

CHARITY NO: SC010415

Clyde Scouts

**Report of the Trustee Board and Financial
Statements**

For the year ended 31 March 2025

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Clyde Scouts

Welcome from our Chair

Welcome to our 17th Annual Report and Accounts for Clyde Scouts, for the year ended 31st March 2025, another year of achievement within the Region.

Despite some of the challenges in “transforming” to our new Membership system and new team structures, this has not detracted from the delivery of life-changing experiences for our young people, and Marion will reflect on this in her report. I was delighted to hear of significant activity at the District AGMs I attended, as well as at the Trustee Board.

Membership of the Trustee Board has remained unchanged during the year, however, at the “Office” we welcomed Jill Elborn as maternity cover for Kat who has since decided to be a full-time mum, and we thank Kat for her contribution, and wish her all the best for the future. Since our year-end, Jill has moved on and again, we thank her for her time as Chief Operating Officer (COO). Our new COO Neil Baird joined us in September having spent 14 years at Scouts Scotland; we are delighted to have him on board. We are also exploring our options for the relocation of the Regional Office and Glasgow Scout Shop, as we bid farewell to Elmbank Street, our home for over 100 years.

Keeping with the centennial theme, Auchengillan will mark its 100th anniversary, since officially being opened by Baden-Powell in 1926. As well as a series of Auchengillan 100 events being held, we hope to use this milestone to raise awareness and much needed funding for the centre, to help ensure its future for future generations. Our official launch of Auchengillan 100 was at AJ 25 in August. As well as being featured on national TV and newspapers, this was publicised on our social media channels. Please continue to keep an eye out and get involved.

AJ 25 also saw the launch of our new High Ropes installation, a significant investment in the centre to refresh some of the activities offered and challenge participants to “leap” out of their comfort zone! Auchengillan continues to be a beacon of adventure and development. Its impact on youth confidence and leadership is profound, and we remain committed to its future as a centre of excellence.

Martin, and the Team, have had another busy year in the Glasgow Scout Shop, making sure our young people are supplied with the badges they have earned, and their excellent service has seen a Trustpilot score of 4.9/5, a superb achievement for the Team. Keep up the good work.

This year also marked significant progress in our strategic priorities. From strengthening safeguarding and governance, to investing in training and digital tools, we’ve laid foundations for a more inclusive, efficient, and forward-looking Clyde Region. Our financial position remains stable, and we continue to steward resources responsibly to support long-term sustainability.

As always, none of this would be possible without the unwavering commitment from our many volunteers, whether Group and District Team Members, Trustees, Donors and of course, The Support Team incorporating our 4 Scout Active Support Units who assist at our sites at Avondyke, Coltswood and Auchengillan, and our water-based activities at Pinkston. Thank you, once again, from all of the Regional Trustee Board, for all of your efforts and dedication over the past year and as we look forward to the year ahead, we do so with optimism and ambition.

Yours in Scouting,



Scott Ballantyne, Chair, Clyde Scouts

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

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 was that by 2025 we would have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We wanted to grow, be more inclusive, be shaped by young people and make a bigger impact in our communities. As we come to the end of the #Skills for Life Action Plan, UK Scouting has been reviewing its vision and strategic objectives. Adult volunteers and youth members, including from our Region have had the opportunity to give their input to this process through a Conference in January and a Youth Conference in April. Whilst we await the outcome of the consultations we will 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 6,745 youth members between the age of 4 years – 18 years across the Region. These enthusiastic young individuals are supported by a dedicated team of 1,240 adult volunteers in Groups and Units. 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.

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

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%
- Squirrel Scouts - achieve a steady increase in numbers annually
- Ensure our membership is representative of our Region's 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.

Youth shaped

Scouts Scotland continues to develop their plans for Youth Shaped Scouting across Scotland and Clyde will work with our Youth Lead Volunteer (currently vacant) who is part of the Regional Trustee Board to ensure the views and opinions of youth members are at the forefront in all that we do. Representative Youth Members also contributed views and opinions towards the UK Scouts strategy through participation in a youth summit.

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

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

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

- Calder: Neil Kelly
- Clydesdale: Kyle MacMillan
- Eastwood: Gillian Caldwell
- Great Western: Ian McPherson
- Kelvin Valley: Stephen Macmillan
- South East: Eddie O'Rourke. Kieran Forbes- from March 2025
- South Western: Vacant
- Strathcalder: Gary Ward. Craig McIntyre- from June 2025

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 24/25 amount to £729 from the Outdoor Pursuits Training Fund.

