

The Scout Association
121 Glasgow (Clarkston) Scout Group
Statement of Accounts and Report of the Trustees
For the year ended 31 August 2025

Charity Number SC031166

121 Glasgow (Clarkston) Scout Group
Serving Busby and Clarkston
Since 1925

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Governing document

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

Constitution

The Group is a Trust established under its rules which are common to all Scouts.

Objectives and Aims

The objectives of the Group are as a unit of the Scout Association. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local national and international communities.

The Group

At the 2025 census the Group consisted of a total of 342 young members (2024: 385) across the following sections:

One Squirrel Drey (with 17 members and 5 adult leaders) (*2024: 16 members and 4 adult leaders*)

Three Beaver Colonies (with 48 members and 10 adult leaders) (*2024 : 68 members and 12 adult leaders*)

Three Cub Packs (with 98 members and 19 adult leaders) (*2024 : 116 members and 27 adult leaders*)

Two Scout Troops (with 112 members and 24 adult leaders) (*2024: 108 members and 24 adult leaders*)

A Warrior Explorer Unit (with 67 members and 9 adult leaders) (*2024 : 77members and 9 adult leaders*)

Principal address

The principal address of the Group is: the Scout Hall, 21 Aidens Brae, Clarkston, East Renfrewshire G76 7EP

Trustees of the Group

The Trustees of the Group are appointed in accordance with the policy, organisation and Rules of The Scout Association.

The group is managed by the Board of Charity Trustees who are responsible for complying with legislation applicable to charities. This includes keeping proper accounts and making returns to the Charity Regulator as appropriate.

The Board of Trustees in 2023/24 consisted of:

James Patterson (Chair)	Stuart Greenwood (Cubs Team Leader)
Yvonne Wallace (Treasurer)	Laura Brookman (Beavers Team Leader)
Tony O'Brien (Group Lead Volunteer)	Pamela Mowatt (Beaver Team Member)
Douglas Oates (Explorer Team Leader)	Jamie Arkley (Parent)
Santosh Bongale (Parent)	Rohita Bongale (Parent)

The Board of Trustees exists to support the Group Lead Volunteer (formerly known as Group Scout Leader) in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of group finances
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment of leaders and other adult helpers
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories on all payments made and comprehensive insurance policies to ensure insurable risks are covered.

The Board of Trustees has identified major risks that they believe the Group may encounter. These have been reviewed and systems have been established to mitigate against them. The main areas of concern are:

Inflation and cost of living increases.

The impact of the continuing financial landscape continues to be a concern. It has an impact on both the costs the Group face regarding overheads and operating costs and the impact it has on families of our members. In the current year the Group continues to seek ways to reduce energy costs within the building and encourages grant applications which will help mitigate against rising costs. The group continues to support families where necessary by subsidising costs of events and activities and ensuring no member is excluded from full participation due to personal financial circumstances.

Reduction or loss of members

The Group provides activities for all young people ages 4 to 18. If there was a reduction in membership in a particular section of the Group as a whole then this may result in the closure of a section. In the worst case scenario this may lead to the closure of the Group. The Group maintains a waiting list for membership which allows trustees and volunteers to forward plan and ensure the optimum numbers are maintained across the sections.

Reduction or loss of leaders

The Group is solely reliant on volunteers to run and administer the required activities. A reduction in the number of leaders may impact on certain sections or the Group as a whole and may result in the closure of a section. In the worst case scenario this may lead to the closure of the Group.

Damage to building, property and equipment

The Group maintains sufficient insurance to mitigate against the effects of any loss or damage.

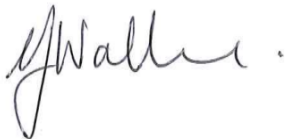
Injury to leaders, helpers, supporters and members

The Group, through capitation fees, contributes to the Scout association's national accident insurance policy. Staff are required to complete health and safety training on a regular basis. Risk assessments are required to be undertaken for all activities.

Reduced income from fund raising

The Group is primarily reliant on income from membership fees and the activities of the fundraising group. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Group can raise the cost of membership to increase income. All activities are budgeted to ensure that costs are covered from camp or activity fees.

