



## **CLYDE SCOUTS**

**Scottish Charity Registration Number SC010415**

# **REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2020**

**Regional 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 Hamilton  
The Moderator of the Presbytery of Lanark  
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  
Susan Ross  
W. Sinclair Scott BEM  
David W.H. Smith

## CLYDE SCOUTS

### REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) 2019.

## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Clyde Scouts  
Charity number: SC010415  
Principal office: 21 Elmbank Street, Glasgow, G2 4PB

### Trustees (members of the Executive Committee)

#### Ex-officio Members

##### **Regional Chair**

Scott Ballantyne

##### **Vice-Chair**

Stuart M Yuill

##### **Regional Treasurer**

John R Moffat BAcc CA

##### **Regional Commissioner**

Dr. Marion Rankin

##### **Chief Operating Officer & Regional Secretary**

Gary Bainbridge \*

#### Elected Members

William Crow (from Sept. 2019)

Lorna Forbes (until Sept. 2020)

Calum Galloway

Cheryl Mills (until Nov. 2019)

Simon Robb

Peter Savill (until Nov. 2019)

Nikki White

#### Co-opted Members

Daniel Henderson (from Nov. 2019)

#### Nominated Members

James Gallagher (from Nov. 2019)

#### Invited Members

-

\* Non-voting member

**Individuals responsible for the day to day management of the Charity**

Clyde Scouts employs a staff team to support its wide range of operations. The following members of staff have delegated responsibility for the charity's operations:

- Accountant: Ailsa Milne CA.
- Chief Operating Officer: Gary Bainbridge.
- General Manager, Auchengillan: Claire Taylor.

**Auditors**

Alexander Sloan  
180 St Vincent Street  
Glasgow  
G2 5SG

**Bankers**

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

**Investment Advisers**

Rathbone Investment  
Management Ltd.  
George House  
50 George Square  
Glasgow  
G2 1EH

**Legal Advisers**

Brodies LLP  
110 Queen Street  
Glasgow  
G1 3BX

**STRUCTURE, GOVERNANCE & MANAGEMENT**

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 of Charity**

The legal purpose of Clyde Scouts is the advancement of education and the advancement of citizenship or community development.

This is achieved by Clyde Scouts' commitment to the purpose of Scouting, 'Scouting exists to 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.



## Organisational Structure

### The Scout Council

The Council is in charge of the affairs of The Scout Association in Clyde Region. The Council meets annually.

### The Executive Committee

The Executive Committee manages the affairs of the Region and is made up of volunteers from Clyde Scouts elected by the Council, normally for a period of three years, members serving because of the appointment that they hold and co-opted members who are appointed to the Committee for their specialised areas of expertise. Committee members are the Trustees of Clyde Scouts and control of the affairs of the charity rests with them, including 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 3 of this report. The Executive Committee is supported in its work by the Business Committee, General Purposes sub-Committee and Regional Support Team.

The Executive Committee 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 Executive Committee, to stand for election or individuals can self-nominate. Nomination forms are made available at [clydescouts.org.uk](http://clydescouts.org.uk) and the opportunity to become a Trustee is promoted through social media and at meetings across the Region.

Members of the Regional Scout Council are then balloted for the election of the Trustees, the outcome of which is announced at the AGM.

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 a number of sub-Committees, from time to time, and a senior leadership team.

The Business Committee oversees the financial affairs of Clyde Scouts, including setting and monitoring of budgets for its business operations at Auchengillan Outdoor Centre and The Glasgow Scout Shop.

The Chief Operating Officer works in partnership with the Regional Commissioner and Regional Chair to oversee the administration and governance of the charity on a day to day basis 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 Committee are invited to meet with the Chair, Treasurer, Chair of the Business Committee, Regional Commissioner and Chief Operating Officer. They spend time receiving an overview of their responsibilities as Trustees 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. During January and February 2020, appraisals were undertaken with all staff and in March, the Committee considered any matters arising from them and reviewed the salaries of staff, taking into account 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 & 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.



## OBJECTIVES & ACTIVITIES

### Aims

The aims of Clyde Scouts are detailed in its development plan, Preparing Better Futures in Clyde Region which we planned to work towards achieving by 2023. These aims will require to be reviewed again in the light of COVID-19.

- Grow our youth membership from 7,707 to 8,670.
- Grow the number of Explorer Scout Young Leaders from 366 to 412.
- Reduce the number of missing sections in Scout Groups and sections with fewer than 12 members.
- Start 3 new Scout Groups in new areas, including more areas of deprivation, remote and rural areas, and new communities.
- 50% of young people shaping their Scouting experience each year.
- 50% of young people achieving top awards.
- Achievement of Scouts Scotland's Youth Approved Award by 2021.
- Young people making a positive difference in their local communities each year.
- Develop a sustainable model for trading at Auchengillan Outdoor Centre and The Glasgow Scout Shop which supports the growth and development of Scouting in Clyde Region financially.

In summary, Clyde Scouts aims to maximise the number of young people that are able to enjoy the Scouting adventure, contributing to their personal development.

### Significant Activities

In working towards achieving its purpose, Clyde Scouts operates **Auchengillan Outdoor Centre**. The centre provides a focus for the delivery of Scouting's programme of safe, adventurous activities for young people between the ages of 6 and 25 years old at a reduced price.

In order to support the Scouting programme, Auchengillan attracts a wide range of mid-week business from schools, colleges, universities and other Charities who are able to pay the full commercial cost for their bookings. 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 an entry level of outdoor clothing and equipment. This enables local Scout Groups to have easy access to many of the resources that they require to deliver their programme.

