

## 21st Glasgow (1st Newton Mearns) Scout Group

### Annual Report & Financial Statements

For the year ended 31st August 2025

The Group's financial statements for the year ended 31st August 2025 have been prepared in accordance with the Financial Reporting Manual (FRM) and the Companies Act 2006.

### Group Information

The Group is a charity incorporated in Scotland under the Companies Act 2006. The Group's registered office is at 1st Newton Mearns, Glasgow, Scotland, G11 1JG.

### Charitable Aims and Objectives

The Group's charitable aims and objectives are set out in its Memorandum of Association, which is a charitable instrument registered with the Scottish Charity Register (No SC013301).

The Group's primary purpose is to provide a programme of activities for young people in Scotland, with a view to promoting their physical, mental and moral development, and to providing them with a safe and secure environment in which to grow and develop. The Group's secondary purpose is to provide a programme of activities for young people in Scotland, with a view to promoting their physical, mental and moral development, and to providing them with a safe and secure environment in which to grow and develop.

## 21st Glasgow (1st Newton Mearns) Scout Group

### Directors

John Gifford

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Approved by the Group Executive Committee on 30/08/25 and signed on its behalf by

John Gifford

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**21st Glasgow (1st Newton Mearns) Scout Group**  
**Trustees' Annual Report**  
**Year ended 31st August 2025**

The Executive Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st August 2025.

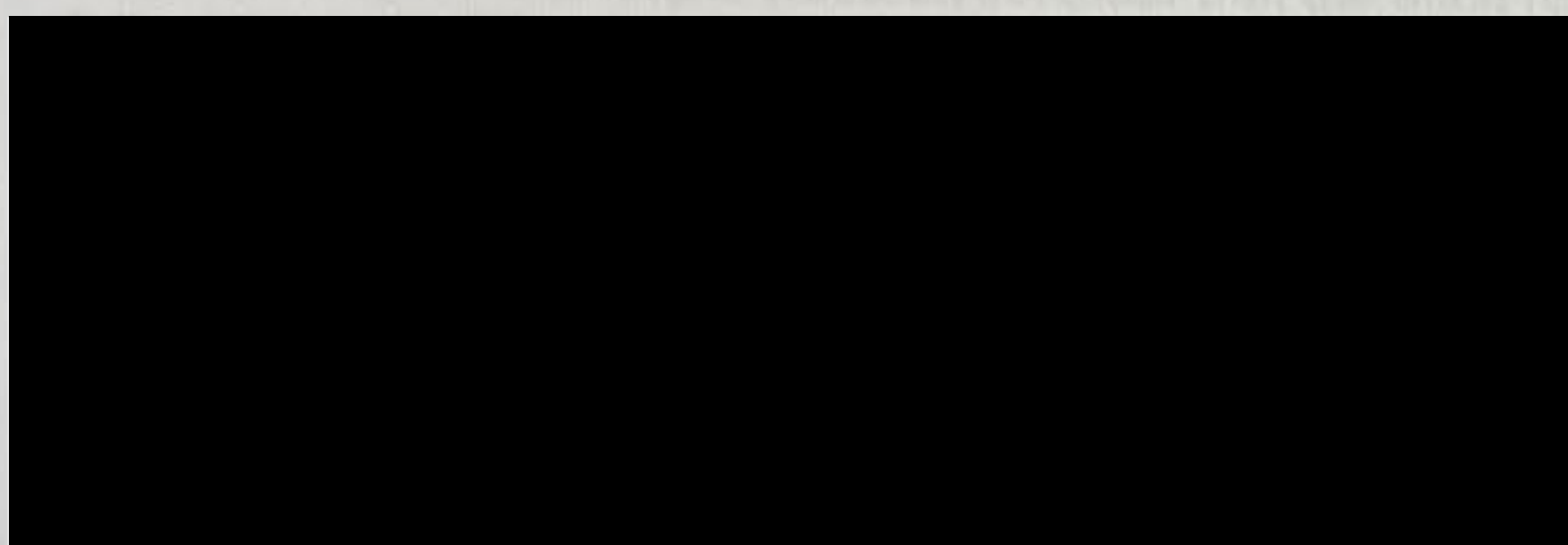
**Name & Address**

The Group's name is the 21st Glasgow (1st Newton Mearns) Scout Group and it may be contacted at 117 Barrhead Road Newton Mearns G77 6BB.

