



Report of the Executive Committee and Financial Statements

For the year ended 31 March 2023

[Clydescouts.org.uk](https://clydescouts.org.uk)

#SkillsForLife

Registered Scottish Charity No. SC010415



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Welcome from the Chair

“Let them think for themselves, to grow in knowledge and wisdom.” – Optimus Prime (The Ultimate Doom: Part 3)

In welcoming you to the 15th Annual Report of Clyde Scouts, please indulge my tenuous quote from one of the more popular Transformers I've heard of, however, it resonated with me in what we do at Scouts and seemed apt for the period of Transformation, which lies ahead for the Movement.

Looking back at our 15th year as Clyde Scouts, our recovery has continued apace, and it has been fantastic to see the levels of activity taking place across the Region, at all levels. While we can look at the Census and other stats to get an idea of what's going on, the increased demand for our Assistant Regional Commissioner for Communications and social media “shares” brings home the impact of what we do, so in reverse order from last year, let me begin by thanking all of our volunteers for continuing to deliver the programmes and activities that teach our youth members those vital #skillsforlife which will help them “to grow in knowledge and wisdom”.

From a Governance perspective, I am pleased to report that we have a full complement on the Regional Executive Committee, with the exception of a Treasurer, and a full agenda at our meetings to keep us all busy and hopefully, best utilising our assets for the support of Scouting throughout the Region. We recently welcomed our new Vice-Chair, Michele Hughes, and two new 18-25 Members, Catherine De Venny and Nathan Gallogley; I look forward to working with them all through the year ahead.

Pinkston Watersports remains one of our most popular activities, with slots always in high demand to keep Donald and the Team busy, delivering sessions to our youth members and we recently upgraded some of the craft we have there, modernising our “fleet” and enhancing the learning experience.

Pauline and the Avondyke SASU have been busy with some initial upgrades and maintenance, on site, with plans under discussion for further development, to increase usage and improve facilities.

At Coltswood, William and the SASU, have been busy ensuring Groups can continue to use the site, safely, with some damaged/dead trees being removed after a tree safety inspection. The site is well used by local Groups and remains free to use by members of Clyde Scouts. *(Just remember to book.)*

The Scout Shop's new opening hours seem to be working well and have been welcomed by parents and Leaders, alike. Cammy and the Team have had a buoyant year, as can be seen later in the report, and they are always looking at opportunities of how to improve on either service, or the lines of stock, offered, so please share your ideas/requests with them.

Auchengillan has had another strong year and, Claire and the Team have been flat out running activities and maintaining/upgrading the site with the new Caving activity proving popular. Our newly appointed SASU manager, Fhi, is building the volunteer support team. Sub-Zero returned for 2023 and was deemed “cool” by some participants. The Centre has had a strong year, financially, which will allow us to invest for the future as we approach Auchengillan's Centenary in 2026.

Finally, from me, the Regional Executive Committee are acutely aware of the Cost of Living crisis so widely reported in the media, and are delighted to have achieved accreditation as a “Living Wage” employer, rewarding the efforts of our staff in delivering outcomes to support Scouting in Clyde Region.

Scott Ballantyne
Clyde Scouts Regional Chair

Clyde Scouts Governance

The Scout Association of the United Kingdom was incorporated by Royal Charter in 1912. In Scotland, management of the affairs of the Scout Association is delegated to Scouts Scotland which in turn has created eight geographical local support regions, of which Clyde Scouts is one.

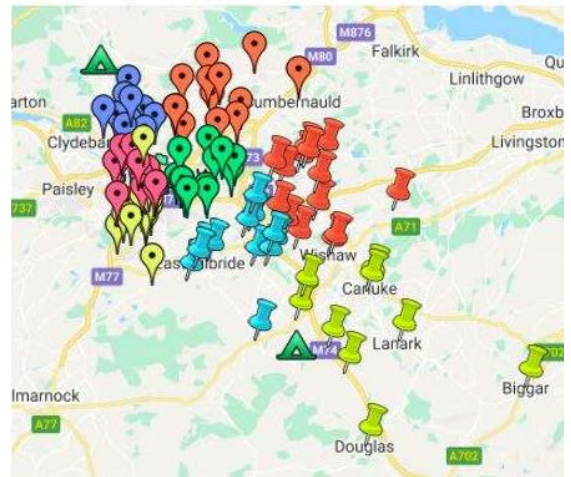
Clyde Scouts is an independently registered Scottish Charity with its own constitution, approved by Scouts Scotland. It is an unincorporated association.

Purpose

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

Clyde Scouts is responsible for supporting District Scout Councils in the development of Scouting, recruitment, adult training and communications in the local authority areas of City of Glasgow, East Dunbartonshire, East Renfrewshire, North Lanarkshire and South Lanarkshire.

Lead by our amazing volunteers, young people are able to learn through indoor and outdoor adventures and activities. Learning by doing, taking responsibility and actively choosing to take part in new challenging activities, all support young people to learn the Skills for Life.



Vision and Strategic Objectives

In 2018 we launched our Skills for Life Action Plan. Our vision is that by 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We want to grow, be more inclusive, be shaped by young people and make a bigger impact in our communities.

Building on the incredible progress we've made over the last five years we want to continue to focus on:

Growth	Inclusivity	Youth Shaped	Community impact
We believe Scouts changes lives, so we want to give every young person in Scotland the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.

After Census 2023, we have seen our youth membership numbers increase slightly to just under 7,000, but our adult volunteer numbers are not growing at the same rate. With Volunteer recruitment continuing to be challenging after the pandemic we decided to continue our work on our Skills for Life strategy and push the review until 2025. Our aims remain:

- Grow our youth membership to 7,300, currently 6829.
- Grow the number of Explorer Scout Young Leaders to 355, currently 325.
- Reduce the number of missing sections by 6 and increase number of Squirrel Dreys
- Reduce sections with less than 12 members from 116 to 91.
- 50% of young people shaping their Scouting experience each year.
- 25% of young people achieving top awards.
- Raise awareness of Young people making a positive difference in their local communities each year through community projects.
- Develop a sustainable model for trading at Auchengillan Outdoor Centre and the Glasgow Scout Shop which supports the growth and development of Scouting in Clyde Region, financially.

Growth

We are delighted to see continued growth of our youth membership though the growth has slowed, from 2022 to 2023, increasing by only 3%. We have also seen a small increase in our leaders across sections, by 5%, but our lead volunteer numbers have decreased. We remain determined to support growth of our young members but also our adult volunteers to support the young members. The Transformation project that is currently underway across UK Scouting, should support the growth of adult volunteers by making **volunteering with Scouts more welcoming, flexible and engaging**.

Inclusivity

Throughout 2022/2023 we have continued to recover from the pandemic and make sure that we are reaching young people in areas classed as areas of deprivation. Squirrels has been a great success in those areas, and we have now started to see this section roll out in more areas across our Region. The increase in young people experiencing Scouts, learning new skills and socialising with new young people, has made a big impact on those youngest children affected by the pandemic. It has also extended the reach of our younger sections with new children attending Beavers and Cubs, as well as involvement from parents as adult volunteers.

Scouting should be open to all, and there is work to do here. We want to make sure that Clyde Scouts represents the demographic of our Region. We are looking for ways to reach out to community groups that work with young people and adults from different backgrounds to showcase Scouting and the benefits it brings.