The Regional Commissioner 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 the following volunteers:

- Regional Youth Commissioner: James Gallagher
- Deputy Regional Commissioner (Explorer Scouts & Scout Network): Simon Robb
- Deputy Regional Commissioner (Development): Carslaw Purdie
- Assistant Regional Commissioner (Adult Training): Ann Gordon
- Assistant Regional Commissioner (Communications): vacant
- Assistant Regional Commissioner (Section Support): Stuart Hunter
- Assistant Regional Commissioner (Youth Involvement): Iona Brownlie
- Regional Adviser (Activities): Claire Taylor
- Regional Adviser (Duke of Edinburgh's Award): Ewan Gray & Harry Kilgour

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- Regional Adviser (International): Joe Lally
- Safeguarding Awareness Coordinator: Gillian Dodds
- Regional Adviser (Scout Active Support): Vacant

Clyde Scouts also provides direct line management for 9 District Commissioners (local lead volunteers).

- Calder: Neil Kelly
- Clydesdale: Karen Easson and Katronna McLelland
- Eastwood: Amanda Swan
- Great Western: Euan Kirkmorris
- Kelvin Valley: Richard Sneddon
- South East: Eric Donnelly
- South Western: Stuart Yuill
- Strathcalder: Allan Reddick

## Volunteers

Clyde Scouts is led by unpaid volunteers and we pay tribute to the many people who give their time to Scouting in Groups and Districts to support their work.

More than 1,500 volunteers provide the delivery of Scouting's programme for young people and they are supported by almost 550 further volunteers undertaking roles in support of finance, administration and members of Group and District Executive Committees.

## Grant making

Clyde Scouts offers modest grants to volunteers to assist with the cost of their personal development in adventurous activities such as abseiling, climbing, hillwalking and water sports from The Outdoor Pursuits Training Fund. In addition, grants are from time to time given from The Christine Kilgour Fund and from the Scouting Development Fund to support the work of our Groups and Districts.

Grants awarded in the year amount to £nil (2019: £6,549).





## ACHIEVEMENTS & PERFORMANCE

### Programme & Growth

To help young people develop #SkillsForLife, Scouting delivers a programme of safe, adventurous activities that encourages our youth members to develop skills such as teamwork, leadership, resilience and independence. These skills are developed whilst young people essentially have fun, not always realising that they are learning how to succeed in life.

At the heart of Scouting are young people between the ages of 6 and 25 years old and our annual census of Scouting membership in January 2020 showed that our membership had remained stable with youth membership of 7,704 (2019: 7,707) and a small increase in our adult membership to 1,958 (2019: 1,931).

Recruiting sufficient adult volunteers to allow us to meet the demands of young people who are wanting to experience Scouting is a real challenge that we need to look at, creatively and energetically. The continued trend of a growth in youth membership for more than a decade shows the relevance of the skills that young people develop through Scouting. During the COVID-19 pandemic, Scouting has been able to provide much needed positive focus for many of our members during times of great uncertainty.

During July/August 2019, 36 Explorer Scouts from across Clyde Region joined **the 24th World Scout Jamboree** in North America where they camped with young people from Scouting across the world, learned new skills, developed lasting friendships and created memories that will last forever. Our thanks to Anne, David, Laura and Sam who spent two years leading and preparing the Unit for this life-changing experience.

Not every international adventure happens overseas and closer to home, we were delighted to appoint Duncan and Amanda to lead the newly created Blair Atholl Scout Active Support Unit to coordinate preparations for our participation in **Blair Atholl Patrol Jamborettes**. Sadly, this event had to be cancelled due to the COVID-19 pandemic and it will now be 2022 before our young people and adults return to the Field of Dreams.

It's hard to believe that in 2019, we celebrated 5 years of introducing young people to kayaking and canoeing at **Pinkston**. During the year, our Tuesday night slots continued to be much sought after with nearly 700 young people getting on the water. This fantastic opportunity wouldn't exist without the enthusiasm of our dedicated Scout Active Support Unit, led by Donald and we are grateful to them all for giving their time at Pinkston in addition to their Group commitments.

We were delighted to see that **South Western District Scouts Gang Show** is going from strength to strength as they held their third annual performance during November 2019 at Hutchesons' Grammar School.

Our Deputy Regional Commissioner Simon has continued to support Districts with **Explorer Scouts and Scout Network**, having a particular focus on supporting Scout Network. The challenges of coordinating a peer led programme for 18 – 25 year olds requires determination and imagination, and Simon is looking at ways in which Districts can support Scout Networks to evolve with positive progress now being seen in both Eastwood and South Western Districts.

It will be no surprise to anyone that camping remains a popular activity, particularly with our Scout and Explorer Scout sections and we were delighted that use has been made of both **Coltswood and Avondyke** during the year. We will continue to explore options for how we might develop the sites in the year ahead.



Thank you to

## Scouts Scotland Clyde Region

In 2019-20 your young people completed



**3,032 hours**  
of developing a skill



**3,032 hours**  
of physical activity



**3,429 hours**  
of volunteering in their local community.  
The social value of these hours is

**£14,916.15**

Helen Anderson, Director - Scotland

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Due to the high number of attendees, November 2019 saw us with the challenge of trying to find a last minute change of venue, as we finalised plans to celebrate the achievements of our young people in the Scout, Explorer Scout and Scout Network sections. With more than 260 young people receiving awards, we were very grateful to Wellington Church of Scotland for accommodating our **Celebrating Achievements event** at just one week's notice.

The year under review had seen plans being developed for the introduction of additional programme support activities, including a challenge hike, Beaver Scout camp and Cub day. Sadly, these were planned for the Spring when restrictions had been introduced, limiting the activities we were permitted to do.

#### People & Inclusivity

For the last 12 years, our hospital based Scout Group at **Glasgow's Royal Hospital for Children** has continued to deliver a programme of taster activities, introducing nearly 300 young people every year to Scouting skills and activities on a weekly basis and providing them with brief respite from their hospital bedrooms. Following the COVID-19 outbreak and restrictions introduced in March, this Group has been unable to meet but we look forward to it starting again when restrictions are lifted.

**Well trained and supported volunteers** are essential to allow Scouting to deliver a quality programme of activities to young people in local Scout Groups. During the year, more than 140 adult volunteers undertook training in teamwork, leadership, running safe activities and how to deliver the Scouting programme. In addition, nearly 200 adults completed First Response (first aid) training during the year supporting them with the basic skills to look after young people.

