

The First Glasgow Scout Group

Trustees' Annual Report & Accounts

Year Ended 31 August 2025

Scottish Charity Number: SC033234

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The First Glasgow Scout Group Legal and Administrative Information

Scottish Charity Number	SC033234
Business Address	'Northcote' 4 Victoria Circus Glasgow, G12 9LD
Registered Office	'Northcote' 4 Victoria Circus Glasgow G12 9LD
Trustees	
Chair	Neil Anderson
Group Lead Volunteer	Abdul Mateen Cathcart
Treasurer	Azmy Gowaid
Explorer Leader	James Morton
Scout Leader	Martin MacIntosh
Cub Leader	Fiona Williamson
Beaver Leader	Rebeka Hergreaves
Asst Beaver Leader	Abdul Mateen Cathcart
Cub Leader	Reham Nasr
Members	Rafique Gardee
Bankers	Bank of Scotland Online
	Virgin Money 326 Byres Road Glasgow G12 8AN
	Chase de Vere 33 Bothwell Street Glasgow

The First Glasgow Scout Group

Report of the Trustees for the Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, Governance and Management

Governing document

The Scout Group is constituted in terms of the Rules of the Scout Association, and is a charitable body incorporated by Royal Charter.

Appointment of Trustees

Trustees are recruited and appointed in accordance with the Policy Organisation and Rules (POR) of the Scout Association.

Objectives and Activities

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Our development of young people takes place when the young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities and Achievements

The Group shared roof expenses with the adjacent doctors' surgery
The Group organised many camps this year with reflects this higher income: camp subscription.

The Scout Section undertook a summer camp in Yorkshire Red Rose 24.
The Group refurbished its hall floor.

Chase de Vere manages the First Glasgow Fund
The investments strongly recovered from last two year's difficult post-COVID years.
There is no intention of accessing funds for a further two years.

Financial Review

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short.

**The First Glasgow Scout Group
Report of the Trustees for the Year Ended 31 August 2025**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 Trustees Investment (Scotland) Act 2005 and regulation 8 of 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.

On behalf of the board

<u>ABDUL CATHICART</u>	<u>16th Feb 2026</u>	<u>Amcathicart</u>
PRINT NAME TRUSTEE	Date	
<u>Azmy Ghannad</u>	<u>16th Feb 26</u>	<u>[Signature]</u>
PRINT NAME TREASURER	Date	

**First Glasgow Scout Group
Independent Examiner's Report for the Year Ended 31 August 2025**

I report on the accounts of the First Glasgow Scout Group for the year ended 31 August 2025 set out on pages 2 to 8

Respective Responsibilities of Trustees and Independent 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 (the Act) and the Charities Accounts (Scotland) Regulations (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 state, on the basis of my examination as required under section 44(1)(c) of the Act, 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 whether the accounts present a 'true and fair view'.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements

1. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
2. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Ritchie
Independent Bookkeeper
Caldercruix

20 JAN 2026

Date

The First Glasgow Scout Group

Statement of Financial Activities for the Year Ended 31 August 2025

	2025			2024
	Notes	Unrestricted £	Restricted £	Total £
Incoming Resources				
Voluntary Income				
Member Subscriptions		15,518	-	15,518
Gift Aid		-	-	-
		<u>15,518</u>	<u>-</u>	<u>15,518</u>
Donations for Use of Hall		18,384	-	18,384
Income from Investments		-	-	-
Total Incoming Resources		<u>33,902</u>	<u>-</u>	<u>33,902</u>
Resources Expended				
Scout Hall Costs				
Rates & Insurance		2,405	-	2,405
Heat & Light		2,356	-	2,356
Repairs & Renewals		341	-	341
Maintenance and Cleaning		2,640	-	2,640
		<u>7,742</u>	<u>-</u>	<u>7,742</u>
Group Activities				
Miscellaneous Pack & Camp Expenses		21,168	-	21,168
Training Expenses		-	-	-
International Camps Participation		4,000	-	4,000
Scout Association Membership		2,048	-	2,048
		<u>27,216</u>	<u>-</u>	<u>27,216</u>
Management & Administration Costs		509	-	509
Improvements to Property		-	-	-
Total Resources Expended		<u>35,466</u>	<u>-</u>	<u>35,466</u>
Net movement in funds		(1,564)	0	353
Total funds brought forward		112,966	-	112,966
Total funds carried forward		<u>111,402</u>	<u>0</u>	<u>111,402</u>

**The First Glasgow Scout Group
Balance Sheet as at 31 August 2025**

	2025			2024
	Unrestricted	Restricted	Total	Total
	Notes £	£	£	£
Fixed Assets				
Tangible Assets	41,822	-	41,822	41,822
Investments	87,803	-	87,803	83,223
	<u>129,625</u>	<u>-</u>	<u>129,625</u>	<u>125,045</u>
Current Assets				
Cash at Bank and in Hand	24,795	-	24,795	26,367
Net Current Assets	<u>154,420</u>	<u>-</u>	<u>154,420</u>	<u>151,412</u>
Funds				
	-	-	-	-
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The financial statements were approved by the trustees on 16.02.26 and signed on their behalf by

ABDUL CATHART

PRINT NAME
TRUSTEE

Am Cathart

Azmy Gowaid

PRINT NAME
TREASURER

Azmy Gowaid

The First Glasgow Scout Group

Notes to the Financial Statements for the Year Ended 31 August 2025

	2025	2024
	£	£
3 Tangible Fixed Assets		
Land & Buildings Freehold	41,822	34,409
Improvements to Property	0	6,673
Fixtures, Fittings & Equipment	0	740
Cost as at 31 August	<u>41,822</u>	<u>41,822</u>
Net Book Value as at 31 August	<u>41,822</u>	<u>41,822</u>

The freehold property owned by the group represents the Scout Hall, which is the Group's principal office.

4 Fixed Asset Investments

General Fund	87,803	83,272
Cost as at 31 August	<u>87,803</u>	<u>83,272</u>
General Fund	87,803	83,272
Net Book Value as at 31 August	<u>87,803</u>	<u>83,272</u>

All fixed assets are held within the United Kingdom. The investments held are listed on the Stock Exchange with Barclays Bank.

	2025			2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
5 Cash at Bank and in Hand				
Balance as at 1 September 2025	26,359	0	26,359	26,014
Net Movement in Funds	(1,564)	0	(1,564)	353
As at 31 August	<u>24,795</u>	<u>0</u>	<u>24,795</u>	<u>26,367</u>

The First Glasgow Scout Group

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities and Trustee Investment (Scotland) Act 2005.

1.2 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary Income

This is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received.

Donated Income

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from Investments

The investment account have expired and the legacy trustees are being sought to release to funds for new investing.

1.4 Resources Expended

Expenditure is recognised on a cash basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. They comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.5 Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

Land & Buildings	nil depreciation
Fixtures, Fittings & Equipment	nil depreciation
Improvements to Property	nil depreciation

1.6 Investments

Investments held as fixed assets are shown at cost at the balance sheet date, and the market value is also shown in the notes to the accounts.

2 Wages & Salaries

There were no employees during the year. The First Glasgow Scout Group is run on a voluntary basis. No salaries or wages have been paid and no allowances or expenses paid to trustees during the year.