

# 121 Glasgow (Clarkston) Scout Group

Scotland · Charity number SC031166

## Details

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**Known as** 121 Glasgow Clarkston Scout

**Status** Active

**Legal form** Unincorporated association

**Part of** Scouts Scotland (SC017511)

**Registered** 2001-03-21

**Register** [View on the OSCR register](#)

## Contact

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**Address** 94 East Kilbride Road  
Busby  
Glasgow  
G76 8JF

**Website** [www.121glasgowscouts.org.uk](http://www.121glasgowscouts.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** To provide Scouting activities for children and young people aged 4-18.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

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

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£199,992	£210,377	-	0
2024-08-31	£193,872	£195,948	-	0
2023-08-31	£174,964	£207,501	-	0
2022-08-31	£131,362	£92,619	-	0
2021-08-31	£67,889	£92,619	-	0

**121 Glasgow (Clarkston) Scout Group**

Scotland - Charity number SC031166

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# Accounts

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**The Scout Association**  
**121 Glasgow (Clarkston) Scout Group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2025**

**Charity Number SC031166**

**121 Glasgow (Clarkston) Scout Group**  
**Serving Busby and Clarkston**  
**Since 1925**

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## **Governing document**

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

## **Constitution**

The Group is a Trust established under its rules which are common to all Scouts.

## **Objectives and Aims**

The objectives of the Group are as a unit of the Scout Association. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local national and international communities.

The Group

At the 2025 census the Group consisted of a total of 342 young members (2024: 385) across the following sections:

One Squirrel Drey (with 17 members and 5 adult leaders) (*2024: 16 members and 4 adult leaders*)

Three Beaver Colonies (with 48 members and 10 adult leaders) (*2024 : 68 members and 12 adult leaders*)

Three Cub Packs (with 98 members and 19 adult leaders) (*2024 : 116 members and 27 adult leaders*)

Two Scout Troops (with 112 members and 24 adult leaders) (*2024: 108 members and 24 adult leaders*)

A Warrior Explorer Unit (with 67 members and 9 adult leaders) (*2024 : 77members and 9 adult leaders*)

## **Principal address**

The principal address of the Group is: the Scout Hall, 21 Aidens Brae, Clarkston, East Renfrewshire G76 7EP

## Trustees of the Group

The Trustees of the Group are appointed in accordance with the policy, organisation and Rules of The Scout Association.

The group is managed by the Board of Charity Trustees who are responsible for complying with legislation applicable to charities. This includes keeping proper accounts and making returns to the Charity Regulator as appropriate.

The Board of Trustees in 2023/24 consisted of:

James Patterson (Chair)	Stuart Greenwood (Cubs Team Leader)
Yvonne Wallace (Treasurer)	Laura Brookman (Beavers Team Leader)
Tony O'Brien (Group Lead Volunteer)	Pamela Mowatt (Beaver Team Member)
Douglas Oates (Explorer Team Leader)	Jamie Arkley (Parent)
Santosh Bongale (Parent)	Rohita Bongale ( Parent )

The Board of Trustees exists to support the Group Lead Volunteer (formerly known as Group Scout Leader) in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of group finances
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment of leaders and other adult helpers
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories on all payments made and comprehensive insurance policies to ensure insurable risks are covered.

The Board of Trustees has identified major risks that they believe the Group may encounter. These have been reviewed and systems have been established to mitigate against them. The main areas of concern are:

### **Inflation and cost of living increases.**

The impact of the continuing financial landscape continues to be a concern. It has an impact on both the costs the Group face regarding overheads and operating costs and the impact it has on families of our members. In the current year the Group continues to seek ways to reduce energy costs within the building and encourages grant applications which will help mitigate against rising costs. The group continues to support families where necessary by subsidising costs of events and activities and ensuring no member is excluded from full participation due to personal financial circumstances.

### **Reduction or loss of members**

The Group provides activities for all young people ages 4 to 18. If there was a reduction in membership in a particular section of the Group as a whole then this may result in the closure of a section. In the worst case scenario this may lead to the closure of the Group. The Group maintains a waiting list for membership which allows trustees and volunteers to forward plan and ensure the optimum numbers are maintained across the sections.

