	Outgoing resources	Transfers	Gains and losses	At 31.03.23
	£	£	£	£	£	£
Unrestricted income funds						
General	919,783	1,617,928	(1,461,719)	41,658	(309)	1,117,341
Scouting Development Fund	10,652	-	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	31,106	-	(3,191)	-	-	27,915
Avondyke Designated Fund	77,228	500	(195)	-	-	77,533
	1,066,269	1,618,428	(1,465,105)	41,658	(309)	1,260,941
Permanent endowment funds						
The Sir James Robertson Fund	12,500	-	-	-	-	12,500
	12,500	-	-	-	-	12,500
Restricted income funds						
Auchengillan Endowment Fund	168,117	2,294	(3,525)	-	(309)	166,577
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Education Centre Recovery Fund	-	100,000	(58,342)	(41,658)	-	-
Outdoor Pursuits Training Fund	10,700	480	(937)	-	-	10,243
Pinkston Fund	1,114	-	-	-	-	1,114
The Sir James Robertson Fund	4	-	-	-	-	4
	187,423	102,774	(62,804)	(41,658)	(309)	185,426
Total funds	1,266,192	1,721,193	(1,527,909)	-	(618)	1,458,867

Notes to the Financial Statements for the year ended 31 March 2024 contd.

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)

	At 01.04.23	Incoming resources	Outgoing resources	Transfers	Other recognised gains	At 31.03.24
	£	£	£		£	£
Unrestricted income funds						
General	1,117,341	1,533,989	(1,490,694)	-	15,348	1,175,984
Scouting Development Fund	10,652	-	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	27,915	-	(3,190)	-	-	24,725
Avondyke designated fund	77,533	-	(504)	-	-	77,029
	1,260,941	1,533,989	(1,494,388)	-	15,348	1,315,890
Permanent endowment funds						
The Sir James Robertson Fund	12,500	158	-	-	-	12,658
	12,500	-	-	-	-	12,658
Restricted income funds						
Auchengillan Endowment Fund	166,577	9,045	(464)	-	-	175,158
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
The Carrachan Trust	-	2,400	(2,400)	-	-	-
Brodies	-	3,107	(3,107)	-	-	-
Outdoor Pursuits Training Fund	10,243	480	(795)	-	-	9,928
Pinkston Fund	1,114	-	-	-	-	1,114
The Sir James Robertson Fund	4	-	-	-	-	4
	185,426	15,032	(6,766)	-	-	193,692
Total funds	1,458,867	1,549,179	(1,501,154)	-	15,348	1,522,240

Notes to the Financial Statements for the year ended 31 March 2024 contd.

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)

Purposes of Designated Funds:

- The **Auchengillan Development Fund** comprises income received from general donations plus interest, less expenditure on projects that have been carried out at the centre;
- The **Scouting Development Fund** is used to support the development of Scouting across the region, in line with the current development plan of Clyde Scouts;
- The **Deferred Income Fund** represents the net book value of fixed assets acquired with donations received;
- The **New Land Fund** represents the existing use value of a piece of land that was donated to the Clyde Scouts;
- The **Avondyke Designated Fund** comprises income received from the sale of part of the Avondyke Greenfield Camping Site and general donations plus interest, less expenditure on projects that have been carried out on site.

Purposes of Permanent Endowment Funds:

- The **Sir James Robertson Fund** was established in December 2019 when an endowment was received from the Sir James Robertson Charitable Trust. The capital amount of £12,500 must be retained and is included as a permanent endowment fund. Any income generated is held in restricted funds to use for the recruitment and training of leaders.

Purposes of Restricted Funds:

- The **Auchengillan Endowment Fund** is used to meet both capital and revenue expenditures incurred at Auchengillan Outdoor Centre to allow Clyde Scouts to continue with a substantial programme of renovations and refurbishments.
- The **Christine Kilgour Memorial Fund** is used for the support of young people with disabilities and special needs and the promotion of their inclusion in Scouting.
- The **Outdoor Education Centre Recovery Fund** is for third sector and private sector outdoor education centres in Scotland that have been financially impacted by the Covid-19 pandemic. It aims to keep outdoor centres in business and to allow centre staff to support outdoor learning in schools and other formal education settings;
- The **Outdoor Pursuits Training Fund** is used to provide financial support for adventurous activity training for volunteers across Clyde Region;
- The **Pinkston Fund** comprises grants received to purchase equipment for activities at Pinkston Watersports Centre.
- The **Sir James Robertson Fund** income which is generated each year is used for recruitment and training of leaders.

Notes to the Financial Statements for the year ended 31 March 2024 contd.

26. COMMITMENTS UNDER OPERATING LEASES

At the year end, the total minimum lease payments under non-cancellable operating leases were as follows:

	2024 £	2023 £
Other		
Payments due:		
Within one year	11,835	21,005
Between two and five years	-	11,835
	11,835	**32,840**

27. CASH & BANK

	2024 £	2023 £
Cash at Bank and in Hand	599,836	566,248
Cash invested in accounts maturing after 90 days	466,752	256,084
Total	**1,066,588**	**822,332**

Cash and Bank excludes funds held in trust at 31 March 2024 and **not at the disposal of Clyde Scouts.**

	2024 £	2023 £
Short Term Bank Deposits:		
4th Glasgow Scout Group	**-**	**5,117**

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