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44th Glasgow Scout Group

Annual Report & Financial Statements

for the

Year ended 31 August 2025

Charity No SC037150

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**44th Glasgow Scout Group
Trustees' Annual Report (pg.1 of 2)
Year ended 31 August 2025**

The Trustee Board (formerly Executive Committee) have pleasure in presenting their report together with the financial statements and the Independent Examiner's Report for the year ended 31 August 2025.

Reference and administration details

Name & Address

The Group's name is the 44th Glasgow Scout Group and is headquartered at our Scout Hall, 66 Ripon Drive, Glasgow, G12 0DY.

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 SC037150.

Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Our development of young people takes place when the young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Structure, governance and management

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Scottish Charity Regulator (OSCR) as appropriate.

The Trustee Board consists of the Chair (vacancy), Treasurer and 4 Trustees (including 2 Ex-Officio Trustees, and 2 co-opted Trustees (1 vacancy) and meets each quarter).

Members of the Trustee Board are required to complete *Being a Scouts Trustee* learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Trustees

Iain Morgan	Group Lead Volunteer
vacancy	Chair
Jo Graham	Treasurer
Ann Alexander	Trustee Board Member
Stuart Shilliday	Scout Troop Team Leader

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**44th Glasgow Scout Group
Trustees' Annual Report (pg.2 of 2)
Year ended 31 August 2025**

Objectives and activities

The group aims to provide scouting experience to all age groups between 5.75 and 14.75 including overnight and adventure events for all sections. We are primarily focussed on young people in our local community but we do have and welcome many members from other areas within Glasgow and its surrounds.

Achievements and performance

During the year, the Group continued to run a varied programme of activities with session evenings for Beavers, Cubs and Scouts throughout the school year. Both our Cub and Scout sections enjoyed overnight camping weekends at Fordell Firs and Auchengillan scout adventure centres respectively. Both the Scout Troop and Cub Pack report healthy numbers with the Scout Troop being fully subscribed and operating a waiting list.

The number of Beaver Colony members has reduced over the past year and numbers are consistently below 10.

Although Scouting owns the scout hall building (held in trust by Clyde Scouts), the land it resides on, and the immediate surrounding area, is owned by the landowner and developer Mactaggart & Mickel. Following extended negotiations with Mactaggart & Mickel and Clyde Scouts, a 20 year lease was agreed and signed off in October 2025; this will protect scouting at Ripon Drive until 2045. The Group have accepted that a section of the grass paddock area is not included in the new lease although it remains within the boundary fence and available for use by the Group.

Plans for future period and other optional information

In early 2026, the group will be actively recruiting additional Adult volunteers - for operational adult leader roles, co-opted Trustees and the vacant Chair position. This is important to sustain Scouting in the Kelvindale and Anniesland area.

Financial Review

During the year, the Group made an overall surplus of £2,009.24 reversing a trend in recent financial years of deficits (losses of £190 in YE2024 and £1975 in YE2023). A summary and breakdown of income and expenditure is provided within this report. The cash held in reserve at 31st August 2025 is £9,140.83.

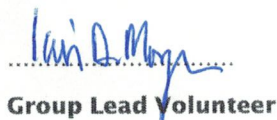
Reserves Policy

The Trustees believe that approximately 6 months of annual expenditure is an appropriate level of reserves (a minimum of £6k in 2025-26) in order to cover the timing differences between receipts & payments and to allow for any unexpected items of expenditure on the Scout Hall, grounds or equipment. Whilst reserves are currently at a higher level, it is planned to repair or replace both the front and emergency exit doors to the Hall in 2026.

The Annual Report has been prepared by Iain Morgan, Group Lead Volunteer.

Approved by the Group Trustee Board on 8/03/26 and signed on its behalf by :-


Treasurer


Group Lead Volunteer

44th Glasgow Scout Group
Independent Examiner's Report
Year ended 31 August 2025

Independent Examiner's Report to the Trustees of the 44th Glasgow Scout Group

I report on the financial statements of the 44th Glasgow Scout Group ("the Group") for the year ended 31 August 2025 which are set out on pages 5 to 11.

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 2008 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply and the Statement of account is prepared on 'Receipts and payments accounts' basis as permitted under section 9 of the Regulations.

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 the 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 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.

