

24th Glasgow (Bearsden) Scout Group

Annual Report and Financial Statements

for the Year Ended

31st March 2025

Charity No SC032723

24th Glasgow (Bearsden) Scout Group

Trustees Annual Report for the Year Ended 31st March 2025

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiner's report for the year ended 31st March 2025.

Name and Address

The Group's name is the 24th Glasgow (Bearsden) Scout Group and the Group's Headquarters are located at Jubilee Path, Bearsden.

Constitution and Purpose

The Scout Group is constituted in terms of the Rules of The Scout Association which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity – Number SC032723.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Trustees

The Board of Trustees (established at the September 2024 AGM, transitioning from the Group Executive Committee) comprised the following members during the year financial year 2024/2025:



- Chairman
- Group Lead Volunteer
- Treasurer
- Assistant GLV
- Waiting List Co-ordinator
- Maintenance Co-ordinator
- Media and Publicity
- Fund Raising Leader
- Safety Oversight Leader
- Member
- Member

The Trustees, who are recruited and appointed in accordance with the Policy, Organisation & Rules (POR) of The Scout Association, do not receive any remuneration or expenses for their services.

24th Glasgow (Bearsden) Scout Group

Trustees Annual Report for the Year Ended 31st March 2025

Chairman's Report

Since being established in September 2024, the Trustee Board has sought to govern the Group in line with the responsibilities specified in PORs. Members of the Board made significant individual and collective contributions to our work in line with their designations as given above and I am again grateful for all the hard work completed entirely voluntarily that enabled the Board to have a successful first year addressing our new responsibilities.

The GLV's report sets out the many successes and high points of the Scouting year in which the dedicated leaders ran active and challenging programmes for all sections, despite continuing challenges in maintaining volunteer numbers.

Financially the Group remains in a strong position as set out in the accounts and Treasurer's report although we need to remain vigilant and make provision for changing circumstances beyond our control and unanticipated, unavoidable expenditure. We plan to grow our reserves through an active investment strategy.

We developed a Risk Register for the Group which is now ready for circulation. We identified strategic and operational risks and assessed the strength of the threat each risk poses and identified Board members with responsibility for leading mitigation measures against each risk. Arising from the Register we have identified the need to designate a Child Protection Officer for the Group who will ensure all appropriate measures are taken to fulfil our responsibilities as set out in PORs. We have also identified the need to complete a formal premises survey using the Scout Association's template although we have continued to review all aspects of safety and obtained certificates where appropriate; subject to the completion of maintenance on some of the trees fronting the railway, the physical safety of the premises conforms fully with the requirements of the High School of Glasgow, currently our major non-Scouting user of the hall and garden.

We continued to maintain the Scout Hall premises to ensure they are fit for purpose and functional and on commissioning a professional survey of the fabric were pleased to be assured that there are no major structural issues to be addressed and the hall's working life extends well into the future; some minor structural and cosmetic work such as repairing the upper hall floor and upgrading the male toilet will require attention and so we will need to continue to budget a substantial amount for maintenance annually.

During the year the Board started to develop a Group Strategic Plan, and a summary of the thinking so far is on the agenda for discussion. The Plan will include an organogram for the Group specifying the roles required on the Trustee Board and roles to support the GLV; as a result, we have announced vacancies on the Board now for a Child Protection Officer, a Communications Lead, a Volunteer Recruitment Lead and a Board Secretary.

The Fundraising Group had a very active and successful year putting huge effort into running several social events and the much-needed income raised has funded significant improvements in the Group's stock of tents and other vital equipment for use by all sections.

We continued to use the hall strategically and as well as daily use in term time by the High School, the Saturday morning dance class remains a feature and additionally we entered into an agreement with a local church to rent part of the premises on Sunday mornings; casual lets on Saturday afternoons for children's parties also bring in income.

After a number of years in post, I have decided to step down as Chair of the Trustee Board and wish to thank the Group and the Board members for their patience and support in a role that has been a privilege to fulfil. I wish the Group continued success in the important work of helping local young people develop their personalities, skills and full potential and bringing enhanced enjoyment to their early years.

Reserves policy

The Trustees' policy is to ensure that there are sufficient reserves to cover at least twelve months of normal running costs and any unexpected expenditure. The funds at the end of the financial year are deemed to be sufficient for this purpose. The cost of upkeep and maintenance of such extensive premises can be considerable so a strong bank balance is essential.


Chairman

14th September 2025

24th Glasgow (Bearsden) Scout Group

Trustees Annual Report for the Year Ended 31st March 2025

Group Scout Leader's Report

It has been a really active year for us at the 24th. Our section numbers remain healthy with our Beaver colonies and Scout troops at or near capacity.