### **Reduction or loss of leaders**

The Group is solely reliant on volunteers to run and administer the required activities. A reduction in the number of leaders may impact on certain sections or the Group as a whole and may result in the closure of a section. In the worst case scenario this may lead to the closure of the Group.

### **Damage to building, property and equipment**

The Group maintains sufficient insurance to mitigate against the effects of any loss or damage.

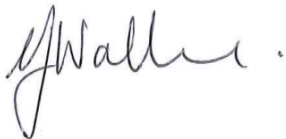
### **Injury to leaders, helpers, supporters and members**

The Group, through capitation fees, contributes to the Scout association's national accident insurance policy. Staff are required to complete health and safety training on a regular basis. Risk assessments are required to be undertaken for all activities.

### **Reduced income from fund raising**

The Group is primarily reliant on income from membership fees and the activities of the fundraising group. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Group can raise the cost of membership to increase income. All activities are budgeted to ensure that costs are covered from camp or activity fees.

Approved and signed on behalf of the Board of Trustees on 14<sup>th</sup> March 2025



*Tony O'Brien*

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**Yvonne Wallace**  
**Group Treasurer**

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**Tony O'Brien**  
**Group Lead Volunteer**

The Scout Association  
121 Glasgow (Clarkston) Scout Group  
Statement of Financial Activities

For the year to 31 August 2025

**INCOMING RESOURCES**

**Subscriptions**

Membership fees  
Gift Aid Income

**Programme and training Activities Income**

Income from camps and activities

**Fundraising Activities Income**

Other fundraising  
Grant Income  
Meetings  
Sales  
Donations

**Miscellaneous**

Bank Interest  
Income from hall lets

**TOTAL INCOMING RESOURCES**

2025				2024	
Unrestricted Fund	Restricted Funds			Total For Year	Total For Year
General Fund £	£	Fabric Fund £	Property Reserve Fund £	£	£
£54,944.59				£54,944.59	£52,132.00
£0.00				£0.00	£0.00
<b>£54,944.59</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£54,944.59</b>	<b>£52,132.00</b>
£106,816.27		£0.00	£0.00	£106,816.27	£105,205.64
<b>£106,816.27</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£106,816.27</b>	<b>£105,205.64</b>
£3,251.54				£3,251.54	£7,614.00
£0.00		£20,493.88		£20,493.88	£0.00
£199.26				£199.26	£204.88
£198.85				£198.85	£210.50
£8,917.82				£8,917.82	£4,129.37
<b>£12,567.47</b>		<b>£20,493.88</b>	<b>£0.00</b>	<b>£33,061.35</b>	<b>£12,158.75</b>
£246.82				£246.82	£351.00
£25,417.00				£25,417.00	£24,025.00
<b>£25,663.82</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£25,663.82</b>	<b>£24,376.00</b>
<b>£199,992.15</b>		<b>£20,493.88</b>	<b>£0.00</b>	<b>£220,486.03</b>	<b>£193,872.39</b>

For the year to 31 August 2025

**RESOURCES EXPENDED**

**Capitation Costs**

Scottish Headquarters Levy

**Fundraising Activities Costs**

Go Cardless Costs  
Fundraising events

**Programme and Training Activities Costs**

Costs of Camps and Activities  
Meetings and weekly activities  
Programme and Training  
Camping Equipment  
Badges

**Accommodation and Other Costs**

General Expenses and Admin  
Premises Expenses  
Minibus Expenses  
Web site  
Equipment Renewals  
Utilities  
Insurance  
Depreciation

