

**Allander Youth Activities Charitable Trust
Annual Report and Financial Statements
Year ended 31st December 2025**

Charity Number SC 036882

**Allander Youth Activities Charitable Trust
Annual Report and Financial Statements
Year ended 31st December 2025**

Legal and Administrative Information

Trustees

T S McCubbin
I R Moir
K J Munro
C Reith
S Easton
D Mansouri

Principal Address

18 Cromarty Crescent, Bearsden, Glasgow, G61 3LU

Bankers

CAF Bank Ltd
25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19 4JQ

Investment Advisors

Evelyn Partners
177 Bothwell Street, Glasgow G2 7ER

Independent Examiner

Simon Murrison, CA
Amas Murrison Limited, 10 Newton Terrace, Glasgow, G3 7PJ

Allander Youth Activities Charitable Trust

Trustees' Report

Year ended 31st December 2025

The Trustees of the Allander Youth Activities Charitable Trust have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st December 2025.

Constitution and purpose

The Trust was established by Trust Deed, dated 8th September 2005, and is a recognised Scottish Charity, number SC 036882. The Trust's aim is to promote the welfare and advance the education and training of young people without distinction particularly on the grounds of race, colour, religious beliefs, sexuality, nationality, ethnic origin, gender or disability through leisure time and educational activities and thereby to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society. In furtherance thereof the Trust shall seek to encourage the holding of activities of training value by the 24th Glasgow (Bearsden) Scout Group and by other Scout Groups or by units of other youth organisations so long as the activities of these organisations are charitable in law.

Trustees

The Trustees at the date of this Report and who served throughout the year or from their date of appointment were as follows:

T S McCubbin
I R Moir
K J Munro
C Reith
S Easton (Appointed 8 September 2025)
D Mansouri (Appointed 8 September 2025)

Recruitment and appointment of Trustees

Trustees with appropriate experience and background are appointed in accordance with the terms of the Trust Deed.

Address

The Trust can be contacted via T S McCubbin 18 Cromarty Crescent, Bearsden, Glasgow G61 3LU.

Activities and achievements

80 grants totalling £118,239 (2024 - 76 grants - £95,569), net of refunds, were paid during the year. The grants ranged in size from £220 to £6,000 and were awarded for a broad range of activities to 65 different units of Scout Groups, Guide Boys' Brigade and Girls' Brigade Companies and other youth groups etc mainly within the west of Scotland. The number of young people benefiting from the grants awarded exceeded 2,600.

Financial Review

Income for the year amounted to £115,286. Grants awarded together with other sundry expenditure totalled £120,324. Movement in the investments held amounted to £33,372.

The Trustees are hopeful that income in the current year available for disbursement in accordance with the Trust's aims and objectives will not be less than £30,000.

In addition the Trustees have agreed to distribute, if required, an amount not exceeding 10% of the market value of the Trust's investments at the 31st December preceding each financial year.

Reserves

Total Assets at 31st December 2025 amounted to £1,178,539. The Trust does not have any designated or restricted funds.

Investment Policy

Evelyn Partners operate as the Trust's investment advisors and have discretionary powers. A medium risk policy is being adopted with a view to achieving a balance of income and capital growth.

**Allander Youth Activities Charitable Trust
Trustees' Annual Report (cont)
Year ended 31st December 2025**

Trustee remuneration and expenses

The Trustees did not receive any remuneration. No out of pocket expenses were reimbursed.

Plans for the Future

The Trustees continue to encourage grant applications particularly from voluntary youth organisations in the West of Scotland.

2026 has seen an encouraging start, with the value of grants awarded by the end of March over £100,000 and benefiting over 2000 young people.

Approved by the Trustees and signed on their behalf.

Kenneth Munro
29/07/2026

Allander Youth Activities Charitable Trust
Statement of Receipts and Payments
Year ended 31st December 2025

	31.12.25	31.12.24
	£	£
Investment Income		
Realised dividends and other interest	29,636	32,936
Grants returned	650	2,520
Donations		
Total income	<u>30,286</u>	<u>35,456</u>
Proceeds of sale of investments withdrawn	85,000	75,000
	<u>115,286</u>	<u>110,456</u>
Payments		
Charitable Activities		
Grants awarded (note 3)	118,889	98,089
Professional fees	1,375	
Bank charges	60	60
Total Expenditure	<u>120,324</u>	<u>98,149</u>
Total Payments	<u>120,324</u>	<u>98,149</u>
Surplus for the year	<u><u>-5,038</u></u>	<u><u>12,307</u></u>

Allander Youth Activities Charitable Trust
Statement of Balances as at 31st December 2025