I'm pleased to report that for the first time in over a decade seven of our Explorers have managed to achieve their Duke of Edinburgh Gold Award. The Gold Award is the highest available in the program and requires participants to undertake a tough programme of self-improvement, teamwork, adventure and volunteering. A huge congratulations to you all and indeed to everyone who achieved a Duke of Edinburgh Award or Chief Scouts Award.

In addition, [REDACTED] has become the first Explorer in the group to achieve his King's Scout Award. This is the highest award any young person can achieve in a youth programme and extends beyond the Gold Award to include a number of scouting-specific challenges. Well done [REDACTED]

In terms of our other programmes, the Cubs have been to a couple of really exciting camps in Edinburgh. This year we attended "The Howling" cub camp organised by Scouts Scotland at Fordell Firs. They took part in an action-packed weekend camp with over 500 other Cubs from around Scotland.

In March the cubs took part in a joint camp with Cubs from Durham and camped in central Edinburgh, culminating in an educational visit to Edinburgh Castle.

Our Beaver sections have been busy too with a sleepover at the hall and lots of work completed in learning about science, the natural world and crafts.

All these programmes, awards and camps can only happen due to the hard work of our volunteers. Everyone at the group is doing this in their spare time. As well as the uniformed leadership we also have a dedicated Trustee Board and others who help keep the group, hall, equipment and fundraising going and functioning. I'd like to say a big thank you to everyone who has helped with the group this year.

Our number of volunteers are growing, but the more we have the easier it is to run really great programmes and engaging activities and the more young people we can have in our sections. There are roles available at all levels and across a wide array of skillsets, so please think about if you or someone you know could help us. With the changes coming into volunteering with scouting it's easier than ever to get involved no matter how much or how little time you can spare.

We're looking forward to a fantastic summer of international and jamboree camping.

Plans are well underway for our next visit to Kandersteg. Our visit will take place in July and will be a joint camp with members of the 20th Glasgow Scout Group with the aim of helping them to undertake their own Kandersteg expeditions in future.

In a first for the group, we are also planning to join in Auchengillan Jamboree 2025 (AJ25). This international jamboree is held right on our doorstep and will include members from both our Scout and Explorer sections.

Financial Review

Unrestricted Funds

Unrestricted Fund income for the year amounted to £71,649 (2024 : £50,095). After expenditure of £68,053 (2024 : £52,849) the surplus was £3,596 (2024 : £2,754-deficit).

At the year end Unrestricted Funds amounted to £116,293 (2024 : £111,486)

The Group's primary source of Income has historically been subscriptions, which in recent years has been subsidised by rental income from Hall Lets. This area is under increasing focus and will benefit on an ongoing basis by the Group integrating services of OSM and Gocardless. Our secondary income source now comes from lets in relation to hiring out the Scout Hall. The main Scout Hall lets in 2024 related to High School of Glasgow, who were to use the halls on a daily basis having entered into an agreement with us in 2023, and a dance class which uses the halls on two evenings and one afternoon per week. Ensuring sustainable levels of rental income and its balancing impact to subscriptions and hall maintenance remains a key risk and focus area for the Trustee board in 2025-2026.

We are still impacted by the cost increases across energy, insurance, levies and building maintenance that we have seen over the last few years, but the expectation is that this will reduce as prices stabilise in 2025-2026.

Finally the Trustee Board approved the closure of the Virgin Bank Account and consolidation of funds into the investment Account - Unity Bank to support an active Investment strategy for FY 2025-2026 and beyond, closeout process is underway with assistance from previous Treasurer.

Restricted Funds

Restricted Fund income in the year related to the net position (FY 2024-2025) on the previous trip to Kandersteg, the next trip will take place in summer 2025 (FY 2025-2026).

The Restricted Funds balance was £15,589 (2024 : £17,219), relating to a cumulative surplus from Kandersteg camps supported by a grant from the Allander Trust.

This year the Trustee Board will propose at the AGM that the "Restricted Funds" be novated to the Major Camps and Health and Safety Fund-"MCHS Fund".

Total Funds

The Total Fund balance was £131,882 (2024: £128,705), resulting in a cumulative surplus for the Group.

24th Glasgow (Bearsden) Scout Group

Independent Examiner's Report

Year to 31st March 2025

Independent Examiner's Report to the Trustees of the 24th Glasgow (Bearsden) Scout Group

I report on the financial statements of the 24th Glasgow (Bearsden) Scout Group ("the Group") for the year ended 31st March 2025 which are set out on pages 5 to 7.