Clyde Scouts

Our Lead Volunteer, Dr Marion Rankin

Whilst we have not returned yet to our previous youth membership numbers, the 2025 annual census shows steady continuing recovery from the dip in membership which followed the pandemic.

Most notably, our adult membership is now greater than in 2020. However, we have increasing numbers of young people in waiting lists who would benefit from involvement in Scouting. The main restriction on new members is adult volunteers to support, so we will continue our efforts to recruit adult volunteers to build on the increase. We have welcomed a further two new District Leads in 2025 for South East, Keiran Forbes, and Strathcalder, Craig McIntyre, and sincere thanks go to the outgoing District Leads who have assisted by a phased transition. We also welcomed the substantive appointment of Gillian Caldwell as District Lead for Eastwood following a successful period in the Acting role.

With the very active support of the development team at Scouts Scotland, new groups in areas of deprivation and in underrepresented communities have been developed, including Squirrel Dreys, Beaver Colonies, Cub Packs and Scout Troops. These include the Muslim community where a new group, the 16th Clyde, has increased from a total of 20 Beavers and Cubs to over 100 members from Beavers to Scouts, an Explorer Unit in view and a substantial waiting list. Other projects in progress are in schools attended by young people with special educational needs and in supporting the Ukrainian Community to explore their involvement in Scottish Scouting.

There are continued challenges in recruiting team members at District and Regional level, but we are very grateful to the team of District Leads who have continued to support their Districts in activities, maintain high standards of delivery, and undertaken the considerable effort of ensuring that compliance with Safety and Safeguarding training is maintained. The new membership system introduced in November 2024 has had some teething problems, which have impacted particularly on this group of volunteers. Improvements to the system are ongoing and are welcomed.

Following Blair Atholl 2024 where our patrols enjoyed a great camp, the next big events were the annual Beaver Badgetastic and Cub Days at Auchengillan. As always, the enthusiasm of the young people and the dedication of the adult leaders and supporters shone with multiple activities delivered and badges gained.

The Scout Association is working towards its new strategy for the next nine years and Summit 25 in January looked in depth at that. Eowyn, the most powerful storm to hit the UK in over a decade chose the weekend of Summit to strike with full force! Nothing daunted, some of our Clyde team managed the difficult journey South. The remainder made good use of internet and managed to participate remotely, including workshops and breakout groups. Who would have thought that a weekend conference on a phone was possible? We did miss the ceilidh though! A further contribution to the development of the new strategy was made by a team of youth members from Scout to Network age led by our then Youth Lead, Kieran. They contributed very actively to a youth summit held at Edinburgh Zoo in April.

Subzero in February was another successful event, continuing the opportunities for Scouts and Explorers to challenge themselves in all conditions. It must be said that for some the challenge was how many times they could go on the fairground ride. In all its facets the event was success

The annual awards in February showcased once again the many activities, achievements and enthusiasms of our members. As always, thanks go to the leaders, supporters and parents who give our young people so many opportunities at home and internationally. Our guest speaker, Eilidh Doyle, a notable retired Scottish track and field athlete gave an inspirational speech to the Scouts and their guests. Throughout the year members have achieved King's Scout Awards, and it was a pleasure to attend the Windsor Parade and watch Clyde members of the Scottish contingent on parade.

Auchengillan's centenary starts from 2025 and there are events to celebrate this big birthday in planning, including a challenge badge for all sections. We intend to make good use of this for our young people as a celebration and for the wider world to draw attention to Auchengillan, to increase support for the centre and indeed for Scouting in the Region.

My thanks to all from the Trustee Board to the District Teams, to leaders delivering programmes every week, to the Squirrels, Beavers, Cubs, Scouts, Explorers and Network; the youth members whose Scouting journey is what it is all about.

Here's to continued success in 2025 – 2026.

Marion Rankin

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

Support Teams

In Clyde Region, we have several teams which oversee specific areas or activities. These sit within the Support and Programme teams. Each has a team leader who supervises a team of dedicated volunteers. These volunteers work hard to provide opportunities and adventure to members across the Region. The Pinkston Water sports team is thriving, offering members the chance to learn new skills and gain qualifications on the water with members benefiting from new boats which have been purchased. Our green field camping facilities at Coltswood and Avondyke have once again provided our members with traditional scouting opportunities. Our Blair Atholl support team undertake the selection and training of youth members for this biannual event.

Our Auchengillan Team continues to provide invaluable support to our staff team.