Investment in skills for our adults does not just take place at Clyde Region; it is a shared responsibility between the Region and local Districts. During the year, a number of our Districts held adults' weekends, to support and upskill volunteers as a peer network.

In August 2019, Clyde Region surveyed Groups to try to better understand where and why Scouting might be at risk of vulnerability. We received a range of responses and we will continue to consider how we can support local Groups and Districts to reduce these risks.

Our Deputy Regional Commissioner, Carslaw, met with each of our District Commissioners during the year to review their priorities for how Scouting was supported. Since then, much of our support has been in 'survival mode' as we work on supporting young people and adults to deliver Scouting digitally and using alternative and creative methods. The immediate priorities have since become looking at how we can support those Groups who have been worst affected by COVID-19 to minimise their challenges and any potential loss of adults or young people.

#### Youth Shaped Scouting

During the year under review, we are delighted that under the leadership of James Gallagher as Regional Youth Commissioner, the **Regional Youth Advisory Group (RYAG)** met regularly and delivered two events.

Members of the RYAG took a key role in delivering the Celebrating Achievements event in November 2019 where we presented top award certificates to more than 260 Scouts, Explorer Scouts and Scout Network members and in March 2020, they delivered **Explorer Scout Young Leader training** to 21 Explorer Scout Young Leaders from across the Region.

The RYAG is now looking at plans for how to build on the success of these two activities.

### Community Impact

Local Scout Groups and Districts are continuing to form partnerships within their communities and complete the Community Impact Staged Badge.

### Trading Operations

The **Glasgow Scout Shop** exists to provide direct support to Clyde Scouts through the sale of a variety of Scouting goods and is discussed in more detail, in our financial review.

**Auchengillan Outdoor Centre** provides a much needed facility where Clyde Region can support the development for the 50% outdoors and adventurous programme that our local Groups have been challenged to deliver, and highlights for the year under review include our Sub Zero event where more than 800 young people and adults were in camp at Auchengillan for a weekend of winter activities including paintball, a silent disco, Segways and off road buggies.

## FUTURE PLANS

During 2018 and 2019, the Trustees discussed and adopted an updated development plan to 2023 and work has begun on all areas of that.

### Our Mission

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

### Our Vision

By 2023 we will have prepared more young people with #SkillsForLife, supported by amazing leaders, delivering an inspiring programme.

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

Actions that we are planning to undertake as we work towards the delivery of the plan include:

- Review structure of District Teams & support Districts to strengthen their teams.
- Support Districts to develop Scout Network provision.
- Working with District teams (including ADCs) to ensure that a quality programme and practical skills event is provided for Section Leaders each year.
- Work with the Coltswood Scout Active Support Unit to re-introduce appropriate use of Coltswood for Scouting activities.
- Develop appropriately, greenfield camping and activities for Scouts and Explorer Scouts at Avondyke.
- Appoint two 18-25 year-olds on to the Regional Appointments Committee.
- Set up and support District Youth Advisory Groups.
- Deliver an event for 13 – 18 year olds to reinvigorate creativity in young leader training and inspire young leaders.
- Create a video to break down perception of Explorer Scouts and increase transition from Scouts to Explorer Scouts.

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- Support leaders to improve Youth Shaped Scouting experiences by developing local videos and resources based on experience in Clyde.
- The Regional Youth Advisory Group leading the organisation of the Celebrating Achievements event.
- Develop 2 local charity partnerships each year and promote these with Groups across the Region to assist with the community impact staged badge.
- Carry out a review of property owned and operated by Clyde Scouts.
- Implement a strategy to raise £1 million for the development of Auchengillan by its centenary year.
- Structure The Glasgow Scout Shop to be fit for future years to come, delivering the services that members and parents require whilst making a sustainable financial contribution to supporting Scouting in Clyde Region.

Many areas of this plan have had to be put on hold to allow us to focus on the immediate support priorities that have become apparent during the COVID-19 pandemic and we will return to this original plan at an appropriate time.

## IMPACT OF COVID-19

Towards the end of the year to 31 March 2020, Clyde Scouts' plans for how to support and grow Scouting were disrupted by the outbreak of the COVID-19 pandemic which has resulted in major challenges for local Groups and Districts, as well as a need to look urgently at how Clyde Scouts will be able to work towards a more sustainable position for delivering future support for Scouting.

Our team of volunteers and staff have developed a number of short term priorities for 2020/21:

### Delivering the programme

During the summer of 2020, funding has been sought from the Scottish Government #Wellbeing Fund to work in partnership with Cathcart Youth Ministry Partnership to provide additional programme resources for young people to undertake their Scouting activities from home. This includes activity packs, sensory boxes and overcoming barriers to access to technology.

Auchengillan Outdoor Centre is open for day visits and those Scout Groups who have approved Amber or Yellow risk assessments for their phased return to Scouting will be encouraged to make use of the centre's facilities to assist with the delivery of their programme. Over the coming year, it is anticipated that a further £70,000 will be spent at the Centre as we continue to invest in a programme of compliance works and upgrades.

The Regional Commissioner and her team are continuing to meet regularly with District Commissioners to develop a dynamic programme of support for local Scouting.

### Keeping everyone safe

The Regional Commissioner and District Commissioners are working to support the development and approval of COVID risk assessments for the phased return to Scouting and the successful completion of the volunteer appointment process and mandatory update training for all volunteers.

## Funding Scouting

The effects of the COVID-19 pandemic have resulted in a significant fall in income. This decline in income has meant that we are having to take advantage of Government and other assistance available at present and our own reserves, to fund our ongoing running costs until trading at the Glasgow Scout Shop and Auchengillan Outdoor Centre return to more normal levels. The Trustees are continuing to monitor the financial position closely.