We are constantly looking for ways to make Scouting in Clyde Region more inclusive.

Youth shaped

Scouts Scotland announced their plan for Youth Shaped Scouting across Scotland in February 2023. The search was on to find a Scottish Youth Commissioner from one of the Regions in Scotland. Mollie Reid, from South East District within Clyde Scouts, was chosen as Youth Commissioner in March 2023 and has been tasked with creating a plan to take Youth Shaped Scouting forward. We are delighted that one of our own Regional Executive Committee members was selected and **we cannot wait to see what she will bring to Youth Shaped Scouting**.

Our Youth Involvement leads, Iona Brownlie and James Gallagher, ran a **very successful Young Leaders training session** in September 2022. 50 Young Leaders attending the training across a weekend at Auchengillan. This training session is discussed in more detail in the report below.

Community Impact

Every member of Scouting across Clyde has a huge impact on their local community. We know there are groups out doing litter picks, planting and maintaining community gardens, volunteering with local charities, supporting food banks and other initiatives. We want to be able to measure and showcase the impact that our Groups have on their local communities, and we will be looking for ways to do this.

Trading Operations

The Glasgow Scout Shop exists to provide direct support to Clyde Scouts by the sales of Scouting essentials and outdoor equipment. The Scout Shop has re-opened to walk in customers whilst continuing to offer first class service online, the response has been extremely positive from our volunteers and parents of young members. The shop is further discussed in the financial report below.

Auchengillan Outdoor Centre provides a much-needed centre for Outdoor learning and a facility where Clyde Region and other Scouts can learn the skills required for the Outdoor Adventures Programme. The centre is further discussed in the activity review and financial report below.

Regional Team

The Regional Commissioner and the Regional Team work in partnership with local Districts and Scout Groups to provide a range of support services to volunteers which includes the delivery of volunteer training, appointments and membership compliance, quality programme delivery and growth and development.

The Regional Team supporting local Scouting comprises of the following volunteers:

- Regional Commissioner: Dr Marion Rankin
- Deputy Regional Commissioner (Development): Carslaw Purdie
- Deputy Regional Commissioner (Explorer Scouts & Scout Network): Simon Robb
- Assistant Regional Commissioner (Adult Training): Allan Reddick
- Assistant Regional Commissioner (Communications): Cameron Caldwell
- Assistant Regional Commissioner (Section Support): **vacant**
- Assistant Regional Commissioner (Youth Involvement): Iona Brownlie and James Gallagher
- Regional Adviser (Activities): Stuart Hunter
- Regional Adviser (Duke of Edinburgh's Award): Ewan Gray and Harry Kilgour
- Regional Adviser (International): Joe Lally
- Safeguarding Awareness Coordinator: Gillian Dodds
- Regional Youth Commissioner: **Vacant**
- Regional Adviser (Scout Active Support): **Vacant**

Clyde Scouts also provides direct line management for 8 District Commissioners (local lead volunteers):

- Calder: Neil Kelly
- Clydesdale: Vacant until January 2023, now Kyle MacMillan
- Eastwood: Amanda Swan until January 2023, now **vacant**
- Great Western: Euan Kirkmorris
- Kelvin Valley: Richard Sneddon
- South East: Eddie O'Rourke
- South Western: Vacant
- Strathcalder: Gary Ward

Volunteers

Clyde Scouts is led by unpaid volunteers, and we pay tribute to the many people who give their time to Scouting in Groups and Districts to support the important work that Scouting does every day.

We are very lucky to have almost 2,000 volunteers involved in Scouting in Clyde Region providing the delivery of Scouting's programme for young people or undertaking other roles such as Executive Committees.

With volunteer recruitment challenging the Third Sector across the UK, we want to make sure we are providing the best support possible to our Region. We aim to develop a volunteer recruitment platform within our website to support Groups and Districts with their volunteer recruitment journey. We will provide access to all of The Scouts and Scouts Scotland guidance on volunteer recruitment and retention as well as providing our own local knowledge for volunteer support in the one place for ease of access.

Grant Making

Clyde Scouts offers small grants to volunteers to assist with the cost of their personal development in adventurous activities such as abseiling, climbing, hillwalking and lots more from the Outdoor Pursuits Training Fund. We also provide small grants from The Christine Kilgour Fund and the Scouting Development Fund to support the work of our Groups and Districts.

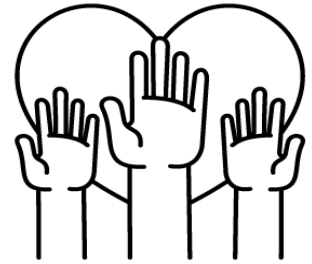
Grants awards in the year 22/23 amount to £573 from the Outdoor Pursuits Training Fund.

Our year 2022/2023



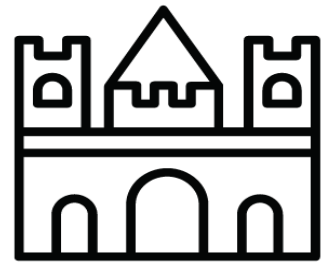
6,829 Young members

1,872 Adult members



1000+ attend Subzero

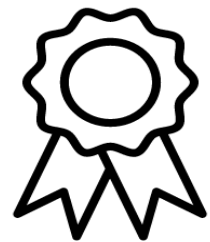
Blair Atholl returns



70

Jubilee Beacon Event

Celebrating Achievements



Young Leaders Training

Revamping Regional Communications



Review of activities

Bouncing Back

This year's focus was trying to bounce back from the pandemic by continuing to support volunteers, new activities for young people and starting up events like our Regional Young Leader Training and Subzero.

We were delighted to see our census numbers continue to grow and most groups were recovering well from the effect of the pandemic. We continue to review our objectives and have identified that supporting groups' recruitment to be a key area for development. We have started to test support with groups that have key roles missing by:

1. Meeting with current leaders to discuss what they have tried and what roles are critical.
2. Proactive recruitment over third sector interfaces which allow volunteer role advertising.
3. Stewardship of potential volunteers with quick responses and friendly conversations.
4. Supporting the groups when meeting the new volunteers.
5. Identifying areas where social media, canvassing local businesses to display leaflets and other communications may work.
6. Helping the groups with the "ask" of support from parents.

We are keen to continue our work here and develop the support that is available for groups which could include training, where to advertise, easy social posts and parent conversations. The Transformation change project which Scouts are undergoing across the UK should also support recruitment and we are excited to see what this brings in 2024.

Young Leader Training

For the second time, Clyde Scouts hosted a Young Leader weekend for young people from across the region. We were delighted to host 50 Young Leaders for a weekend of team building, module work and team games at our Outdoor Centre, Auchengillan.

The weekend was run to give Young Leaders the skills to be actively involved in the leadership of their sections and encourage youth-shaped scouting across their sections as well as to meet other Young Leaders.



The Young Leaders were split into groups to work together, using Modules A-J, to create a programme for beavers, cubs and scouts (and squirrels depending on whether districts have the section). The modules were run based on the Scouts 'Preparing to Lead' guide but were adapted to become less paperwork and more practical activities.

Groups created the idea of their perfect leader on posters and what a good leader can mean to the sections and why it is important. They created codes of conduct to understand their role in the section leadership team and their role in listening, communicating, and understanding the needs of the children in their sections. They also played games to understand the importance of specific games during a section night which helped to teach them how a quality, detailed and exciting programme is important for the session.



