



# Report of the Executive Committee and Financial Statements

For the year ended **31 March 2022**

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

**#SkillsForLife**

Registered Scottish Charity No. SC010415



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# Welcome from the Chair

## Change is inevitable

Welcome to the 14<sup>th</sup> Annual Report of Clyde Scouts, a year which has seen a great deal of change at a local level, in addition to the changes we have all adopted to in a post-pandemic world.

One of the great strengths of Scouting has been the ability to change in our ever-evolving society and, having endured one of the toughest periods in our lifetimes, Scouting in Clyde Region has resumed with renewed vigour and enthusiasm, to deliver our Programme to our Youth members who so clearly benefitted from their Scout involvement during the pandemic.

Within our Regional set-up we have also seen change, welcoming our new Chief Operating officer, Katrina (Kat) Watson in November, following Gary's departure after 23 years in the "Office" and on behalf of the Region, I would like to express our gratitude to Gary and wish him all the best in his vocation. Hopefully, some of you will have met Kat and she looks forward to meeting many more of our volunteers in the times ahead.

During the year under review, on behalf of the Regional Scout Council, the Regional Executive Committee undertook a review of our property assets and agreement was reached to sell our premises at Elmbank St, although we remain there as tenants for the time being. As the Glasgow Scout Shop adapts to the changing retail environment, it is clear there remains an appetite for a physical shop and after a short trial opening period, plans are afoot for a further trial opening before a decision is reached on the future operating structure for the Shop. Cammy and the Team look forward to seeing you in the refreshed Shop during our trial opening hours.

At Avondyke, a part of the site was sold and the newly formed Avondyke SASU, has already begun some basic works for development of the site with funds earmarked for additional future development.

At Coltswood, the SASU recently erected a bench in memory of the late Bill Craig and the bench is intended as a memorial for any Scouts who have "Gone Home", with some names already added.

Auchengillan has enjoyed a buoyant return to operation, and Claire and the Team remain busy catching up with maintenance and looking to enhance the Centre's offering to our members and other users. Auchengillan celebrates its Centenary in 2026 and the Regional Executive Committee are working on plans to mark this tremendous milestone in the Centre's history.

As you will read in the following report, there has been a great deal of activity as Scouting has returned, with much more planned in the year ahead and as always, none of this could be achieved without the resolute dedication of our volunteers, to whom we are extremely grateful. Scouting has once again demonstrated its vital place in society and it is imperative that we continue to work to make Scouting as accessible to as many as possible, particularly in these challenging economic times, and the Regional Executive Committee continue to strive to support our members, as best we can.

Scott Ballantyne  
Regional Chair – Clyde Scouts

# Clyde Scouts Governance

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

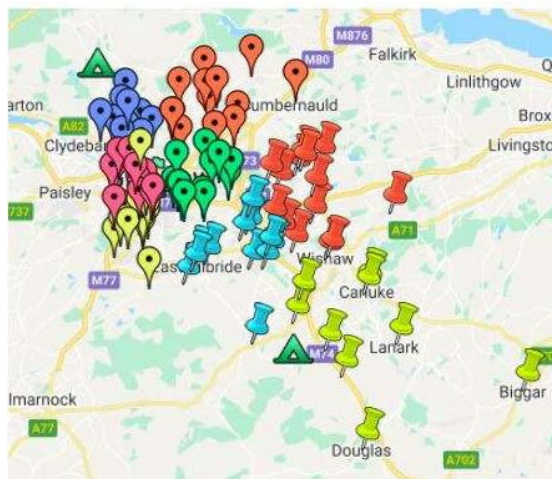
Clyde Scouts is an independently registered Scottish Charity with its own constitution, approved by Scouts Scotland. It is an unincorporated association.

## Purpose

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

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

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



## Vision and Strategic Objectives

In 2018 we launched our Skills for Life Action Plan. Our vision is that by 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We want to grow, be more inclusive, be shaped by young people and make a bigger impact in our communities.

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

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

After Census 2022, we had seen our youth membership numbers return to almost pre-pandemic levels, but our adult volunteer numbers were still a little low. With Volunteer recruitment continuing to be challenging after the pandemic we decided to wait until 2023 to review our Strategy. Our aims remain:

- Grow our youth membership from 5,799 to 8,670
- Grow the number of Explorer Scout Young Leaders from 366 to 412
- Reduce the number of missing sections in Scout Groups and sections with fewer than 12 members
- Start 3 new Scout Groups in new areas, including more areas of deprivation, remote and rural areas, and new communities.
- 50% of young people shaping their Scouting experience each year.
- 50% of young people achieving top awards.
- Young people making a positive difference in their local communities each year.
- Develop a sustainable model for trading at Auchengillan Outdoor Centre and the Glasgow Scout Shop which supports the growth and development of Scouting in Clyde Region, financially.