The Regional Executive Committee and General Purposes sub-Committee have agreed the following actions:

- The market should be tested for a potential sale of 21 Elmbank Street, Glasgow and The Cottage, Auchengillan.
- A renewed focus on fundraising.
- Grant applications have been submitted to the Third Sector Resilience Fund and Retail, Leisure & Hospitality Grant Fund and we are pleased to have been successful in receiving funding from both.
- Where possible, use has been made of the Job Retention Scheme.
- Review and restructure of the staff team for current and future requirements, including the potential use of The Government's Kickstart scheme.
- Further development of the Glasgow Scout Shop as an online operation.
- Our Accountant and Regional Treasurer will continue to closely monitor costs and reduce these where possible, reporting regularly to the Trustees

## FINANCIAL REVIEW

Our aim during the year has been to improve the sustainability of Clyde Scouts and in the year to 31 March 2020, there were signs that the actions being taken were having a positive impact, albeit with more work required to reach our goal.

The net surplus for the year on all funds amounted to £22,233 (2019: deficit of £110,354) after income for the sale of an asset of £61,561. Before this gain and the net loss on investments, the net expenditure for the year was £18,128 (2019: £114,126).

It is estimated that around £26,000 of net income was lost in the year to 31 March 2020 because of COVID-19.

During the year to 31 March 2020, a number of actions were taken to improve the ongoing financial position:

- Review of pricing levels at Auchengillan.
- Improving gross profit margin for The Glasgow Scout Shop by purchasing in higher volumes.
- Monitoring staffing costs including a reduction in staffing.
- Ongoing monitoring of income and costs.

Our key priority over the coming year is to take the actions required to allow Clyde Scouts to survive the Coronavirus restrictions until such times as income returns to more reasonable levels. For more information, see the actions summarised in the "Future Plans" section.

## Scouting Support & Governance

Clyde Scouts continues to provide a central support service for Scouting across the Region, based from its offices 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, adult training, water activities at Pinkston, look after our communications and manage our governance and financial affairs, on a day to day basis.

In addition to this central support service, Clyde Scouts provides free access to Avondyke Campsite, reduced cost access to water activities at Pinkston and subsidised volunteer training.

Hitherto, income from The Glasgow Scout Shop, Auchengillan Outdoor Centre and donations and legacies allowed the Region to cover the cost of this service which in 2020 stood at £84,750 (2019: £93,326) without any cost to our membership. At an Extraordinary General Meeting in August 2019, the Trustees proposed a regional membership fee for every young person who participates in Scouting and this was not carried by the meeting. Regrettably, the Trustees had to review the staffing available to support Scouting and reduce these costs by making the post of Scouting Operations Administrator redundant. The Trustees have been discussing the introduction of a Regional membership fee again during the year and unless implemented, further cuts to support for Scouting are inevitable.

The Business Committee, General Purposes sub-Committee and Regional Executive Committee are working hard to consider actions to return Clyde Scouts to a sustainable position after COVID-19 and looking to the future. There is no one action that will enable this to happen, it will require a careful balance of reducing costs, increasing income and potentially realising underutilised assets held by the Region. The Regional Treasurer and Accountant meet regularly to review the accounts of the Region and report to appropriate committees.

## Fundraising

Income from donations and legacies increased to £38,582 (2019: £14,039). Thank you to all of our donors and funders for their support during the year. We hope to further increase donation levels with a fundraising appeal in 2020/21.

## Auchengillan Outdoor Centre

Auchengillan Outdoor Centre incurred a deficit of £19,641 on unrestricted general funds during the year, as compared to a surplus of £90 during 2018/19.

Following the introduction of restrictions for COVID-19, the centre closed its doors to the public during March and has only been able to operate in a very limited capacity since then.

The centre achieved its budgeted income which grew by more than 5% on the previous year to £538,840. However as we reported in 2019, our programme of upgrades to meet current health and safety requirements has continued as we invest in a programme of compliance works. This expenditure has included upgrades to the kitchen facilities at a cost of £26,951 and further fire alarm works.

With past and future planned expenditure, Clyde Scouts will have invested more than £800,000 in to Auchengillan Outdoor Centre between 1 April 2014 and 31 March 2021.

All of this work is essential to ensure that the Trustees meet their obligations in respect of customer and staff welfare.

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During December 2019, an Auchengillan Development Forum held its first meeting to invite centre users to contribute to plans for the future of Auchengillan. At present, we are unsure when we will be able to consider these plans. Returning to financial sustainability will be a real challenge for Auchengillan, and for the Trustees, when we reach the end of the current restrictions and the Trustees will be focussing on developing a series of actions to work towards this during 2021/22. Utilisation of Auchengillan by Clyde Scouts will be an important part of this recovery.

#### The Glasgow Scout Shop

The Glasgow Scout Shop has seen a further decline in sales to £788,065 (2019: £924,328). The surplus for the year was £29,870 (2019: deficit of £12,510) and this includes the deduction of an internal accounting rent charge of £17,500, so the net contribution excluding that rental charge was £47,370 (2019; £4,990). The surplus is largely due to the improved margin. The team have been building an improved relationship between The Glasgow Scout Shop and Scout Store and in December 2019, an order for a 1 year supply of badges was placed which has allowed an increase in profit margins. Whilst this news is positive, it is important to improve sales levels and plans to increase engagement with the parent market for the sale of uniforms and gifts need to be developed in the coming year.

Since 16th March 2020, the shop has been closed to the public and trading online only. With the reduced volume of Scouting activities, this has also meant a huge decline in sales and the shop is only generating 25% of the sales that it did in the previous year. At this time, the Trustees have agreed that the shop should continue to operate online and offer a click and collect service to reduce the risks associated with COVID-19.

We introduced Trustpilot during the year to invite our customers to comment on our service. We are delighted that out of nearly 600 reviews, 97% of our customers have rated us either excellent or good and our Trust Score is currently 4.8 out of 5.

#### 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 2020, there was an unrealised loss of £22,090 (2019: £2,012) and a realised gain of £890 (2019: £5,784) on investments. The unrealised loss is largely due to the impact of Coronavirus on investment values and as such, the Trustees consider that the investment performance reflects stock market movements.