Everything the Young Leaders learned over the weekend was then put into action. They had to tailor their new knowledge to create a night programme which was then delivered to a group of cubs who came to Auchengillan on the Sunday. Before the Cubs arrived, the Young Leaders worked in groups looking, creating and participating in games and activities, putting themselves in the position of the Cubs. Having the cubs attend the Young Leader training allowed them to quickly put into practice what they had learned throughout the modules and the confidence to run a programme for our young Cubs.

The Cubs were all tasked with reviewing the groups and their programmes to help shape their leaders into better Young Leaders. The Young Leaders were then required to go back to their sections to complete the final module and missions.

The Region run Young Leaders weekend was a test to make sure there was an appetite from Districts, Groups and our amazing Young Leaders. We have seen this in abundance and know that all of our current and future Young Leaders benefit from this hands-on training. We are working with Districts to see Young Leader Training rolled out across the Region which will hopefully increase our Young Leader engagement, numbers and, also future Scout Leaders across the movement.

Transformation

Transformation is the Scouts project for change, which was launched at Basecamp 22, in May 2022. We are looking at the next steps in volunteering for adults in Scouting, how to make volunteering more accessible for people and also flexible, to allow Scouting to fit in with living in the modern age.

We want volunteering with Scouts to be welcoming, clear learning objectives and development of skills and fun. For existing volunteers this means, making being an adult volunteer more rewarding with less time being spent on administrative tasks, easier access to learning materials and the ability to manage their own time within scouting.

Our Skills for Life strategy states that “Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. No matter where you are, or which team you’re involved in, your time and skills help young people gain skills for life. By working together, and following our Scouts values, we’ll make sure everyone has a positive, safe and rewarding experience.” Transformation will support us to continue this work.

For scouting in Clyde, we want to be able to open up volunteering to more adults across our Region, to offer all volunteers more flexibility in their volunteering, to provide simpler steps to gain opportunities and to develop their current skills, which in turn will give more young people the ability to gain #SkillsForLife.

We can’t wait to see how this project of Transformation develops and the change it brings to Scouting and Volunteering in Clyde Region.

Auchengillan Back to Adventure

Auchengillan re-opened to residential stays and full activities at the beginning of 2022, and we were excited to see that the demand from our Scout Groups and groups further afield was high. Unfortunately, having an extended period where we were limited with our maintenance for activities and structures meant we were stretched. Youthlink Scotland, through the Scottish Government, released grants to Outdoor Education Centres across Scotland, recognising the amazing impact these centres have on our young people’s learning and development. We applied and were delighted to receive a £100,000 grant to support our recovery from the pandemic.

The staff at Auchengillan, supported by volunteers and contractors, got to work and brought the centre’s much needed maintenance back in line with our health and safety requirements. We’d like to thank the Scottish Government and Youthlink Scotland for their support.

Throughout the year Auchengillan were kept busy and here are some of their numbers:

- Over 15,000 visitors on site
- 4,612 activity sessions delivered
- 2,500 nights spent under canvas
- 272 residential

The team at Auchengillan and the Region staff are keen to make sure that the centre is continuing to deliver and develop the skills and adventure we can provide to our Scouts. There will be new activities developed, summer camps launched, more events and the Auchengillan Jamboree to look forward to and we can’t wait to see our Region and Scouts from far and wide come to site.

This year, we were delighted to see Subzero relaunched in February 2023 and we had over 1,000 people on site. Claire, General Manager, and her team worked hard to make sure it was launched with a bang, and you can find out more below.

SUBZERO

2023



WHAT'S IT ALL ABOUT

A winter camp for Scouts and Guides age 14 to 17. Subzero has become a milestone event in many Groups' calendars since it's arrival in 2014.



WHAT'S THE APPEAL

A great addition to the outdoor and adventure programme including campsite service, nights away and outdoor challenge.

Subzero challenges resilience and demands problem solving. It's an opportunity for a first winter camp, to practise camping skills, meet new friends and gain skills for life.

897

PARTICIPANTS

STAFF & ASU

80

118

LEADERS

VOLUNTEERS



Our amazing ASU and leaders, volunteering to make it all happen.

YOUTH LED



STEPPS ESU: Running the winter market and working on programme.

FRIENDSHIP



ADVENTURE



SKILLS FOR LIFE



SUBZERO

"Wide range of activities, great timings of activities throughout the day to allow for mealtimes, night time activities on offer Saturday night were great. Staff and instructors were superb as always"

James

"Brilliant weekend, kudos to all the staff and Scouts that make this a must-do camp!"

Douglas

"Thanks again to everyone involved in the planning and delivery of this excellent event. Well done"

Carnoustie Scouts

"Fab weekend we had our 2 sons there a Scout and Explorer. They had an amazing time"

Lesley

"Good variety of activities, kids LOVED the pool party"

Merlin ESU

Looking Forward – Letter from the Regional Commissioner

Another year passed and another coming to which we look forward with great interest and hope.

Over the past year we have been moving slowly but steadily forward with the process of Transformation. This is such a large piece of work that you will find it mentioned in the beginning, middle and now at the end of this report. Duncan, our Transformation lead, has given more detail and I would like to thank him for the hours of work behind the scenes and in online meetings which he has undertaken to ensure that we have a firm footing from which to spring forward. In September Scouts Scotland's workshop should help us to move into the final phase and 2024 with confidence.

Scouting in Clyde is active, progressive and for youth and leaders alike should be enjoyable and supportive of personal development. We have recovered very substantially from the effects of the pandemic in all areas and are now focusing on reviewing our Regional Strategy to align it with the forthcoming changes and challenges.

Some further highlights for this year have included some of our Networkers supporting the Coronation event in London; the opening of the refurbished Glengoyne Lodge, the home of the 77th Disabled Scout Group at Auchengillan; seeing the WSJ contingent from Clyde at their final training camp at Meggernie and knowing that they are well prepared for their Korean adventure.

These are the Big events and very memorable but for the new Squirrel, Beaver, Cub, Scout or Explorer the memories will be of a first camp or a first time leading a camp, the badge they worked hard to achieve, getting up the climbing wall or into (or out of!) the kayak, coping with the rainy camp and still thinking they will go back for more. These "mini" events often seem just business as usual to the leaders delivering them but for the young people are memorable life events.

Please remember that as you go from week to week your role as a leader or supporter is valued greatly by all in the Regional Team, your District and Group.

Marion Rankin

Regional Commissioner

Organisational Structure

The Scout Council

The council oversees the affairs of The Scout Association in Clyde Region and the Council meets annually.

The Executive Committee

The Executive Committee manages the affairs of the Region and is made up of volunteers from Clyde Scouts elected by the Council, members serving because of the appointment that they hold and co-opted members who are appointed to the Committee for their specialised areas of expertise. Members normally serve for three years, though this can vary depending on requirement.

Committee members are the Trustees of Clyde Scouts and control the affairs of the charity. This includes overseeing the day-to-day management of the Glasgow Scout Shop, Auchengillan Outdoor Centre, Avondyke, Coltswood and Clyde Scouts regional office at 21 Elmbank Street. Members of the Committee are listed on page 14 of this report. The Executive Committee is supported in its work by the General Purposes sub-Committee and Regional Support Team.

The Executive Committee will normally meet five times a year.