**TOTAL RESOURCES EXPENDED**

2025				2024	
Unrestricted Fund	Restricted Funds			Total For Year	Total For Year
General Fund £	£	Fabric Fund £	Property Reserve Fund £	£	£
£19,057.00				£19,057.00	£17,578.68
<b>£19,057.00</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£19,057.00</b>	<b>£17,578.68</b>
£1,781.00				£1,781.00	£2,410.38
				£0.00	£3,852.95
<b>£1,781.00</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£1,781.00</b>	<b>£6,263.33</b>
£121,037.91				£121,037.91	£112,121.97
£9,497.58				£9,497.58	£6,155.46
£0.00				£0.00	£179.93
£5,086.84				£5,086.84	£3,335.06
£4,740.85				£4,740.85	£5,088.54
<b>£140,363.18</b>		<b>£0.00</b>	<b>£0.00</b>	<b>£140,363.18</b>	<b>£126,880.96</b>
£6,128.56				£6,128.56	£1,021.99
£13,873.00		£28,032.00		£41,905.00	£12,846.00
£1,773.95				£1,773.95	£2,242.75
£294.00				£294.00	£147.00
£0.00				£0.00	£2,469.29
£9,790.67				£9,790.67	£8,597.44
£2,646.37				£2,646.37	£3,231.51
£14,669.00				£14,669.00	£14,669.00
<b>£49,175.55</b>		<b>£28,032.00</b>	<b>£0.00</b>	<b>£77,207.55</b>	<b>£45,224.98</b>
<b>£210,376.73</b>		<b>£28,032.00</b>	<b>£0.00</b>	<b>£238,408.73</b>	<b>£195,947.95</b>

Net Incoming resources before transfers

Transfers between funds

Net Movement in Funds

Total funds brought forward

Total funds carried forward

-£10,385  
£9,568  
-£817  
£51,039  
£50,222

-£7,538  
£4,000  
-£3,538  
£17,254  
£13,716

£0  
-£13,568  
-£13,568  
£461,289  
£447,721

-£17,924  
£0  
-£17,924  
£529,582  
£511,658

-£2,076  
£0  
-£2,076  
£531,658  
£529,582

**The Scout Association  
121 Glasgow (Clarkston) Scout Group  
Statement of Financial Activities**

<b>Balance Sheet</b>	2025	2024
<b>As at 31 August 2025</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>		
Scout Hall (Estimated Market Value)	£700,000	£700,000
Additions to Hall (net of grants and donations)	£30,188	£30,188
Aggregate Depreciation	-£246,122	-£231,453
Group Minibus	£34,105	£34,105
Aggregate Depreciation	-£34,105	-£34,105
	<hr/>	<hr/>
	£484,066	£498,735
<b>Current Assets</b>		
Sundry Debtors	£0	£0
Cash at Bank and in Hand	£30,817	£34,071
<b>Total Current Assets</b>	<hr/>	<hr/>
	£30,817	£34,071
<b>Creditors: Amounts falling due within one year</b>		
Sundry Creditors	-£3,225	-£3,225
	<hr/>	<hr/>
	£3,225	£3,225
<b>Net Current assets</b>	<hr/>	<hr/>
	£27,592	£30,846
<b>Net assets</b>	<hr/>	<hr/>
	£511,658	£529,581
<b>Funds of the charity</b>		
<b>Unrestricted Fund</b>		
General Fund	£50,221.00	£51,039
<b>Restricted Funds</b>		
Fabric Fund	£13,716	£17,254
Property Reserve	£447,721	£461,289
<b>TOTAL FUNDS</b>	<hr/>	<hr/>
	<b>£511,658</b>	<b>£529,581</b>

I report on the accounts of the charity for the year ended 31 August 2025 which are set out in this report.

### **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. The Charity 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 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 of 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.

*M. Armstrong*

Marguerite Armstrong

33 Eskdale Drive

Rutherglen

G73 3JS

**121 Glasgow (Clarkston) Scout Group**

Scotland - Charity number SC031166

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# Accounts

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**The Scout Association**  
**121 Glasgow (Clarkston) Scout Group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2024**

**Charity Number SC031166**

**121 Glasgow (Clarkston) Scout Group**  
**Serving Busby and Clarkston**  
**Since 1925**

**The Scout Association**  
**121 Glasgow (Clarkston) Scout group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2024**

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# **The Scout Association**

## **121 Glasgow (Clarkston) Scout group**

### **Statement of Accounts and Report of the Trustees**

**For the year ended 31 August 2024**

#### **Governing document**

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

#### **Constitution**

The Group is a Trust established under its rules which are common to all Scouts.

#### **Objectives and Aims**

The objectives of the Group are as a unit of the Scout Association. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local national and international communities.

