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Annual Report 2025-26

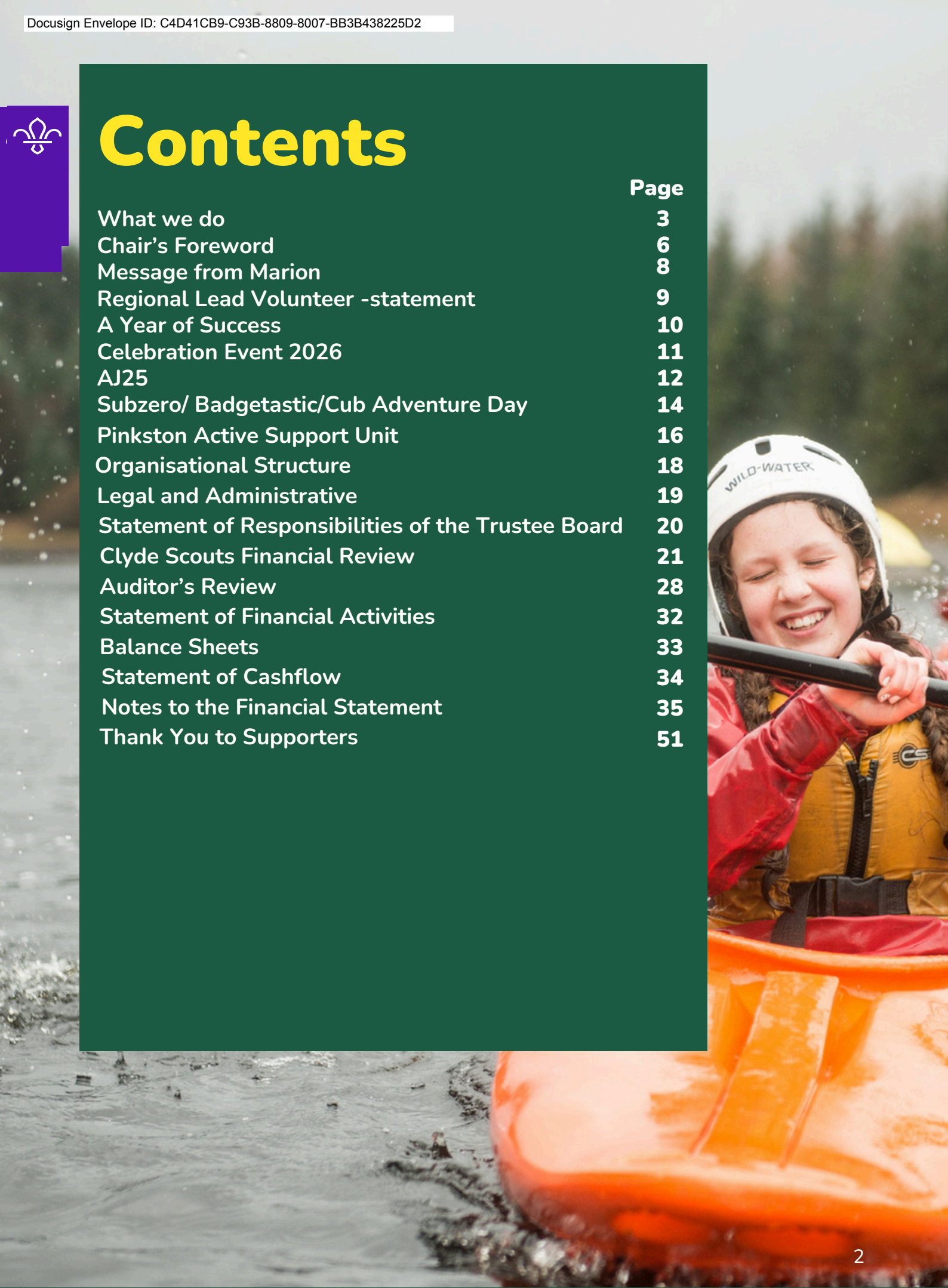
Clyde Scouts - A place to belong



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What we do

Clyde Scouts is a regional charity, part of the UK Scout Association, dedicated to helping young people grow, thrive and realise their full potential. Through the energy and enthusiasm of our volunteers, we provide opportunities for adventure, learning and personal development to thousands of young people across the west of Scotland. Our purpose is simple but powerful: to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Everything we do is guided by this aim, from weekly local meetings to large-scale events and life-changing outdoor experiences.

A Movement for Young People

Across Clyde, more than 6,900 young people aged 4 to 18 take part in Scouting every week. They are supported by over 2680 adult volunteers who give their time to create safe, inclusive and inspiring environments where young people can belong, grow and explore. Scouting is open to all. We believe every young person, regardless of their background or ability, should have the opportunity to take part. Across our region, we continue to grow and reach new communities, working to ensure that our membership reflects the diversity of the communities we serve. Young people are at the heart of everything we do. Through a youth-shaped approach, they are encouraged to have a voice in their experiences, helping shape activities, develop leadership skills and build confidence.

Skills for Life

Scouting offers more than just activities – it equips young people with Skills for Life. Through a balanced programme of indoor and outdoor experiences, young people are encouraged to learn by doing, take responsibility, and step outside their comfort zones. Whether it's camping under the stars, learning to lead a team, volunteering in their local community or trying something new for the first time, each experience helps build confidence, resilience and independence. These are the skills that stay with young people long after their Scouting journey ends. They support success in education, employment and life, helping young people become active, engaged citizens who contribute positively to their communities.

Powered by Volunteers

Clyde Scouts is driven by people. Our volunteers are at the core of everything we achieve, delivering programmes, supporting young people and providing leadership across our organisation. Volunteering in Scouting is a powerful experience in itself. Our volunteers develop leadership skills, build lasting friendships and gain a strong sense of purpose through the impact they have on young people's lives. We are committed to supporting our volunteers at every stage, providing training, resources and guidance to help them succeed. From delivering adventurous activities to ensuring strong governance and safeguarding, our volunteers work together to maintain the high standards expected of Scouting.

Supporting Scouting Across Clyde

As a regional charity, Clyde Scouts plays a vital role in supporting local Scout Groups and Districts. We provide a range of services that enable Scouting to thrive across our communities, including volunteer training, governance support, programme development and growth initiatives. We work closely with eight Districts across Glasgow, East Dunbartonshire, East Renfrewshire, North Lanarkshire and South Lanarkshire, ensuring that every young person has access to a high-quality Scouting experience. In addition, we deliver regional and national opportunities such as international expeditions, leadership development programmes and large-scale events, opening doors for young people to broaden their horizons and experience the wider world.

Scouts
Clyde

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What we do- continued

Adventure at the Heart

Outdoor adventure remains central to Scouting in Clyde. Through our network of facilities, including Auchengillan Outdoor Centre, Avondyke and Coltswood campsites, and our water-based activities at Pinkston, we provide safe and exciting environments for young people to challenge themselves and try new experiences. Auchengillan Outdoor Centre, in particular, is a cornerstone of our work. Each year it welcomes tens of thousands of participants and delivers thousands of activity sessions, offering everything from traditional camping to high-adrenaline challenges. These experiences are often transformative. For many young people, it is their first time away from home, their first experience of the outdoors, or the moment they realise they can achieve more than they thought possible.

Making a Difference in Communities

The impact of Clyde Scouts extends far beyond our activities. Every week, young people and volunteers contribute to their local communities through service projects, environmental initiatives and partnerships with local organisations. From supporting food banks and community gardens to volunteering their time for local causes, Scouts across Clyde are making a positive difference. These experiences help young people understand their role in society and inspire a lifelong commitment to helping others. As a charity, we are proud of this wider impact. Scouting not only benefits individuals—it strengthens communities, builds connections and creates lasting social value.