Recruitment of Trustees

Local volunteers from across Clyde Region are invited to nominate individuals who have the skillset to serve on the Executive Committee, to stand for election or individuals can self-nominate. Nomination forms are made available from the regional office and the opportunity to become a Trustee is promoted through internal and external communication channels.

In addition, members may be appointed, nominated or co-opted because of their skills to ensure a balance of Trustees with the knowledge to manage the affairs of Clyde Scouts.

Decision Making

The Trustees are supported in their work by a number of sub-Committees and a senior leadership team.

The Chief Operating Officer works in partnership with the Regional Commissioner and Regional Chair to oversee the administration and governance of the

charity and to provide direct support for the Scouting operations.

At Auchengillan Outdoor Centre, a General Manager is employed to manage the affairs of the centre.

Induction and Training of Trustees

All new members of the Committee receive an overview of their responsibilities and briefings on the charity's key operational areas, including past performance, future plans and risk management.

Employment and Remuneration of Staff

The General Purposes sub-Committee is responsible for all staffing matters. Appraisals are undertaken with all staff annually and the Committee considers any matters arising and reviews the salaries of staff, taking into consideration any changes associated with the cost of living.

Affiliations and Umbrella Organisations

Clyde Scouts is part of the Scout Association which governs the operation of Scouting across the United Kingdom in Policy, Organisation and Rules and the Scottish variations thereto.

This provides a framework within which Scout activities are delivered to youth members and how volunteers are trained and supported.

Trading Operations

Auchengillan Outdoor Centre provides a focus for the delivery of Scouting's programme of safe, adventurous activities for young people between the ages of 6 and 25 years old at a reduced price.

As well as Scouting, Auchengillan attracts a wide range of mid-week business from schools, colleges, universities and other charities who are able to pay the full commercial costs for their booking, which in turn supports the Scouting programme. This revenue allows a modest reduction in charges to be offered to our own members.

The Glasgow Scout Shop provides a direct support service to members through the sale of uniforms, books, badges and outdoor clothing and basic equipment. This enables local Scout Groups to have easy access to many of the resources that they require to deliver their programme.

Legal and Administrative Information

Charity Name: Clyde Scouts
Charity Number: SC010415
Principal Office: 21 Elmbank Street, Glasgow, G2 4PB

Trustees (members of the Executive Committee)

Regional Chair

Scott Ballantyne

Regional Treasurer

John R Moffat B Acc CA until November 22
Vacant from December 22

Regional Commissioner

Dr. Marion Rankin

Chief Operating Officer & Regional Secretary

Katrina Watson (nee Gilbert)*

*non-voting member

Elected Members

William Crow
Simon Robb
Nikki White
Douglas Johnston
Jen Highton
James Marshall

Co-opted Members

Mollie Reid

Individuals Responsible for day-to-day management of the Charity

Accountant: Leslyanne Gibson CA (resigned 24/7/23)
Diane Gillespie BAcc FCCA (appointed 10/7/23)
Chief Operating Officer: Katrina Watson
General Manager, Auchengillan: Claire Taylor

Auditors

Alexander Sloan
180 St Vincent Street
G2 5SG

Bankers

Bank of Scotland
54/62 Sauchiehall St
G2 3AH

Investment Advisers

Evelyn Partners
130 St Vincent St
G2 5SE

Legal Advisers

Brodies LLP
110 Queen St
G1 3BX

President

John J Mulhern MA, DIP ACC, ASIP, Chartered FCSI
(appointed November 2019)

Honorary Vice-Presidents

The Lord Provost of the City of Glasgow
The Provost of East Dunbartonshire Council
The Provost of East Renfrewshire Council
The Provost of North Lanarkshire Council
The Provost of South Lanarkshire Council
The Lord Lieutenant of Lanarkshire
The President of the Glasgow Jewish Representative Council
The Moderator of the Presbytery of Glasgow
The Moderator of the Presbytery of Forth Valley & Clydesdale
The Archbishop of Glasgow
The Bishop of Motherwell
The Bishop of Glasgow & Galloway
Arthur J Beverly MLIA(dip)
Dr. Graham Beastall CBE B.Sc., PhD., F.R.C. Path.
Gavin Carruthers
Richard G Cuthbert LLB CA
Ernie Holloway
Stuart J. Imrie
Karen Limond
James G MCLaren
Sandy Mowat CA
W. Sinclair Scott BEM
David W.H, Smith

Financial Review

The results for the year ended 31 March 2023 have shown a strong recovery from the effects of the pandemic, supported by the Outdoor Recovery Grant and guidance from the Regional Executive Committee. This can be seen by the strong trading from the Glasgow Scout Shop and great bookings at Auchengillan Outdoor Centre in the following financial report. The Region has supported the return to scouting by waiving the membership fee during the cost of living crisis and also providing continued opportunities for adventure with free access to Coltswood and Avondyke campsites and free nights camping at Auchengillan.

The net surplus for the year on all funds amounted to £192,675 (2022: £464,034 after income for the sale of assets of £523,575). The surplus this year has been thanks to a generous grant from YouthLink Scotland and the Scottish Government to get Auchengillan Outdoor Centre up and running for an exciting year, packed with bookings. We have also seen an increase in sales of our uniform and badge items at the Glasgow Scout Shop.

The Trustees recognise that while Scouting is now almost fully recovered from the impact of Covid 19, challenges remain in a period of economic uncertainty. Actions continue by the trustees to manage the financial position of Clyde Scouts, including the following:

- Monitoring of pricing levels and repairs expenditure at Auchengillan.
- Monitoring the impact of Scouting support.
- Working closely with Scout Stores to maximise gross profit margin for The Glasgow Scout Shop.
- Monitoring staffing, recruitment and retention.
- Ongoing monitoring of income and costs.
- Looking to the future demands and opportunities for the Glasgow Scout Shop and Auchengillan Outdoor Centre.

Scouting Support & Governance

Clyde Scouts continues to provide a central support service for Scouting across the Region, from the offices currently at 21 Elmbank Street, Glasgow. This support service includes a team of staff and volunteers who plan and deliver Scouting support activities across the Region, including Explorer Belts, World Scout Jamborees and Adult Leader training. In addition, they manage the administration, communications, governance and financial affairs of the Region on a day to day basis.

Clyde Scouts also provides free access to Avondyke & Coltswood Campsites, free nights camping at Auchengillan, reduced cost access to water activities at Pinkston and subsidised volunteer training.

Auchengillan Outdoor Centre

Auchengillan Outdoor Centre incurred a surplus of £204,048 on unrestricted general funds during the year, as compared to a deficit of (£17,122) during 2021/22. This surplus is benefited from a Government Outdoor Recovery Fund grant which was used to carry out essential maintenance due to the effects of the pandemic.

Auchengillan managed to open up completely to all Scouting and other groups for residential and day visits since the beginning of the pandemic, which meant an increase in demand from our Scouting groups, with high usage from Scouts.

In addition, the program of works to comply with health and safety requirements has continued as the Trustees meet their obligations in respect of customer and staff welfare.

The Glasgow Scout Shop

During the year ended 31 March 2023, The Scout Shop continued to operate online but also reopened to customers after a brief trial period. With the return of face to face Scouting, demand for uniforms and badges increased as the Scout Shop continued to operate at increased levels. There were however significant supply issues, mainly with uniforms and the trading cycle continued to be distorted from expected levels.

