



ANNUAL REPORT & ACCOUNTS

for the year
ending 31 August 2025



Scouts

Glasgow Disabled Scouts



From our Chair of Trustees

A warm welcome to all our new Scouts and their families. We hope you enjoy being part of our community. This year has focused on building for the growth of the 77th and has particularly benefited from having Jamie Seery employed in the role of Operations Manager. Today we present our three-year strategic plan, which sets out how we intend to grow and strengthen the group over the next three years. This includes beginning to offer access to our lodge to other groups with disabled members.

The leadership team, led by Ross Syme, has enjoyed a successful year, and I would like to thank them all for their continued dedication. We continue to be supported by a large group of regular volunteers, without whom we could not operate, and I would like to thank them for all their energy and enthusiasm.

With your ongoing support, we will continue to build a Scouting experience where every member can enjoy adventure and fun.

Elaine Ferguson
Chair of Trustees



From our Lead Volunteer

It has been an exciting year as Lead Volunteer for the 77th Glasgow (Disabled) Scouts, and I would like to begin by saying what a privilege it has been to be supported by such a dedicated and energetic team of volunteers.

Without the continued support, effort and enthusiasm of everyone involved, we would not be able to deliver such a fantastic and engaging programme on Monday nights, our weekend camps at Glengoyne Lodge, or our week-long Summer Camp. As always, Summer Camp was a highlight, with a wonderful week spent at Ratlingate Scout Centre in Carlisle. It is truly an honour to watch our Scouts and volunteers grow in confidence, independence and character throughout camp.

The standout achievement of the year was our recognition with The King's Award for Voluntary Service (KAVS) 2025 — the highest honour given to volunteer-led groups across the UK, often described as the MBE for voluntary organisations. This award belongs to every volunteer who supports the 77th Glasgow (Disabled) Scouts in any capacity. Each one goes above and beyond to ensure our Scouts have the experience of a lifetime and access to Scouting, and they are thoroughly deserving of this recognition.

I would also like to extend a personal thank you to Elaine and the Trustee Board for all the hard work and support they have provided over the past year. As a result of this commitment, we have welcomed our very first employee, Jamie Seery, as our Operations Manager, and we are excited to be in a position to launch Glengoyne Lodge as an accessible facility available to the wider public. This charity achieves some truly remarkable things, and none of this would be possible without the hard work, dedication and energy of all our volunteers

Ross Syme
Lead Volunteer

Summer Camp 2025



GDS Summer Camp 2025 was a joyful, chaotic and unforgettable week at Ratlingate Scout Centre, themed around the Roman Empire.

From international day activities and a day trip to Walby Farm Park, to the James Lawrie Shield ,our very own Scouting skills competition.

Roman invasion games and a festival finale with patrol karaoke, the camp was packed with creativity, teamwork and laughter. Despite the rain, every Scout achieved something meaningful, and the week ended with pride, muddy boots and lasting memories, all made possible by the incredible dedication of our volunteers.



Annual Accounts for the year ending August 2025

Trustee Report

The Trustees of 77th Glasgow (Disabled) Scout Group, known as 'Glasgow Disabled Scouts', present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting practices set out in note 1 to the accounts 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 Charities Statement of Recommended Practice (FRS102).

Constitution

Glasgow Disabled Scouts adopted a model constitution at the 2025 Annual General Meeting following a governance review. The revised constitution recognised the unique nature of the Group within the UK Scout Association while remaining in line with the model constitution laid out in the Policy, Organisation and Rules of The Scout Association which comes from the Association's Royal Charter of 1912. The Group is an independently registered Scottish charity and is an unincorporated association.



Trustee Report

Charitable aims

Glasgow Disabled Scouts exists to provide challenge and adventure for young people aged 8 to 18 and young adults aged 18 to 25 who have a range of additional support needs from across Greater Glasgow and surrounding local authorities. The Group's aim is to ensure all young people have the ability to access Scouting regardless of additional support needs and that they are provided with the support they require. The Group is committed to the purpose of Scouting – to actively engage and support young people in their personal development, supporting them to become independent, build confidence and gain skills for life.

Governance

The Group Council has overall responsibility for the affairs of the Group and is the body to which the Board of Trustees is responsible. The membership of the Group Council comprises the parents and carers of all the young people in the Group, all the adult volunteers in the Group and the parents and carers of all the young (i.e. under 18) volunteers who support the Group. The District Lead Volunteer and District Chair are ex-officio members of the Council.