A Strong and Sustainable Charity

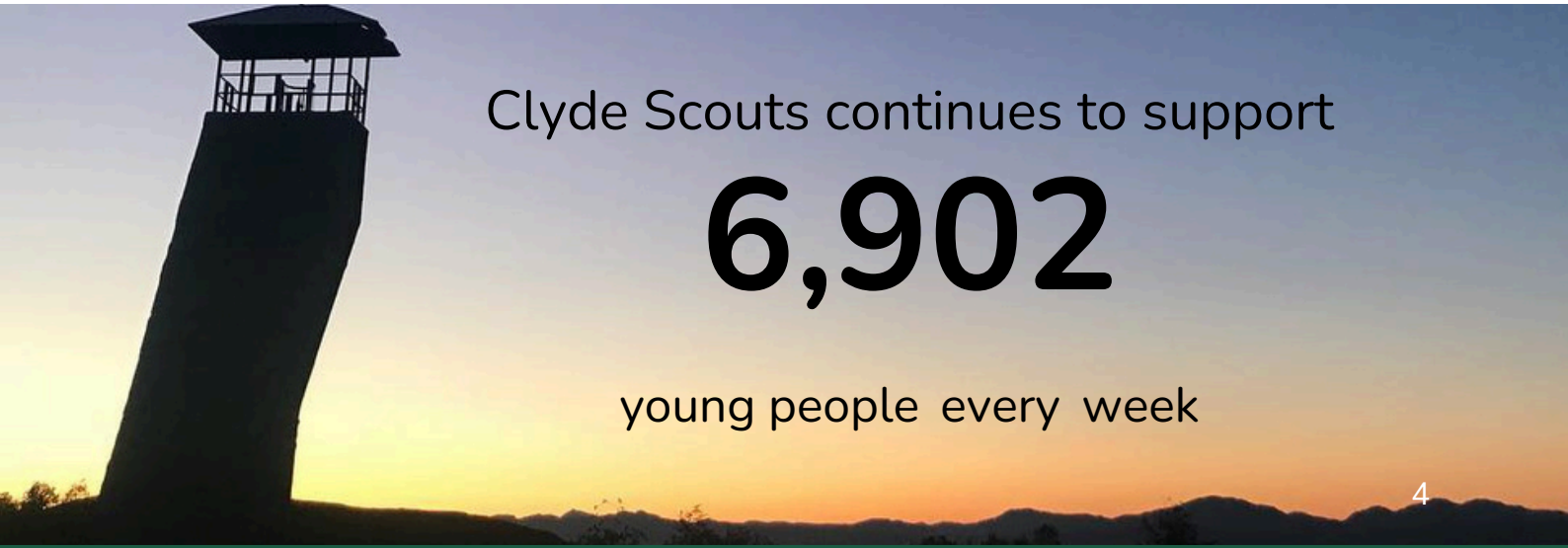
Clyde Scouts is committed to being a well-governed, sustainable organisation that can continue to deliver for future generations. As an independently registered Scottish charity, we operate with a clear governance structure, supported by a Trustee Board responsible for overseeing our work and ensuring accountability. We manage a diverse range of activities, including our outdoor centre and retail operations, which generate income to support Scouting programmes and keep opportunities affordable for our members. Our financial approach is focused on long-term sustainability, careful stewardship of resources, and reinvestment into the experiences and opportunities we provide.

Looking to the Future

As we look ahead, Clyde Scouts remains focused on growth, inclusion and impact. We are committed to reaching more young people, supporting more volunteers, and continuing to evolve to meet the needs of our communities. With strong foundations, a dedicated volunteer base and a clear purpose, we are well placed to build on our successes and create even more opportunities for young people to gain skills for life.

In Summary

Clyde Scouts is more than an organisation—it is a movement of young people and volunteers working together to create positive change. Through adventure, learning and community, we are helping young people develop the confidence, skills and values they need to succeed. Every activity, every volunteer hour, and every experience contributes to this shared mission: helping young people prepare for life, and making a lasting impact across Clyde



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Foreword from Scott Ballantyne

Chair's Foreword

It is my pleasure to present the Clyde Scouts Annual Report for the year ending 31 March 2026.

Firstly, I would like to record (again) the Trustee Board's gratitude to Marion Rankin for her dedicated years of service within the Region, as our Lead Volunteer.

This has been a year of continued progress, resilience, and opportunity across Clyde. Above all, I remain immensely proud of what our young people achieve week in, week out, supported by a dedicated and skilled volunteer team. Scouting continues to provide vital opportunities for adventure, personal growth and community connection, and the impact of that work is clearly evident throughout this report.

Our membership remains strong, with encouraging signs of growth in several areas. At the same time, we recognise the ongoing demand for places and the importance of building sustainable capacity through the recruitment, development and support of adult volunteers. Ensuring that young people can access Scouting in a safe, inclusive and high-quality environment remains at the heart of our priorities.

Auchengillan Outdoor Centre continues to play a central role within Clyde Scouts, both as a hub for adventurous activity and as a key contributor to our financial sustainability. Over the past year, marking the Centre's centenary year, we have seen strong engagement, alongside continued investment in its facilities to enhance the experience for Scouts and the wider community. Its importance within our broader strategy, including its role in supporting business continuity, is clear.

Financial stewardship has been an area of focus during the year. We have taken positive steps to strengthen our financial controls and improve the management of income, ensuring that we operate on a secure and sustainable footing. While challenges remain, particularly in a changing economic environment, the actions taken this year provide a stronger platform for the future.

None of this would be possible without the extraordinary commitment of our volunteers, trustees, staff and supporters. Their energy, professionalism and belief in Scouting are the foundation of everything we achieve. On behalf of the Board, I would like to extend my sincere thanks to each and every one of them.

As we look ahead, we will continue to focus on sustainable growth, strong governance, and delivering high-quality experiences for young people across Clyde. With a clear sense of purpose and a committed team, I am confident that we are well placed to build on this year's achievements.

Scott Ballantyne
Chair, Clyde Scouts



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Message from Dr. Marion Rankin

Dr. Marion Rankin, Regional Lead Volunteer

As I write my final message as Regional Lead Volunteer for Clyde Scouts, I do so with an enormous sense of pride and gratitude. Looking back on 2025-2026, I am reminded of the incredible energy, commitment and enthusiasm that exists right across our Region. Together, we have continued to create opportunities for young people to develop skills for life, build confidence, make friends and find a place where they truly belong.

This year has been packed with memorable experiences and achievements. One of the highlights was undoubtedly AJ25, which brought together young people and volunteers from across the Region and beyond and launched our Centenary Celebrations for Auchengillan. The event showcased everything that is special about Scouting: adventure, friendship, teamwork and a spirit of community. Seeing so many young people embracing new challenges and creating lifelong memories was truly inspiring.

We also celebrated the success of Badge-tastic, which provided fantastic opportunities for young people to broaden their experiences, learn new skills and achieve their goals. Events like these demonstrate the creativity and dedication of our volunteers, who continually work to deliver engaging programmes that help young people reach their full potential.
Another standout moment was Subzero Camp. Despite the challenges that come with organising large-scale outdoor events, the enthusiasm of participants and volunteers ensured that it was a resounding success. The experience highlighted the resilience, teamwork and sense of adventure that are at the heart of Scouting.

None of these achievements would be possible without our volunteers. Across Clyde Scouts, hundreds of adults give their time, talents and energy to support young people every week. Whether leading sections, organising events, maintaining facilities, supporting governance or helping behind the scenes, every volunteer plays a vital role. Their dedication has enabled thousands of young people across our communities to enjoy opportunities they may never otherwise have experienced.

What makes me most proud is that we continue to be a movement where everyone is welcome. Through the commitment of our volunteers, we are creating inclusive environments where young people can be themselves, feel valued and develop a sense of belonging. That impact reaches far beyond our Scout halls and campsites and helps shape confident, caring and capable young people for the future.

As I step down from my role, I would like to thank everyone who has supported Clyde Scouts during my time as Regional Lead Volunteer. It has been a privilege to serve alongside such passionate and dedicated people. I leave confident that the future of Clyde Scouts is bright, and I look forward to seeing the next generation continue to grow, thrive and achieve great things together.

Marion Rankin
Outgoing Regional Lead Volunteer, Clyde Scouts



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Incumbent Regional Lead Volunteer

Message from Neil Kelly, Regional Lead Volunteer

I am both honoured and excited to write my first annual report message as Regional Lead Volunteer for Clyde Scouts. As we look ahead, I do so with great optimism about the future of Scouting across our Region and the opportunities that lie before us.
We are entering an important period of development and change. Across the UK and Scotland, Scouts is delivering a renewed vision that focuses on ensuring more young people can benefit from the life-changing experiences Scouting provides. Here in Clyde, we have begun work on our own Regional Strategy, aligned to the wider ambitions of UK Scouts and Scottish Scouts, while reflecting the unique needs and opportunities of our communities.