(signature) 

(print name) MARIE BROWN

(qualifications) CHARTERED SURVEYOR - BA, BSC, MRICS

(address) FLAT 011, 5 CLEVEDEN GND, GLASGOW G12 0PU

(date) 29.04.26

44th Glasgow Scout Group
Financial Review - Statement of Balances
Year ended 31 August 2025

	Note	Total 2025 £	Total 2024 £
Cash & Bank Balances			
Balance as at start of period: 1 September 2024		7,131.59	7,324.23
Surplus/(Deficit) for the year		2,009.24	(192.64)
Balance as at end of period: 31 August 2025		9,140.83	7,131.59
Represented by:			
Bank Accounts		9,140.83	7,131.59
Total funds	1	9,140.83	7,131.59
Other Assets			
The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years with an estimated total value of £20k.			
Liabilities		2,250.00	n/a

In respect to the renewal of Scout Hall ground lease, Clyde Scouts have intimated that they are seeking a 50% contribution from the Group to the £4.5k legal costs incurred over the lease negotiation. This will be an agenda item on the Group's next Q1 2026 Trustee Board.

The Notes on Page 7-11 form an integral part of these Accounts.

Approved by the Trustee Board on 8/3/2026 and signed on its behalf by:-


 Acting Chair (due to vacancy) & Lead Volunteer


 Treasurer

44th Glasgow Scout Group
Financial Review - Receipts and Payments
Year ended 31 August 2025

	Note	Total 2025 £	Total 2024 £
RECEIPTS			
Voluntary Income			
Subscriptions	3	4,585.72	3,846.89
Donations		0.00	0.00
Miscellaneous		0.00	0.00
Fund-Raising Activities	11	0.00	473.47
Group Activities			
Grants	2	0.00	0.00
Hire of Scout Hall	5	4,532.00	4,288.50
Camp / Event Fees	9	2,934.00	2,607.53
Unidentified Income		0.00	0.00
Refund from BT Business Broadband	7	403.52	0.00
Investment Income		0.00	0.00
Bank Interest		108.30	98.16
Total Receipts		12,563.54	11,314.55
PAYMENTS			
Promotions / Cost of Fundraising		0.00	0.00
Group Activities			
Duke of Edinburgh		0.00	0.00
Programme Activities (Badges, Uniform, Materials & Equipment etc.)		245.15	600.00
Training		0.00	120.00
Camp & Event Costs	9	3,271.40	2,588.05
Annual Subs and District Levy	3	2,778.75	1,923.75
Premises & Maintenance / Equipment Repair	4	4,007.89	6,217.89
Management & Administration Costs			
Stationery and P&P		0.00	0.00
Bank charges		0.00	0.00
Online Scout Manager	12	105.50	57.50
Miscellaneous or exceptional costs	8	145.61	0.00
Total Payments		10,554.30	11,507.19
Total Receipts		12,563.54	11,314.55
Surplus/(Deficit) for year		2,009.24	(192.64)

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44th Glasgow Scout Group
Financial Review - Notes (pg.1 of 3)
Year ended 31 August 2025

	Finance 2025 £	Finance 2024 £
1 Funds at Year End		
The Group maintains two general funds for its financial transactions nominally designated for Group and Event expenses and also has two GoCardless Accounts for electronic payments into each of those accounts from OnLine Scout Manager.		
From financial year, YE 31Aug2024, we have used the main 'Group Account' for the majority of our transactions and our former 'Event Account' was closed on 23 January 2026 as recommended by the Group Treasurer.		
Group Account	9,084.56	7,076.06
Event Account	56.27	55.53
	9,140.83	7,131.59
2 Grant income		
During the year the Group did not apply for any grants.		
	0.00	0.00
Grant expenditure		
	0.00	0.00
3 Subscription Income		
Subscriptions paid via OSM / GoCardless	4,588.63	3,702.64
Charges for failed member subscription payments	-2.91	0.00
Subscriptions paid by cash / bank txfr	0.00	144.25
	4,585.72	3,846.89
3 Annual Subs and District Levy		
Scout Association subscriptions for Beaver, Cub & Scout sections	2,778.75	1,923.75
Scout Association subscriptions for Explorer Unit	0.00	0.00
Scout Association subscriptions paid at District level for all sections	2,778.75	1,923.75
The 44th Glasgow Explorer Unit (age group 14½ to 17 did not re-establish following the pandemic and no central subscriptions were paid for Explorers in FY2024-25		

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**44th Glasgow Scout Group
Financial Review - Notes (pg.1 of 3)
Year ended 31 August 2025**

	Finance 2025	Finance 2024
	£	£
4 Premises / Equipment		
No equipment related purchases were made in FY2024-25		
Equipment Purchasing	0.00	0.00
Premises & maintenance		
Broadband	90.52	628.16
Cleaning (materials and services)	0.00	9.95
Heating & Lighting	1,625.98	3,648.06
Insurance	1,085.15	1,230.74
Repairs & Maintenance	1,206.24	700.98
Total	4,007.89	6,217.89
Reduction in Heating and Lighting was due to lower tariff costs for gas and electricity and move to a new supplier for both utilities.		
Repairs and maintenance increase is due to a one-off cost of £720.00 for the removal of fallen trees within the hall grounds.		
Broadband service was terminated at 29 Feb 2024 but BT Business continued to charge via direct debit - see also note 7.		