During the year sales increased to £801,487(2022-£675,437). After an internal rent charge of £17,500, a surplus of £18,489 was recognised. (2022 surplus £24,910)

The team has continued to benefit from a developing relationship with Scout Stores.

Investments

In accordance with The Scout Association's Royal Charter, the Trustees are granted powers to invest in such stocks and shares as they see fit. Clyde Scouts' investment advisers have been granted discretionary management of the investment portfolio with a policy of maximising the long-term total return by way of income and capital through a balanced portfolio of equity based and fixed interest investments.

In the year to 31 March 2023, there was a loss on investments of (£619) (2022: gain £10,946) reflecting stock market movements during the year. The performance of the Region's investments continues to be monitored on a quarterly basis.

Reserves Policy

The Executive Committee has agreed that the level of free reserves, being the unrestricted and designated funds, excluding the new lands funds, which are required to sustain operations in the event of unforeseen adverse future financial events should be a minimum of three months operating costs.

Calculation of free reserves:

Unrestricted Funds	£1,117,341
Designated Funds (not deferred income)	£143,185
New Lands Fund	<u>(£27,500)</u>
	<u>£1,233,026</u>

The Trustees are satisfied with the level of reserves.

Going Concern

The Trustees have considered the financial position of Clyde Scouts.

In making this assessment, the Trustees have taken into account the income and cash flow forecasts prepared for the period to 31st October 2024 and the underlying assumptions, as well as the level of investments and cash resources held.

The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least 12 months from the date of approval of the financial statements (the going concern assessment period) and therefore have prepared the financial statements on a going concern basis.

Risk Management

The Executive Committee of Clyde Scouts has implemented a risk management strategy, which monitors the major risks that the charity may be exposed to. The risk management strategy comprises:

A periodic review of the risks which the charity may face;

the establishment of systems and procedures to mitigate identified risks; &

the implementation of procedures designed to minimise any potential impact on the charity should any of the identified risks materialise.

Statement of Responsibilities of the Executive Committee of Clyde Scouts in Respect of the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

In so far as the Trustees are aware:

There is no relevant audit information of which the charity's auditors are unaware, and
The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITORS

A resolution proposing that Alexander Sloan, be reappointed as auditors of the charity will be put to the Annual General Meeting.

Approved by the Executive Committee of Clyde Scouts on 26th October 2023 and signed on its behalf by:

Trustee.  Simon Robb

Independent Auditor's Report to The Trustees of Clyde Scouts

Opinion

We have audited the financial statements of Clyde Scouts (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cashflows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS (Cont'd)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CLYDE SCOUTS (Cont'd)

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes to the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Alexander Sloan

Alexander Sloan

27/10/2023

Accountants and Business Advisers
Statutory Auditor

Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Statement of Financial Activities for the year ended 31 March 2023

(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 Total £
INCOME & ENDOWMENTS FROM:									
Donations & legacies	2	9,534	100,480	-	110,014	49,301	22,816	-	72,117
Charitable activities	3	747,933	-	-	747,933	229,147	-	-	229,147
Other trading activities	4	801,487	-	-	801,487	675,437	-	-	675,437
Investment income	5	5,964	2,295	-	8,259	2,028	1,967	-	3,995
Other	6	53,510	-	-	53,510	48,523	-	-	48,523
Total income		1,618,428	102,775	-	1,721,203	1,004,436	24,783	-	1,029,219
EXPENDITURE ON:									
Raising funds	7	(762,967)	-	-	(762,967)	(643,851)	-	-	(643,851)
Charitable activities	8	(684,638)	(62,804)	-	(747,442)	(353,669)	(84,686)	-	(438,355)
Other	10	(17,500)	-	-	(17,500)	(17,500)	-	-	(17,500)
Total expenditure		(1,465,105)	(62,804)	-	(1,527,909)	(1,015,020)	(84,686)	-	(1,099,706)
Net income/(expenditure) before investment gains/(losses)		153,323	39,971	-	193,294	(10,584)	(59,903)	-	(70,487)
Gains/(losses) on investments									
Gains/(losses) on investments - unrealised		(309)	(309)	-	(619)	(595)	(595)	-	(1,190)
Gains/(losses) on investments - realised		-	-	-	-	6,068	6,068	-	12,136
Gains/(losses) on investment assets		(309)	(309)	-	(619)	5,473	5,473	-	10,946
Net Income/(expenditure)		153,014	39,661	-	192,675	(5,111)	(54,430)	-	(59,541)
Transfers between funds									
Other gains	13	-	-	-	-	523,575	-	-	523,575
Net Movement in funds		194,672	(1,997)	-	192,675	518,464	(54,430)	-	464,034
RECONCILIATION OF FUNDS:									
Total funds brought forward	25	1,066,269	187,423	12,500	1,266,192	547,805	241,853	12,500	802,158
Total funds carried forward		1,260,941	185,426	12,500	1,458,867	1,066,269	187,423	12,500	1,266,192

The notes on pages 24 to 40 form an integral part of the financial statements.

Balance Sheet as at 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2023 £	2022 £
Fixed Assets						
Tangible Fixed Assets	17	180,891	-	-	180,891	141,373
Fixed Asset investments	18	407,855	101,964	-	509,819	206,206
Total Fixed Assets		588,746	101,964	-	690,710	347,579
Current Assets						
Stock	19	381,263	-	-	381,263	131,130
Debtors	20	198,954	-	-	198,954	230,981
Cash at bank & in hand	27	726,370	83,462	12,500	822,332	931,790
Total Current Assets		1,306,587	83,462	12,500	1,402,549	1,293,901
Liabilities						
Creditors falling due within one year	21	(634,392)	-	-	(634,392)	(375,288)
Net Current Assets		672,195	83,462	12,500	768,157	918,613
Total Assets Less Current Liabilities		1,260,941	185,426	12,500	1,458,867	1,266,192
Creditors: amount falling due after one year	22	-	-	-	-	-
Total net assets (liabilities)		1,260,941	185,426	12,500	1,458,867	1,266,192
The funds of the charity:						
Unrestricted income funds		1,260,941	-	-	1,260,941	1,066,269
Restricted income funds		-	185,426	-	185,426	187,423
Endowment funds		-	-	12,500	12,500	12,500
Total charity funds	25	1,260,941	185,426	12,500	1,458,867	1,266,192

The financial statements were approved by the Executive Committee of Clyde Scouts on 26th October 2023 and signed on its behalf:



Scott Ballantyne

Regional Chair.

The notes on pages 24 to 40 form an integral part of the financial statements.

Statement of cash flows for the year ended 31 March 2023

	Note	Total funds 2023 £	Restated Total funds 2022 £
Net cash (used in)/provided by operating activities	23	151,673	(136,996)
Cash flows from investing activities			
Interest and dividends		8,248	3,995
Net proceeds from sale of fixed assets		-	523,575
Purchase of fixed assets		(71,647)	(15,050)
Net proceeds on movement in investments		(197,732)	3,811
Transfer to Investments		-	(255,000)
Interest retained in investments		(1,084)	-
		<hr/>	<hr/>
Net cash provided by/(used in) investing activities		(262,215)	261,331
Cash flows from financing activities			
Receipt of endowment		-	-
Cash inflow from new borrowing		-	-
Repayment of loan		-	(50,000)
		<hr/>	<hr/>
Net cash provided by/(used in) financing activities		-	(50,000)
Change in cash in the year and cash equivalents in the year		(110,542)	74,335
Cash & equivalents brought forward		676,790	602,455
		<hr/>	<hr/>
Cash & equivalents carried forward		566,248	676,790

Notes to the Financial Statements for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year are set out below.