## Reserves Policy

The Executive Committee 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.

### Calculation of free reserves:

Unrestricted Funds	£262,975
Designated Funds (not deferred income)	<u>£37,873</u>
	£300,848
New Lands Fund	<u>(£27,500)</u>
	<u>£273,348</u>

The Trustees are satisfied with the level of reserves given the current COVID-19 situation and the actions being considered by the Trustees at present.

## Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered the possible events and conditions that might cast significant doubt on the ability of Clyde Scouts to continue as a going concern.

In their assessment, the Trustees have considered the consequences of COVID-19 and recognise the fundamental impact that it is likely to continue to have on income levels. The Trustees have considered the period to 31 March 2022 in light of the seasonality of the organisation and the generally lower income levels over the winter period. In making the assessment, the Trustees have taken into account the income and cash flow forecasts prepared for the period to March 2022 and the underlying assumptions, as well as the level of investments held and the anticipated proceeds from the sale of a property asset which as of November 2020 has been sold subject to contract.

The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least one year 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 Executive Committee 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 EXECUTIVE COMMITTEE 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 Alexander Sloan, be reappointed as auditors of the charity will be put to the Annual General Meeting.

Approved by the Executive Committee of Clyde Scouts on 18 November 2020 and signed on its behalf by:



Trustee.

**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 2020 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS CONTD.**

### **Other information**

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

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (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.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS CONTD.**

### **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.

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

### **Other matter**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2016.

### **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 auditors' 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 Accountants and Business Advisers**

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**Alexander Sloan Accountants and Business Advisers  
Statutory Auditor**

7th Floor  
180 St Vincent Street  
Glasgow  
G2 5SG

Alexander Sloan Accountants and Business Advisers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020  
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 Endowment funds £	2020 Total funds £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Endowment funds £	2019 Total funds £
<b>INCOME &amp; ENDOWMENTS FROM:</b>									
Donations & legacies	2	20,402	5,680	12,500	<b>38,582</b>	13,439	600	-	<b>14,039</b>
Charitable activities	3	717,862	-	-	<b>717,862</b>	628,078	-	-	<b>628,078</b>
Other trading activities	4	805,637	-	-	<b>805,637</b>	948,109	-	-	<b>948,109</b>
Investments	5	2,895	2,848	1	<b>5,744</b>	3,678	3,600	-	<b>7,278</b>
Other	6	19,430	-	-	<b>19,430</b>	21,260	-	-	<b>21,260</b>
<b>Total income</b>		<b>1,566,226</b>	<b>8,528</b>	<b>12,501</b>	<b>1,587,255</b>	<b>1,614,564</b>	<b>4,200</b>	<b>-</b>	<b>1,618,764</b>
<b>EXPENDITURE ON:</b>									
Raising funds	7	(755,229)	(1,315)	-	<b>(756,544)</b>	(937,090)	-	-	<b>(937,090)</b>
Charitable activities	8	(829,532)	(1,807)	-	<b>(831,339)</b>	(733,998)	(44,302)	-	<b>(778,300)</b>
Other	10	(17,500)	-	-	<b>(17,500)</b>	(17,500)	-	-	<b>(17,500)</b>
<b>Total expenditure</b>		<b>(1,602,261)</b>	<b>(3,122)</b>	<b>-</b>	<b>(1,605,383)</b>	<b>(1,688,588)</b>	<b>(44,302)</b>	<b>-</b>	<b>(1,732,890)</b>
Net income/(expenditure) before investment gains/(losses)		(36,035)	5,406	12,501	<b>(18,128)</b>	(74,024)	(40,102)	-	<b>(114,126)</b>
<b>Gains/(losses) on investments</b>									
Gains/(losses) on investments - unrealised		(11,045)	(11,045)	-	<b>(22,090)</b>	(1,006)	(1,006)	-	<b>(2,012)</b>
Gains/(losses) on investments - realised		445	445	-	<b>890</b>	2,892	2,892	-	<b>5,784</b>
<b>Gains/(losses) on investment assets</b>		<b>(10,600)</b>	<b>(10,600)</b>	<b>-</b>	<b>(21,200)</b>	<b>1,886</b>	<b>1,886</b>	<b>-</b>	<b>3,772</b>
<b>Net Income/(expenditure)</b>		<b>(46,635)</b>	<b>(5,194)</b>	<b>12,501</b>	<b>(39,328)</b>	<b>(72,138)</b>	<b>(38,216)</b>	<b>-</b>	<b>(110,354)</b>
<b>Transfers between funds</b>		<b>6,500</b>	<b>(6,499)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other gains	13	61,561	-	-	<b>61,561</b>	-	-	-	-
<b>Net Movement in funds</b>		<b>21,426</b>	<b>(11,693)</b>	<b>12,500</b>	<b>22,233</b>	<b>(72,138)</b>	<b>(38,216)</b>	<b>-</b>	<b>(110,354)</b>
<b>RECONCILIATION OF FUNDS:</b>									
Total funds brought forward	24	316,909	194,701	-	<b>511,610</b>	389,047	232,917	-	<b>621,964</b>
<b>Total funds carried forward</b>		<b>338,335</b>	<b>183,008</b>	<b>12,500</b>	<b>533,843</b>	<b>316,909</b>	<b>194,701</b>	<b>-</b>	<b>511,610</b>

The notes on pages 25 to 41 form an integral part of the financial statements.

## CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

### BALANCE SHEET AS AT 31 MARCH 2020

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2020 £	2019 £
<b>Fixed Assets</b>						
Tangible Fixed Assets	17	161,532	-	-	161,532	181,468
Fixed Asset investments	18	76,746	76,747	-	153,493	177,205
<b>Total Fixed Assets</b>		<b>238,278</b>	<b>76,747</b>	<b>-</b>	<b>315,025</b>	<b>358,673</b>
<b>Current Assets</b>						
Stock	19	269,233	-	-	269,233	216,545
Debtors	20	137,665	-	-	137,665	102,590
Cash at bank & in hand		129,770	106,261	12,500	248,531	130,748
<b>Total Current Assets</b>		<b>536,668</b>	<b>106,261</b>	<b>12,500</b>	<b>655,429</b>	<b>449,883</b>
<b>Liabilities</b>						
Creditors falling due within one year	21	(436,611)	-	-	(436,611)	(296,946)
<b>Net Current Assets</b>		<b>100,057</b>	<b>106,261</b>	<b>12,500</b>	<b>218,818</b>	<b>152,937</b>
<b>Total Net Assets</b>		<b>338,335</b>	<b>183,008</b>	<b>12,500</b>	<b>533,843</b>	<b>511,610</b>
<b>The Funds of the Charity:</b>						
Unrestricted income funds		338,335	-	-	338,335	316,909
Restricted income funds		-	183,008	-	183,008	194,701
Endowment funds		-	-	12,500	12,500	-
<b>Total Charity Funds</b>	24	<b>338,335</b>	<b>183,008</b>	<b>12,500</b>	<b>533,843</b>	<b>511,610</b>

The financial statements were approved by the Executive Committee of Clyde Scouts on 18 November 2020 and signed on its behalf:



**John R Moffat BAcc CA**  
Regional Treasurer.

The notes on pages 25 to 41 form an integral part of the financial statements.

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Total funds 2020 £	Total funds 2019 £
<b>Net cash provided by/(used in) operating activities</b>	<b>22</b>	<b>46,933</b>	<b>(89,521)</b>
<b>Cash flows from investing activities</b>			
Interest and dividends		5,744	7,278
Net proceeds from sale of fixed assets		61,561	-
Purchase of fixed assets		(11,467)	-
Net proceeds on movement in investments		2,512	49,905
<b>Net cash provided by/(used in) investing activities</b>		<b>58,350</b>	<b>57,183</b>
<b>Cash flows from financing activities</b>			
Receipt of endowment		12,500	-
<b>Net cash provided by/(used in) financing activities</b>		<b>12,500</b>	<b>-</b>
<b>Change in cash in the year and cash equivalents in the year</b>		<b>117,783</b>	<b>(32,338)</b>
Cash & equivalents brought forward		130,748	163,086
<b>Cash &amp; equivalents carried forward</b>		<b>248,531</b>	<b>130,748</b>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020****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.

The consequences of COVID-19 have had a significant impact on income levels for Clyde Scouts. In the assessment of going concern, the Trustees have reviewed projections and underlying assumptions through until 31 March 2022, taking into account existing resources, anticipated proceeds from an asset sale and supplier support. 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 Trustees 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 2020  
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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

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.

**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 highly liquid investments with a short maturity of three 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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

### CONTD.

#### 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.

## 2. DONATIONS & LEGACIES RECEIVED

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
<b>Donations</b>					
Arnold Smullen	-	-	-	-	1,000
Edmiston Family Charitable Trust	1,000	-	-	1,000	1,000
Thomas C Maconochie Trust	10,200	-	-	10,200	200
Amounts under £1,000	1,177	480	-	1,657	2,169
Gift Aid	25	120	-	145	370
<b>Grants</b>					
Sir James Robertson Charitable Trust	-	-	12,500	12,500	1,300
The Templeton Goodwill Trust	5,000	-	-	5,000	5,000
UK Government	-	3,333	-	3,333	-
W A Cargill Fund	3,000	-	-	3,000	3,000
Amounts under £1,000	-	1,747	-	1,747	-
	<u>20,402</u>	<u>5,680</u>	<u>12,500</u>	<u>38,582</u>	<u>14,039</u>

Income from donations and legacies was £38,582 (2019; £14,039) of which £20,402 was unrestricted (2019; £13,439), £5,680 was restricted (2019; £600) and £12,500 was in relation to an endowment (2019; £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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Auchengillan Outdoor Centre	542,735	-	542,735	504,882
Programme & Development	175,127	-	175,127	123,196
	<u>717,862</u>	<u>-</u>	<u>717,862</u>	<u>628,078</u>

Analysis of income by activity	Outdoor Activities 2020 £	Programme & Development 2020 £	Total 2020 £	Outdoor Activities 2019 £	Programme & Development 2019 £	Total 2019 £
Auchengillan Outdoor Centre	542,735	-	542,735	504,882	-	504,882
Programme & Development	-	175,127	175,127	-	123,196	123,196
	<u>542,735</u>	<u>175,127</u>	<u>717,862</u>	<u>504,882</u>	<u>123,196</u>	<u>628,078</u>

All income from charitable activities in both years was unrestricted.

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Shop income	805,637	-	805,637	948,109
	<u>805,637</u>	<u>-</u>	<u>805,637</u>	<u>948,109</u>

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 2020 £	Total 2019 £
Interest & dividends received	2,895	2,848	1	5,744	7,278
	<u>2,895</u>	<u>2,848</u>	<u>1</u>	<u>5,744</u>	<u>7,278</u>

Investment income was £5,744 (2019; £7,278) of which £2,895 was unrestricted (2019; £3,678), £2,848 was restricted (2019; £3,600) and £1 was in relation to an endowment (2019; £nil).

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**6. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Other income	19,430	-	19,430	21,260
	<u>19,430</u>	<u>-</u>	<u>19,430</u>	<u>21,260</u>

Included within other income is rent charged by Clyde Scouts of £17,500 (2019; £17,500) to the Scout Shop in respect of the Shop's occupation of the ground floor at 21 Elmbank Street, Glasgow.

All other income in both years was unrestricted.

