

171st Glasgow Scout Group

Scotland · Charity number SC005916

Details

Status	Active
Legal form	Unincorporated association
Registered	1957-07-17
Register	View on the OSCR register

Contact

Address 40 Broompark Drive
Newton Mearns
Glasgow
East Renfrewshire
G77 5DZ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: Provide scouting activities for the benefit of young people in the local community

Beneficiaries: 'Children or young people'

Objectives: Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society

Geography

- **Main operating location:** East Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£22,882	£27,148	-	0
2024-08-31	£19,501	£33,377	-	0
2023-08-31	£10,469	£19,854	-	0
2022-08-31	£21,301	£19,187	-	0
2021-08-31	£17,686	£15,716	-	0
2020-08-31	£42,721	£24,546	-	0

171st Glasgow Scout Group

Scotland - Charity number SC005916

Accounts

Charity Number SC005916

171st Glasgow (1st Whitecraigs) Scout Group

Report and Accounts

For the year ended 31 August 2025

171st Glasgow (1st Whitecraigs) Scout Group

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The Group Trustee Board ('the Trustees') present their annual report and financial statements of the charity for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The 171st Glasgow Scout Group is part of The Scout Association ('Association'). As such it is governed by the Policy, Organisation & Rules of the Association.

The purpose of Scouting is to contribute to 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.

Scouting uses a Method, which is young people, in partnership with adults: enjoying what they are doing, learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increasing responsibility for others; taking part in activities outdoors; sharing in prayer and worship; making and living out their Promise.

ACHIEVEMENTS AND PERFORMANCE

The Group operated the following sections during the year:

- Two Beaver Colonies (6 years to 8 years) – approximately 24 members (2024 – approx. 15 members).
- Two Cub Packs (8 years to 10 years) – approximately 40 members (2024 – approx. 40 members)
- One Scout Troop (10 years to 14 years) – approximately 30 members (2024 – approx. 30 members). In August 2025 we opened a second Scout Troop with 12 members.

The sections were supported by one Group Lead Volunteer and 14 Team Leader/Members throughout the year.

In Scouting, the word Programme has a wide interpretation. The Programme is not just about the activities that Cubs and Scouts can take part in but also the method used to do these activities and our motivation in doing them. What we offer to young people in all sections is a Balanced Programme, with a range of activities, events and experiences built around six Programme Zones. All young members work towards The Chief Scouts Award (Cubs – Silver and Scouts – Gold).

Over the past year, Group membership has continued to grow steadily. The successful planning and delivery of camps and outings have also contributed to a notable increase in income. Notwithstanding the increase in income, the Group made a loss in the year of £4,266 (2024 – loss of £13,876).

Reserves policy

It is the aim of the Group Trustee Board to set the subscription fees at a level which will generate income to facilitate the operation of the activities of the Group and maintain the Broomcroft site. At 31 August 2025 the Group held £38,863 (2024: £43,129) of unrestricted reserves and £3,000 (2024: £3,000) of restricted reserves which the Group Trustee Board considers appropriate for the continued operation of the Group and the future development of its young people.

RISK MANAGEMENT

Risk review, both financial and operational, is an extremely important item for the Group Trustee Board, who have identified the risks faced by the Group.

The Group Trustee Board regularly reviews and updates the risks faced by the charity and has systems in place to control and manage these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The affairs of the Scout Group are managed directly by the Group Trustee Board. Members of the Group Trustee Board are appointed by resolution and are selected where they have the necessary skills to contribute to the aims and objectives of the Group. All administration and governance is carried out by the Group Trustee Board who volunteer without charge.

There have been no changes in the membership of the Group Trustee Board during the year ended 31 August 2025 with the Board continuing to operate with a small Trustee group of 2. The Trustees continue to actively seek candidates to fill the Board's open positions in order to return to a more suitable size for the nature of the Group.

The Group Trustee Board will seek to implement the broader governance changes introduced by the Association and set out in the Association's Policy, Organisation and Rules over the coming year.