Auchengillan

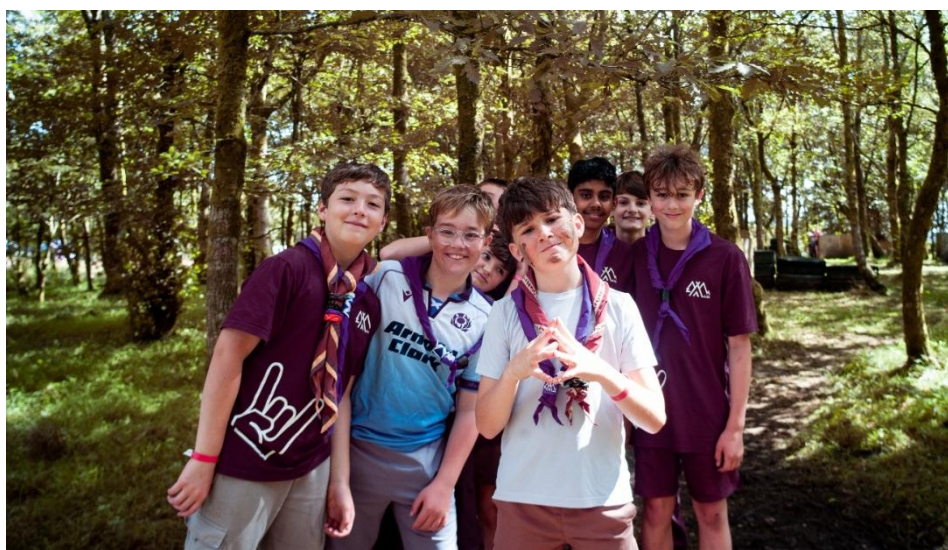
The 2024/25 season has been another busy and successful year at Auchengillan. Thousands of participants visited the centre, with new additions including an Archery Range, Slip & Slide, and Water Traverse challenge. The rollout of Cinolla, our new booking management system, has also improved customer service and provided accurate reporting to support future planning.

2024/25 in Numbers

- 25,950 participants
- 2,897 activity sessions delivered
- 6,810 nights under canvas (291 group nights)
- 184 residentials hosted

Looking ahead

In 2026, Auchengillan will celebrate 100 years of Scouting, outdoor learning and adventure with a series of special events and activities. Work is also underway on a new High Ropes course, which will give young people the opportunity to take part in exciting adventurous activities in a safe environment.



Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

Auchengillan (Continued)



AUCHENGILLAN OUTDOOR CENTRE

25,950
Visitors

As lovely and helpful as you have always been over the years. Super instructors this year and very good at what they do. Thank you for a wonderful stay.
- Basingstoke West Scouts



6,810

Nights under canvas



72

Volunteers

184

Residentials



5,388

Activity sessions delivered



4,627

Clyde Scouts Visitors

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

Auchengillan (Continued)



November 2024 marked the successful return of Badgetastic, with 650 Beavers taking part, and the exciting launch of Cub Adventure Day, which welcomed 350 Cubs to Auchengillan for the very first time.

We look forward to welcoming Cubs and Beavers again in November 2025!



SUBZERO

2025



What it's all about

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



What's the appeal

Subzero is a fantastic addition to the outdoor programme, offering campsite service, nights away and outdoor challenge. It builds resilience, encourages problem solving, and provides the chance for a first winter camp, new friendships, and valuable skills for life.



Volunteers

Our amazing ASU and Leaders, volunteering to make it all.



Youth Lead

Auchengillan ESU: Running the winter market and programme.

1,139

Participants

250

Leaders

110

Staff

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

Auchengillan (Continued)



As Clyde Scouts celebrates 100 years of outdoor adventure at Auchengillan, this year we are extending an invitation to trusts, foundations and philanthropic partners to help us shape the future of youth development in Scotland.

A Proven Legacy, A Bold Future

Every year, over 6,000 young people benefit from Clyde Scouts' programmes building resilience, leadership, and life skills through outdoor adventure. Auchengillan Outdoor Centre has been at the heart of this work for a century, a place where more than 250,000 young people have experienced their first camp, conquered their fears, and discovered strengths they didn't know they had.

They don't do it alone.

Our movement is powered by over 1,200 adult volunteers who are role models, mentors and leaders giving their time to help young people thrive. With the right support and infrastructure behind them, they too develop new skills, forge lasting friendships, and grow in confidence.

Investing in Clyde Scouts means investing not just in young people, but in the adults who support, inspire, and grow alongside them.

As we look ahead, we're ready to build on that legacy with new investment in:

- An accessible challenge course
- A giant accessible swing
- Renewable energy upgrades
- Increased and improved compostable toilet and showering facilities
- Targeted support for disadvantaged and disabled young people

These upgrades will ensure the centre remains inclusive, sustainable, and ready to serve the next generation of adventurers.