The Group

At the 2024 census the Group consisted of a total of 385 young members (2023: 390) across the following sections:

One Squirrel Drey (with 16 members and 4 adult leaders) (*established August 2024*)

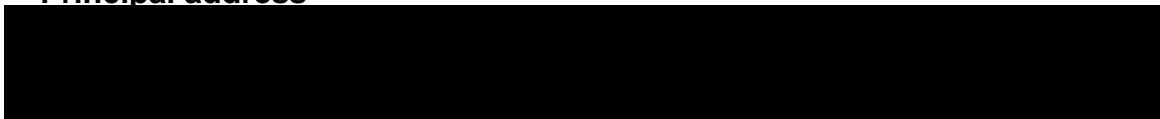
Three Beaver Colonies (with 68 members and 12 adult leaders) (*2023 : 69 members and 12 adult leaders*)

Three Cub Packs (with 116 member and 27 adult leaders) (*2023 : 124 members and 27 adult leaders*)

Two Scout Troops (with 108 members and 24 adult leaders) (*2023: 130 members and 24 adult leaders*)

A Warrior Explorer Unit (with 77 members and 9 adult leaders) (*2023 : 67 members and 9 adult leaders*)

#### **Principal address**



# **The Scout Association**

## **121 Glasgow (Clarkston) Scout group**

### **Statement of Accounts and Report of the Trustees**

#### **For the year ended 31 August 2024**

#### **Lead Volunteer Report 2023/24**

The 121 Glasgow (Clarkston) Scout Group has enjoyed another successful year. Total membership numbers remain strong at 385 members across our 10 sections (2023 :390).

The Explorer Scout Unit (Warriors) affiliated with the Group continued to deliver an imaginative weekly programme as well as numerous camps and trips throughout the Scouting year including Race across the World, Amsterdam and Essex International Jamboree. The Young Leader scheme, whereby Explorer members work with the adults running the junior sections, continued to be very successful. The Duke of Edinburgh Award continues to be offered at bronze, silver and gold levels to all our Explorer Scouts with many of our members achieving at all levels. Two of our younger adult leaders also achieved the Kings Scout Award, the highest award in UK Scouting.

Our two Scout Troops have slightly reduced membership in line with the Group's strategic plan to balance out the numbers across all sections, Both Troops have been offering a full Scout programme with numerous trips, expeditions and camps to various locations including Perth, Edinburgh, Northumberland and Fife as well as 2 International Jamborees in Yorkshire and Essex. We had over 20 Scouts from both Troops achieve the Chief Scout Gold Award which is a fantastic achievement. We continue to offer a varied and balanced weekly programme to over 100 Scouts across both our Monday & Thursday evening Troops with an even balance of places now achieved.

Our three Cub Packs have continued to deliver an amazing programme focused on core scouting skills, fun, and friendship. We now have a strong and stable leadership team across all three nights with all the Cubs now experiencing hall sleepovers and weekend residentials at local scout activity centres as well as themed trips to attractions like the Sea Life Centre and Science Centre. Cubs take part in weekly programmes that vary to include both meetings at our hall as well as visits to other locations that deliver different elements. Over 40 Cubs achieved the Chief Scout Silver Award last year which is an outstanding achievement.

A combination of fun and exciting programmes continues to be offered at our three Beaver Colonies, including challenge and activity badges, with a few residential trips and sleepovers throughout the year. Over 30 Beavers achieved their Chief Scout's Bronze award, the highest award achievable in Beavers.

# **The Scout Association**

## **121 Glasgow (Clarkston) Scout group**

### **Statement of Accounts and Report of the Trustees**

#### **For the year ended 31 August 2024**

In August we also opened our newest section, Squirrels. We started the Drey with 12 Squirrels aged 4&5 and it has been a huge success. We have now grown Squirrels to 18 members with plans to recruit more in the next few years.

The Group continues to be indebted to all its volunteers who, as well as providing the amazing programmes outlined above, complete ongoing mandatory training as part of their roles to ensure they are following current best practice. Volunteers have gone “above and beyond” to ensure that we continue to deliver the most innovative programming available to all our young members.

