24th Glasgow (Bearsden) Scout Group

Annual Report and Financial Statements

for the Year Ended

31st March 2026

Charity No SC032723

24th Glasgow (Bearsden) Scout Group

Trustees Annual Report for the Year Ended 31st March 2026

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 2026.

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 comprised the following members during the year financial year 2025/2026:

Michael Timar	Chairman & Safety Oversight Leader
Greig McLachlan	Group Lead Volunteer
Mihir Joglekar	Treasurer
John Dillon	Waiting List Co-ordinator
Mark McConechy	Maintenance Co-ordinator
Alison Ward	Fund Raising Leader
Jo McQuarrie	Media and Publicity Leader
Victor Marshall	Member
Stuart McIntyre	Member
Lewis Cramb	Member
George Arbuckle	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 2026

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.

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 such as the loss of hall rental income and significant unanticipated expenditure. We plan to grow our reserves through an active investment strategy.

We continued to use the hall strategically and as well as use in term time by the High School, the Saturday morning dance class remains a feature and additionally we have 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. A professionally undertaken building inspection report, carried out in July 2025, has provided us with comfiort that whilst there are some areas of the hall that require attention, there are no major structural issues to be addressed and the hall's working life extends well into the future. Nonetheless there is a need for ongoing maintenance and a number of areas required attention during the year, and we will need to continue to budget a substantial amount for maintenance annually.

The Fundraising Group has 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.

Meanwhile the Comms group have been focused on developing a new website for the Group which we expect to launch soon. As always, there remains much to do, and a key to the continued success of the Group is the need for additional volunteers to act as Trustees or to support the Leaders and Trustee Board in their duties. This will be a key areas of focus for myself and the GLV over the next 12 months.

Lastly, I would like to take this opportunity to thank Greig McLachlan for his many years of dedicated service to the Group as GLV, as he steps down from this role at the AGM. The Trustee Board, leaders, current and former members, parents and carers all owe Greig a huge amount of gratitude. He has led one of the largest Scout groups in the UK, working tirelessly, and on a completely voluntary basis, to ensure the sucessful running of the Group. I am pleased that he will remain with us as a leader. I am also delighted to welcome Ronan Southcott as the new GLV - Ronan is a long standing member of the Group and an experienced leader who I know will be focused on the continued development and success of the 24th.

Reserves policy

The Trustees' policy is to ensure that there are sufficient reserves to cover at least eighteen 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.

Michael Timar
Chairman
3rd October 2026

24th Glasgow (Bearsden) Scout Group

Trustees Annual Report for the Year Ended 31st March 2026

Group Scout Leader's Report

It has been another packed and busy year for the 24th. Our sections are maintaining their numbers with most sections at or near capacity and our waitlist numbers continue to grow.Summer 2025 was the first time that we as a group attended the Auchengillan Jamboree (AJ25). The event was a week-long camp with over 1,200 attendees from all over the UK as well as several international contingents. We had over 30 participants at the camp who all managed to get through the camp despite having to abandon for a night due to a passing storm.

At explorer level, our Duke of Edinburgh programme continues to excel, with young people achieving awards at both Bronze and Silver levels and we have a team working towards the prestigious Gold Award.
The cub programme has had a busy camping year with several exciting and adventurous camps. There was another visit to the popular "The Howling" cub camp where they took part in lots of activities with hundreds of other cubs from around Scotland. Later in the year, they went to the Everton Campsite in Inverkip where they had an exciting under-canvas camp.
The Beaver section had an exciting sleepover at the scout hall and successfully took part in the District Beaver Sports where they competed against lots of other teams from around the district.

All these camps, badges, hikes and programmes can only happen with the dedication and hard work of our volunteers. Scouts is a voluntary organisation, and everyone is doing this in their spare time. As well as the uniformed leaders you see each week, there are lots of people behind the scenes, keeping the group, equipment and fundraising going. We also have a dedicated Trustee Board who ensure that our governance is up to standard. I'd like to say a huge thank you to everyone who has helped keep the group running.

Our number of volunteers is 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.

Plans are underway for our summer camp too. We're looking forward to another summer of international camping with yet another visit to the international scout centre in Kandersteg, Switzerland. Very unusually, this will be our third year in a row at the centre. It will include members from both our Scout and Explorer sections and promises to be an exciting summer camp in the Alps.

Financial Review

Unrestricted Funds
Unrestricted Fund income for the year amounted to £88,696 (2025: £71,649). After expenditure of £61,423 (2025: £68,053), the Fund generated a surplus of £27,206 (2025: £3,596). The improved position this year reflects continued savings arising from rental income and lower-than-anticipated costs associated with ground works.
At the year end, Unrestricted Funds stood at £143,499 (2025: £116,293). The Board has agreed, as a minimum, to allocate £5,000 to the Fundraising Team to support the upgrade of a section of the lower hall into a dedicated meeting and presentation area. In addition, the Board has approved an increase of £12,000 to savings to provide resilience against potential fluctuations in rental income during FY2026–27.