Clyde Scouts

Report of the Trustees for the Year ended 31 March 2025

Why Now?

The centenary of Auchengillan Outdoor Centre is more than a celebration, it's a once-in-a-generation opportunity to secure the future of our region's most valuable outdoor learning resource.

We're seeking funding partners who share our commitment to:

- Youth development
- Inclusion and accessibility
- Outdoor education
- Long-term community impact

There are many ways to [get involved](#) from strategic grants and capital project funding to programme sponsorship and in-kind support. We offer tailored recognition, transparent impact reporting, and opportunities to see your support in action.

Partner With Us

We work closely with all funding partners to ensure alignment, transparency and measurable impact.

As a partner, you can expect:

- A clear line of sight from your support to the difference it makes
- Recognition options including naming opportunities and branded events
- Tailored impact reporting and regular updates
- Opportunities to visit Auchengillan and see your support in action
- Invitations to centenary events and donor recognition gatherings

Whether you're a charitable trust, private foundation, or corporate funder, we'll work with you to shape a partnership that reflects your goals and values.

The Impact

"The abseiling tower was challenging, but it made me realise I can overcome my fears. I feel more confident in myself now." Sarah, 14, Scout.

Your support helps young people like Sarah take healthy risks, build confidence, and realise their potential.

From tents and transport to training and equipment, every donation helps us remove barriers and unlock new experiences.

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.

Clyde Scouts

Organisational Structure

The Scout Council

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

The Trustee Board

The Trustee Board manages the affairs of the Region and is made up of volunteers from Clyde Scouts appointed 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 Board are listed on page 9 of this report. The Trustee Board is supported in its work by the General Purposes Sub-Committee and Business 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 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 business from schools, colleges, universities and other charities who are able to pay the full commercial rates. This revenue in turn supports the Scouting programme and allows a modest reduction in charges to be offered to our own members.

The Glasgow Scout shop provides a direct 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 they require to deliver their programme.

Clyde Scouts

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

Regional Lead Volunteer

Dr. Marion Rankin

Chief Operating Officer & Regional Administrator

Jill Elborn (resigned May 2025)

Neil Baird (appointed September 2025)

**non-voting member*

Appointed Members

Michele Hughes
William Crow
Catherine De Venny
Douglas Johnston
Jen Highton
James Marshall

Co-opted Members

Kieran Forbes

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

Chief Operating Officer: Jill Elborn (resigned May 2025),

Neil Baird (appointed September 2025)

Accountant: Diane Gillespie BAcc FCCA

General Manager, Auchengillan: Claire Taylor

Retail and Online Manager: Martin King

Auditors

Wbg (Audit) Limited
168 Bath Street, Glasgow
G2 4TP

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

Clyde Scouts

Financial Review

The results for the year reflect cautious spending by families, influenced by persistent inflation, rising interest rates, and subdued economic growth. Against this backdrop, Clyde Scouts generated a modest net surplus of £23,563 (2024: £63,373).

Revenue from bookings at Auchengillan Outdoor Centre declined to £634,886 (2024: £684,632), contributing to the reduced surplus. In contrast, strong trading from the Glasgow Scout Shop produced a surplus of £52,310 (2024: £46,887), and investment income rose to £45,492 (2024: £28,006). To support ongoing activities, the Region reinstated the membership fee, which had been temporarily waived during the cost-of-living crisis.

The Trustees recognise that challenges still remain in a period of economic uncertainty. The trustees continue to take actions 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.
- Monitoring future demands and opportunities for the Glasgow Scout Shop and Auchengillan Outdoor Centre.

Scouting Support & Governance

In return for the Regions membership fee, Clyde Scouts provides centralised support for Scouting to its members, from its offices at 21 Elmbank Street, Glasgow. This includes staff and volunteers who deliver support and programmes such as:

- Explorer Belts
- World Scout Jamborees
- Adult Leader training

The team also manages the Region's administration, communications, governance, and financial affairs.

Additional support includes:

- Free access to Avondyke & Coltswood Campsites
- Free camping nights at Auchengillan
- Reduced-cost water activities at Pinkston
- Subsidised volunteer training

Clyde Scouts

Financial Review

Auchengillan Outdoor Centre

Auchengillan incurred a deficit of £15,481 (2024: surplus of £46,821) on unrestricted general funds. The Trustee Board is taking action to address this decline in bookings through continued investment in site activities, including the launch of a new High Ropes course in August 2025. The Trustees also are committed to meeting health and safety obligations for both customers and staff.

The Glasgow Scout Shop

The Scout Shop continued to trade both online and in-store, as well as attending events such as Blair Atholl as a pop up. Total sales increased to £841,033 (2024: £811,668), driven by strong demand for uniforms and clothing, in particular.