The Board of Trustees comprises individuals elected by the Council for a period of one year at the Annual General Meeting or individuals co-opted by the Board to fill casual vacancies or to provide specific skills and experiences which are not otherwise available to the Board. The number of elected Trustees and co-opted Trustees is outlined in the constitution. The Lead Volunteer are ex-officio Trustees.

Board members are the Trustees of the charity and provide the strategic framework upon which the Group operates. All new Board members undergo induction training to ensure they fully understand their responsibilities and the structure of the Group. The day to day operations of the Group are delegated to the Lead Volunteer and his Team Members.



Trustee Report

Membership of Umbrella and Other Organisations

Glasgow Disabled Scouts is part of The Scout Association which governs the operation of Scouting across the United Kingdom through a Royal Charter which in turn gives authority to the By Laws of the Association and the Policy Organisation and Rules of the Association. This membership provides the framework within which the Group delivers the programme and trains and supports its volunteers.

Financial Review

The Group ended the year with Net Assets of £518,431 (2024: £485,131). Of the £518,431, £405,851 is the Net Book Value of Glengoyne Lodge. Cash at bank and net cash receivables totalled £112,315 at 31 August 2025. This includes longer term grant receivables totalling £15,000 awarded during this financial year but due for payment in the 2027 financial year. This year saw all designated funds and restricted summer camp funds utilised in full. A balance of £32,120 remains in restricted funds for core running costs (£30,000) in the 2026 and 2027 financial years and weekend camps (£2,120) in Autumn 2025.

The maintenance and running costs of Glengoyne Lodge, and the running costs of the minibus used by the Group were all met from existing funds during the year. All administration and governance is undertaken by the Trustees who volunteer without charge. There were no Trustee expenses.

The Group has a strong Explorer Scout Unit (for young people aged 14 to 18) and Scout Network (for young adults aged 18 to 25). Under the constitution of the Scout Association, these sections are the responsibility of the District Scout Council. However, for practical reasons, the Group operates these sections under the Group umbrella and as a result both the Explorer Scout Unit and Scout Network report to the Group for income and expenditure.



Trustee Report

Reserves policy

The Board agreed a new Reserves Policy in the financial year 2014/15 which is reviewed annually. The policy is built on the risk management framework which continues to be developed and recognises a number of potential funding challenges which could arise.

The Board agreed that the free reserves, being unrestricted and undesignated funds not represented by fixed assets which are required to maintain the Group in the event of unforeseen circumstances should be a minimum of one year's running costs.

Free reserves less longer term receivables at 31 August 2025 amounted to £65,195. The free reserves at 31 August 2025 are sufficient to cover the fixed annual running costs.

Risk management

The Board identifies key risks to the Group in a Risk Register. A number of actions are completed to mitigate identified risks in the current financial year and this will remain an ongoing process.



Trustee Report

Responsibilities of the Trustees and Independent Examiner

Scottish Charity law requires the 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 those financial statements the 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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).

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.

The accounts for the year follow and form part of this report. The Trustees declare that they have approved the trustees report above.

Signed by them on 18 January 2026

Statement of Financial Activities
(incorporating the income and expenditure account)

For the year ended 31 August 2025

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	<u>Notes</u>	<u>2025</u> <u>Unrestricted</u> £	<u>2025</u> <u>Restricted</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
INCOMING RESOURCES					
Grants, Donations & Legacies	3.	17,815	53,172	70,987	76,266
Charitable Activities	4.	10,651	-	10,651	10,472
Miscellaneous Income	11.	3,513	-	3,513	18
Total Incoming Resources		31,979	53,172	85,151	86,756
OUTGOING RESOURCES					
Charitable Activities	5.	23,629	27,922	51,551	47,836
Raising funds		300	-	300	300
Total Outgoing Resources		23,929	27,922	51,851	48,136
Net Incoming / (Outgoing) Resources		8,050	25,250	33,300	38,620
Opening Balance Brought Forward		192,296	292,835	485,131	446,511
Closing Balance Carried Forward	12.	200,346	318,085	518,431	485,131