## Growth

Our census numbers at the beginning of 2021 had shown a decrease in our youth and adult members which was disappointing, but we understood that the pandemic has had an impact on our numbers. We are delighted to say that our youth membership has seen amazing growth since restrictions lifted, and at the beginning of 2022 had seen a 14% rise from 2021. We are almost back at pre-pandemic levels for youth members and our number one priority for the year ahead will be **to grow our adult members to create more spaces and opportunities for young people in our communities.**

## Inclusivity

Throughout the pandemic, we wanted to support every member of the Region and make sure that everyone was aware of grants and other funding that was available to make sure that no one was left out. With the support of funding from the Scottish Government, we were able to provide small grants to get Scouts out camping. One of the highlights from 2021 was the launch of Squirrels for 4-5 year olds to participate in Scouting. Research from the second Ofsted report into the impact of the pandemic has shown that children were the hardest hit and were lacking and regressing in basic skills and learning. Our Region was excited to launch **Squirrel Dreys to support 4-5 year olds** to build skills in communication, teamwork and creativity. We now have 7 Dreys across the Region with more hoping to open soon.

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

## Youth shaped

There is a review of Youth Shaped Scouting at Scouts Scotland which we are waiting on feedback from. Our Assistant Regional Commissioners for Youth Involvement, Iona and James, have been continuing to support young leaders in the Region throughout the pandemic. They have reached out to young leaders to gauge the response to a **Young Leaders training weekend** which is now being planned. We hope to see the review at Scouts Scotland finalised and our Youth Involvement teams able to fully support Youth Shaped Scouting moving forward.

## Community Impact

The pandemic has shown everyone what community means and we are always proud to see the work our Scout Groups do in their local community. Since restrictions have lifted, we have seen sections gaining their Community Impact Staged badges by supporting local initiatives such as food banks or local community gardens to larger events with litter picks and national charities to support Refugees.

We have seen an amazing response to the **Promise to the Planet** and our groups continue to strive to support the local community with their new environmental awareness from COP26.

When the war in Ukraine broke into the news, we were inspired by groups that jumped into action and started food and clothing collections and sharing of information to support those fleeing the war. Clyde Scouts joined Boys Brigade Glasgow, Girl Guiding Glasgow and Girls Brigade Glasgow to collect school bags and stationery items to donate to Glasgow the Caring City who were delivering these to Poland for young Ukrainian refugees wanting to go to school.

## Trading Operations

The Glasgow Scout Shop exists to provide direct support to Clyde Scouts by the sales of Scouting essentials and outdoor equipment. The Scout Shop has been trading solely online throughout the pandemic and is discussed in more detail in the financial report below.

Auchengillan Outdoor Centre provides a much-needed centre for Outdoor learning and a facility where Clyde Region and other Scouts can learn the skills required for the Outdoor Adventures Programme. Auchengillan remained closed throughout the pandemic and only opened fully in August 2021. The centre opened to provide day visits only and then finally managed to allow residential stays in 2022.

Participating in being part of the ScotJam on tour, Auchengillan welcomed young people from across Scouting to participate in activities and team building. The centre is building up volunteers and staff to make sure that a full range of activities and events can be fulfilled within the coming season. The centre is further discussed in the financial report below.

## Regional Team

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

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

- Regional Commissioner: Dr Marion Rankin
- Deputy Regional Commissioner (Development): Carslaw Purdie
- Deputy Regional Commissioner (Explorer Scouts & Scout Network): Simon Robb
- Assistant Regional Commissioner (Adult Training): Allan Reddick
- Assistant Regional Commissioner (Communications): Vacant for 21/22, now filled by Cameron Caldwell
- Assistant Regional Commissioner (Section Support): Stuart Hunter for 21/22, **now vacant**
- Assistant Regional Commissioner (Youth Involvement): Iona Brownlie and James Gallagher
- Regional Adviser (Activities): Vacant for 21/22, now filled by Stuart Hunter
- Regional Adviser (Duke of Edinburgh's Award): Ewan Gray and Harry Kilgour
- Regional Adviser (International): Joe Lally
- Safeguarding Awareness Coordinator: Gillian Dodds
- Regional Youth Commissioner: Vacant
- Regional Adviser (Scout Active Support): Vacant