The team continues to benefit from a growing relationship with Scout Stores. This particularly helped to strengthen performance through maximising gross margins.

Investments

Under the Scout Association’s Royal Charter, Trustees have delegated discretionary management of the investment portfolio to professional advisers. The investment strategy aims to maximise long-term total return through a balanced mix of equity and fixed-interest holdings.

For the year ended 31 March 2025:

- Gain on investments: £9,884 (2024: £19,185)
- Interest and dividends: £45,492 (2024: £28,006)

Investment performance is reviewed quarterly.

Reserves Policy

The Trustee Board has agreed that free reserves should include unrestricted and designated funds, excluding the New Lands Fund. These reserves are required to sustain operations in the event of unforeseen adverse financial events and should be a minimum of three months operating costs.

Calculation of free reserves:

Unrestricted Funds	£1,143,502
Designated Funds	£158,294
New Lands Fund	£27,500
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	£1,329,296
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The Trustees are satisfied with the level of reserves.

Clyde Scouts

Financial Review

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 2026 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.

Amongst other tools, the Region utilises a Risk Register to record and assess risks, and ensure appropriate controls are in place to mitigate these.

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.

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.

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.

AUDITORS

A resolution proposing that Wbg (Audit) Limited, be appointed as auditors of the charity will be put to the Annual General Meeting.

Approved by the Trustee Board of Clyde Scouts on 22nd October, 2025 and signed on its behalf by:

Signed by:

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Scott Ballantyne

Regional Chair

Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2025

Opinion

We have audited the financial statements of Clyde Scouts (the 'charity') for the year ended 31 March 2025 which comprise Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and 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 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 other 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 for the year ended 31st March 2025

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 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent with any material aspect within the Trustees Report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the trustees are responsible for the preparation of 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2025

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and
- The charity's constitution.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to:

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business. Review of journals included but was not limited to the following areas:
 - Prepayments
 - Accruals
 - Funds
 - Bank

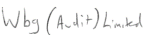
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Signed by:

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Wbg (Audit) Limited (Statutory Auditor)

168 Bath Street
Glasgow
G2 4TP

22nd October 2025

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CLYDE SCOUTS**BALANCE SHEET AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<i>Fixed assets:</i>			
Tangible assets	15	229,752	152,863
Investments	16	549,465	532,552
		<u>779,217</u>	<u>685,415</u>
<i>Current assets:</i>			
Stock	17	398,802	386,445
Debtors	18	360,405	153,172
Cash at bank and in hand	24	1,073,376	1,066,588
Total current assets		<u>1,832,583</u>	<u>1,606,204</u>
<i>Liabilities:</i>			
Creditors falling due within one year	19	(1,065,997)	(769,380)
Net current assets		<u>766,586</u>	<u>836,825</u>
Net assets		<u>1,545,803</u>	<u>1,522,240</u>
<i>The funds of the charity:</i>			
Unrestricted funds	21	1,329,296	1,315,890
Restricted income funds	21	203,708	193,692
Endowment funds	21	12,799	12,658
Total charity funds		<u>1,545,803</u>	<u>1,522,240</u>

Approved by the Trustees and authorised for issue on 22 October 2025 and signed on their behalf by:

DocuSigned by:

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Stuart McGhie
 Regional Treasurer

Charity No: SC010415

CLYDE SCOUTS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2025

	Note	2025 £	2024 £
<i>Cash flows from operating activities:</i>			
Cash provided by operating activities	23	85,700	231,728
<i>Cash flows from investing activities:</i>			
Dividends and interest received		45,492	28,006
Purchase of fixed assets		(117,375)	(11,930)
Purchase of investments		(121,821)	(155,631)
Proceeds from sale of investments		114,792	152,083
Net cash provided by investing activities		<u>(78,912)</u>	<u>12,528</u>
Change in cash and cash equivalents in the year		6,788	244,256
Cash and cash equivalents brought forward	24	1,066,588	822,332
Cash and cash equivalents carried forward	24	<u><u>1,073,376</u></u>	<u><u>1,066,588</u></u>

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (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 accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's presentation currency is sterling and amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

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.

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.

Further details of each fund are disclosed in note 21.

(c) Income recognition

Income is recognised once the charity has entitlement to the funds, it is probable that the funds will be received, the amount of funds receivable can be measured reliably, and any performance conditions attached to the item (s) of income have been met or are fully within the control of the charity.

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.

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 20).

(d) 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 (f) below.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) 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 (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead costs.