Our strategy will set the direction for the next three years, forming the first stage of a longer nine-year vision for Clyde Scouts. It will help us focus our efforts in three key areas: programme, volunteering and support. By concentrating on these priorities, we can continue to strengthen the experiences we offer young people, ensure our volunteers feel valued and supported, and build sustainable foundations for future success.

A key part of this work will be investing in our outdoor centres and activity locations. Auchengillan, Avondyke and Coltswood play a vital role in delivering adventure and learning opportunities for young people across the Region. Over the coming years, we will work closely with each location to develop long-term plans that improve facilities, enhance infrastructure and make it even easier for Groups and Sections to access these fantastic resources. By investing in these sites, we are investing in the future experiences of generations of young people who will benefit from everything Scouting has to offer.

We are also looking forward to an important milestone in 2026 with the planned relocation of our Regional Headquarters and Glasgow Scout Shop. This move will provide a stable and sustainable base for our work, creating improved facilities that support volunteers, strengthen our services and help us meet the needs of Scouting across Clyde for years to come.

Another exciting chapter on the horizon is the celebration of Auchengillan's 100th anniversary. While the celebrations will take place during 2025-2026, planning is already well underway to provide a legacy from the events. Reaching this remarkable milestone gives us an opportunity not only to celebrate the centre's rich history and contribution to Scouting, but also to look ahead to its future and ensure it continues to inspire adventure, friendship and personal growth for the next century.

I look forward to working closely with all of our volunteers and staff at Auchengillan, Avondyke, Coltwood, Pinkston and the Scout Shop. As we embark on this journey together, I want to thank every volunteer, supporter, member of staff and young person who makes Clyde Scouts such a vibrant and welcoming movement. The future is bright, and by working together we can continue to create places where every young person feels they belong, can discover their potential and can gain skills for life.

Neil Kelly
Regional Lead Volunteer, Clyde Scouts



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A year of achievement .

Celebrating young people's achievements

Here in Clyde Scouts we create stronger communities and inspire positive futures with teeth-gritting, keep-on-going, summit-reaching, belly-laughing nights every night of the week #SkillsForLife



69 Chief Scout Acorn

The Chief Scout's Acorn Award is the highest award a Squirrel Scout can earn. To obtain this award, Squirrels must complete all four Challenge Awards and any two Activity Badges of their choice.



405 Chief Scout Bronze

This is the highest award a Beaver can earn, and it's something you work on gradually throughout your whole time in the section.



321 Chief Scout Silver

This is the highest award a Cub can earn. To complete it, you need to earn six Activity or Staged Activity Badges of your choice, as well as all seven of the Challenge Awards.



195 Chief Scout Gold

This is the highest award a Scout can earn. To complete it, you need to complete all nine of the Challenge Awards, plus six Activity badges.



144 Chief Scout Platinum

The Chief Scout's Platinum Award is a chance to celebrate your progress, and take stock of how far you've come.



51 Chief Scout Diamond

The Chief Scout's Diamond Award is the highest of the Chief Scout's Awards and the final step before the King's Scout Award.



28 Explorer Belt Award

The Explorer Belt is a prestigious Scout award earned through a self-planned expedition in a foreign country. Participants travel long distances while living simply, interacting with local communities, and completing challenges that develop independence, problem-solving, cultural awareness, and teamwork, often regarded as one of the highest achievements in Scouting.



13 King Scout Award

The King's Scout Award is the highest award for Explorer Scouts and Scout Network members. Earning it is a huge achievement!



1 Scout Of The World Award

A Scout Network award that gives members the chance to undertake a project of their choice within the themes of Peace, Environment and Sustainability and take action on their chosen issue.

Duke of Edinburgh Awards

Is not just a prestigious Award much desired by colleges, universities, and employers. It's recognition of the huge effort you've put in to doing it, the people you've helped and the skills you've learnt along the way.
Be proud. You're an Achiever!



98 Bronze



53 Silver



29 Gold

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Celebrating Success Across Clyde Scouts

In January 2026, more than 700 young people, volunteers, families and supporters gathered at the Crowne Plaza Glasgow for our annual Celebration Event. The evening was an opportunity to recognise the outstanding achievements of young people from across the Region and celebrate the impact Scouting continues to have on their lives.

As always, the event was both inspiring and humbling, showcasing the remarkable accomplishments of our members and highlighting how Scouting helps young people develop skills, confidence and experiences that enable them to reach their full potential. These achievements are only possible through the dedication and support of volunteers who create opportunities for young people to thrive.

Guests also enjoyed presentations from network members who participated in ScamJam, the unique international Scout Network adventure where the destination remains a secret until arrival at the airport. Their stories brought to life the spirit of adventure, friendship and personal growth that Scouting encourages.

We were delighted to welcome Liz Smith CBE MSP, who joined us in presenting awards and recognising the achievements of our young people and volunteers. Liz also spoke about her work on the Residential Outdoor Education Bill and the importance of ensuring future generations continue to benefit from outdoor learning and adventure.

The photographs under capture some of the memorable moments from an evening that celebrated the very best of Clyde Scouts.













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Auchengillan Jamboree 25



Introduction

AJ25, delivered at Auchengillan Outdoor Centre between 2–9 August 2025, brought together young people, volunteers and international guests for a week of adventure, friendship and personal growth. With nearly 900 young people supported by over 400 adult volunteers and leaders, the event stands as one of the most significant Scouting experiences delivered across Clyde in recent years. At its core, AJ25 was about giving young people the opportunity to challenge themselves, build confidence and create lifelong memories. It also provided a platform to showcase the very best of Scouting—teamwork, inclusion, resilience and fun—while strengthening the volunteer community that makes this possible.



A Positive Experience for Young People

The strongest measure of AJ25's success is the experience of the young people who took part. Feedback shows an overwhelmingly positive response, with the majority rating their experience highly and many describing it as a highlight of their Scouting journey. Participants engaged in a wide and varied programme of activities throughout the week, with thousands of individual activity sessions delivered and more than 5,000 nights away achieved. This scale of opportunity is central to Scouting's purpose, enabling young people to develop skills for life, grow in confidence and form meaningful connections with others. The atmosphere of the event—friendly, inclusive and supportive—was regularly highlighted in feedback. Young people valued the opportunity to meet others from across Clyde and beyond, with international engagement adding an extra dimension of cultural exchange and shared learning.

The Power of Volunteering

AJ25 demonstrates the extraordinary contribution of volunteers to Scouting. Over 150 volunteers gave their time and energy to deliver the event, contributing an estimated 8,792 hours across the week. This represents not only a significant operational achievement but also a powerful example of community in action. The estimated economic value of this contribution, at £159,744, highlights the scale and importance of volunteer commitment. More importantly, the impact of these volunteers was felt in every part of the event. Feedback consistently reflects the warmth, enthusiasm and dedication of the staff team. For many volunteers, AJ25 also provided a rewarding opportunity to develop new skills, build confidence and strengthen connections within the Scouting community. In this way, AJ25 has not only delivered for young people but has also invested in the future strength and capability of Clyde Scouts' volunteer base.







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Auchengillan Jamboree25 -page 2

Delivering Adventure and Opportunity

The programme at AJ25 provided a rich and engaging mix of activities, combining outdoor adventure with skills development and social experiences. This variety ensured that every young person could find something that challenged and inspired them. From adventurous activities to evening entertainment, the programme created a shared experience that brought the camp to life. The positive reception of the programme reflects the careful planning and the enthusiasm of the teams who delivered it. The event also supported progression within Scouting, giving young people opportunities to contribute towards awards and develop practical skills in a real-world environment.

Strengthening the Clyde Scouts Community

Beyond the immediate experience of the week, AJ25 has delivered lasting benefits for Clyde Scouts. The event strengthened relationships across the volunteer network, bringing together individuals and teams from different areas to work towards a shared goal. This sense of collaboration and shared achievement is a key foundation for future events and initiatives. AJ25 also helped to raise the profile of Auchengillan Outdoor Centre as a leading venue for large-scale Scouting events. Successfully hosting an event of this scale demonstrates the capability of the site and its importance to the future of Scouting in Clyde. The inclusion of the Auchengillan 100 launch within the event further reinforced this connection, linking the success of AJ25 to the longer-term development of the centre and its role within the region.

Looking Ahead

AJ25 leaves a strong legacy. It has created lasting memories for young people, strengthened the volunteer community, and demonstrated what can be achieved when people come together with a shared purpose. There is clear enthusiasm for future events, with momentum already building towards AJ29. The experience gained through AJ25 provides a strong foundation for continued development, ensuring that future events can build on this success and deliver even greater impact.