Clyde Scouts also provides direct line management for 9 District Commissioners (local lead volunteers):

- Calder: Neil Kelly
- Clydesdale: Vacant
- Eastwood: Amanda Swan
- Great Western: Euan Kirkmorris
- Kelvin Valley: Richard Sneddon
- South East: Eddie O'Rourke
- South Western: Vacant
- Strathcalder: Gary Ward

## Volunteers

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

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

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

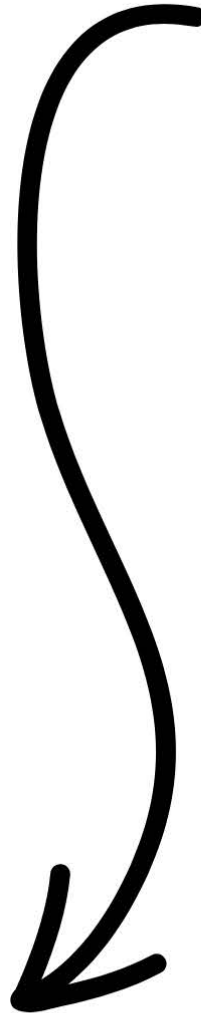
## Grant Making

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

Grants awards in the year 21/22 amount to £65.00 from the Outdoor Pursuits Training Fund.

*“I enjoyed being able to continue scouting over Zoom, but I missed seeing everyone in person. I was really excited about attending Blair Atholl this year!”*

*-Martha, 3<sup>rd</sup> East Kilbride Explorer*



# Review of activities

## Online Meetings and camping in the garden

This year's focus was trying to navigate our way through the pandemic and support our members and young people. Our census numbers at the beginning of 2021 had shown a decrease in our youth and adult members, so we knew we had to focus on supporting groups' recovery. We made sure that we:

- Kept our members up to date with youth guidance
- Facilitated virtual training sessions
- Shared and celebrated highlights and achievements with our network
- Provided grant support and funding information

Something that we had become very accustomed to throughout the pandemic was how to deliver quality Scouting virtually. By April 2021, our volunteers were pros at creating amazing activities and adventures for our Scout via zoom and meeting outside in all sorts of weather conditions. Adapting badges and activities to create accessible and safe fun and adventure is just one of the ways our volunteers kept our young people growing their Skills For Life. **Scouts are always prepared and able to adapt to new adventures.**

As restrictions started to lift, we were then able to start meeting up outside with Covid Risk assessments in place. Not wanting to get ahead of ourselves, we wanted to make sure everyone could Scout in safety. One of the first outdoor activities to start back up was our amazing water hub at Pinkston Watersports in Glasgow. Everyone was excited to get back on the water and experience the fun at Pinkston including the volunteers.

***"The Pinkston team were really excited and up for the full return of groups to Pinkston after 2 years of limited availability due to covid restrictions; the full centre opening for all meant a real buzz for adventure and yearn to learn in the outdoors had returned and welcomed by the team."*** - Scout Active Support Unit Manager, Donald Cook

Pinkston supports over 60 Scout groups across our Region and our neighbouring Scout Regions with over 760 young people participating in paddle sport sessions each year.



## Meeting back up and return to adventure

All of our Scouts and Leaders were excited to get back to basics and learn through adventure. Once the majority of restrictions lifted and youth work was allowed to start fully again, we made sure to champion the growth of youth members and adult volunteers. Providing amazing opportunities for everyone to participate and see the impact Scouting has on everyone from Beavers to Leaders.



This year we have been incredibly grateful for the funding and support that we have received. The funding support from the Scottish Government for our Summer of Play grants as well as supporting our outdoor centre Auchengillan with Outdoor Education grants. The last few years have been difficult for everyone, but outdoor education and residential sectors have been hit especially hard. The funding we received allowed us to continue to maintain the centre so it was ready for opening in August 2021. We are so pleased to see Auchengillan open for young people in Scouting and other groups and are happy to report that the centre is recovering well and looking forward to 2026 and turning 100.

We have also continued to receive support from local organisations, Trusts and supporters of Clyde Scouts. These donations are vital to Clyde's continuing work to support Groups and Districts in the Region.