PLANS FOR THE FUTURE

The Trustees are prioritising efforts to enhance parental support and engagement, which has been slow to regain momentum in recent years. They are particularly focused on attracting volunteers to support the Group's fundraising activities, with the aim of organising more family-focused events that will help strengthen overall parental involvement. In addition, by increasing the number of sections, the Trustees hope to attract more volunteers and further broaden participation across the Group.

The Team Leaders will continue the development of the boys and girls under its care, running a programme of activities and events that will give the boys' and girls' fun and enjoyment as they grow, physically, mentally, and spiritually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC005916

Principal office

Scout Hall
Broom Road
Newton Mearns
Glasgow
G77 5DN

Trustees

Andrew Grant – Group Chair (Interim) & Group Lead Volunteer
Susan Robertson – Group Treasurer

Independent Examiner

Shafia Amdjadi Accountant
19 Prestwick Place
Newton Mearns
Glasgow
G77 5AY

Bankers

Bank of Scotland plc
PO Box 1000
BX2 1LB

STATEMENT OF TRUSTEES RESPONSIBILITIES

Scottish Charity Law requires Trustees to prepare financial statements for each financial year that show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing the financial statements Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is deemed inappropriate to presume that the charity will continue in business.

The Group Trustee Board is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and to enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). It is also responsible for safe guarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Group Trustee Board and signed on its behalf on 1 May 2026



Andrew Grant
Group Chair (Interim)

171st Glasgow (1st Whitecraigs) Scout Group
Report of the Independent Examiner to the Trustees of the
for the year ended 31 August 2025

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I report on the accounts of the Charity for the year ended 31 August 2025 which are set out on pages 6 to 11.

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 (as amended). 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.

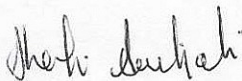
Basis of independent examiner's statement

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 the accounts, and seeks explanations from the trustees concerning 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:
 - 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
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Shafia Amdjadi
Accountant
19 Prestwick Place
Newton Mearns
Glasgow
G77 5AY

1st of May 2026

171st Glasgow (1st Whitecraigs) Scout Group

**Statement of Financial Activities
For the year ended 31 August 2025**

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	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments from:					
Charitable activities	2.	22,882	-	22,882	19,501
Total income		<u>22,882</u>	<u>-</u>	<u>22,882</u>	<u>19,501</u>
Expenditure on:					
Charitable activities	3.	27,148	-	27,148	33,377
Total expenditure		<u>27,148</u>	<u>-</u>	<u>27,148</u>	<u>33,377</u>
Net expenditure		(4,266)	-	(4,266)	(13,876)
RECONCILIATION OF FUNDS					
Transfer		-	-	-	-
Total funds brought forward		43,129	3,000	46,129	60,005
TOTAL FUNDS CARRIED FORWARD	7.	<u>38,863</u>	<u>3,000</u>	<u>41,863</u>	<u>46,129</u>

The notes form part of these financial statements

171st Glasgow (1st Whitecraigs) Scout Group

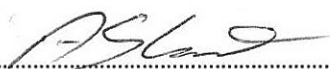
Balance Sheet

For the year ended 31 August 2025

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	<u>Notes</u>	Unrestricted	Restricted	2025 Total £	2024 Total £
CURRENT ASSETS					
Debtors	5.	6,126	-	6,126	1,634
Cash at bank and in hand		<u>45,388</u>	<u>-</u>	<u>45,388</u>	<u>51,668</u>
		51,514	-	51,514	53,302
CREDITORS					
Amounts falling due in less than one year	6.	<u>(9,651)</u>	<u>-</u>	<u>(9,651)</u>	<u>(7,173)</u>
NETCURRENT ASSETS		<u>41,863</u>	<u>-</u>	<u>41,863</u>	<u>46,129</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,863</u>	<u>-</u>	<u>41,863</u>	<u>46,129</u>
NET ASSETS		<u>41,863</u>	<u>-</u>	<u>41,863</u>	<u>46,129</u>
FUNDS					
Restricted funds				3,000	3,000
Unrestricted funds				<u>38,863</u>	<u>43,129</u>
TOTAL FUNDS	7.			<u>41,863</u>	<u>46,129</u>

The financial statements were approved by the Trustees and signed on their behalf by:


.....