Approved and signed on behalf of the Board of Trustees on 14th March 2025



Tony O'Brien

Yvonne Wallace
Group Treasurer

Tony O'Brien
Group Lead Volunteer

The Scout Association
121 Glasgow (Clarkston) Scout Group
Statement of Financial Activities

For the year to 31 August 2025

INCOMING RESOURCES

Subscriptions

Membership fees
Gift Aid Income

Programme and training Activities Income

Income from camps and activities

Fundraising Activities Income

Other fundraising
Grant Income
Meetings
Sales
Donations

Miscellaneous

Bank Interest
Income from hall lets

TOTAL INCOMING RESOURCES

2025				2024	
Unrestricted Fund	Restricted Funds			Total For Year	Total For Year
General Fund £	£	Fabric Fund £	Property Reserve Fund £	£	£
£54,944.59				£54,944.59	£52,132.00
£0.00				£0.00	£0.00
£54,944.59		£0.00	£0.00	£54,944.59	£52,132.00
£106,816.27		£0.00	£0.00	£106,816.27	£105,205.64
£106,816.27		£0.00	£0.00	£106,816.27	£105,205.64
£3,251.54				£3,251.54	£7,614.00
£0.00		£20,493.88		£20,493.88	£0.00
£199.26				£199.26	£204.88
£198.85				£198.85	£210.50
£8,917.82				£8,917.82	£4,129.37
£12,567.47		£20,493.88	£0.00	£33,061.35	£12,158.75
£246.82				£246.82	£351.00
£25,417.00				£25,417.00	£24,025.00
£25,663.82		£0.00	£0.00	£25,663.82	£24,376.00
£199,992.15		£20,493.88	£0.00	£220,486.03	£193,872.39

For the year to 31 August 2025

RESOURCES EXPENDED

Capitation Costs

Scottish Headquarters Levy

Fundraising Activities Costs

Go Cardless Costs
Fundraising events

Programme and Training Activities Costs

Costs of Camps and Activities
Meetings and weekly activities
Programme and Training
Camping Equipment
Badges

Accommodation and Other Costs

General Expenses and Admin
Premises Expenses
Minibus Expenses
Web site
Equipment Renewals
Utilities
Insurance
Depreciation

TOTAL RESOURCES EXPENDED

2025				2024	
Unrestricted Fund	Restricted Funds			Total For Year	Total For Year
General Fund £	£	Fabric Fund £	Property Reserve Fund £	£	£
£19,057.00				£19,057.00	£17,578.68
£19,057.00		£0.00	£0.00	£19,057.00	£17,578.68
£1,781.00				£1,781.00	£2,410.38
				£0.00	£3,852.95
£1,781.00		£0.00	£0.00	£1,781.00	£6,263.33
£121,037.91				£121,037.91	£112,121.97
£9,497.58				£9,497.58	£6,155.46
£0.00				£0.00	£179.93
£5,086.84				£5,086.84	£3,335.06
£4,740.85				£4,740.85	£5,088.54
£140,363.18		£0.00	£0.00	£140,363.18	£126,880.96
£6,128.56				£6,128.56	£1,021.99
£13,873.00		£28,032.00		£41,905.00	£12,846.00
£1,773.95				£1,773.95	£2,242.75
£294.00				£294.00	£147.00
£0.00				£0.00	£2,469.29
£9,790.67				£9,790.67	£8,597.44
£2,646.37				£2,646.37	£3,231.51
£14,669.00				£14,669.00	£14,669.00
£49,175.55		£28,032.00	£0.00	£77,207.55	£45,224.98
£210,376.73		£28,032.00	£0.00	£238,408.73	£195,947.95

Net Incoming resources before transfers

Transfers between funds

Net Movement in Funds

Total funds brought forward

Total funds carried forward

-£10,385
£9,568
-£817
£51,039
£50,222

-£7,538
£4,000
-£3,538
£17,254
£13,716

£0
-£13,568
-£13,568
£461,289
£447,721

-£17,924
£0
-£17,924
£529,582
£511,658

-£2,076
£0
-£2,076
£531,658
£529,582

**The Scout Association
121 Glasgow (Clarkston) Scout Group
Statement of Financial Activities**

Balance Sheet	2025	2024
As at 31 August 2025	£	£
Fixed Assets		
Scout Hall (Estimated Market Value)	£700,000	£700,000
Additions to Hall (net of grants and donations)	£30,188	£30,188
Aggregate Depreciation	-£246,122	-£231,453
Group Minibus	£34,105	£34,105
Aggregate Depreciation	-£34,105	-£34,105
	£484,066	£498,735
Current Assets		
Sundry Debtors	£0	£0
Cash at Bank and in Hand	£30,817	£34,071
Total Current Assets	£30,817	£34,071
Creditors: Amounts falling due within one year		
Sundry Creditors	-£3,225	-£3,225
	£3,225	£3,225
Net Current assets	£27,592	£30,846
Net assets	£511,658	£529,581
Funds of the charity		
Unrestricted Fund		
General Fund	£50,221.00	£51,039
Restricted Funds		
Fabric Fund	£13,716	£17,254
Property Reserve	£447,721	£461,289
TOTAL FUNDS	£511,658	£529,581

I report on the accounts of the charity for the year ended 31 August 2025 which are set out in this report.

Respective responsibilities of trustees and examiner

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)(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 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 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 of 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.

M. Armstrong

Marguerite Armstrong

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Rutherglen

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