Governance costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of governance costs is analysed in note 11.

(g) Tangible fixed assets and depreciation

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.

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies (continued)**

Fixed assets are depreciated at varying rates calculated to write off the cost over their expected useful lives:

Asset Type	Basis
Heritable Property	3% on book cost
Multi-Activity Tower	5% on cost
Other Assets	10% on cost
Office Equipment	25% on cost
Motor Vehicles	25% on cost
IT	25-33% on cost

(h) 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.

(i) Stock

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

(j) Debtors

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

(k) Cash at bank and in hand

Cash at bank and cash 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.

(l) 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.

(m) 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.

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(n) 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.

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.

(m) 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.

(n) 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.

(o) 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.

(p) Leasing

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

(q) Critical judgements and estimates

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

Leases – determine whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lease on a lease-by-lease basis.

2. Legal status of the Charity

Clyde Scouts is an unincorporated charity recognised as a charity for tax purposes by HMRC and registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC010415. Details of the principal address can be found on page 9 of this Annual report and Financial Statements.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind (2024: £nil). No expenses were reimbursed to trustees (2024: £236 to 1 trustee).

During the year no trustee had any personal interest in any contract or transaction entered by the charity other than the transactions noted below (2024: none).

Transactions with Evelyn Partners:

	2025 £	2024 £
Investment management fees	4,476	5,265

At the year end, a balance of £nil was due to Evelyn Partners (2024: £nil).

Scott Ballantyne is both a Trustee of the Charity and a Partner at Evelyn Partners. He has no direct involvement with the management of the Charity's investment portfolio.

4. Income from donations and legacies

	2025 £	2024 £
Donations	5,873	4,744
Grants	6,800	12,757
Legacies	1,000	1,000
Membership Subscriptions	19,729	-
	33,402	18,501

5. Income from charitable activities

	2025 £	2024 £
Auchengillan Outdoor Centre	634,886	684,632
Programme & Development	25,642	2,051
	660,528	686,683

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

6. Other trading activities

	2025 £	2024 £
Shop income	841,033	811,668
	<u>841,033</u>	<u>811,668</u>

7. Investment Income

	2025 £	2024 £
Interest & dividends received	45,492	28,006
	<u>45,492</u>	<u>28,006</u>

8. Other income

	2025 £	2024 £
Other income	502	20
	<u>502</u>	<u>20</u>

9. Raising funds - expenditure on raising funds

	Direct Costs £	Total 2025 £	Total 2024 £
Scout shop expenses	584,421	584,421	559,688
Staff costs	118,489	118,489	114,709
Governance	5,247	5,247	5,705
Premises costs	11,509	11,509	11,041
Running costs	47,108	47,108	46,667
Rent for Shop	17,500	17,500	17,500
	<u>784,274</u>	<u>784,274</u>	<u>755,310</u>

10. Investment Management Costs

	2025 £	2024 £
Fund Management Costs	4,476	5,265
	<u>4,476</u>	<u>5,265</u>

11. Allocation of governance costs

Governance costs:	2025 £	2024 £
Auditor's remuneration	10,496	14,175
Governance costs	531	-
	<u>11,027</u>	<u>14,175</u>

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****11. Allocation of governance costs (continued)****Breakdown of governance costs by activities:**

2025	Governance £	Total £
Raising Funds	5,247	5,247
Auchengillan Outdoor Centre	2,890	2,890
Programme & Development	2,890	2,890
	<u>11,027</u>	<u>11,027</u>

2024	Governance £	Total £
Raising Funds	5,705	5,705
Auchengillan Outdoor Centre	4,235	4,235
Programme & Development	4,235	4,235
	<u>14,175</u>	<u>14,175</u>

12. Analysis of expenditure on charitable activities

	Auchengillan Outdoor Centre	Programme and development	2025 Total
		£	£
Staff costs	312,347	39,796	352,143
Project & activity costs	81,009	28,904	109,913
Premises costs	136,790	7,186	143,976
Running costs	88,604	37,626	126,230
Governance costs (note 11)	2,890	2,890	5,780
Depreciation	40,486	-	40,486
	<u>662,126</u>	<u>116,402</u>	<u>778,528</u>

	Auchengillan Outdoor Centre	Programme and development	2024 Total
		£	£
Staff costs	283,640	39,551	323,191
Project & activity costs	78,149	13,041	91,190
Premises costs	153,473	7,186	160,659
Running costs	103,300	13,347	116,647
Governance costs (note 11)	4,235	4,235	8,470
Depreciation	39,432	525	39,957
	<u>662,229</u>	<u>77,885</u>	<u>740,114</u>

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****13. Analysis of staff costs and remuneration of key management personnel**

	2025	2024
	£	£
Salaries and wages	447,336	407,348
Social security costs	27,603	23,498
Pension costs	8,581	7,054
Total staff costs and employee benefits	<u>483,520</u>	<u>437,900</u>

	2025	2024
	£	£
Key management personnel remuneration	<u>135,426</u>	<u>115,972</u>

No employees had employee benefits in excess of £60,000 (2024: £nil).