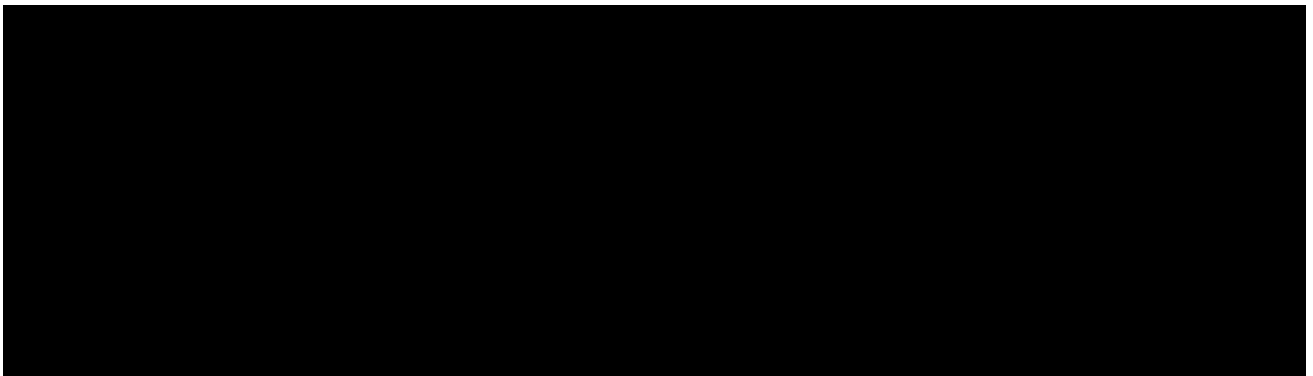
**The Scout Association**  
**121 Glasgow (Clarkston) Scout group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2024**

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The Board of Trustees in 2023/24 consisted of:



The Board of Trustees exists to support the Group Lead Volunteer (formerly known as Group Scout Leader) in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of group finances
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# **The Scout Association**

## **121 Glasgow (Clarkston) Scout group**

### **Statement of Accounts and Report of the Trustees**

#### **For the year ended 31 August 2024**

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories on all payments made and comprehensive insurance policies to ensure insurable risks are covered.

The Board of Trustees has identified major risks that they believe the Group may encounter. These have been reviewed and systems have been established to mitigate against them. The main areas of concern are:

#### **Inflation and cost of living increases.**

The impact of the continuing financial landscape continues to be a concern. It has an impact on both the costs the Group face regarding overheads and operating costs and the impact it has on families of our members. In the current year the Group continues to seek ways to reduce energy costs within the building and encourages grant applications which will help mitigate against rising costs. The group continues to support families where necessary by subsidising costs of events and activities and ensuring no member is excluded from full participation due to personal financial circumstances.

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#### **Damage to building, property and equipment**

The Group maintains sufficient insurance to mitigate against the effects of any loss or damage.

#### **Injury to leaders, helpers, supporters and members**

**The Scout Association**

**121 Glasgow (Clarkston) Scout group**

**Statement of Accounts and Report of the Trustees**

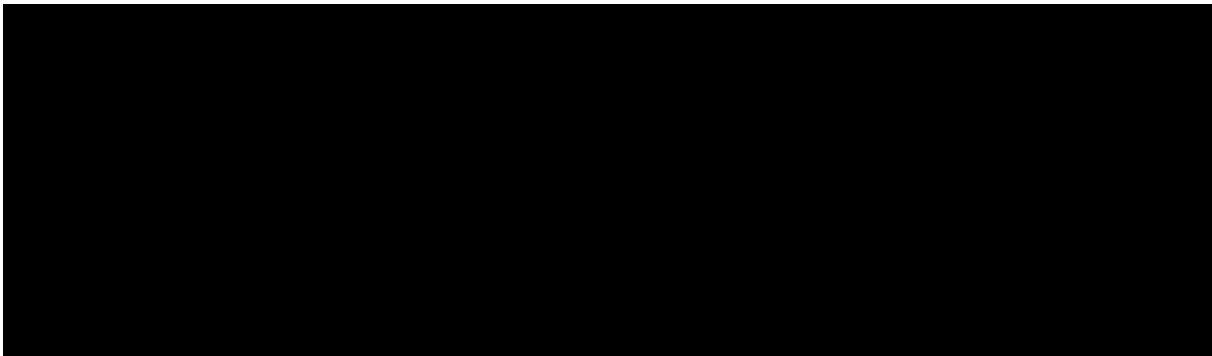
**For the year ended 31 August 2024**

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Approved and signed on behalf of the Board of Trustees on 14<sup>th</sup> March 2025