The notes on pages 3 to 6 form part of these accounts

77th Glasgow Disabled Scout Group

Balance Sheet

As at 31 August 2025

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	<u>Note</u>	<u>2025</u> £	<u>2024</u> £
NON-CURRENT ASSETS			
Tangible Fixed Assets	8.	406,116	415,724
Long Term Accounts Receivable	9.	15,000	8,000
		<u>421,116</u>	<u>423,724</u>
CURRENT ASSETS			
Accounts Receivable within one year	9.	33,000	18,000
Cash at Bank and in Hand		64,615	43,707
		<u>97,615</u>	<u>61,707</u>
Creditors			
Amounts falling due in less than one year:	10.	(300)	(300)
		<u>97,315</u>	<u>61,407</u>
NET CURRENT ASSETS			
		<u>97,315</u>	<u>61,407</u>
NET ASSETS			
		<u>518,431</u>	<u>485,131</u>
FUNDS			
Restricted Funds	12.	318,085	292,835
Unrestricted Funds		200,346	192,296
		<u>518,431</u>	<u>485,131</u>

Approved by the Trustees and signed on their behalf on 18 January 2026 by:-

Elaine Ferguson - Chair of Trustees

Iain Oates - Group Treasurer

The notes on pages 3 to 6 form part of these accounts

1. Accounting Policies

The accounts have been prepared on the going concern basis under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming Resources

Income is credited to the accounts when it is receivable. Any income received in advance is prepaid into the year in which it falls due. Grant income is recognised during the period in which the award is confirmed and all income and expenditure arising from grants received for a specific purpose is disclosed separately within an appropriate restricted fund (see note 12).

Resources Expended

Expenditure is accounted for on an accruals basis, includes VAT and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure authorised at the year end subject to conditions which have not been met at the year end is noted as a commitment and not accrued as expenditure.

Depreciation

Depreciation is provided on all tangible fixed assets at rates required to write off the assets over their estimated useful lives and is calculated on the cost / valuation of the assets at the following rates:-

Glengoyne Lodge	- over 50 years straight line
Equipment	- between ten and twenty years straight line

Donations

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

2. Status

77th Glasgow Disabled Scout Group is a recognised charity, Scottish Charity Number SC 008726. The Group is not liable to income and corporation taxes under tax legislation.

3. Grants, Donations & Legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants, Donations & Legacies over £500				
Garfield Weston Foundation Grant	-	30,000	30,000	-
Agnes Hunter Trust Grant		15,000	15,000	
UK Youth Fund Grant	6,000		6,000	
The Netherton Trust Grant	5,000	-	5,000	5,000
The Glasgow Eastern Merchants' and Tradesmen's Society Donation	-	3,500	3,500	
Scottish Children's Lottery Trust Grant	-	2,386	2,386	
Foundation Scotland Grant	-	2,286	2,286	
STV Children's Appeal	2,000		2,000	
Edmiston Family Charitable Trust Donation	1,000		1,000	
Charlie Devlin Donation	1,000	-	1,000	-
Arnold Smullen Donation	1,000		1,000	
The Robertson Trust Grant	-	-	-	24,000
Bank of Scotland Foundation Grant	-	-	-	20,000
Shared Care Scotland Grant	-	-	-	10,000
Allied Vehicles Charitable Trust Grant	-	-	-	6,921
Scouts Scotland Grant	-	-	-	4,012
Didima Charitable Trust Grant	-	-	-	1,000
Landsec Futures Community Grants	-	-	-	1,000
Mazars Charitable Trust Grant	-	-	-	750
Bentley Advancing Life Chances Small Grants Programme	-	-	-	500
Glasgow Credit Union - Giving Glasgow Grant	-	-	-	500
Other grants and donations (anonymous donations and total of those received of £500 and i	1,815	-	1,815	2,583
	17,815	53,172	70,987	76,266

4. Charitable Activities - Income

	2025	2024
	£	£
Section Income	4,361	4,125
Summer Camp Income	4,896	4,952
Voluntary Income	1,394	1,395
	10,651	10,472

5. Charitable Activities - Expenditure

	2025	2024
	£	£
Section Expenditure	2,044	2,644
Summer Camp Expenditure	10,128	8,267
Youth activities	4,470	4,699
Running Costs	23,545	21,858
Repairs and Maintenance	1,756	760
Depreciation	9,608	9,608
	51,551	47,836

6. Trustee Remuneration

None of the Trustees receive remuneration or expenses from the charity (2024 - £Nil)

7. Outgoing Resources

	<u>2025</u>	<u>2024</u>
	£	£
Independent Examiner's Fee	-	-

8. Tangible Fixed Assets

	<u>Lodge</u>	<u>Minibus</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
Cost as at 31 August 2024	476,107	30,000	19,123	525,230
Additions	-	-	-	-
Disposals	-	-	-	-
Cost as at 31 August 2025	476,107	30,000	19,123	525,230
Accumulated Depreciation	- 60,734	- 30,000	- 18,772	- 109,506
Charge for the year	- 9,522	-	86	- 9,608
NBV 31 August 2025	405,851	-	265	406,116
NBV 31 August 2024	415,373	-	351	415,724