1.1. Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard 102 (Effective January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2. Going Concern

Clyde Scouts meets its day to day working capital requirements from its operation of The Glasgow Scout Shop and Auchengillan Outdoor Centre, together with the receipt of donations and legacies.

The recovery from the consequences of COVID-19 have continued to distort the financial results for Clyde Scouts. In the assessment of going concern, the Trustees have reviewed projections and underlying assumptions through until 31 October 2024, taking into account existing resources. These projections indicate that adequate resources exist to enable the Trustees to conclude that Clyde Scouts can continue to operate for the foreseeable future and therefore continue to adopt the going concern basis in preparing its financial statements. Further details of the Trustees assessment of going concern are available on page 17 of the Trustees report.

1.3. Fund accounting

Funds are classified as restricted funds, endowment funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes but still within the wider objects of the charity;
- Permanent endowment funds consist of restricted funds with the additional restriction that the donor has specified that only the income generated by the funds may be used for specific or general purposes whilst the capital must be retained;
- Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

1.4. Incoming resources

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- receipt of the income is considered probable;
- the amount can be measured reliably;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.

Donated land is included within tangible fixed assets at its estimated fair value at the time of its donation.

Notes to the Financial Statements for the year ended 31 March 2023 contd.

Donations and grants received for general purpose are allocated to Clyde Scouts General Funds; donations and grants received for specific purposes are allocated to specific purpose funds.

1.5. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised in the financial statements.

1.6. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.20 below.

1.8. Irrecoverable VAT

The charity's activities are registered for Value Added Tax (VAT) purposes and all income and expenditure relative thereto is shown in these financial statements net of VAT. Irrecoverable VAT in respect of all other expenditures is included in the relevant costs shown in the financial statements.

1.9. Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Fixed assets are depreciated at varying rates calculated to write off the cost over their expected useful lives - at 3% on book cost of heritable property, 5% on the multi-activity tower, 10% on the waste treatment plant, refurbishment of camp site toilets, cabins, caravan and structures for activities, 25% on equipment, 25% on motor vehicles and 25%-33% on IT.

1.10. Fixed Asset Investments

The Charity's investments include units held in investment trusts, such as unit trusts or open ended investment companies, the funds' managers calculate the value of the fund daily based on the Net Asset Value of the fund. The charity's valuation in the accounts is based on the market price of a unit at the balance sheet date multiplied by the number of units held, and this is deemed to be the fair value of the charity's investment.

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Notes to the Financial Statements for the year ended 31 March 2023 contd.

1.10. Fixed Asset Investments contd.

The charity does not acquire put options, derivatives, or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

1.11. Stock

Stock is included at the lower of cost or net realisable value.

1.12. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.13. Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.14. Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.15. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.16. Investment gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

1.17. Taxation

Clyde Scouts is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

1.18. Pensions

The charity operates defined contribution schemes on behalf of its staff. Contributions payable in the year are charged to the Statement of Financial Activities.

1.19. Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the Trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

Notes to the Financial Statements for the year ended 31 March 2023 contd.

1.20. Activity based reporting

To comply fully with the Statement of Recommended Practice requires income and expenditure to be reported by activity. Further analysis is provided in the notes to the financial statements.

1.21. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.22. Critical Judgements & Estimates

In the application of the accounting policies for the charity, consideration is given to judgements and estimates in relation to the carrying value of assets and liabilities. There are not considered to be any critical judgements that have a significant effect on the amounts recognised in the financial statements. In terms of estimation uncertainty, the financial statements reflect a stock provision of £47,067 (2022-£46,275) based on historical experience and knowledge of stocks held at the year end.

2. DONATIONS & LEGACIES RECEIVED

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Donations					
7th Lanarkshire 1st Douglas Scout Group				-	-
Edmiston Family Charitable Trust	1,000	-	-	1,000	1,000
Thomas C Maconochie Trust	-	-	-	-	-
Amounts under £1,000	1,082	480	-	1,562	2,111
Gift Aid	202	-	-	202	240
Stonehouse Masonic	500	-	-	500	-
Legacies					
Anonymous	-	-	-	-	2,000
Amounts under £1,000	-	-	-	-	-
Grants					
Scottish Government - Business Support Fund	-	-	-	-	26,000
Youthlink Scotland - Outdoor Education Centre	-	100,000	-	100,000	-
Youthlink Scotland - Summer of Play	-	-	-	-	5,000
Scouts Scotland - Scotjam	-	-	-	-	1,200
The Sir James Robertson Charitable Trust	-	-	-	-	-
The Templeton Goodwill Trust	3,750	-	-	3,750	3,750
UK Government - Coronavirus Job Retention Scheme	-	-	-	-	16,248
W A Cargill Fund	3,000	-	-	3,000	3,000
Hugh Fraser Foundation	-	-	-	-	10,000
Arnold Clark community Fund	-	-	-	-	1,000
Amounts under £1,000	-	-	-	-	568
	9,534	100,480	-	110,014	72,117

Income from donations and legacies was £110,014 (2022; £72,117) of which £9,534 was unrestricted (2022; £49,301), £100,480 was restricted (2022; £22,816) and £nil was in relation to an endowment (2022: £nil).

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the financial statements.

Notes to the Financial Statements for the year ended 31 March 2023 contd.**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Auchengillan Outdoor Centre	702,811	-	702,811	224,148
Programme & Development	45,122	-	45,122	4,999
	<u>747,933</u>	<u>-</u>	<u>747,933</u>	<u>229,147</u>

Analysis of income by activity	Outdoor activities 2023	Programme & Development 2023	Total 2023	Outdoor activities 2022	Programme & Development 2022	Total 2022
Auchengillan Outdoor Centre	702,811	-	702,811	224,148	-	224,148
Programme & Development	-	45,122	45,122	-	4,999	4,999
	<u>702,811</u>	<u>45,122</u>	<u>747,933</u>	<u>224,148</u>	<u>4,999</u>	<u>229,147</u>

All income from charitable activities in both years was unrestricted.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Shop income	<u>801,487</u>	<u>-</u>	<u>801,487</u>	<u>675,437</u>

Any surpluses from the activities of the shops are applied for the charitable activities of the charity.

All income from other trading activities in both years was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Interest & dividends received	<u>5,964</u>	<u>2,295</u>	<u>-</u>	<u>8,259</u>	<u>3,995</u>

Investment income was £8,249 (2022; £3,995) of which £5,955 was unrestricted (2022; £2,028), £2,294 was restricted (2022; £1,967) and £nil was in relation to an endowment (2022: £0).

Notes to the Financial Statements for the year ended 31 March 2023 contd.**6. OTHER INCOME**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Gain on sale of fixed asset	21,500	-	21,500	-
Other income	-	-	-	20,818
Membership Fee	32,010	-	32,010	27,705
ORF 22 Income	-	-	-	-
	<u>53,510</u>	<u>-</u>	<u>53,510</u>	<u>48,523</u>

Included within other income is rent charged by the Scout Council of £0 (2022; £17,500) to the Scout Shop in respect of the Shop's occupation of the ground floor at 21 Elmbank Street, Glasgow.

All other income in both years was unrestricted.