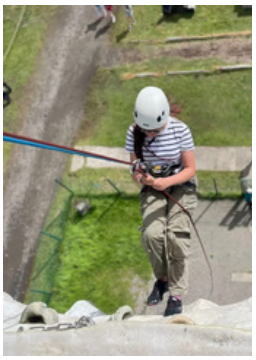
AJ25 stands as a powerful example of Scouting at its best. It brought young people together to learn, grow and have fun; it showcased the dedication and generosity of volunteers; and it delivered meaningful benefits for Clyde Scouts as a whole. In every sense, AJ25 has made a positive and lasting contribution—strengthening the movement, supporting young people, and reinforcing the values that sit at the heart of Scouting.





















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SubZero/ Badgetastic /Cub Adventure Day



SubZero

SubZero remains one of the highlights of the Clyde Scouts calendar, providing young people with the opportunity to experience adventurous outdoor activities during the winter months. Held at Auchengillan Outdoor Centre, the event brings together Scouts from across the Region for a weekend of challenge, fun and personal development in a unique cold-weather environment.

The event is designed to encourage young people to step outside their comfort zones and embrace adventure at a time of year when outdoor activities can seem less accessible. Through a varied programme of activities, participants develop resilience, self-confidence and independence as they navigate new experiences and work alongside Scouts from different Groups and districts. The winter setting provides an additional sense of achievement, with young people learning to adapt to the conditions, support one another and persevere when faced with challenges.

Beyond the activities themselves, SubZero creates valuable opportunities for friendship and social interaction. Participants meet other young people from across Clyde, broadening their Scouting experience and strengthening their sense of belonging to a larger movement. The event also provides opportunities for young leaders and adult volunteers to develop their own skills in leadership, planning and programme delivery.

By combining adventure, teamwork and personal challenge, SubZero continues to deliver memorable experiences that help young people grow in confidence while creating lasting memories and friendships.

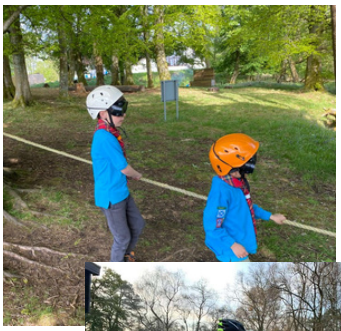
Badgetastic

Badgetastic continues to play an important role in supporting young people to achieve their Scouting goals, providing an engaging environment where members can work towards a variety of Challenge and Activity Badges. Hosted at Auchengillan Outdoor Centre, the event complements local Scouting programmes by offering opportunities that can be difficult to deliver within individual Groups.

The event brings together volunteers from across Clyde who use their experience and specialist knowledge to create a programme that is both educational and enjoyable. Through practical, hands-on activities, participants learn new skills, explore new interests and gain a sense of achievement through completing badge requirements. The experience helps young people recognise their own progress and build confidence as they develop abilities in a range of areas.

One of the greatest strengths of Badgetastic is its ability to introduce members to new experiences. Whether developing practical life skills, creative talents or outdoor knowledge, young people are encouraged to challenge themselves and discover new interests. The event also brings together members from different Groups, strengthening friendships and reinforcing a sense of community across the Region.

Through its blend of learning, achievement and fun, Badgetastic continues to inspire young people to reach their potential while supporting the wider educational aims of Scouting.







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Subzero/ Badgetastic /Cub Adventure Day

Cub Adventure Day

Cub Adventure Day provides one of the largest opportunities for Cubs from across Clyde Scouts to come together and experience the excitement of a full day of outdoor adventure at Auchengillan Outdoor Centre. Designed specifically for the Cub age range, the event introduces young people to a broad programme of challenging and enjoyable activities that encourage them to try something new in a safe and supportive environment.

The day is centred around the belief that adventure is at the heart of Scouting. Participants have the opportunity to take part in activities that build confidence, teamwork and problem-solving skills while discovering what they can achieve when encouraged to challenge themselves. For many Cubs, the event provides their first experience of larger-scale Scouting beyond their own Pack, helping them build independence and confidence while meeting young people from across the Region.

As well as the physical and practical challenges, Cub Adventure Day promotes important life skills. Young people learn to communicate effectively, work as part of a team and support one another as they tackle activities together. The event also provides an introduction to the wider opportunities available within Scouting, helping Cubs look ahead to future adventures and strengthening their enthusiasm for remaining involved as they progress through the movement.

The continued success of Cub Adventure Day is made possible by a dedicated team of volunteers whose enthusiasm and commitment ensure that hundreds of young people can enjoy a day filled with adventure, learning and unforgettable experiences.









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Pinkston Scout ASU



650 members accessing watersports

Pinkston Scout Active Support Unit

The Pinkston Scout Active Support Unit continues to provide exceptional watersports opportunities for young people from across Clyde Scout Region. Operating from the unique Pinkston Watersports Centre in the heart of Glasgow, the Unit delivers adventurous activities every Tuesday evening throughout the Scout watersports season.

Thanks to a dedicated team of volunteers, up to 650 members each year can take part in a range of exciting on-water activities. Sessions are delivered across two evening time slots, allowing participants from Beaver Scouts through to Scout Network to experience paddlesports and other water-based adventures in a safe, supportive and inclusive environment. For many young people this is thier first experience of watersports and they often do not want to leave the water at the end of the session.

Pinkston Watersports Centre is a truly unique facility, featuring Scotland's first artificial white-water course alongside a large flat-water basin. The Region's equipment fleet, housed on-site, enables young people to develop new skills, build confidence, challenge themselves and enjoy adventure close to home in an urban setting.

The success of the Unit is entirely dependent on its volunteer team, who give their time, expertise and enthusiasm to plan, organise and deliver each session. Their commitment ensures that hundreds of young people every year can access high-quality adventurous activities, regardless of their previous experience on the water.

Through the work of the Pinkston Scout Active Support Unit, young people continue to develop teamwork, resilience, independence and confidence while enjoying memorable experiences that embody the very best of Scouting's adventurous spirit.

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Clyde Scouts Organisational Structure

The Scout Council

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

The Trustee Board

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

The Trustees of Clyde Scouts 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 Unit 4, Rankine House, 100 Borron St, Port Dundas, Glasgow. Members of the Board are listed in this report. The Trustee Board is supported in its work by the General Purposes Sub-Committee and Business Committee. The Trustee Board 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 Trustee Board 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 several sub- Committees and a senior leadership team.
The Chief Operating Officer works in partnership with the Regional Lead Volunteer 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 Trustee Board 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 4 and 25 years old at a subsidised rate.

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

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

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Legal and Administration

Charity Name: Clyde Scouts
Charity Number: SC010415
Principal Office: Unit 4, Rankine House, 100 Borron St, Port Dundas, Glasgow, G4 9XG

Trustees
Regional Chair -Scott Ballantyne

Regional Treasurer -Stuart McGhie

Regional Lead Volunteer -Dr. Marion Rankin (Neil Kelly from May 2026)

Chief Operating Officer & Regional Administrator
Neil Baird (appointed September 2025)
*non-voting member

Appointed Members

Michele Hughes
William Craw
Catherine De Venny
Douglas Johnston
Jen Highton
James Marshall
Kieran Forbes
Reice Martin (Youth lead)
Erica Sandlan (Youth lead)

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

Chief Operating Officer: Neil Baird (appointed September 2025)

Accountant: Diane Gillespie BAcc FCCA
General Manager, Auchengillan: Claire Taylor
Retail and Online Manager: Martin King

Auditors

Wbg (Audit) Limited
168 Bath Street, Glasgow G2 4TP

Bankers
Bank of Scotland
54/62 Sauchiehall St, Glasgow G2 3AH

Investment Advisers
Evelyn Partners
177 Bothwell Street, Glasgow G2 7ER

Legal Advisers
MCM Solicitors
144 St Vincent Street, Glasgow G2 5LQ

President
Vacant

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

Docusign Envelope ID: C4D41CB9-C93B-8809-8007-BB3B438225D2

Statement of Responsibilites

Trustee Board



Statement of Responsibilities of the Trustee Board 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.

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.

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.

AUDITORS

A resolution proposing that Wbg (Audit) Limited, be appointed as auditors of the charity will be put to the Annual General Meeting.

