29th Glasgow (1st Newlands) Scout Group

Charity no: SC022392

Financial Accounts

For the year ended 31 August 2025

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For the year ended 31 August 2025

General Information

For the year ended 31 August 2025

Trustees	All members of the Trustee Board are Trustees as shown in the annexed report prepared by the Group Scout Leader.
Address	Cameron Halls 147 Mossgiel Road Newlands Glasgow G43 2BY
Bankers	Bank of Scotland Direct Business Bank PO Box 17235 Edinburgh EH11 1YH
Independent Examiner	Isabel Harland Cloudbreak Accountancy Park Lane House Suite 1/20 47 Board Street Glasgow G40 2QW

Report of the Trustees

For the year ended 31 August 2025

The Trustees of the Society present their Report and Financial Statements for the year ended 31 August 2025.

Governing Document

The 29th Glasgow (1st Newlands) Scout Group is a charity registered in Scotland, number SC022392 and the purposes and administration arrangements are set out in our constitution.

Charitable Purposes

The objectives of the Scout Group are to provide facilities for such forms of recreation and other leisure-time occupation. The Charity's income is derived from the profits.

Trustees

The Trustees during the year were as detailed on the annexed Report prepared by the Group Scout Leader.

- The Trustees are appointed by the Members at the Annual General Meeting.
- The Trustees receive no remuneration or expenses during the year from the Scout Group.

Activities and Achievements

During the year the Scout Group organised various functions and events for the benefit of local children. The Trustees are satisfied with the results for the year and are of the opinion that the Scout Group is well placed to carry out its objectives in the coming year.

Reserves Policy

All funds are unrestricted.

Statement of Trustees Responsibilities

The Regulation of Charities 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 surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 to enable them to ensure that the financial statements comply with The Charities Accounts (Scotland) Regulations 2006. 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.

Independent Examiner

Isabel Harland, has indicated her willingness to continue in office and a proposal for her re-appointment will be put forward at the Annual General Meeting.

On behalf of the Trustees.

____________________________ Trustee

Douglas Jarvis

Dated: 28 May 2026

Report of the Independent Examiner to the Trustees of 29th Glasgow (1st Newlands) Scout Group

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages four to eight.

Respective responsibilities of trustees and examiners

The charity'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 charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 examiners' 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 charity 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 view given by the accounts.

Independent examiners' 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:
   - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Independent Examiner Isabel Harland

Dated: 30 April 2026

Isabel Harland
Independent Examiner
Park Lane House,
47 Board Street,
Suite 1/20
Glasgow
G40 2QW

Statement of Financial Activities

For the year ended 31 August 2025

	2025			2024
	Unrestricted	**Restricted**	**Total**	**Total**
Incoming Resources				
Subscriptions	17,675	0	**17,675**	17,524
Income from fundraising	8,374	0	**8,374**	9,350
Recovery of activity costs	51,867	0	**51,867**	16,079
Course fees	5,424	0	**5,424**	6,447
Sponsorship & donations	2,317	1,853	**4,170**	6,129
Hire of facilities	0	0	**0**	0
Sundry income	2,661	0	**2,661**	4,767
Income tax rebate	3,688	0	**3,688**	8,340
Grant received	1,770	1,000	**2,770**	994
Bank interest received	587	0	**587**	524
Rebate from South Western District	836	0	**836**	761
Total Incoming Resources	**95,199**	**2,853**	**98,052**	70,915
Resources Expended *(Note 2)*				
Purchase of equipment	0	0	**0**	0
Charitable expenditure	56,298	1,000	**57,298**	22,378
Management and Administration of the Charity	26,623	0	**26,623**	33,496
Depreciation	686	165	**851**	555
Total Resources Expended	**83,607**	**1,165**	**84,772**	56,429
Net Outgoing/Incoming Resources	**11,592**	**1,688**	**13,280**	14,486
Transfers	0	0	**0**	0
Net movement in funds	**11,592**	**1,688**	**13,280**	14,486
Fund balances brought forward	**60,205**	**0**	**60,205**	45,719
Fund balances carried forward	**71,797**	**1,688**	**73,485**	60,205