7. EXPENDITURE ON RAISING FUNDS

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Scout Shop expenses	588,512	-	588,512	499,461
Investment manager expenses	1,917	-	1,917	1,618
Staff costs	107,857	-	107,857	81,931
Governance	5,318	-	5,318	4,102
Premises costs	11,232	-	11,232	8,032
Running costs	48,131	-	48,131	48,707
Depreciation	-	-	-	-
	<u>762,967</u>	<u>-</u>	<u>762,967</u>	<u>643,851</u>

Expenditure on raising funds was £762,967 (2022; £643,851).

Notes to the Financial Statements for the year ended 31 March 2023 contd.**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Staff costs	286,415	-	286,415	168,973
Project & activity costs	118,800	-	118,800	25,408
Premises costs	109,664	61,867	171,531	144,700
Running Costs	131,378	-	131,378	77,552
Governance costs	6,055	-	6,055	4,175
Depreciation	32,131	-	32,131	17,482
Grants awarded	195.00	937	1,132	65
	<u><u>684,638</u></u>	<u><u>62,804</u></u>	<u><u>747,442</u></u>	<u><u>438,355</u></u>

Expenditure on charitable activities was £747,442 (2022; £438,355) of which £684,638 was unrestricted (2022; £353,669) and £62,804 was restricted (2022; £84,686).

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 Governance £	2023 Direct costs £	2023 Total £	2022 Governance £	2022 Direct costs £	2022 Total £
Auchengillan Outdoor Centre	2,662	599,290	601,952	2,087	362,558	364,645
Programme & Development	2,663	142,827	145,490	2,088	71,622	73,710
	<u><u>5,325</u></u>	<u><u>742,117</u></u>	<u><u>747,442</u></u>	<u><u>4,175</u></u>	<u><u>434,180</u></u>	<u><u>438,355</u></u>

10. OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Loss on sale/disposal of fixed assets	-	-	-	-
Other expenditure	17,500	-	17,500	17,500
	<u><u>17,500</u></u>	<u><u>-</u></u>	<u><u>17,500</u></u>	<u><u>17,500</u></u>

Included within other expenditure is rent paid on the Scout Shop to the Council of £17,500 (2022: £17,500). All other expenditure in both years was unrestricted.

Notes to the Financial Statements for the year ended 31 March 2023 contd.**11. NET RESOURCES EXPENDED FOR THE YEAR**

Net resources expended is stated after charging:

	Total 2023 £	Total 2022 £
Depreciation & other amounts written off tangible assets	32,131	17,482
Auditor's remuneration	9,240	8,204

12. REMUNERATION OF EXTERNAL AUDITOR

	Total 2023 £	Total 2022 £
Auditor's remuneration comprises		
Statutory audit	9,240	8,204
	<u>9,240</u>	<u>8,204</u>

13. OTHER GAINS

Other gains represents the net proceeds from the sale of property.

	2023 £	2022 £
Sale Proceeds	-	540,000
Associated Costs	-	(16,425)
	<u>-</u>	<u>523,575</u>

Notes to the Financial Statements for the year ended 31 March 2023 contd.**14. STAFF COSTS & NUMBERS**

	2023 Number	2022 Number
The average number of employees during the year was	<u>17</u>	<u>11</u>

All employees were involved in either the direct delivery or support of the charity's activities or in supporting the governance of the organisation.

	2023 £	2022 £
Salaries	368,105	233,189
National Insurance Costs	20,160	12,113
Pension Costs	6,007	5,602
	<u>394,272</u>	<u>250,904</u>

No employee received emoluments (excluding employer pension costs) of more than £60,000 in the reporting period (2022; £nil).

The following remuneration was paid to key management personnel:

	2023 £	2022 £
Remuneration under an employment contract	<u>102,505</u>	<u>113,549</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions was £102,505 (2022 - £113,549)

15. TRUSTEE REMUNERATION & EXPENSES

The Trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or kind.

The following expenses were incurred by Members of the Executive Committee during the reporting period:

	2023 £	2022 £
Total amount of expenses paid directly or reimbursed	<u>730</u>	<u>182</u>
Number of members incurring expenses	2	1

Expenses related to travel, subsistence, accommodation and similar costs borne in furtherance of the activities and governance of the charity.

Notes to the Financial Statements for the year ended 31 March 2023 contd.**16. RELATED PARTY TRANSACTIONS**

There have been no other related party transactions in the reporting period requiring disclosure (2022; £nil).

17. TANGIBLE FIXED ASSETS

	Land & Buildings £	Furnishings & Equipment £	Vehicles £	Total £
Cost				
At 1 April 2022	488,516	180,041	90,329	758,886
Additions	-	71,647	-	71,647
Disposals	-	-	(34,830)	(34,830)
At 31 March 2023	488,516	251,688	55,499	795,703
Accumulated depreciation				
At 1 April 2022	379,982	158,182	79,348	617,512
Charge For Year	13,118	16,148	2,864	32,130
Eliminated on Disposals	-	-	(34,830)	(34,830)
At 31 March 2023	393,100	174,330	47,382	614,812
Net Book Value				
At 31 March 2023	95,416	77,358	8,117	180,891
At 1 April 2022	108,534	21,859	10,981	141,374

Notes to the Financial Statements for the year ended 31 March 2023 contd.**18. FIXED ASSET INVESTMENTS****18.1 LISTED INVESTMENTS**

	2023	2022
	£	£
Market Value at 1 April 2022	206,206	199,071
Additions at cost	235,965	217,057
Disposals at carrying value	(38,233)	(220,869)
Unrealised Gain/(Loss) on revaluation	1,530	12,137
Realised Gain/(Loss) on Market Value	(2,149)	(1,190)
Market Valued as at 31 March 2023	<u>403,319</u>	<u>206,206</u>
Cash Held in Portfolio	106,500	-
Total investments	<u>509,819</u>	<u>206,206</u>

Listed investments at market value comprised:

	2023	2022
	£	£
Equities	339,752	188,276
Fixed Interest Securities	63,567	17,930
Cash	106,500	-
	<u>509,819</u>	<u>206,206</u>

19. STOCKS

	2023	2022
	£	£
Goods held for resale	<u>381,263</u>	<u>131,130</u>

20. DEBTORS

	2023	2022
	£	£
Trade Debtors	73,474	63,139
Other Debtors	125,480	167,842
	<u>198,954</u>	<u>230,981</u>

Notes to the Financial Statements for the year ended 31 March 2023 contd.**21. CREDITORS – Amounts falling due within 1 year**

	2023	2022
	£	£
Bank Loan	-	-
Trade Creditors	512,545	210,484
Accruals	23,783	55,666
Taxes and Social Security	6,151	4,276
Other Creditors	91,913	104,862
	<u>634,392</u>	<u>375,288</u>

Other creditors include deposits and receipts towards the cost of future expeditions, bookings and other activities and amounted to £90,368 (2022; £89,002).