**Constitution & 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 - No SC013301.

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

**Activities & Achievements**

The Group delivers a diverse and extensive Scout programme for the development of young people in Newton Mearns and for that we thank the section leaders, Committee members and parent helpers.

The Group has run for some time with an extensive waiting lists at Beavers and Cubs level, with all sections actively subscribed. The Explorer's section previously was run in conjunction with the Eaglesham Scout Group, however this year we have run our own. A squirrel section started in August 2024, this section is attended before children move up to the Beavers section. This year, five camps were organised, including the summer camp where all sections were invited along. These were a huge success thanks to the input from the Leaders, parent helpers and the kids themselves.

We held a fundraising Halloween Disco for the whole group, enjoyed a trip to the Panto at Christmas time and held our annual BBQ and awards ceremony in August where we celebrated the success and achievements of each section. Again well received by all involved.

In terms of administration, the group is committed to driving fundraising forward in the year ahead, hopefully with the support of additional committee members.

**Exceptional item - prior year**

During the 23/24 year the Trustees decided to re-instate the use of Online Scout Manager (OSM) by a means of collecting fees and any other payments relating to the group activities. The Group's OSM account had been set up by the previous Trustees, none of whom are on the Board today. The OSM account had not been used since 2018 and once the account was reactivated during 2023 an amount of £10,794.46 was discovered to be held in the OSM bank account relating to payments received pre 2018. These funds have now been released to the Group and are recorded under Gross receipts from other activities for this year for the comparative 2024 year.

**Income from Investments**

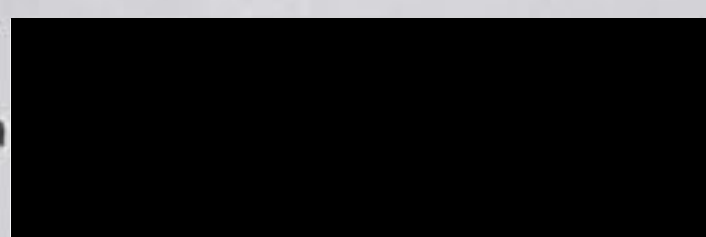
The trustees decided to invest the money received from the OSM account (see note above on exceptional item) into a savings account for the year. The bank interest received in relation to this deposit was £361.97.

**Reserves Policy**

The Trustees believe that around 6 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on the Scout Hall, which is in need of replacement due to the age and condition. The hall continues to support the Eaglesham Scout Group for two sessions per week whilst they complete the build of their new hall. No other avenues are being explored to sublet the hall for income purposes given the current condition of the hall.

Approved by the Group Executive Committee on 20/2/26 and signed on its behalf by :-

Chairperson





**21st Glasgow (1st Newton Mearns) Scout Group**

**Independent Examiner's Report**

**Year ended 31 August 2025**

**Independent Examiner's Report to the Trustees of the 21st Glasgow (1st Newton Mearns) Scout Group**

I report on the financial statements of the 21st Glasgow (1st Newton Mearns) Scout Group ("the Group") for the year ended 31 August 2025, which are set out on pages 3 to 5.

**Respective responsibilities of Trustees and Examiner**

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Regulations. 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 view given by the accounts.

**Independent Examiner's Statement**

In connection with 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 the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave 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.

Signature

Dated

19/2/26



**21st Glasgow (1st Newton Mearns) Scout Group**  
**Receipts & Payments Account**  
**Year ended 31st August 2025**

	Note	2025 £	2024 £
<b>RECEIPTS</b>			
Voluntary Income	3	15,035.00	9,765.00
Fund-Raising Activities	4	3,437.25	4,480.70
Group Activities Scout Programme Events Member contributions	9	12,403.98	12,531.81
Gross receipts from other activities	10	-	10,794.46
Income from Investments	11	361.97	-
<b>Total Receipts</b>		<b>31,238.20</b>	<b>37,571.97</b>
<b>PAYMENTS</b>			
Voluntary Income (HQ annual fee)	3	5,346.00	3,357.50
Cost of Fundraising	5	2,545.25	2,235.43
Group Activities Programme Activities	9	15,771.59	16,293.94
Badges & Uniform (Scout Shop)	7	2,497.49	1,313.57
Leader Training & Leader Thank You Gifts	8	50.50	87.90
Equipment Purchase & Maintenance	7	-	593.71
Scout Hall Costs	6	4,434.41	7,100.33
OSM fees	8	980.46	381.12
<b>Total Payments</b>		<b>31,625.70</b>	<b>31,363.50</b>
<b>Surplus/(Deficit) for year</b>		<b>(387.50)</b>	<b>6,208.47</b>