After Blair Atholl was cancelled in 2020, we were delighted to hear the announcement that the Jamborette would be back for 2022. Once the contingent leaders were chosen, Duncan & Amanda Swan, the selection events for young people were planned. We had 78 young people selected for the Jamborette from across the Region. Each young person got to participate in training events over the year leading up to Blair Atholl to learn the necessary skills for the camp such as cooking on open fires, working as a team, and learning to construct structures. The Blair Atholl Jamborette went ahead as planned in July 2022 and, although it was a first Jamborette experience for many, a great time was had and lots of skills were gained.

The World Scout Jamboree was also announced for 2023 in South Korea and caused a buzz throughout the Region. In August, our Contingent leader and assistants for Clyde were chosen and recruitment for the young people was started straightaway. Over 130 young people applied to participate in the selection weekend led by Stephen Macmillan. After an amazing weekend, where the applicants and their skills were tested, 36 young people were confirmed as having a place. Since then, they have started their training sessions and an incredible journey to 2023 in Seoul.



35th Glasgow Scouts  
COP26



‘Try and leave this world a little better than you found it.’

*Robert Baden-Powell*

# Our Promise to the Planet

In the summer of 2021, Scouts launched Promise to the Planet, a youth led campaign against climate change. This allowed our youth members to play an active part in learning and campaigning about Climate Change. They could get their hands dirty and plant some trees, use their voices to inspire decision makers and find new ways to support the planet. Scouts making their promise were asked to think about the four main areas: recover, recycle, reduce and rethink.

We had promises from across our Region including: littering picking in their local area; planting trees; making and throwing seed bombs; learning about the native wildlife and insects; and recycling. These promises were then displayed on leaves to create a Forest of Promises which would support a conversation in the wider community about the changes needed to address climate change.

## COP26

The United Nations COP26 Summit was held in Glasgow in November 2021. The summit being held in our Region brought more opportunities for our Scouts and volunteers to showcase their work in the local community. One such opportunity was welcomed by South East District and the 105<sup>th</sup> Cubs and Scouts when The Duke and Duchess of Cambridge visited. The Duke and Duchess spoke with the young people and participated in lots of activities including: upcycling and repairing bicycles; planting seed bombs; and planet friendly cooking. The Cubs and Scouts that met the Duke and Duchess were from areas which are measured as areas of deprivation. Making sure that young people from all backgrounds have opportunities to participate is extremely important to Scouts and part of our objectives. We believe the event had a significant impact on the young people, they had a very energising encounter with the royal visitors who were great with the young people. It put emphasis on the importance of everyone's Climate responsibility.

Across our Region, Groups participated in COP26 in different ways. Whether they got to attend the events happening around Glasgow or took initiative at their weekly sessions, the impact of Climate change was discussed across the age ranges.



## Moving forward

Having participated in and learned from COP26 and the Scout movement's Promises to the Planet, Clyde Scouts has decided to review their Environmental Policy. We want to make sure that our Environmental Policy is putting emphasis on what we can do locally to support our environment. We have participated in Scouts Scotland facilitated environmental impact training and will look to have an Environmental Policy in place by 2023.

# Looking Forward – Letter from the Regional Commissioner

We look to the Future.

Scouting is a Movement and as such needs to go forward, flexibly and actively.

As we look to the end of 2022, into 2023 and beyond change is coming.... Since our UK national meeting five years ago at Summit 17 much thought has been given to how we can adjust to enhance our work with both young people and adults. At Basecamp 2022, representatives from Clyde Region heard new proposals and took part in development and feedback sessions. The aim of any change is to improve and we want, in particular, to attract and especially to retain leaders and supporters from all communities and walks of life.

The changes which will be developed and delivered have the aims of –

**Improving how we welcome people.** Everyone wants a warm welcome to a new place or role, which gives them the opportunity to settle in quickly and happily.

**Improving how we give our leaders and supporters the skills** and information they need to deliver exciting, relevant programme to our youth members. Training should = learning these skills, and be based on individual needs, wishes and available time.

Improving our records is critical, to both of the above, and a new system with **improved interaction and reduced complexity** will come to fruition. This will cut out some of the current steps to recording things like validated training, a bonus for hard working training advisers as well as members.

As we transition, change may seem to be challenge but with the opportunity to reflect as we go and supported by the information gathered by a pilot Region, South East who will be the Scottish early adopter, I am sure that we can rise to any challenge. Recent experience as detailed in Scott's letter and the annual report itself show how good we are at this.

As we look back to the celebrations of the Jubilee of our late patron, HM Queen Elizabeth, including the Beacon event at Auchengillan and our involvement in the Queen's Canopy project we can reflect too on the changes brought by the succession of the King to our Promise.