	31.12.25 £	31.12.24 £
Funds Reconciliation		
Bank at 31 December 2024	18,541	6,234
Deficit / Surplus for the year	-5,038	12,307
Bank at 31 December 2025	<u>13,503</u>	<u>18,541</u>
Bank current account	<u>13,503</u>	<u>18,541</u>
	<u>13,503</u>	<u>18,541</u>
Investments at market value (note 4)	<u>1,165,036</u>	<u>1,198,408</u>
Total Assets	<u>1,178,539</u>	<u>1,216,949</u>

Approved by the Trustees on 29/07/2026 and signed on their behalf by:

T S McCubbin
Trustee

K J Munro
Trustee

Allander Youth Activities Charitable Trust
Notes to the Financial Statements
Year ended 31st December 2025

1. Basis of Accounting

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Investment income is accounted for on a received basis.

Grants, which are all one-off payments, are charged in the period in which payment is made.

2. Funds

There are no designated or restricted funds. The Trustees are free to use all funds for the charity's aims and objectives

3. Grants Awarded (net of refunds)

	31.12.2025	31.12.2024
	£	£
24th Glasgow (Bearsden) Scout Group	5,568	750
Other Scout Groups	65,435	48,824
Girlguiding	14,318	9,463
Girls Brigade	0	0
Boys' Brigade	21,258	20,206
Other Youth Groups	11,660	16,326
	<u>118,239</u>	<u>95,569</u>

4. Investments

	31.12.2025	31.12.2024
	£	£
Market Value at 31 December 2024	1,198,408	1,239,501
Movement on Market Value	<u>-33,372</u>	<u>-41,093</u>
Market Value at 31 December 2025	<u>1,165,036</u>	<u>1,198,408</u>
Historical cost at 31 December 2025	<u>744,826</u>	<u>756,631</u>
The investments held at 31 December 2025 are made up as follows:		
Equities and Fixed Interest Securities (Evelyn Partners)	1,159,320	1,171,196
Income Cash Account (Evelyn Partners)	59	138
Investment Cash Account, inc. Q4 accrued int. (Evelyn Partners)	5,657	27,074
	<u>1,165,036</u>	<u>1,198,408</u>

At 31 December 2025 three of the investments held represented more than 5.0 % of total investment value.

The market value of the investments at 31 December 2025 was £185,601.

Investments in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange

**Allander Youth Activities Charitable Trust
Independent Examiner's Report
Year ended 31st December 2025**

Independent Examiner's Report to the Trustees of the Allander Youth Activities Charitable Trust

I report on the financial statements of the charity for the year ended 31st December 2025 which are set out on pages 1 to 6.

Respective responsibilities of Trustees and Examiner

The 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(as amended). The 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 Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 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 (as amended) and

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

Simon Murrison, CA
Amas Murrison Limited, 10 Newton Terrace, Glasgow, G3 7PJ

29/07/2026

Document Details

Document ID	fd7e0000-50bd-6679-39bb-08deee1e6c8a
Document bundle ID	fd7e0000-50bd-6679-4a20-08deee1e6d34
Uploaded to FuseSign	2026-07-30 10:39 +01:00
FuseSign subscriber	AMMU
Initiator email	russell@ammu.uk
Document completed	2026-07-31 00:28 +01:00

Document Signers

Name	Kenneth Munro
Email	kenneth@kjmaccounting.co.uk
Mobile	Not Provided
IP Address/es	122.57.210.64
Verification Mode	No 2FA

Kenneth Munro

—16CA0000-23E1-3A6E-517A-08DEEE925387—

Document Audit Log

Date	User	Transaction
2026-07-30 10:39 +01:00	russell@ammu.uk	Document Bundle Created by Russell Young (russell@ammu.uk) (Source IP Address: 18.133.49.187)
2026-07-30 10:39 +01:00	System	Access link: sending email to: kenneth@kjmaccounting.co.uk. (1 Document - 1 Signing Action).
2026-07-31 00:28 +01:00	Kenneth Munro	Customer verified by unique URL sent via Email (no 2FA)
2026-07-31 00:28 +01:00	Kenneth Munro	Link opened from IP 122.57.210.64
2026-07-31 00:28 +01:00	Kenneth Munro	Document Signed: Annual Report and Accounts 31 December 2025 [FYI-173677339].pdf (SignatureType: SignedByName)
2026-07-31 00:28 +01:00	Kenneth Munro	Kenneth Munro has completed bundle fd7e0000-50bd-6679-4a20-08deee1e6d34

More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit www.fusesign.com.

To verify your document, visit: <https://app.fuse.work/fusesign/verify/fd7e0000-50bd-6679-39bb-08deee1e6c8a>