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44th Glasgow Scout Group
Financial Review - Notes (pg.2 of 3)
Year ended 31 August 2025

	Finance 2025	Finance 2024
	£	£
5 Hire of Scout Hall (income)		
A Perez Garcia (Yoga classes)	1,176.00	535.50
Sport Events Ecosse	260.00	260.00
Kugatsu Karate Club	3,000.00	3,000.00
Creative Hangouts (Art Class)	0.00	195.00
D Dascombe Hall Hire [Cardiff Air Squadron 1344]	0.00	100.00
Private hires	96.00	198.00
	4,532.00	4,288.50
6 The Trustees did not receive any remuneration during	0.00	0.00
7 Recovery of Broadband overcharge		
Although the Broadband Service termination date was 29th February 2024, BT Business Broadband continued billing each month up to October 2024. This excess charge of £403.52 was recovered following escalation and received into the group's account on 11th February 2025.	403.52	-
	403.52	n/a
8 Miscellaneous / exceptional costs		
Flowers for leader (following injury)	13.00	-
Hosting of Gt Western District 2024 AGM on 17th Nov 2024	16.60	-
Leaving presents and cards for two departing leaders	102.98	-
Hosting of 44th Scout Gp AGM on 27th April 2025	13.03	-
	145.61	0

44th Glasgow Scout Group
Financial Review - Notes (pg.3 of 3)
Year ended 31 August 2025

	Finance 2025	Finance 2024
	£	£
9 Camps / Events		
Income		
Cub Laser Tag direct bank transfer	24.00	55.00
Cub Camp, May 2025 (OSM)	947.24	-
Cub 'Laser Tag' Visit, October 2024 (OSM)	241.08	-
Scouts Sub-Zero Camp, February 2025 (OSM)	1,721.68	
Total Member income for Camps/Events	2,934.00	2,607.53
Expenditure		
Cub 'Laser Tag' Visit, October 2024	270.00	
Groceries for Cub Halloween camp at Scout Hall, October	51.68	
Scouts Sub-Zero Camp, February 2025 (Participation Fee)	1,210.00	
Scouts Sub-Zero Camp, February 2025 (Groceries)	579.34	
Cub Camp, May 2025 (deposit)	135.10	
Cub Camp, May 2025 (Participation Fee)	1,025.28	
	3,271.40	2,588.05

10 Accounting policies

Basis of accounting: These accounts have been prepared on the *Receipts and Payments* basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and Part 9 of the Public Services Reform (Scotland) Act 2010 (as amended).

Income: Fee income and bank interest is accounted for when received. Grant income is recognised in the Income and Expenditure Account and Statement of Financial Activities so as to match grants with the expenditure towards which they are intended to contribute.

Taxation: The Scout Group has charitable status and is exempt from taxation. The Group is not registered for Value Added Tax and accordingly any such irrecoverable tax is included in the expenditure concerned.

44th Glasgow Scout Group
Financial Review - Notes (pg.3 of 3)
Year ended 31 August 2025

	Finance 2025	Finance 2024
	£	£
11 Fund Raising		
Barbeque Event	0.00	98.87
Burns Night	0.00	374.60
	0.00	473.47
12 On Line Scout Manager (OSM)		
<p>The group uses the financial management tools available within On Line Scout Manager (OSM) to recover member subscriptions and event fees, and although this is a commercial enterprise it is used extensively across Scouting.</p> <p>The OSM payments module integrates with GoCardless financial services and payments are transferred to the main group bank account irrespective of the nature of the payment being made by members. i.e. there is no differentiation between subscriptions and event fees.</p>		
Member Subscriptions received via OSM / GoCardless	4,588.63	3,702.64
Charges for failed member subscription payments	(2.91)	0.00
Camp/Event Fees received via OSM / GoCardless	2,910.00	2,552.53
	7,495.72	6,255.17
OSM application charges	105.50	57.50

OSM application charges require electronic payment and the Group's treasurer's account is cheque only. Payment is made by Group Leader Volunteer using personal credit card and recovered through an approved expense claim.

The apparent increase c/w previous FY is not representative and is a result of when expense claims were submitted.

Annual cost for our selected OSM services is £117.00 at April 2026 as we have added additional functionality.