Balance Sheet

As at 31 August 2025

	2025		2024	
	£	£	£	£
Fixed assets *(Note 3)*		3,546		1,663
Current assets				
Uniform Stock	165		-	
Prepaid expenditure	4,815		5,085	
Cash at Bank	68,068		63,792	
	73,048		68,877	
Current liabilities				
Accruals and deferred income	3,109		10,335	
NET CURRENT ASSETS		69,939		58,542
		73,485		60,205
Accruals and deferred income; falling due after more than one year		0		0
NET ASSETS		73,485		60,205
Represented by:				
Reserves – General Fund		71,797		60,205
Reserves – Specific Funds *(Note 4)*		1,688		0
		73,485		**60,205**

Approved and signed on behalf of the Trustees by:

____________________ Trustee ____________________ Trustee

Douglas Jarvis John Archibald

Dated: 28 May 2026

Notes to the Accounts

For the year ended 31 August 2025

1. ACCOUNTING POLICIES

Accounting convention

The accounts are prepared under the historical cost convention and in compliance with the Charities Accounts (Scotland) Regulations 2006 and applicable accounting standards.

Income

Income is received from subscriptions, fundraising and charges for activities engaged in by the group to its members.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Buildings and Alterations – at 10% per annum straight line
- Boating equipment and trailers – at 10% per annum straight line
- Activity equipment – at 25% per annum reducing balance
- Minibus – at 25% per annum reducing balance.

Government grants

Government grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected lives of the relevant assets by equal annual instalments.

2. RESOURCES EXPENDED

	2025	2024
	£	£
Charitable expenditure:		
Activity costs	57,298	22,378
Purchase of equipment	2,734	0
Management & Administration:		
Capitation fees	7,372	7,183
Hall running expenses	6,680	8,859
Insurance costs	5,036	4,395
Minibus expenses	2,153	2,085
Boat berths & maintenance	3,403	5,302
Fundraising expenses	678	1,339
Other expenses	1,301	4,333
Depreciation	851	555
Total	**87,506**	**56,429**

Notes to the Accounts (continued)

For the year ended 31 August 2025

3. FIXED ASSETS

	Buildings and Alterations	Activity Equipment	Boating Equipment and Trailers	Minibus	Total
	£	£	£	£	£
COST					
As at 1 September 2024	20,117	-	41,847	16,620	78,584
Additions	1,653	1,081	-	-	2,734
Disposals	-	-	-	-	-
As at 31 August 2025	21,770	1,081	41,847	16,620	81,318
ACCUMULATED DEPRECIATION					
As at 1 September 2024	20,117	-	41,847	14,957	76,921
Charge for Year	165	270	-	416	851
As at 31 August 2025	20,282	270	41,847	15,373	77,772
NET BOOK VALUE					
As at 31 August 2025	1,488	811	-	1,247	3,546
As at 31 August 2024	-	-	-	1,663	1,663

4. RESTRICTED FUNDS

During the year the Trustees considered a proposal from one of the youth members and after discussion, agreed the creation of and fundraising for a Defibrillator to be affixed to the Scout hall as an assistance for the wider community in Newlands. The cost of the defibrillator equipment was £1,653.

South Western District provided a grant for the provision of First Aid training of £1,000 and this was fully spent during the year.

	Defibrillator Fund	First Aid Training	Total
	£	£	£
Opening balance as at 1st September 2024	–	–	–
Income added during the year	1,853	1,000	2,853
Expenditure	–	(1,000)	(1,000)
Depreciation (10% straight line)	(165)	–	(165)
Balance as at 31st August 2025	1,688	–	1,688

29th Glasgow (1st Newlands) Scout Group
(Charity No: SC022392)

Income & Expenditure Account

For the year ended 31 August 2025

	2025		2024	
	£	£	£	£
Income				
Subscriptions	17,675		17,524	
Income from fundraising	8,374		9,350	
Recovery of activity costs	51,867		16,079	
Course fees	5,424		6,447	
Sponsorship & donations	2,317		6,129	
Restricted income	1,853		0	
Other income	2,661		4,767	
Income tax rebate	3,688		8,340	
Grant received	2,770		994	
Bank interest received	587		524	
Rebate from South Western District	836		761	
		98,052		70,915
Expenditure				
Capitation fees	7,372		7,183	
Activity costs	57,298		22,378	
Hall running expenses	6,680		8,859	
Insurances	5,036		4,395	
Minibus expenses	2,153		2,085	
Boat berths and maintenance	3,403		5,302	
Fundraising expenses	678		1,339	
Other expenses	928		3,165	
Professional fees	0		545	
Training costs	373		623	
Depreciation	851		555	
		84,772		56,429
Surplus for Year carried to Revenue Reserve		**13,280**		**14,486**