9. Accounts Receivable

	<u>2025</u>	<u>2024</u>
	£	£
Grants awarded payable within one year (Current Assets)	33,000	18,000
Grants awarded payable later than one year (Long Term Accounts Receivable)	15,000	8,000
	48,000	26,000

10. Creditors

	<u>2025</u>	<u>2024</u>
	£	£
Accrued expenses	300	300
	300	300

11. Miscellaneous Income

	<u>2025</u>	<u>2024</u>
	£	£
Interest accrued on Group savings account	342	18
Refunds and referral fees	3,171	-
	3,513	18

12. Fund Accounts

	<u>Opening Balance</u> £	<u>Incoming Resources</u> £	<u>Outgoing Resources</u> £	<u>Transfer</u> £	<u>Closing Balances</u> £
General Unrestricted Funds					
General Fund - Cash & Net Cash Receivables	69,407	22,722 -	15,071	3,137	80,195
General Fund - Other Fixed Assets	351	- -	86	-	265
	<u>69,758</u>	<u>22,722 -</u>	<u>15,157</u>	<u>3,137</u>	<u>80,460</u>
Glengoyne Lodge Fixed Asset Fund Account					
Glengoyne Lodge Capital Account (Restricted)	292,835	- -	6,870	-	285,965
Glengoyne Lodge Capital Account (Unrestricted)	122,538	- -	2,652	-	119,886
	<u>415,373</u>	<u>- -</u>	<u>9,522</u>	<u>-</u>	<u>405,851</u>
Restricted Funds					
Restricted Fund for Core Running Costs	-	45,000 -	15,000	-	30,000
Restricted Weekend Camp Fund	-	3,500 -	1,380	-	2,120
Restricted Summer Camp Fund	-	4,672 -	4,672	-	-
	<u>-</u>	<u>53,172 -</u>	<u>21,052</u>	<u>-</u>	<u>32,120</u>
Other Designated Funds					
Group Section Funds	-	4,361 -	664 -	3,697	-
Summer Camp Fund	-	4,896 -	5,456	560	-
	<u>-</u>	<u>9,257 -</u>	<u>6,120 -</u>	<u>3,137</u>	<u>-</u>
Total Funds	<u>485,131</u>	<u>85,151 -</u>	<u>51,851</u>	<u>-</u>	<u>518,431</u>

The Fund accounts above show the movement in group funds during the 2025 financial year. The General Unrestricted Fund presents the balance held by the Group at the end of the financial year comprising cash and net cash receivables. The additional Other Fixed Assets fund represents the net book value of group-owned assets other than Glengoyne Lodge.

Following completion of the Glengoyne Lodge Redevelopment Project, two separate fund accounts are presented which show previously capitalised expenditure from this project less accumulated depreciation and less the depreciation charge for this financial year. This fund is split by those costs capitalised from restricted grant income and those capitalised from other non-restricted sources. Depreciation will continue to be charged on this asset on an annual basis in line with our depreciation policy.

The remaining restricted funds operated during the year included grant income received to support our core running costs, our 2025 summer camp, and weekend camp expenditure. £45k funding for core running costs was awarded during the 2025 financial year but will be released in three annual installments. The first year's installments (£15k) were utilised in full this year. £1,380 of the restricted weekend camp fund was utilised during the year with the remainder to be allocated to our Autumn weekend camps in 2025. The restricted funds received for our 2025 summer camp were utilised in full.

The Designated funds comprise funds for the Cub, Scout, Explorer and Network sections operated within the Group during the year, along with a designated fund to cover any summer camp expenditure not covered by restricted funding. In line with our policies, the residual balance on the section funds was transferred to the Group general fund at the end of the financial year and additional funds were transferred from the Group general fund to cover all residual summer camp costs not met by restricted and designated income.

Report of the Independent Examiner to the Trustees of the 77th Glasgow Disabled Scout Group

I report on the accounts of the charity for the year ended 31 August 2025 which are set out in the Trustee Report and in the financial accounts on pages 1 to 6.

Respective responsibilities of the trustees and examiner

The charity 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's 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 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 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:

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.

Damien Moore, CA
Flat 3
3 Gillsland Park
Edinburgh
EH10 5TN

Dated: 18 January 2026



Scouts

Glasgow Disabled Scouts



The King's Award
for Voluntary Service