Respective Responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:-

(1) which gives me reasonable cause to believe that in any material respect, the requirements

(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tax XL Accountants
5 Canniesburn Toll
Bearsden
Glasgow
G61 2AU

14th September 2025

24th Glasgow (Bearsden) Scout Group

Receipts & Payments Account

Year Ended 31st March 2025

	<u>Note</u>	<u>Total</u> <u>Unrestricted</u> <u>Funds</u> <u>Year to</u> <u>31 March</u> <u>2025</u> £	<u>Total</u> <u>Restricted</u> <u>Funds</u> <u>Year to</u> <u>31 March</u> <u>2025</u> £	<u>Total</u> <u>Year to</u> <u>31 March</u> <u>2025</u> £	<u>Total</u> <u>Year to</u> <u>31 March</u> <u>2024</u> £
<u>Receipts</u>					
Subscriptions	1	24,452	0	24,452	27,086
Tax Reclaimed Under Gift Aid		6,958	0	6,958	0
Grants & Donations	2	1,598	0	1,598	500
Camps & Activities, Surplus		21,864	1,397	23,261	40,426
Fundraising		4,070	0	4,070	4,850
Bank Interest Received					
- Current Account		0	0	0	0
- Investment Account		1,852	0	1,852	660
Hall Lets		10,855	0	10,855	10,600
		71,649	1,397	73,046	84,122
<u>Payments</u>					
Gas		10,204	0	10,204	10,513
Electricity		6,022	0	6,022	6,022
Insurance		6,513	0	6,513	6,184
Repairs & Maintenance		9,652	0	9,652	9,128
Administration and Sundries		550	0	550	1,380
Camps & Activities, Deficit		20,731	3,027	23,758	35,618
Training & Equipment		3,997	0	3,997	
Levies		10,384		10,384	8,678
		68,053	3,027	71,080	77,523
<u>Surplus/(Deficit)</u>		3,596	(1630)	1,966	6,599



24th Glasgow (Bearsden) Scout Group

Statement of Balances as at 31st March 2025

Bank and cash in hand

	<u>Unrestricted Funds</u>				<u>Restricted Funds</u>		<u>Total Funds</u>	<u>Total Funds</u>
	<u>Current Account</u>	<u>Savings Account</u>	<u>Investment Account</u>	<u>Total</u>	<u>Current Account</u>	<u>Total</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>	<u>31 March</u>
	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£	£	£	£	£
Opening Balance	11,138	60,601	39,747	111,486	17,219	17,219	128,705	122,106
Surplus/(Deficit)	3,596	(223)	1,434	4,807	(1630)	(1630)	3,177	6,599
Closing Balance	14,734	60,378	41,181	116,293	15,589	15,589	131,882	128,705

Restricted Funds relate to the cumulative surplus from the bi-annual Kandersteg trips.

Other Assets

The Group owns the Scout Hall and Land at 5 Jubilee Path, Bearsden. The title deeds are held for safe keeping by The Clyde Region Scout Council at their offices at 21 Eimbank Street, Glasgow, G2 4PB.

The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years.

Liabilities

At the year end the Group had no material outstanding liabilities.

The Headquarters building is insured for £1,590,962.00 and the contents, including camp equipment for £82,000.00

Signed, on behalf of the Group Executive:



Group Scout Leader
14th September 2025



24th Glasgow (Bearsden) Scout Group

Notes to the Financial Statements

Year Ended 31st March 2025

1 Subscriptions

	<u>Explorer</u>		<u>Cub</u>	<u>Beaver</u>	<u>Total</u>	<u>Total</u>
	<u>Scouts</u>	<u>Scouts</u>	<u>Scouts</u>	<u>Scouts</u>	<u>Year to</u>	<u>Year to</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>31 March</u>	<u>31 March</u>
					<u>2025</u>	<u>2024</u>
					<u>£</u>	<u>£</u>
Received in Year	3,196	6,924	7,669	4,900	24,452	27,086*
Less paid to Scottish H Q Region and District	-1,463	-3,169	-3,510	-2,243	-10,384	-8,679
Net	1,733	3,755	4,159	2,657	14,068	18,407

Subscriptions to both Scottish H Q and District are on the basis of membership at 31st January 2025, which comprised:

	<u>2025</u>	<u>2024</u>
Beaver Scouts	46	43
Cub Scouts	72	64
Scouts	65	63
Explorer Scouts	30	33
	<u>213</u>	<u>203</u>

2 Grants & Donations

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Unrestricted		
Anonymous / Other	500	500
Restricted		
Allander Youth Activities Charitable Trust	1,098	8,500
Offset with Camp and Activities expenses	0	0
	<u>1,098</u>	<u>8,500</u>
Total	<u>1,598</u>	<u>9,000</u>

As shown in the above table the grants from Allander Youth Activities Charitable Trust have been offset against the relevant costs to produce a net position in the Receipts & Payments Account.

Note *: Includes late subs from FY2024