Andrew Grant - Group Chair (Interim)


.....

Susan Robertson - Group Treasurer

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public entity as defined by FRS 102.

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern over the twelve month period from the date of signing of this report.

Incoming resources

Income is credited in the accounts when it is receivable. Any income received in advance is credited in the year to which it relates. Grants received for specific purposes are accounted for as restricted funds.

Donations

Donations are included as income when receivable. Donated assets are included at the market value of the donation.

Resources expended

Resources expended are accounted for on an accruals basis and are recognised where there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT which cannot be recovered.

Fund accounting

Funds held by the charity are:

- Unrestricted funds, which can be used in accordance with the charitable objectives, at the discretion of the trustees.
- Designated funds, which are funds that have been set aside by the trustees for specific purposes or projects.
- Restricted funds, which are funds received by the charity to be used for the specific purpose the funds were donated.

2. Income from charitable activities

	2025	2024
	£	£
Subscriptions	14,597	12,842
Outings and Camp Income	2,965	4,190
Gift Aid	4,117	1,436
Hall Hire Income	275	-
Other income	928	1,033
	<u>22,882</u>	<u>19,501</u>

Income from charitable activities during the year was £22,882 (2024: £19,501). The restricted income for the year was £nil (2024: £nil).

3. Analysis of charitable expenditure

Costs directly related to the provision of Scouting services include:

	2025	2024
	£	£
Capitation Fees	5,742	3,953
Subscription Administration Fees	597	570
Section Running Costs	2,183	1,605
IT Costs	308	360
Outings and Camp Expenses	2,673	4,450
Heat and Light	3,626	3,341
Repairs	4,538	6,398
Ground Maintenance	1,200	6,511
Cleaning	3,617	3,462
Insurance	2,489	2,450
General Expenses	-	77
Audit Fee	175	200
Total Outgoing Resources	<u>27,148</u>	<u>33,377</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £27,148 (2024: £33,377) and was unrestricted in both the current and prior years

4. Trustee Remuneration and expenses

None of the trustees received remuneration or expenses during the current or prior year.

5. Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Prepayments	573	198
Gift Aid receivable	5,553	1,436
	<u>6,126</u>	<u>1,634</u>

6. Creditors: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Subscriptions in advance	9,276	6,798
Accruals	375	375
	<u>9,651</u>	<u>7,173</u>

7. Movement in funds

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Transfers £	Closing Balance £
Restricted funds					
Jamboree fund	3,000	-	-	-	3,000
	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
Unrestricted funds					
General fund	43,129	22,882	(27,148)	-	38,863
	<u>43,129</u>	<u>22,882</u>	<u>(27,148)</u>	<u>-</u>	<u>38,863</u>
Total funds	<u>46,129</u>	<u>22,882</u>	<u>(27,148)</u>	<u>-</u>	<u>41,863</u>

The Jamboree fund represents funds held to support members of the Group attend and experience international Jamboree Camps.

171st Glasgow (1st Whitecraigs) Scout Group

Statement of Financial Activities
For the year ended 31 August 2025

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	<u>2025</u>	<u>2024</u>
	£	£
Income and endowments from:		
Voluntary income		
Subscriptions	14,597	12,842
Outings and Camp Income	2,965	4,190
Gift Aid	4,117	1,436
Hall Hire Income	275	-
Other Income	928	1,033
	<u>22,882</u>	<u>19,501</u>
Total income	<u>22,882</u>	<u>19,501</u>
Expenditure on:		
Charitable activities		
Capitation Fees	5,742	3,953
Subscription Administration Fees	597	570
Section Running Costs	2,183	1,605
IT Costs	308	360
Outings and Camp Expenses	2,673	4,450
Heat and Light	3,626	3,341
Repairs	4,538	6,398
Ground Maintenance	1,200	6,511
Cleaning	3,617	3,462
Insurance	2,489	2,450
General Expenses	-	77
Audit Fee	175	200
Total resources expended	<u>27,148</u>	<u>33,377</u>