**Our Promise remains at the heart of what we do along with the Scout Law.** That core is enacted week in and week out by the practical action of all our leaders and supporters, the enthusiasm and energy of our youth. Thanks are due to all of them that 115 years on Scouting's strengths are so evident.

Marion Rankin

Regional Commissioner

# Organisational Structure

## The Scout Council

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

## The Executive Committee

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

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

The Executive Committee will normally meet five times a year.

## Recruitment of Trustees

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

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

## Decision Making

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

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

charity and to provide direct support for the Scouting operations.

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

## Induction and Training of Trustees

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

## Employment and Remuneration of Staff

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

## Affiliations and Umbrella Organisations

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

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

## Trading Operations

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

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

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

# Legal and Administrative Information

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

## Trustees (members of the Executive Committee)

### Regional Chair

Scott Ballantyne

### Regional Treasurer

John R Moffat B Acc CA

### Regional Commissioner

Dr. Marion Rankin

## Chief Operating Officer & Regional Secretary

Gary Bainbridge\* (Until 30 September 2021)  
Katrina Gilbert now Watson\* (From 8 November 2021)

\*non-voting member

## Elected Members

William Crow  
Simon Robb  
Nikki White

## Co-opted Members

Jen Highton  
Douglas Johnston  
Mollie Reid

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

Accountant: Leslyanne Gibson CA  
Chief Operating Officer: Katrina Watson prev. Gilbert  
General Manager, Auchengillan: Claire Taylor

## Auditors

Alexander Sloan  
180 St Vincent Street  
G2 5SG

## Bankers

Bank of Scotland  
54/62 Sauchiehall St  
G2 3AH

## Investment Advisers

Evelyn Partners  
(formerly Tilney Investment Management)  
130 St Vincent St  
G2 5SE

## Legal Advisers

Brodies LLP  
110 Queen St  
G1 3BX

## President

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

## Honorary Vice-Presidents

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

# Financial Review

The results for the year ended 31 March 2022 have again been affected by the impact of the Covid 19 crisis on Scouting and in particular, the Region's trading operations, the Glasgow Scout Shop and Auchengillan Outdoor Centre. During the year the Region has managed the consequent challenges from lower income levels, controlling costs and taken advantage of the Coronavirus Job Retention Scheme and other support available, although at lower levels than in the year ended 31 March 2021. In addition to planning for the return of face-to-face Scouting, a review was also carried out of the Region's assets.

The net surplus for the year on all funds amounted to £464,034 (2021: £268,315) after income for the sale of assets of £523,575(2021-£245,364). Before this gain, and the gain on investments, the net expenditure for the year was £70,487 (2021: £21,519).

This income from the sale of assets represents the sale of Elmbank Street and part of the land at Avondyke. These sales have generated funds for the future sustainability and development of Scouting in Clyde Region. The sale of Elmbank Street included a 3 year rent back period and this will allow time for an assessment of the Region's future office needs and the requirements of the Glasgow Scout Shop. The sale of the land at Avondyke will allow future development of the site with the assistance of the Scout Active Support Unit which has been established.

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

Monitoring of pricing levels and repairs expenditure at Auchengillan.

Working closely with Scout Stores to maximise gross profit margin for The Glasgow Scout Shop.

Monitoring staffing costs.

Ongoing monitoring of income and costs.

Looking to the future demands and opportunities for the Glasgow Scout Shop and Auchengillan Outdoor Centre.

## Scouting Support & Governance

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

In addition to this central support service, Clyde Scouts provides free access to Avondyke & Coltswood Campsites, reduced cost access to water activities at Pinkston and subsidised volunteer training.

## Auchengillan Outdoor Centre

Auchengillan Outdoor Centre incurred a deficit of £17,122 on unrestricted general funds during the year, as compared to a deficit of £37,410 during 2020/21. This deficit reflected Government and other Covid 19 support available.

As a consequence of Covid 19 restrictions the Centre was closed until August 2021. For the remainder of the year ended 31 March 2022, while activities at Auchengillan returned, this was at lower than normal levels.

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

## The Glasgow Scout Shop

During the year ended 31 March 2022, The Scout Shop continued to operate online. With the return of face to face Scouting demand for uniforms and badges increased as the Scout Shop continued to operate at more normal levels. There were however significant supply issues, mainly with uniforms and the trading cycle at present has been distorted by Covid.