Approved by the Trustee Board of Clyde Scouts on 21st October, 2026 and signed on its behalf by:

Signed by:
233522B3A8E14D7...
Scott Ballantyne
Regional Chair

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Clyde Scouts Financial Review



Clyde Scouts - Financial Review
For the year ended 31 March 2026
Overview

Clyde Scouts recorded a net increase in funds of £121,155 (2025: £23,563). Total funds at 31 March 2026 were £1,666,958 (2025: £1,545,803).
Total income rose 22% to £1,922,196 (2025: £1,580,957). Total expenditure rose 18% to £1,846,119 (2025: £1,567,278).

	2026 £	2025 £	Change
Total income	1,922,196	1,580,957	22%
Total expenditure	1,846,119	1,567,278	17%
Net income	76,077	13,679	456%
Net gains	45,078	9,884	356%
Net movement	121,155	23,563	414%
Total funds	1,666,958	1,545,803	8%

Two events shaped the year: the delivery of the Auchengillan Jamboree 2025 (AJ25) and the launch of the Auchengillan 100 appeal, and fall outwith our normal cycle of events and fundraising activities.
The Trustees manage the charity's finances in the round - across the outdoor centre, the shop, the regional programme and the investment portfolio. Taken together, the year was a strong one. Income reached a record level, reserves grew, and the balance sheet is in better shape than it was twelve months ago.

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Clyde Scouts Financial Review



Restricted funds increased by £120,797, almost entirely the Auchengillan 100 appeal and gains on the Auchengillan Endowment Fund. Unrestricted funds, which the Trustees manage to break even, finished with a deficit before investment gains of £33,694 - 1.86% of income (2025: surplus of 0.35%)

Funding Scouting across Clyde

Trading exists to fund Scouting, and in 2025-26 it did. The margin generated by Auchengillan, the Glasgow Scout Shop and the regional events programme funded £113,567 of Scouting support across the eight Districts, together with the subsidy built into what members pay - free camping nights at Auchengillan, free access to Avondyke and Coltswood, reduced-cost water activities at Pinkston, subsidised volunteer training, and member rates at the outdoor centre set below commercial levels.
Margin generated by trading is intended to be spent on Scouting in the year rather than accumulated. The result was in line with budget.

Unrestricted funds	2026 £	2025 £	Two years £
Income	1,812,241	1,572,048	3,384,289
Result before investment gains	(33,694)	5,499	(28,195)
As a percentage of income	(1.86%)	0.35%	(0.83%)

Within the total, the shop's contribution fell by £24,606 and the events programme carried more of the load. The Trustees monitor that mix as closely as the headline, because it determines how much subsidy the charity can offer in future years.

Auchengillan Outdoor Centre

Income of £940,395 (2025: £634,886) against expenditure of £980,271 (2025: £662,126) left a deficit of £39,876 (2025: deficit of £27,240).
Before depreciation the centre generated a surplus of £16,678 (2025: £13,246) - an improvement of £3,432. The Results reflects a year in which AJ25 drew heavily on the centre’s site and staff.

AJ25 and regional events

AJ25 generated income of £265,518 against direct costs of £139,845, a contribution of £125,673 before the site and staff costs it shared with the centre's normal operation.

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Clyde Scouts Financial Review



900 young people took part, supported by over 400 adults, with more than 5,000 nights away delivered. Volunteers contributed an estimated 8,792 hours, valued at approximately £159,744.

The wider events programme also paid its way and filled the centre outside peak season:

	Income £	Direct costs £	Contribution £
AJ25	265,518	139,845	125,673
SubZero	86,332	57,631	28,701
Badgetastic and Cub Adventure Day	19,855	5,513	14,342

These events reach large numbers of young people, they use capacity the charity already pays for, and they generate the margin that funds the regional programme.

The Glasgow Scout Shop

Sales fell 10% to £759,173 (2025: £841,033). Gross margin improved to 31.4% (2025: 30.5%), reflecting continued work with Scout Stores on buying terms. The shop contributed £32,153 to central costs after direct overheads and rent (2025: £56,759). Premises costs rose to £24,368 (2025: £11,509) as a result of the move from Elmbank Street. Stock was reduced by 12% to £352,912 (2025: £398,802), releasing working capital ahead of the transfer of trading described below.
Holding margin while volume falls is a good outcome. Volume is the thing to address, and the change in operating structure from 1 April 2026 set out in greater detail below is intended to give the shop the focus and the monthly visibility to do it.

Scouting support and governance

Donations totalled £154,790 (2025: £5,873), of which £103,155 was raised by the Auchengillan 100 appeal towards the centenary programme. Grants were £15,000 (2025: £6,800).

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Clyde Scouts Financial Review



Membership subscriptions of £19,169 part-fund the centralised support the Region provides: volunteer training, governance and administration, Explorer Belts and World Scout Jamboree participation, alongside the subsidised access to sites and activities set out above.

A stronger balance sheet

Under the Scout Association's Royal Charter, the Trustees have delegated discretionary management of the portfolio to professional advisers. The strategy aims to maximise long-term total return through a balanced mix of equity and fixed-interest holdings, and performance is reviewed quarterly.

The portfolio produced dividends and interest of £33,319 (2025: £45,492) and gains of £45,078 (2025: £9,884) - a total return of £78,397 against £55,376, and a closing value of £600,817 (2025: £549,465). The distinction between the two matters. The income forms part of the unrestricted funds available to spend in the year, and it fell by £12,173. The gains add to reserves rather than to what the Region can spend.

The larger movement was in working capital. Trade debtors fell 55% to £136,815 (2025: £303,062) and stock to £352,912 (2025: £398,802), together releasing £212,137 - Other debtors rose by £124,941 over the same period, so the net release from debtors and stock was £87,196 - nearly twice the yearly investment gains. It is the practical result of the work on credit control and income management referred to in the Chair's foreword.

Cash and current asset investments were £1,059,023 (2025: £1,073,376). The Trustees assess headroom net of the £342,568 of membership fees collected on behalf of Scout Headquarters, which is held rather than owned, and the £217,230 of cash held in restricted and endowment funds.

Unrestricted cash fell by £124,969 to £841,793 - timing rather than trading, as deposits held at 31 March 2025 were spent delivering AJ25.

The Region therefore enters 2026-27 with a larger portfolio and less cash tied up in stock and debtors.

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Clyde Scouts Financial Review



Reserves policy

The Trustee Board has agreed that free reserves should include unrestricted and designated funds, excluding the New Lands Fund. These reserves are required to sustain operations in the event of unforeseen adverse financial events and should be a minimum of three months' operating costs.

Calculation of free reserves	£
General unrestricted funds	1,148,754
Designated funds	153,311
New Lands Fund	27,500
Total unrestricted funds	1,329,565
Less: New Lands Fund	(27,500)
Free reserves	1,302,065
Three months' operating costs	461,530
Cover	2.8x

Because unrestricted funds are managed to break even, reserves are not expected to grow from trading. They move with investment returns and appeals. This year investments added £78,397 and the Auchengillan 100 appeal added £103,155 to restricted funds.
The Trustees are satisfied with the level of reserves.

Scout Shop Ltd and the move to Port Dundas

Two significant changes took effect after the year end. Neither alters the figures reported for the year ended 31 March 2026; both are non-adjusting events after the reporting period.

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Clyde Scouts Financial Review



On 1 April 2026 the trading activities of the Glasgow Scout Shop transferred to Glasgow Scout Shop Ltd, a company wholly owned by Clyde Scouts. Assets - principally stock and shop fittings - were sold to the company under an asset purchase agreement. Staff transferred under secondment arrangements, and the company registered for VAT and established its own banking.

The Trustees took this step for three reasons: to separate trading risk from the charity's assets, to give the retail operation a clear operating and reporting structure with its own management information, and to place the payment of trading profits to the charity on a proper footing.

Separately, the regional headquarters and the shop are relocating to new premises at Port Dundas during 2026, giving both operations a single base and supporting the plans described by the Regional Lead Volunteer earlier in this report. From 2026-27 the shop will be reported as a subsidiary undertaking, and the Trustees will take the auditors' advice on whether consolidated financial statements are required.

Going concern

The Trustees have considered the financial position of Clyde Scouts. In making this assessment they have taken into account the income and cash flow forecasts prepared for the period to 31 October 2027 and the underlying assumptions, together with the level of investments and cash resources held, and the effect of the transfer of trading to Glasgow Scout Shop Ltd.
The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least twelve months from the date of approval of these financial statements, and have therefore prepared the financial statements on a going concern basis.