**7. EXPENDITURE ON RAISING FUNDS**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Scout Shop expenses	607,676	-	607,676	783,224
Investment manager expenses	1,448	-	1,448	1,133
Staff costs	90,568	1,315	91,883	92,885
Governance	4,788	-	4,788	3,645
Premises costs	7,893	-	7,893	7,489
Running costs	36,598	-	36,598	42,456
Depreciation	6,258	-	6,258	6,258
	<u>755,229</u>	<u>1,315</u>	<u>756,544</u>	<u>937,090</u>

Expenditure on raising funds was £756,544 (2019; £937,090) of which £755,229 was unrestricted (2019; £937,090) and £1,315 (2019; £nil) was restricted.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Staff costs	268,587	2,018	270,605	250,262
Project & activity costs	236,043	150	236,193	179,624
Premises costs	175,150	(361)	174,789	185,467
Running costs	119,544	-	119,544	106,797
Governance costs	5,063	-	5,063	4,391
Depreciation	25,145	-	25,145	45,210
Grants awarded	-	-	-	6,549
	<u>829,532</u>	<u>1,807</u>	<u>831,339</u>	<u>778,300</u>

Expenditure on charitable activities was £831,339 (2019; £778,300) of which £829,532 was unrestricted (2019; £733,998) and £1,807 was restricted (2019; £44,302).

**9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Governance 2020 £	Direct costs 2020 £	Total 2020 £	Governance 2019 £	Direct costs 2019 £	Total 2019 £
Auchengillan Outdoor Centre	2,321	572,261	574,582	2,195	564,723	566,918
Programme & Development	2,742	254,015	256,757	2,196	209,186	211,382
	<u>5,063</u>	<u>826,276</u>	<u>831,339</u>	<u>4,391</u>	<u>773,909</u>	<u>778,300</u>

**10. OTHER EXPENDITURE**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Other expenditure	17,500	-	17,500	17,500
	<u>17,500</u>	<u>-</u>	<u>17,500</u>	<u>17,500</u>

Included within other expenditure is rent paid on the Scout Shop to Clyde Scouts of £17,500 (2019; £17,500).

All other expenditure in both years was unrestricted.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**11. NET RESOURCES EXPENDED FOR THE YEAR**

Net resources expended is stated after charging:

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Depreciation & other amounts written off tangible assets	31,403	51,468
Auditor's remuneration	<u>6,575</u>	<u>6,300</u>

**12. REMUNERATION OF EXTERNAL AUDITOR**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Auditor's remuneration comprises		
Statutory audit	6,575	6,300
	<u><b>6,575</b></u>	<u><b>6,300</b></u>

**13. OTHER GAINS**

Other gains represents the net proceeds from the sale of a property.

	<b>2020 £</b>	<b>2019 £</b>
Sale Proceeds	66,101	-
Associated Costs	(4,540)	-
	<u><b>61,561</b></u>	<u><b>-</b></u>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**14. STAFF COSTS & NUMBERS**

	2020 Number	2019 Number
The average number of employees during the year was	<u>20</u>	<u>19</u>

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

	2020 £	2019 £
Salaries	335,134	317,846
National Insurance Costs	18,521	18,121
Pension Costs	8,833	7,180
	<u>362,488</u>	<u>343,147</u>

No employee received emoluments (excluding employer pension costs) of more than £60,000 in the reporting period (2019; £nil).

The following remuneration was paid to key management personnel:

	2020 £	2019 £
Remuneration under an employment contract	<u>101,530</u>	<u>97,240</u>

**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 Executive Committee during the reporting period:

	2020 £	2019 £
Total amount of expenses paid directly or reimbursed	<u>868</u>	<u>606</u>
Number of members incurring expenses	1	1

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 2020  
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**16. RELATED PARTY TRANSACTIONS**

There have been no other related party transactions in the reporting period requiring disclosure (2019; £nil).

**17. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Furnishings & Equipment £	Vehicles £	Total £
<b>Cost:</b>				
At 1 April 2019	488,516	168,171	78,871	735,558
Additions	-	11,467	-	11,467
Disposals	-	(2,350)	-	(2,350)
<b>At 31 March 2020</b>	<b>488,516</b>	<b>177,288</b>	<b>78,871</b>	<b>744,675</b>
<b>Accumulated depreciation:</b>				
At 1 April 2019	(336,374)	(140,296)	(77,420)	(554,090)
Charge For Year	(17,374)	(12,578)	(1,451)	(31,403)
Eliminated on Disposals	-	2,350	-	2,350
<b>At 31 March 2020</b>	<b>(353,748)</b>	<b>(150,524)</b>	<b>(78,871)</b>	<b>(583,143)</b>
<b>Net Book Value:</b>				
<b>At 31 March 2020</b>	<b>134,768</b>	<b>26,764</b>	<b>-</b>	<b>161,532</b>
At 1 April 2019	152,142	27,875	1,451	181,468

The following assets were not included within fixed assets above as they have been held for many years and the costs for capitalisation are no longer available. The Trustees consider that the costs of providing an up to date valuation would be burdensome and would not provide any benefit to the charity. These assets include:

- The Providore Building
- The Shop Complex
- The Barn
- Fort MacNeill
- Snowie Creek
- The Grass Sledge Track
- Swimming Pool
- Site Manager's Cottage
- Avondyke
- Coltswood

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**18. FIXED ASSET INVESTMENTS**

**18.1 LISTED INVESTMENTS**

	2020 £	2019 £
Market Value at 1 April 2019	177,205	223,338
Additions at cost	62,643	75,935
Disposals at carrying value	(65,155)	(125,840)
Unrealised Gain/(Loss) on revaluation	(22,090)	(2,012)
Realised Gain/(Loss) on Market Value	890	5,784
<b>Market Value as at 31 March 2020</b>	<b><u>153,493</u></b>	<b><u>177,205</u></b>

Listed investments at market value comprised:

	2020 £	2019 £
Equities	120,096	123,391
Fixed Interest Securities	33,397	53,814
	<b><u>153,493</u></b>	<b><u>177,205</u></b>

**19. STOCKS**

	2020 £	2019 £
Goods held for resale	<b><u>269,233</u></b>	<b><u>216,545</u></b>

**20. DEBTORS**

	2020 £	2019 £
Trade Debtors	67,490	62,549
Other Debtors	70,175	40,041
	<b><u>137,665</u></b>	<b><u>102,590</u></b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
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**21. CREDITORS**

	2020	2019
	£	£
Trade Creditors	316,970	195,063
Accruals	24,471	31,381
Taxes and Social Security	6,508	5,832
Other Creditors	88,662	64,670
	<u>436,611</u>	<u>296,946</u>

Other creditors include deposits and receipts towards the cost of future expeditions, bookings and other activities and amounted to £87,510 (2019; £61,520).