**Group Treasurer**

**Group Lead Volunteer**

# The Scout Association

## 121 Glasgow (Clarkston) Scout group

### Statement of Accounts and Report of the Trustees

#### For the year ended 31 August 2024

The Scout Association 121 Glasgow (Clarkston) Scout Group Statement of Financial Activities		2024			2023
For the year to 31 August 2024	Unrestricted Fund	Restricted funds		Total For Year	Total For Year
	General Fund	Fabric Fund	Property Reserve Fund		
	£	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Subscriptions</b>					
Membership fees	52,132			52,132	49,511
Gift Aid Income	0			0	8,682
	<b>52,132</b>	<b>0</b>	<b>0</b>	<b>52,132</b>	<b>58,193</b>
<b>Programme and training Activities Income</b>					
Income from camps and activities	105,206	0	0	105,206	80,020
	<b>105,206</b>	<b>0</b>	<b>0</b>	<b>105,206</b>	<b>80,020</b>
<b>Fundraising Activities Income</b>					
Other fundraising	7,614			7,614	5,270
Grant Income	0			0	750
All events	0			0	4,698
Meetings	205			205	0
Sales	211			211	0
Grant re lighting upgrade	0			0	6,939
Easyfundraising and Amazon Smile Income	0			0	248
Donations and Grants	4,129			4,129	2,710
	<b>12,158</b>	<b>0</b>	<b>0</b>	<b>12,158</b>	<b>20,615</b>
<b>Miscellaneous</b>					
Bank Interest	351			351	334
National Savings Interest	0			0	34
Income from hall lets	24,025			24,025	15,768
	<b>24,376</b>	<b>0</b>	<b>0</b>	<b>24,376</b>	<b>16,136</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>193,872</b>	<b>0</b>	<b>0</b>	<b>193,872</b>	<b>174,964</b>

# The Scout Association

## 121 Glasgow (Clarkston) Scout group

### Statement of Accounts and Report of the Trustees

#### For the year ended 31 August 2024

	2024				2023
	Unrestricted Fund	Restricted funds		Total For Year	Total For Year
	General Fund	Fabric Fund	Property Reserve Fund		
<b>The Scout Association 121 Glasgow (Clarkston) Scout Group Statement of Financial Activities For the year to 31 August 2024</b>					
	£	£	£	£	£
<b>RESOURCES EXPENDED</b>					
Capitation Costs					
Scottish Headquarters Levy	17,579			17,579	14,963
	<b>17,579</b>	<b>0</b>	<b>0</b>	<b>17,579</b>	<b>14,963</b>
<b>Fundraising Activities Costs</b>					
Cost of Lighting Upgrade	0			0	7,615
Quiz Night Costs	0			0	670
Go Cardless Costs	2,410			2,410	4,271
Fundraising events	3,853			3,853	1,274
	<b>6,263</b>	<b>0</b>	<b>0</b>	<b>6,263</b>	<b>13,830</b>
<b>Programme and Training Activities Costs</b>					
Costs of Camps and Activities	112,122			112,122	109,522
Meetings and weekly activities	6,155			6,155	0
Programme and Training	180			180	20,405
Camping Equipment	3,335			3,335	0
Badges	5,089			5,089	0
	<b>126,881</b>	<b>0</b>	<b>0</b>	<b>126,881</b>	<b>129,927</b>
<b>Accommodation and Other Costs</b>					
General Expenses and Admin	1,022			1,022	129
Premises Expenses	10,457	2,389		12,846	23,986
Minibus Expenses	2,243			2,243	1,200
Web site	147			147	147
Equipment Renewals	2,469			2,469	1,550
Heat and Light	8,597			8,597	4,864
Insurance	3,232			3,232	2,236
Depreciation	14,669			14,669	14,669
	<b>42,836</b>	<b>2,389</b>	<b>0</b>	<b>45,225</b>	<b>48,781</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>193,559</b>	<b>2,389</b>	<b>0</b>	<b>195,948</b>	<b>207,501</b>
<b>Net Incoming resources before transfers</b>	313	(2,389)	0	(2,077)	(32,537)
<b>Transfers between funds</b>	9,568	4,000	(13,568)	0	0
<b>Net Movement in Funds</b>	<b>9,881</b>	<b>1,611</b>	<b>(13,568)</b>	<b>(2,077)</b>	<b>(32,537)</b>
<b>Total funds brought forward</b>	<b>41,158</b>	<b>15,643</b>	<b>474,857</b>	<b>531,658</b>	<b>564,195</b>
<b>Total funds carried forward</b>	<b>51,039</b>	<b>17,254</b>	<b>461,289</b>	<b>529,581</b>	<b>531,658</b>