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>25</u>	<u>20</u>

14. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Investment income receivable	45,492	28,006
Auditor's remuneration: Audit fees	<u>10,496</u>	<u>14,175</u>

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Tangible Fixed Assets**

	Assets under Construction	Land and buildings	Furnishings and equipment	Vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	-	488,516	263,618	55,499	807,633
Additions	117,375	-	-	-	117,375
At 31 March 2025	117,375	488,516	263,618	55,499	925,008
Depreciation					
At 1 April 2024	-	406,216	198,306	50,248	654,770
Charge for the year	-	13,118	24,502	2,866	40,486
At 31 March 2025	-	419,334	222,808	53,114	695,256
Net book value					
At 31 March 2025	117,375	69,182	40,810	2,385	229,752
At 31 March 2024	-	82,300	65,312	5,251	152,863

At 31st March 2025 all assets were used for charitable purposes.

16. Fixed Assets Investments

	2025	2024
	£	£
Market Value at 1 April 2024	524,871	403,319
Additions at cost	121,821	155,631
Disposals at carrying amount	(109,295)	(55,584)
Unrealised Gain on revaluation	5,558	21,505
Market Value as at 31 March 2025	542,955	524,871
Cash Held in Portfolio	6,510	7,681
	<u>549,465</u>	<u>532,552</u>
	2025	2024
	£	£
Equities	459,336	435,702
Fixed Interest Securities	83,619	89,169
Cash	6,510	7,681
	<u>549,465</u>	<u>532,552</u>

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

17. Stocks

	2025	2024
	£	£
Goods held for resale	398,802	386,445
	<u>398,802</u>	<u>386,445</u>

18. Debtors

	2025	2024
	£	£
Trade Debtors	303,062	60,366
Other Debtors	57,343	92,806
	<u>360,405</u>	<u>153,172</u>

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	399,412	398,107
Accruals	12,393	12,079
Taxes and social security	19,980	6,486
Other creditors	235,690	270,251
Deferred Income (note 20)	398,522	82,457
	<u>1,065,997</u>	<u>769,380</u>

20. Deferred Income

	2025	2024
	£	£
Brought forward balance	82,457	90,368
Release of prior year deferred income	(82,457)	(90,368)
Deferred during current year	398,522	82,457
Carried Forward balance	<u>398,522</u>	<u>82,457</u>

Deferred income relates to deposits and receipts towards the cost of future expeditions, bookings and other activities.

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds**

Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Gains & Losses £	Transfers £	2025 Fund c/fwd £
Designated funds						
Scouting						
Development Fund	10,652	-	1,043	-	-	9,609
New Land Fund	27,500	-	-	-	-	27,500
Projects Fund	-	50,000	-	-	-	50,000
Deferred Income Fund	24,725	-	3,191	-	-	21,534
Avondyke Designated Fund	77,029	-	(122)	-	-	77,151
Total designated funds	139,906	50,000	4,112	-	-	185,794
General funds	1,175,984	1,522,048	1,562,437	7,907	-	1,143,502
Total unrestricted funds	1,315,890	1,572,048	1,566,549	7,907	-	1,329,296
Endowment funds						
Sir James Robertson Fund	12,658	141	-	-	-	12,799
Total endowment Funds	12,658	141	-	-	-	12,799
Restricted funds						
Auchengillan Endowment Fund	175,158	8,288	-	1,977	-	185,423
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Pursuits Training Fund	9,928	480	729	-	-	9,679
Pinkston Fund	1,114	-	-	-	-	1,114
Sir James Robertson Fund	4	-	-	-	-	4
Total restricted funds	193,692	8,768	729	1,977	-	203,708
TOTAL FUNDS	1,522,240	1,580,957	1,567,278	9,884	-	1,545,803