21st Glasgow (1st Newton Mearns) Scout Group  
Statement of Balances  
Year ended 31st August 2025

	2025	2024
	£	£
Cash & Bank Balances (Unrestricted)		
Balance as at start of year	16,698.17	10,489.70
Surplus/(Deficit) for the year	(387.50)	6,208.47
Balance as at end of year	16,310.67	16,698.17
Bank Current Account	15,605.62	16,331.47
Cash in Hand	705.05	366.70
	16,310.67	16,698.17

The Group owns the Scout Hall at Castle Road (G77 6BB). District keep the deeds.

The land on which the hall is located is leased by East Renfrewshire Council. After initial periods of 25 years and 5 years, the lease is renewed on an annual basis on or around the 21st of May. It is a priority of the committee to seek a longer lease or, alternatively, alternate premises in order that a decision can be made on refurbishment or replacement of the hall. Responsibility for pursuing these matters with East Renfrewshire Council sits with Clyde Regional Scouts, and the group seeks regular updates on progress from Clyde Regional Scouts. The Group now owns a significant quantity of camping and other sports equipment which has been acquired over the last few years.

The Notes on Page 5 form an integral part of these Accounts.

Approved by the Group Executive Committee on 20/2/26 and signed on its behalf by:-

Chairperson



	2025	2024
	£	£
1 <b>Funds</b>		
The Group maintains a single undesignated general fund for all its financial transactions.		
2 <b>Trustees Remuneration &amp; Expenses</b>		
The Trustees did not receive any remuneration during the year (2024/25)		
3 <b>Subscription Income</b>		
Section fees	15,035.00	9,765.00
	<b>15,035.00</b>	<b>9,765.00</b>
Less: Paid to Scout Headquarters	5,346.00	3,357.50
	<b>5,346.00</b>	<b>3,357.50</b>
4 <b>Fund Raising Income</b>		
RagBag	31.20	211.25
Halloween Disco	820.00	788.75
Panto	1,234.00	994.00
Summer BBQ	612.05	366.70
Grants	500.00	1,900.00
Kilt Hire	240.00	220.00
	<b>3,437.25</b>	<b>4,480.70</b>
5 <b>Cost of Fund Raising</b>		
Halloween Disco	87.88	256.95
Panto	1,264.00	1,155.00
Summer BBQ	1,193.37	823.48
	<b>2,545.25</b>	<b>2,235.43</b>
6 <b>Scout Hall Costs</b>		
Cleaning	1,230.00	1,470.00
Heating & Lighting	1,447.45	1,974.96
Insurance	1,141.06	1,130.87
Repairs & Maintenance	615.90	2,524.50
	<b>4,434.41</b>	<b>7,100.33</b>
7 <b>Equipment Purchase</b>		
Scout Shop / Badges / Uniforms / Awards	2,497.49	1,313.57
Camping Equipment	-	593.71
	<b>2,497.49</b>	<b>1,907.28</b>
8 <b>Other expenses</b>		
Thank you gifts	50.50	87.90
OSM fees	980.46	381.12
	<b>1,030.96</b>	<b>469.02</b>
9 <b>Cost of Activities</b>		
Contributions	12,403.98	12,531.81
Less: costs	15,771.59	16,293.94
	<b>(3,367.61)</b>	<b>(3,762.13)</b>
10 <b>Gross receipts from other activities</b>		
OSM historical payments	-	10,794.46
	<b>0.00</b>	<b>10,794.46</b>
11 <b>Income from Investments</b>		
Bank interest	361.97	-
	<b>361.97</b>	<b>0.00</b>