22. CREDITORS – Amounts falling due after more than 1 year

	2023	2022
	£	£
Bank Loan	-	-
Amounts due in 1 year or more but less than 2 years	-	-
Amounts due in 2 years or more but less than 5 years	-	-
Amounts due in more than 5 years	-	-
	<u>-</u>	<u>-</u>

Notes to the Financial Statements for the year ended 31 March 2023 contd.**23. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
Net movement in funds	192,675	464,034
Add back depreciation charge	32,131	17,482
Deduct interest income	(8,249)	(3,995)
(Deduct gains)/add back losses on investments	618	(10,946)
Loss/(Profit) on sale/disposal of fixed assets	-	(523,575)
New endowments	-	-
Decrease/(increase) in stock	(250,133)	(16,872)
Decrease/(increase) in debtors	(74,473)	(165,445)
(Decrease)/increase in creditors	259,104	102,321
Net cash provided by/(used in) operating activities	151,673	(136,996)

Notes to the Financial Statements for the year ended 31 March 2023 contd.**24. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

2023	General Reserve Fund £	Designated Fund £	Restricted Fund £	Endowment Fund £	2023 Total £
Fixed Assets	533,331	55,415	101,964	-	690,710
Current Assets	1,218,402	88,185	83,462	12,500	1,402,549
Creditors falling due within 1 year	(634,392)	-	-	-	(634,392)
Creditors falling due in more than 1 year	-	-	-	-	-
	1,117,341	143,600	185,426	12,500	1,458,867
2022	General Reserve Fund £	Designated Fund £	Restricted Fund £	Endowment Fund £	2022 Total £
Fixed Assets	185,870	58,606	103,103	0	347,579
Current Assets	1,106,429	90,652	84,320	12,500	1,293,901
Creditors falling due within 1 year	(372,516)	(2,772)	-	-	(375,288)
Creditors falling due in more than 1 year	-	-	-	-	-
	919,783	146,486	187,423	12,500	1,266,192

Notes to the Financial Statements for the year ended 31 March 2023 contd.**25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS**

2022	At 01.04.21 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31.03.22 £
Unrestricted income funds						
General	475,356	1,004,436	(1,011,829)	(77,228)	529,048	919,783
Scouting Development Fund	10,652	-	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	34,297	-	(3,191)	-	-	31,106
Avondyke Designated Fund				77,288	-	77,228
	547,805	1,004,436	(1,015,020)	-	529,048	1,066,269
Permanent endowment funds						
The Sir James Robertson Fund	12,500	-	-	-	-	12,500
	12,500	-	-	-	-	12,500
Restricted income funds						
Auchengillan Endowment Fund	176,044	1,967	(15,367)	-	5,473	168,117
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Employment Fund	-	16,248	(16,248)	-	-	-
Outdoor Education Centre Recovery Fund	46,523	-	(46,523)	-	-	-
Outdoor Pursuits Training Fund	10,197	568	(65)	-	-	10,700
Pinkston Fund	1,597	1,000	(1,483)	-	-	1,114
The Sir James Robertson Fund	4	-	-	-	-	4
Youthlink Summer of Play	-	5,000	(5,000)	-	-	-
	241,853	24,783	(84,686)	-	5,473	187,423
Total funds	802,158	1,029,219	(1,099,706)	-	534,521	1,266,192

Notes to the Financial Statements for the year ended 31 March 2023 contd.**25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)**

	At 01.04.22	Incoming resources	Outgoing resources	Transfers	Other recognised gains	At 31.03.23
	£	£	£		£	£
Unrestricted income funds						
General	919,783	1,617,928	(1,461,719)	41,658	(309)	1,117,341
Scouting Development Fund	10,652	-	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	31,106	-	(3,191)	-	-	27,915
Avondyke designated fund	77,228	500	(195)	-	-	77,533
	<u>1,066,269</u>	<u>1,618,428</u>	<u>(1,465,105)</u>	<u>41,658</u>	<u>(309)</u>	<u>1,260,941</u>
Permanent endowment funds						
The Sir James Robertson Fund	12,500	-	-	-	-	12,500
	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
Restricted income funds						
Auchengillan Endowment Fund	168,117	2,294	(3,525)	-	(309)	166,577
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Education Centre Recovery Fund	0	100,000	(58,342)	(41,658)	-	-
Outdoor Pursuits Training Fund	10,700	480	(937)	-	-	10,243
Pinkston Fund	1,114	-	-	-	-	1,114
The Sir James Robertson Fund	4	-	-	-	-	4
	<u>187,423</u>	<u>102,774</u>	<u>(62,804)</u>	<u>(41,658)</u>	<u>(309)</u>	<u>185,426</u>
Total funds	<u>1,266,192</u>	<u>1,721,193</u>	<u>(1,527,909)</u>	<u>-</u>	<u>(618)</u>	<u>1,458,867</u>

Notes to the Financial Statements for the year ended 31 March 2023 contd.

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)

Purposes of Designated Funds:

- The **Auchengillan Development Fund** comprises income received from general donations plus interest, less expenditure on projects that have been carried out at the centre;
- The **Scouting Development Fund** is used to support the development of Scouting across the region, in line with the current development plan of Clyde Scouts;
- The **Deferred Income Fund** represents the net book value of fixed assets acquired with donations received;
- The **New Land Fund** represents the existing use value of a piece of land that was donated to the Clyde Scouts;
- The **Avondyke Designated Fund** comprises income received from the sale of part of the Avondyke Greenfield Camping Site and general donations plus interest, less expenditure on projects that have been carried out on site.

Purposes of Permanent Endowment Funds:

- The **Sir James Robertson Fund** was established in December 2019 when an endowment was received from the Sir James Robertson Charitable Trust. The capital amount of £12,500 must be retained and is included as a permanent endowment fund. Any income generated is held in restricted funds to use for the recruitment and training of leaders.

Purposes of Restricted Funds:

- The **Auchengillan Endowment Fund** is used to meet both capital and revenue expenditures incurred at Auchengillan Outdoor Centre to allow Clyde Scouts to continue with a substantial programme of renovations and refurbishments;
- The **Christine Kilgour Memorial Fund** is used for the support of young people with disabilities and special needs and the promotion of their inclusion in Scouting;
- The **Outdoor Education Centre Recovery Fund** is for third sector and private sector outdoor education centres in Scotland that have been financially impacted by the Covid-19 pandemic. It aims to keep outdoor centres in business and to allow centre staff to support outdoor learning in schools and other formal education settings;
- The **Outdoor Pursuits Training Fund** is used to provide financial support for adventurous activity training for volunteers across Clyde Region;
- The **Pinkston Fund** comprises grants received to purchase equipment for activities at Pinkston Watersports Centre;
- The **Sir James Robertson Fund** is used for the recruitment and training of leaders.

Notes to the Financial Statements for the year ended 31 March 2023 contd.**26. COMMITMENTS UNDER OPERATING LEASES**

At the year end, the total minimum lease payments under non-cancellable operating leases were as follows:

	2023 £	2022 £
Other		
Payments due:		
Within one year	21,005	1,005
Between two and five years	11,835	1,173
	<u>32,840</u>	<u>2,178</u>

27. CASH & BANK

	2023 £	2022 £
Cash at Bank and in Hand	566,246	676,790
Cash invested in accounts maturing after 90 days	256,084	255,000
Total	<u>822,332</u>	<u>931,790</u>

Cash and Bank excludes funds held in trust at 31 March 2023 and **not at the disposal of Clyde Scouts.**

	2023 £	2022 £
Short Term Bank Deposits:		
4th Glasgow Scout Group	<u>5,117</u>	<u>5,117</u>

28. FINANCIAL COMMITMENTS

At the Balance Sheet date, the charity had entered into an agreement to purchase stock after the year end costing £NIL (2022 £268,000).