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (continued)**

Analysis of Fund movements	2023 Balance b/fwd £	Income £	Expenditure £	Gains & Losses £	Transfers £	2024 Fund c/fwd £
Designated funds						
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
Total designated funds	143,600	-	3,694	-	-	139,906
General funds	1,117,341	1,533,989	1,490,694	15,348	-	1,175,984
Total unrestricted funds	1,260,941	1,533,989	1,494,388	15,348	-	1,315,890
Endowment funds						
Sir James Robertson Fund	12,500	158	-	-	-	12,658
Total endowment Funds	12,500	158	-	-	-	12,658
Restricted funds						
Auchengillan Endowment Fund	166,577	4,744	-	3,837	-	175,158
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Pursuits Training Fund	10,243	480	795	-	-	9,928
The Carrachan Trust	-	2,400	2,400	-	-	-
Kilpatrick Fraser Charitable Trust	-	3,107	3,107	-	-	-
Pinkston Fund	1,114	-	-	-	-	1,114
Sir James Robertson Fund	4	-	-	-	-	4
Total restricted funds	185,426	10,731	6,302	3,837	-	193,692
TOTAL FUNDS	1,458,867	1,549,179	1,501,154	19,185	-	1,522,240

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

21. Analysis of charitable funds (continued)

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

Unrestricted funds comprise:

Scouting Development Fund

Used to support the development of Scouting across the region, in line with the current development plan of Clyde Scouts

New Land Fund

This fund represents the existing use value of a piece of land that was donated to Clyde Scouts

Deferred Income Fund

This fund represents the net book value of fixed assets acquired with donations received

Avondyke Designated Fund

This fund comprises income received from sale of part of the Avondyke Greenfield Camping Site and general donations plus interest, less expenditure on projects carried out on site

Projects Fund

This relates to funds ringfenced for future projects, including the 100th year celebration at the Auchengillan site.

b) The restricted funds require to be spent against a specific project

Restricted funds comprise:

Auchengillan Endowment Fund

This fund is used to meet capital and revenue expenditures incurred at Auchengillan Outdoor centre to allow Clyde Scouts to continue with a substantial programme of renovations and refurbishments.

Christine Kilgour Memorial Fund

This fund is used to support young people with disabilities and special needs and the promotion of their inclusion in Scouting.

Outdoor Pursuits Training Fund

This fund is used to provide financial support for adventurous activity training for volunteers across the Clyde region.

Kilpatrick Fraser Charitable Trust

This fund comprises amounts received for the purchase of 3 laptops.

The Carrachan Trust

This fund comprises amounts received towards the costs of a survey carried out at the Auchengillan Outdoor Centre.

Pinkston Fund

This fund comprises grants received to purchase equipment for activities at Pinkston Water sports Centre.

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****21. Analysis of charitable funds (continued)****The Sir James Robertson Fund**

This fund comprises income which is generated each year to be used for recruitment and training of leaders.

- c) The Endowment Fund requires the capital amount of the grant to remain in place while any income generated from the fund be used for a specific purpose only

The Sir James Robertson Fund

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.

22. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £
Fixed Assets	229,752	-	-	229,752
Investments	439,572	109,893	-	549,465
Stock	398,802	-	-	398,802
Debtors	360,405	-	-	360,405
Cash	966,762	93,815	12,799	1,073,376
Creditors	(1,065,997)	-	-	(1,065,997)
	<u>1,329,296</u>	<u>203,708</u>	<u>12,799</u>	<u>1,545,803</u>

CLYDE SCOUTS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****22. Net assets over funds (continued)**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £
Fixed Assets	578,905	-	-	685,415
Investments	426,042	106,510	-	532,552
Stocks	386,445	-	-	386,445
Debtors	153,172	-	-	153,172
Cash	966,748	87,182	12,658	1,066,588
Creditors	(769,380)	-	-	(769,380)
	<u>1,315,890</u>	<u>193,692</u>	<u>12,658</u>	<u>1,522,240</u>

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net surplus for the year (as per the Statement of Financial Activities)	13,679	44,189
Adjustments for:		
Interest received	(45,492)	(28,006)
(Increase)/Decrease in debtors	(207,233)	45,782
Increase in creditors	296,617	134,988
(Increase) in stock	(12,357)	(5,182)
Depreciation	40,486	39,957
Net cash provided by operating activities	<u>85,700</u>	<u>231,728</u>

24. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	578,631	599,836
Cash invested in accounts maturing after 90 days	494,745	466,752
Total cash and cash equivalents	<u>1,073,376</u>	<u>1,066,588</u>

CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

25. Operating lease commitments

At the Balance Sheet date the charity had annual commitments under non-cancellable leases as set out below:

	2025	2024
	£	£
Operating leases which expire:		
Within one year	-	11,835
In the second to fifth years inclusive	-	-
	-	11,835

26. Capital Commitments

At the Balance Sheet date, the charity had capital commitments contracted for but not provided in these financial statements.

	2025	2024
	£	£
High Ropes Adventure	39,125	-