**The Scout Association**  
**121 Glasgow (Clarkston) Scout group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2024**

<b>The Scout Association</b>			
<b>121 Glasgow (Clarkston) Scout Group</b>			
<b>Statement of Financial Activities</b>			
<b>Balance Sheet</b>			
<b>As at 31 August 2024</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Scout Hall (Estimated Market Value)		700,000	700,000
Additions to Hall (net of grants and donations)		30,188	30,188
Aggregate Depreciation		(231,453)	(216,784)
Group Minibus		34,105	34,105
Aggregate Depreciation		(34,105)	(34,105)
	<b>1</b>	<b>498,735</b>	<b>513,404</b>
<b>Current Assets</b>			
Sundry Debtors	<b>2</b>	0	574
Cash at Bank and in Hand		34,071	21,538
<b>Total Current Assets</b>		<b>34,071</b>	<b>22,112</b>
<b>Creditors: Amounts falling due within one year</b>			
Sundry Creditors	<b>3</b>	(3,225)	3,858
		3,225	(3,858)
<b>Net Current assets</b>		<b>30,846</b>	<b>18,254</b>
<b>Net assets</b>		<b>529,581</b>	<b>531,658</b>
<b>Funds of the charity</b>			
<b>Unrestricted Fund</b>			
General Fund	<b>4</b>	51,039	41,158
<b>Restricted Funds</b>			
Fabric Fund	<b>5</b>	17,254	15,643
Property Reserve	<b>6</b>	461,289	474,857
<b>TOTAL FUNDS</b>		<b>529,581</b>	<b>531,658</b>

# **The Scout Association**

## **121 Glasgow (Clarkston) Scout group**

### **Statement of Accounts and Report of the Trustees**

#### **For the year ended 31 August 2024**

#### **Notes to the accounts**

1. Sundry creditors of £3225 relates to funds raised and ring-fenced for the future soundproofing of the scout hall. Further grant funding is currently being sought to assist with the costs of this and it is hoped that the work will be carried out in the financial year 2025/26

2. The Group has a Fabric Fund requires an amount of £4000 to be added to it each year. In the year 2023/24 expenditure of £2389 was deducted from this fund to cover costs relating to water damage not covered by the Group insurance.

3. The Group introduced the OSM accounting system in August 2023. This has resulted in some changes to the way the accounts have been presented. However the new system allows a better oversight of individual activities costs and is will provide more robust budgetary control for both the group treasurer and lead volunteers.

4. When the Group took formal possession of the new scout Hall in 2008 it was agreed that the value of the building should be reflected in the Group's Balance Sheet. The transaction did not involve any exchange of monies and the legal title of the hall and land is held in trust by Clyde Scouts. The Group has decided that the hall should be depreciated over 50 years on a straight line basis to zero by 2058.

5. Gift Aid income is not shown in the accounts for the year ending 31 August 2024. Gift Aid can be claimed within three years of the date funds were received. Claims have been halted while the new accounting system is embedded but the next claim will backdate to September 2023 and will be reflected in the Group accounts for 2024/25.

6. Income from Hall lets has increased significantly from £15,768 in 2023 to £24,174 in 2024. This is a reflection of continuing hires for parties and new hirers such as Star Academy Holiday Club. The Group continues to seek opportunities for generating income from Hall lets at times when the hall is not in use by our members.

**The Scout Association**  
**121 Glasgow (Clarkston) Scout group**  
**Statement of Accounts and Report of the Trustees**  
**For the year ended 31 August 2024**

**The Scout Association**  
**121 Glasgow (Clarkston) Scout Group**  
**Report of the Independent Examiner**  
**Year ending 31<sup>st</sup> August 2024**

I report on the accounts of the charity for the year ending 31<sup>st</sup> August 2024 which are set out in the preceding document.

**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. The Charity 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 the 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 these records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees considering 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, and
- 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.