Risk management

The Trustee Board has implemented a risk management strategy which comprises a periodic review of the risks the charity may face, the establishment of systems and procedures to mitigate identified risks, and the implementation of procedures designed to minimise the impact should any identified risk materialise. The Region maintains a Risk Register to record and assess risks and to ensure appropriate controls are in place.

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Clyde Scouts Financial Review



The principal financial risks currently identified are:

- Capacity to subsidise in 2026-27. AJ25 contributed £125,673 and will not recur until AJ29. The shop's contribution of £32,153 moves to Glasgow Scout Shop Ltd from 1 April 2026 and returns to the charity as gift aid, to the extent the company is profitable after carrying its own overhead.
- Retail volumes. Shop sales fell 10% in the year. The new company structure gives clearer monthly visibility but does not by itself change the trend.
- Execution of the trading transfer and the relocation. Both carry one-off cost and management time in 2026-27.
- Cost inflation, particularly staff and energy costs at Auchengillan.
- Volatility in equity markets affecting the investment portfolio and the endowment funds.

- **Financial priorities for the year ahead**

- Maintaining the tightened credit control that more than halved trade debtors in the year.
- Continuing to work with Scout Stores to protect gross margin at the shop.
- Monitoring Glasgow Scout Shop Ltd through its own board and management accounts, and controlling the one-off costs of the Port Dundas relocation.
- Monitoring pricing, bookings and repairs expenditure at Auchengillan, including forward bookings for 2026-27.
- Ring-fencing and applying the Auchengillan 100 funds to the centenary programme.

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Independent Auditor's Review.



Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2026

Opinion

We have audited the financial statements of Clyde Scouts (the 'charity') for the year ended 31 March 2026 which comprise Statement of Financial Activities (incorporating an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and 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 Financial Reporting Standard 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 2026 and of its incoming resources and application of resources, including its income and expenditure, 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.

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 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 twelve 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.

Emphasis of matter – Prior year adjustment

We draw attention to note 28 which highlights an adjustment to comparative figures due to the reclassification of a short-term deposit account with a maturity greater than 3 months from cash at bank and in hand to current investments. The total value of the current investments reclassified was £494,745. Our opinion is not modified in this respect.

Other information

The other information comprises the information included in the Report of the Trustee Board and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

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Independent Auditor's Review. (2)



Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2026

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 20, the trustees are responsible for the preparation of 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 liquidate the charity or 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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

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Independent Auditor's Review. (3)



Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2026

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and
- The charity's constitution.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to:

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We scrutinised the general ledger for the following:

- Duplicate journal entries
- Unbalanced journal entries
- Journals with detail which included key words or phrases
- Journals posted by unauthorised users
- Journals posted at unusual times

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

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Independent Auditor's Review. (4)



Independent Auditor's Report to the Trustees of Clyde Scouts for the year ended 31st March 2026

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Signed by:
Wbg (Audit) Limited
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Wbg (Audit) Limited (Statutory Auditor)

168 Bath Street
Glasgow
G2 4TP

21st October 2026

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

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Statement of Financial Activities

CLYDE SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2026
(Incorporating an income and expenditure account)

	Note	Unrestricted Funds 2026	Restricted Funds 2026	Endowment Funds 2026	Total Funds 2026	*Unrestricted Funds 2025*	*Restricted Funds 2025*	*Endowment Funds 2025*	*Total Funds 2025*
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	4	85,715	103,155	89	**188,959**	*33,261*	-	*141*	***33,402***
Charitable activities	5	940,305	440	-	**940,745**	*660,048*	*480*	-	***660,528***
Other trading activities	6	759,173	-	-	**759,173**	*841,033*	-	-	***841,033***
Investment Income	7	27,048	6,271	-	**33,319**	*37,204*	*8,288*	-	***45,492***
Other income	8	-	-	-	**-**	*502*	-	-	***502***
Total Income		1,812,241	109,866	89	**1,922,196**	*1,572,048*	*8,768*	*141*	***1,580,957***
Expenditure on:									
Raising funds:									
Raising donations & legacies	9	727,020	-	-	**727,020**	*784,274*	-	-	***784,274***
Investment management costs	10	4,464	-	-	**4,464**	*4,476*	-	-	***4,476***
Charitable activities	12	1,114,451	184	-	**1,114,635**	*777,799*	*729*	-	***778,528***
Total Expenditure		1,845,935	184	-	**1,846,119**	*1,566,549*	*729*	-	***1,567,278***
Net income / (expenditure) for the year before investment gains		(33,694)	109,682	89	**76,077**	*5,499*	*8,039*	*141*	***13,679***
Gains on investment assets		33,959	11,119	-	**45,078**	*7,907*	*1,977*	-	***9,884***
Transfer between funds		4	(4)	-	**-**				
Net movement in funds		269	120,797	89	**121,155**	*13,406*	*10,016*	*141*	***23,563***
Funds reconciliation									
Total Funds brought forward	22	1,329,296	203,708	12,799	**1,545,803**	*1,315,890*	*193,692*	*12,658*	***1,522,240***
Total Funds carried forward	22	1,329,565	324,505	12,888	**1,666,958**	*1,329,296*	*203,708*	*12,799*	***1,545,803***

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

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Balance Sheet

BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	As restated 2025 £
Fixed assets:			
Tangible assets	15	252,841	229,752
Investments	16	600,818	549,465
		853,659	779,217
Current assets:			
Stock	18	352,912	398,802
Debtors	19	319,099	360,405
Current Investments	25	516,214	494,745
Cash at bank and in hand	26	542,809	578,631
Total current assets		1,731,034	1,832,583
Liabilities:			
Creditors falling due within one year	20	(917,735)	(1,065,997)
Net current assets		813,299	766,586
Net assets		1,666,958	1,545,803
The funds of the charity:			
Unrestricted funds	22	1,329,565	1,329,296
Restricted income funds	22	324,505	203,708
Endowment funds	22	12,888	12,799
Total charity funds		1,666,958	1,545,803

Approved by the Trustees and authorised for issue on 21 October 2026 and signed on their behalf by:

Signed by:
Stuart McGhie
2013726F77184A5...

Stuart McGhie
Regional Treasurer

Charity No: SC010415

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Statement of Cash Flow



CLYDE SCOUTS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2026

	Note	2026 £	As restated 2025 £
***Cash flows from operating activities*:**			
Cash provided by operating activities	**24**	39,217	85,700
***Cash flows from investing activities*:**			
Dividends and interest received		33,319	45,492
Purchase of fixed assets		(80,615)	(117,375)
Purchase of investments		(114,887)	(121,821)
Deposit of cash in short term investment accounts		(21,469)	(27,993)
Proceeds from sale of investments		108,613	114,792
Net cash used in investing activities		(75,039)	(106,905)
Change in cash and cash equivalents in the year		(35,822)	(21,205)
Cash and cash equivalents brought forward	**26**	578,631	599,836
Cash and cash equivalents carried forward	**26**	542,809	578,631

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CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies

(a) Basis of preparation and assessment of going concern
The accounts (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 accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's presentation currency is sterling and amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

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.

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.

Further details of each fund are disclosed in note 22.

(c) Income recognition
Income is recognised once the charity has entitlement to the funds, it is probable that the funds will be received, the amount of funds receivable can be measured reliably, and any performance conditions attached to the item (s) of income have been met or are fully within the control of the charity.

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.

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1.
Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 21).

(d) 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 (f) below.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) 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 (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead costs.

Governance costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of governance costs is analysed in note 11.

(g) Tangible fixed assets and depreciation
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.

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1.
Accounting Policies (continued)

Fixed assets are depreciated at varying rates calculated to write off the cost over their expected useful lives:

Asset Type	Basis
Assets under construction	Not depreciated
Land and buildings	3% and 10% straight line
Furnishings and equipment	5%, 10%, 25% and 33% straight line
Vehicles	25% straight line

(h) Fixed asset Investments
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.

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.

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

(j) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(k) Cash at bank and in hand
Cash at bank and cash 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.

(l) 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.

(m) 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.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies (continued)

(n) **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.

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.

(m) **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.

(n) **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.

(o) **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.

(p) **Leasing**
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

(q) **Critical judgements and estimates**
In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

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1. Accounting Policies (continued)

Leases – determine whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lease on a lease-by-lease basis.