The Group's primary source of income has historically been membership subscriptions, which in recent years have been supplemented by rental income from hall lets. Our secondary income stream now comes from hiring out the Scout Hall. In 2025, the main lets related to the High School of Glasgow, who used the halls daily under an agreement established in 2023, and a dance class operating weekly on Saturdays. A local church group has also entered into a regular Sunday hire arrangement. Ensuring sustainable levels of rental income — and maintaining the balance between subscription levels, hall utilisation, and ongoing maintenance requirements — remains a key risk and focus area for the Trustee Board in 2026–27.
The Group continues to be affected by fluctuations in energy, insurance, levies, and building maintenance costs, although the hope is that these pressures will ease as prices stabilise over 2026–28. This remains under active review.

Finally, the Trustee Board approved the closure of the Virgin Bank Account and the consolidation of funds into the Unity Trust Bank Investment Account to support an active investment strategy for FY2026–27 and beyond. The close-out process is underway with assistance from the previous Treasurer.

Restricted Funds
Restricted Fund income in the year related to the net position (FY 2025-2026) on the previous trip to Kandersteg and other major camps over the last year, the next trip will take place in summer 2026 (FY 2026-2027).
The Restricted Funds balance was £10,920 (2025 : £15,589), relating to a cumulative surplus from Kandersteg camps supported by a grant from the Allander Trust.
This year the Trustee Board completed the "Restricted Funds" novation to the Major Camps and Health and Safety Fund- "MCHS Fund".

Total Funds
The Total Fund balance was £154,419 (2025: £131,882), resulting in a cumulative surplus for the Group.

24th Glasgow (Bearsden) Scout Group

Independent Examiner's Report

Year to 31st March 2026

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 2026 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.

Gina Dyer
17Argyll Place
Kilsyth
Glasgow
G65 0PD

Gina Dyer.

14th September 2026

24th Glasgow (Bearsden) Scout Group

Receipts & Payments Account

Year Ended 31st March 2026

	Note	Total Unrestricted Funds Year to 31 March 2026 £	Total Restricted Funds Year to 31 March 2026 £	Total Year to 31 March 2026 £	Total Year to 31 March 2025 £
Receipts					
Subscriptions	1	29,021	0	29,021	24,452
Tax Reclaimed Under Gift Aid		6,204	0	6,204	6,958
Grants & Donations	2	6,220	0	6,220	1,598
Camps & Activities, Surplus		15,840	34,879	50,719	23,261
Fundraising		3,663	0	3,663	4,070
Bank Interest Received					
- Current Account		0	0	0	0
- Investment Account		1,487	0	1,487	1,852
Hall Lets		26,261	0	26,261	10,855
		88,696	**34,879**	**123,575**	**73,046**
Payments					
Gas		5,395	0	5,395	10,204
Electricity		6,021	0	6,021	6,022
Insurance		6,161	0	6,161	6,513
Repairs & Maintenance		9,874	0	9,874	9,652
Administration and Sundries		971	0	971	550
Camps & Activities, Deficit		21,139	39,548	60,687	23,758
Training & Equipment		846	0	846	3,997
Levies		11,016		11,016	10,384
		61,423	**39,548**	**100,971**	**71,080**
Surplus/(Deficit)		**27,273**	**(4669)**	**22,604**	**1,966**

24th Glasgow (Bearsden) Scout Group

Statement of Balances as at 31st March 2026

Bank and cash in hand

	Unrestricted Funds				Restricted Funds		Total Funds	
	Current Account	Savings Account	Investment Account	Total	Current Account	Total	Total Funds	Total Funds
	31 March 2026	31 March 2026	31 March 2026	31 March 2026	31 March 2026	31 March 2026	31 March 2026	31 March 2025
	£	£	£	£	£	£	£	£
Opening Balance	14,734	60,378	41,181	116,293	15,589	15,589	131,882	128,705
Surplus/(Deficit)	27,273	(67)	0	27,206	(4669)	(4669)	22,537	3,177
Closing Balance	**42,007**	**60,311**	**41,181**	**143,499**	**10,920**	**10,920**	**154,419**	**131,882**

Restricted Funds

Relate to the cumulative surplus from the Kandersteg trips and Major camps for current financial year.

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 Elmbank 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.

including camp equipment for £87,740.00.

The Headquarters building is insured for £1,672,962.00 and the contents,

Signed, on behalf of the Trustee Board:

Greig McLachlan
Group Lead Volunteer
3rd October 2026

24th Glasgow (Bearsden) Scout Group

Notes to the Financial Statements

Year Ended 31st March 2026

1 Subscriptions

	Explorer Scouts	Scouts	Cub Scouts	Beaver Scouts	Total Year to 31 March 2026	Total Year to 31 March 2025
	£	£	£	£	£	£
Received in Year	4,837	8,330	9,539	6,315	29,021	24,452
Less paid to Scottish H Q Region and District	-1,836	-3,163	-3,627	-2,391	-11,016	-10,384
Net	**3,001**	**5,167**	**5,913**	**3,924**	**18,005**	**14,068**

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

	2026	2025
Beaver Scouts	47	43
Cub Scouts	71	64
Scouts	62	63
Explorer Scouts	36	33
	216	**203**

2 Grants & Donations

	2026	2025
	£	£
Unrestricted		
Anonymous / Other	0	500
Restricted		
Allander Youth Activities Charitable Trust	6,220	1,098
Offset with Camp and Activities expenses	0	0
	6,220	1,098
Total	**6,220**	**1,598**

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 FY2025