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

	2020	2019
	£	£
Net movement in funds	22,233	(110,354)
Add back depreciation charge	31,403	51,468
Deduct interest income	(5,744)	(7,278)
(Deduct gains)/add back losses on investments	21,200	(3,772)
Loss/(Profit) on sale/disposal of fixed assets	(61,561)	-
New endowments	(12,500)	-
Decrease/(increase) in stock	(52,688)	1,167
Decrease/(increase) in debtors	(35,075)	(33,197)
(Decrease)/increase in creditors	139,665	12,445
<b>Net cash (used in)/provided by operating activities</b>	<u>46,933</u>	<u>(89,521)</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
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**23. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2020</b>	<b>General Reserve Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Fund £</b>	<b>Endowment Fund £</b>	<b>2020 Total £</b>
Fixed Assets	173,291	64,987	76,747	-	315,025
Current Assets	526,295	10,373	106,261	12,500	655,429
Creditors falling due within 1 year	(436,611)	-	-	-	(436,611)
	<u><b>262,975</b></u>	<u><b>75,360</b></u>	<u><b>183,008</b></u>	<u><b>12,500</b></u>	<u><b>533,843</b></u>
<b>2019</b>	<b>General Reserve Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Fund £</b>	<b>Endowment Fund £</b>	<b>2019 Total £</b>
Fixed Assets	198,028	72,042	88,603	-	358,673
Current Assets	330,961	12,824	106,098	-	449,883
Creditors falling due within 1 year	(296,946)	-	-	-	(296,946)
	<u><b>232,043</b></u>	<u><b>84,866</b></u>	<u><b>194,701</b></u>	<u><b>-</b></u>	<u><b>511,610</b></u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
CONTD.**

**24. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS**

<b>2020</b>	<b>At 01.04.19 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31.03.20 £</b>
<b>Unrestricted income funds</b>						
General	232,043	1,565,551	(1,592,080)	6,500	50,961	262,975
Scouting Development Fund	12,824	675	(3,126)	-	-	10,373
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	44,542	-	(7,055)	-	-	37,487
	<u>316,909</u>	<u>1,566,226</u>	<u>(1,602,261)</u>	<u>6,500</u>	<u>50,961</u>	<u>338,335</u>
<b>Permanent endowment funds</b>						
The Sir James Robertson Fund	-	12,501	-	(1)	-	12,500
	<u>-</u>	<u>12,501</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>12,500</u>
<b>Restricted income funds</b>						
Auchengillan Endowment Fund	178,216	2,848	361	(6,500)	(10,600)	164,325
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Employment Fund	-	3,333	(3,333)	-	-	-
Outdoor Pursuits Training Fund	8,997	600	-	-	-	9,597
Pinkston Fund	-	1,747	(150)	-	-	1,597
The Sir James Robertson Fund	-	-	-	1	-	1
	<u>194,701</u>	<u>8,528</u>	<u>(3,122)</u>	<u>(6,499)</u>	<u>(10,600)</u>	<u>183,008</u>
<b>Total funds</b>	<u>511,610</u>	<u>1,587,255</u>	<u>(1,605,383)</u>	<u>-</u>	<u>40,361</u>	<u>533,843</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
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**24. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)**

<b>2019</b>	<b>At 01.04.18 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31.03.19 £</b>
<b>Unrestricted income funds</b>						
General	288,403	1,614,564	(1,672,810)	-	1,886	<b>232,043</b>
Auchengillan Development Fund	6,287	-	(6,287)	-	-	-
Scouting Development Fund	13,619	-	(795)	-	-	<b>12,824</b>
New land fund	27,500	-	-	-	-	<b>27,500</b>
Deferred income fund	53,238	-	(8,696)	-	-	<b>44,542</b>
	<u><b>389,047</b></u>	<u><b>1,614,564</b></u>	<u><b>(1,688,588)</b></u>	<u><b>-</b></u>	<u><b>1,886</b></u>	<u><b>316,909</b></u>
<b>Restricted income funds</b>						
Auchengillan Endowment Fund	210,483	3,600	(37,753)	-	1,886	<b>178,216</b>
Christine Kilgour Memorial Fund	13,988	-	(6,500)	-	-	<b>7,488</b>
Outdoor Pursuits Training Fund	8,446	600	(49)	-	-	<b>8,997</b>
	<u><b>232,917</b></u>	<u><b>4,200</b></u>	<u><b>(44,302)</b></u>	<u><b>-</b></u>	<u><b>1,886</b></u>	<u><b>194,701</b></u>
<b>Total funds</b>	<u><b>621,964</b></u>	<u><b>1,618,764</b></u>	<u><b>(1,732,890)</b></u>	<u><b>-</b></u>	<u><b>3,772</b></u>	<u><b>511,610</b></u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
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**24. 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;

**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 **Employment Fund** comprises funding received to support jobs;
- 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** is used for the recruitment and training of leaders.

**25. COMMITMENTS UNDER OPERATING LEASES**

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

	2020 £	2019 £
<b>Other</b>		
Payments due:		
Within one year	1,005	-
Between two and five years	3,266	-
	<u>4,271</u>	<u>-</u>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020  
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**26. CASH & BANK**

Cash and Bank excludes funds held in trust at 31 March 2020 and **not at the disposal of Clyde Scouts** as follows:

	2020	2019
	£	£
Short Term Bank Deposits:		
4th Glasgow Scout Group	<u>5,115</u>	<u>5,113</u>