2. Legal status of the Charity

Clyde Scouts is an unincorporated charity recognised as a charity for tax purposes by HMRC and registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC010415. Details of the principal address can be found on page 19 of this Annual report and Financial Statements.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind (2025: £nil). No expenses were reimbursed to trustees (2025: £nil).

In the year, one donation of £50 was received from a Trustee (2025: £nil)

During the year no trustee had any personal interest in any contract or transaction entered by the charity other than the transactions noted below (2025: none).

Transactions with Evelyn Partners:

	2026 £	2025 £
Investment management fees	4,464	4,476

At the year end, a balance of £nil was due to Evelyn Partners (2025: £nil).

Scott Ballantyne is both a Trustee of the Charity and a Partner at Evelyn Partners. He has no direct involvement with the management of the Charity's investment portfolio.

4. Income from donations and legacies

	2026 £	2025 £
Donations	154,790	5,873
Grants	15,000	6,800
Legacies	-	1,000
Membership Subscriptions	19,169	19,729
	188,959	33,402

5. Income from charitable activities

	2026 £	2025 £
Auchengillan Outdoor Centre	940,395	634,886
Programme & Development	350	25,642
	940,745	660,528

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6. Other trading activities

	2026	2025
	£	£
Shop income	759,173	841,033
	759,173	841,033

7. Investment Income

	2026	2025
	£	£
Interest & dividends received	33,319	45,492
	33,319	45,492

8. Other income

	2026	2025
	£	£
Other income	-	502
	-	502

9. Raising funds - expenditure on raising funds

	Direct Costs	Total 2026	Total 2025
	£	£	£
Scout shop expenses	520,871	520,871	584,421
Staff costs	116,777	116,777	118,489
Governance	6,299	6,299	5,247
Premises costs	24,368	24,368	11,509
Running costs	45,094	45,094	47,108
Rent for Shop	13,611	13,611	17,500
	727,020	727,020	784,274

10. Investment Management Costs

	2026	2025
	£	£
Fund Management Costs	4,464	4,476
	4,464	4,476

11. Allocation of governance costs

Governance costs:	2026	2025
	£	£
Auditor's remuneration	12,597	10,496
Governance costs	-	531
	12,597	11,027

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11. Allocation of governance costs (continued)

Breakdown of governance costs by activities:

2026	Governance	Total
	£	£
Raising Funds	6,299	6,299
Auchengillan Outdoor Centre	3,149	3,149
Programme & Development	3,149	3,149
	12,597	12,597

2025	Governance	Total
	£	£
Raising Funds	5,247	5,247
Auchengillan Outdoor Centre	2,890	2,890
Programme & Development	2,890	2,890
	11,027	11,027

12. Analysis of expenditure on charitable activities

	Auchengillan Outdoor Centre	Programme and development	2026 Total
	£	£	£
Staff costs	389,552	34,610	424,162
Project & activity costs	239,640	19,610	259,250
Premises costs	191,818	40,509	232,327
Running costs	99,558	35,514	135,072
Governance costs (note 11)	3,149	3,149	6,298
Depreciation	56,554	972	57,526
	980,271	134,364	1,114,635

	Auchengillan Outdoor Centre	Programme and development	2025 Total
	£	£	£
Staff costs	312,347	39,796	352,143
Project & activity costs	81,009	28,904	109,913
Premises costs	136,790	7,186	143,976
Running costs	88,604	37,626	126,230
Governance costs (note 11)	2,890	2,890	5,780
Depreciation	40,486	-	40,486
	662,126	116,402	778,528

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13. Analysis of staff costs and remuneration of key management personnel

	2026 £	2025 £
Salaries and wages	479,853	447,336
Social security costs	38,014	27,603
Pension costs	8,518	8,581
Total staff costs and employee benefits	526,385	483,520

	2026 £	2025 £
Key management personnel remuneration	116,048	135,426

No employees had employee benefits in excess of £60,000 (2025: £nil).

	2026 No.	2025 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	22	25

14. Net income/(expenditure) for the year

This is stated after charging:	2026 £	2025 £
Investment income receivable	33,319	45,492
Auditor's remuneration: Audit fees	12,597	10,496

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15. Tangible Fixed Assets

	Assets under Construction	Land and buildings	Furnishings and equipment	Vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2025	117,375	488,516	263,618	55,499	925,008
Additions	47,946	-	5,069	27,600	80,615
Transfers	(165,321)	-	165,321	-	-
At 31 March 2026	-	488,516	434,008	83,099	1,005,623
Depreciation					
At 1 April 2025	-	419,334	222,808	53,114	695,256
Charge for the year	-	13,118	40,871	3,537	57,526
At 31 March 2026	-	432,452	263,679	56,651	752,782
Net book value					
At 31 March 2026	-	56,064	170,329	26,448	252,841
At 31 March 2025	117,375	69,182	40,810	2,385	229,752

At 31st March 2026 all assets were used for charitable purposes.

16. Fixed Assets Investments

	2026	2025
	£	£
Market Value at 1 April	542,955	524,871
Additions at cost	114,887	121,821
Disposals at carrying amount	(88,495)	(109,295)
Unrealised Gain on revaluation	29,281	5,558
Market Value as at 31 March	598,628	542,955
Cash Held in Portfolio	2,189	6,510
Total listed investments	600,817	549,465
Investments in subsidiaries	1	-
Total fixed asset investments	600,818	549,465

	2026	2025
	£	£
Equities	395,095	459,336
Fixed Interest Securities	203,533	83,619
Cash	2,189	6,510
Total listed investments	600,817	549,465

The investments in subsidiaries balance represents wholly owned subsidiary, Glasgow Scout Shop Ltd which was incorporated on 16th January 2026.

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17. Subsidiaries

Details of subsidiaries are as follows:

	Registered Office	Class of shares held	% Held Direct
Glasgow Scout Shop Limited	Unit 4, Rankine House, 100 Borron St, Port Dundas, Glasgow G4 9XG	Ordinary	100

Glasgow Scout Shop Ltd was incorporated on 16th January 2026 and was dormant in the period to 31st March 2026.

18. Stocks

	2026 £	2025 £
Goods held for resale	352,912	398,802
	352,912	398,802

19. Debtors

	2026 £	2025 £
Trade Debtors	136,815	303,062
Other Debtors	182,284	57,343
	319,099	360,405

20. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	319,722	399,412
Accruals	16,862	12,393
Taxes and social security	10,442	19,980
Other creditors	9,791	235,690
Deferred Income (note 21)	560,918	398,522
	917,735	1,065,997

21. Deferred Income

	2026 £	2025 £
Brought forward balance	398,522	82,457
Release of prior year deferred income	(398,522)	(82,457)
Deferred during current year	560,918	398,522
Carried Forward balance	560,918	398,522

Deferred income includes £342,568 of membership fees collected on behalf of Scout Headquarters. Alongside deposits and receipts towards the cost of future expeditions, bookings and other activities.

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22. Analysis of charitable funds

Analysis of Fund movements	2025 Balance b/fwd £	Income £	Expenditure £	Gains & Losses £	Transfers £	2026 Fund c/fwd £
Designated funds						
Scouting Development Fund	9,609	-	(1,474)	-	-	8,135
New Land Fund	27,500	-	-	-	-	27,500
Projects Fund	50,000	-	-	-	-	50,000
Deferred Income Fund	21,534	-	(3,191)	-	4	18,347
Avondyke Designated Fund	77,151	-	(322)	-	-	76,829
Total designated funds	185,794	-	(4,987)	-	4	180,811
General funds	1,143,502	1,812,241	(1,840,948)	33,959	-	1,148,754
Total unrestricted funds	1,329,296	1,812,241	(1,845,935)	33,959	4	1,329,565
Endowment funds						
Sir James Robertson Fund	12,799	89	-	-	-	12,888
Total endowment Funds	12,799	89	-	-	-	12,888
Restricted funds						
Auchengillan Endowment Fund	185,423	6,271	-	11,119	-	202,813
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Pursuits Training Fund	9,679	440	(184)	-	-	9,935
Pinkston Fund	1,114	-	-	-	-	1,114
Sir James Robertson Fund	4	-	-	-	(4)	-
AG100 Fund	-	103,155	-	-	-	103,155
Total restricted funds	203,708	109,866	(184)	11,119	(4)	324,505
TOTAL FUNDS	1,545,803	1,922,196	(1,846,119)	45,078	-	1,666,958

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22. Analysis of charitable funds (continued)

Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Gains & Losses £	Transfers £	2025 Fund c/fwd £
Designated funds						
Scouting Development Fund	10,652	-	(1,043)	-	-	9,609
New Land Fund	27,500	-	-	-	-	27,500
Projects Fund	-	50,000	-	-	-	50,000
Deferred Income Fund	24,725	-	(3,191)	-	-	21,534
Avondyke Designated Fund	77,029	-	(122)	-	-	77,151
Total designated funds	139,906	50,000	4,112	-	-	185,794
General funds	1,175,984	1,522,048	(1,562,437)	7,907	-	1,143,502
Total unrestricted funds	1,315,890	1,572,048	(1,566,549)	7,907	-	1,329,296
Endowment funds						
Sir James Robertson Fund	12,658	141	-	-	-	12,799
Total endowment Funds	12,658	141	-	-	-	12,799
Restricted funds						
Auchengillan Endowment Fund	175,158	8,288	-	1,977	-	185,423
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Outdoor Pursuits Training Fund	9,928	480	(729)	-	-	9,679
Pinkston Fund	1,114	-	-	-	-	1,114
Sir James Robertson Fund	4	-	-	-	-	4
Total restricted funds	193,692	8,768	(729)	1,977	-	203,708
TOTAL FUNDS	1,522,240	1,580,957	(1,567,278)	9,884	-	1,545,803

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22. Analysis of charitable funds (continued)

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

Unrestricted funds comprise:

Scouting Development Fund
Used to support the development of Scouting across the region, in line with the current development plan of Clyde Scouts

New Land Fund
This fund represents the existing use value of a piece of land that was donated to Clyde Scouts

Deferred Income Fund
This fund represents the net book value of fixed assets acquired with donations received

Avondyke Designated Fund
This fund comprises income received from sale of part of the Avondyke Greenfield Camping Site and general donations plus interest, less expenditure on projects carried out on site

Projects Fund
This relates to funds ringfenced for future projects, including the 100th year celebration at the Auchengillan site.

b) The restricted funds require to be spent against a specific project

Restricted funds comprise:

Auchengillan Endowment Fund
This fund is used to meet capital and revenue expenditures incurred at Auchengillan Outdoor centre to allow Clyde Scouts to continue with a substantial programme of renovations and refurbishments.

Christine Kilgour Memorial Fund
This fund is used to support young people with disabilities and special needs and the promotion of their inclusion in Scouting.

Outdoor Pursuits Training Fund
This fund is used to provide financial support for adventurous activity training for volunteers across the Clyde region.

Pinkston Fund
This fund comprises grants received to purchase equipment for activities at Pinkston Water sports Centre.

The Sir James Robertson Fund
This fund comprises income which is generated each year to be used for recruitment and training of leaders.

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22. Analysis of charitable funds (continued)

AG100 Fund
Relates to income received in relation to the AG100 appeal.

c) The Endowment Fund requires the capital amount of the grant to remain in place while any income generated from the fund be used for a specific purpose only

The Sir James Robertson Fund

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.

23. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2026 £
Fixed Assets	252,841	-	-	252,841
Investments	480,655	120,163	-	600,818
Stock	352,912	-	-	352,912
Debtors	319,099	-	-	319,099
Current Investments	516,214	-	-	516,214
Cash	325,579	204,342	12,888	542,809
Creditors	(917,735)	-	-	(917,735)
	1,329,565	324,505	12,888	1,666,958

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23. Net assets over funds (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	As restated Total 2025 £
Fixed Assets	229,752	-	-	229,752
Investments	439,572	109,893	-	549,465
Stocks	398,802	-	-	398,802
Debtors	360,405	-	-	360,405
Current Investments	494,745			494,745
Cash	472,017	93,815	12,799	578,631
Creditors	(1,065,997)	-	-	(1,065,997)
	1,329,296	203,708	12,799	1,545,803

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2026 £	2025 £
Net surplus for the year (as per the Statement of Financial Activities)	76,077	13,679
Adjustments for:		
Interest received	(33,319)	(45,492)
Decrease/(Increase)in debtors	41,306	(207,233)
(Decrease) / Increase in creditors	(148,263)	296,617
Increase / (Decrease) in stock	45,890	(12,357)
Depreciation	57,526	40,486
Net cash provided by operating activities	39,217	85,700

25. Current Investments

	2026 £	2025 £
Short term bank deposits	516,214	494,745
	516,214	494,745

26. Cash at bank and in hand

	2026 £	As restated 2025 £
Cash in hand	542,809	578,631
Total cash at bank and in hand	542,809	578,631

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CLYDE SCOUTS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

27. Capital commitments

At the Balance Sheet date, the charity had capital commitments contracted for but not provided in these financial statements.

	2026	2025
	£	£
High Ropes Adventure	-	39,125

28. Prior year restatement

It was identified that an amount of £494,745 previously classified within cash and bank should have been presented as current asset investments, given maturity on the account was greater than 3 months.

The comparative figures for the year ended 31 March 2025 have therefore been restated to reflect the reclassification.

The reclassification has no impact on the charity's total assets, net assets, or surplus for the year.

The effect of the restatement is as follows:

	2025 as previously reported	Reclassification	2025 as restated
	£	£	
Cash at bank and in hand	1,073,376	(494,745)	578,631
Current Investments	-	494,745	494,745
Net Assets	1,545,803	-	1,545,803

29. Post balance sheet event

On 1 April 2026, the trading activities of the Glasgow Scout Shop were transferred to Glasgow Scout Shop Ltd, a wholly owned subsidiary of Clyde Scouts. The transfer was effected under an asset purchase agreement, under which the company acquired the trading assets, including stock and shop fittings relating to the Glasgow Scouts Shop which were previously reported within Clyde Scouts.

The transfer occurred after the reporting date of 31 March 2026 and is therefore a non-adjusting event in accordance with FRS 102. Accordingly, no adjustments have been made to the amounts recognised in these financial statements for the year ended 31 March 2026.

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Thank You to Our Supporters



Clyde Scouts would like to extend our sincere thanks to all those who have supported our work throughout the year. The generosity of individuals, families, charitable trusts, grant-making bodies and businesses has helped us continue to provide life-changing opportunities for thousands of young people across our region.

Every donation, grant and legacy received enables us to develop our programmes, maintain and improve our facilities, support volunteers, invest in outdoor learning and ensure that Scouting remains accessible to as many young people as possible. Your support helps us create adventures, build skills for life and inspire the next generation of young people.
We are particularly grateful to the following supporters for their contributions during the year:

- The Templeton Goodwill Trust
- Edrington Family Charitable Trust
- Dalziel Ltd
- Evelyn Partners
- Breathe Management
- WA Cargill Fund
- H & M Miller
- Mr E Dryburgh
- Mrs J Hewton
- Mr D Mackay
- Mr G MacLean
- Mr J Mulhern
- Mr A Majarian
- Dr W Sinclair Scott BEM
- Mr I Smith
- Mr J Smith

To each of our supporters, thank you for your confidence in our work and your commitment to helping young people experience the adventure, friendship and personal development that Scouting provides.

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Thank You to Our Supproters



Supporting Clyde Scouts

The support of our community is vital to ensuring that Clyde Scouts can continue to deliver high-quality Scouting experiences for young people now and in the future.
There are several ways to support our work:

Regular Giving
A regular monthly donation provides dependable income that allows us to plan and invest in long-term projects, facilities and youth programmes.

One-Off Donations
Every donation, regardless of size, helps us expand opportunities for young people and support the delivery of Scouting across Clyde.

Gifts in Wills and Legacies
Leaving a gift to Clyde Scouts in your Will is a powerful way to help future generations enjoy the benefits of Scouting. Legacies play an important role in helping us invest in facilities, equipment and youth development for years to come.

To learn more about supporting Clyde Scouts through regular giving, making a donation or leaving a legacy, please visit:

https://www.clydescouts.org.uk/page-giving.html

Together, we are helping young people gain skills for life, experience adventure, build confidence, and make a positive difference in their communities. Just as importantly, your support enables us to provide safe, inclusive and welcoming spaces where young people can feel a sense of belonging, develop meaningful friendships, and be supported by trusted adult volunteers. Through Scouting, young people have the opportunity to thrive, reach their full potential and be part of a community that values them for who they are.
Thank you for supporting Clyde Scouts and helping us create opportunities, adventures and places where every young person can belong.

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