During the year sales increased to £673,011(2021-£244,365K). After an internal rent charge of £17,500, a surplus of £24,910 was recognised. (2021 deficit £32,972)

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

### Investments

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

In the year to 31 March 2022, there was a gain on investments of £10,946 (2021: gain £44,470) reflecting stock market movements during the year. The performance of the Region's investments continues to be monitored on a quarterly basis.

### Reserves Policy

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

#### Calculation of free reserves:

Unrestricted Funds	£919,783
Designated Funds (not deferred income)	£115,380
New Lands Fund	<u>(£27,500)</u>
	<u>£1,007,663</u>

The Trustees are satisfied with the level of reserves.

### Going Concern

The Trustees have considered the financial position of Clyde Scouts.

In making this assessment, the Trustees have taken into account the income and cash flow forecasts prepared for the period to March 2024 and the underlying assumptions, as well as the level of investments and cash resources held. The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least 12 months from the date of approval of the financial statements (the going concern assessment period) and therefore have prepared the financial statements on a going concern basis.

### Risk Management

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

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

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

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



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

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

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

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

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

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

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

In so far as the Trustees are aware:

There is no relevant audit information of which the charity's auditors are unaware, and

The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

### AUDITORS

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

Approved by the Executive Committee of Clyde Scouts on 26 October 2022 and signed on its behalf by:

Trustee.

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# Independent Auditor's Report to The Trustees of Clyde Scouts

## Opinion

We have audited the financial statements of Clyde Scouts (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

We have nothing to report in this regard.

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

### Matters on which we are required to report by exception

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

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

### Responsibilities of Trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

### Audit response to risks identified

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

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

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

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

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

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

### Use of our report

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

**Alexander Sloan**

**Accountants and Business Advisers  
Statutory Auditor**

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

# Statement of Financial Activities for the year ended 31 March 2022

(INCORPORATING INCOME &amp; EXPENDITURE ACCOUNT)

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Endowment funds £	2022 Total funds £	2021 Unrestricted funds £	2021 Restricted funds £	2021 Endowment funds £	2021 Total funds £
<b>INCOME &amp; ENDOWMENTS FROM:</b>									
Donations & legacies	2	49,301	22,816	-	72,117	75,892	288,339	-	364,231
Charitable activities	3	229,147	-	-	229,147	40,678	-	-	40,678
Other trading activities	4	675,437	-	-	675,437	244,420	-	-	244,420
Investments	5	2,028	1,967	-	3,995	2,671	2,622	3	5,296
Other	6	48,523	-	-	48,523	19,834	-	-	19,834
<b>Total income</b>		<b>1,004,436</b>	<b>24,783</b>	<b>-</b>	<b>1,029,219</b>	<b>383,495</b>	<b>290,961</b>	<b>3</b>	<b>674,459</b>
<b>EXPENDITURE ON:</b>									
Raising funds	7	(643,851)	-	-	(643,851)	(288,634)	(35,138)	-	(323,772)
Charitable activities	8	(353,669)	(84,686)	-	(438,355)	(135,490)	(219,216)	-	(354,706)
Other	10	(17,500)	-	-	(17,500)	(17,500)	-	-	(17,500)
<b>Total expenditure</b>		<b>(1,015,020)</b>	<b>(84,686)</b>	<b>-</b>	<b>(1,099,706)</b>	<b>(441,624)</b>	<b>(254,354)</b>	<b>-</b>	<b>(695,978)</b>
Net income/(expenditure) before investment gains/(losses)		(10,584)	(59,903)	-	(70,487)	(58,129)	36,607	3	(21,519)
Gains/(losses) on investments									
Gains/(losses) on investments - unrealised		(595)	(595)	-	(1,190)	21,706	21,706	-	43,412
Gains/(losses) on investments - realised		6,068	6,068	-	12,136	529	529	-	1,058
<b>Gains/(losses) on investment assets</b>		<b>5,473</b>	<b>5,473</b>	<b>-</b>	<b>10,946</b>	<b>22,235</b>	<b>22,235</b>	<b>-</b>	<b>44,470</b>
<b>Net Income/(expenditure)</b>		<b>(5,111)</b>	<b>(54,430)</b>	<b>-</b>	<b>(59,541)</b>	<b>(35,894)</b>	<b>58,842</b>	<b>3</b>	<b>22,951</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>(3)</b>	<b>-</b>
Other gains	13	523,575	-	-	523,575	245,364	-	-	245,364
<b>Net Movement in funds</b>		<b>518,464</b>	<b>(54,430)</b>	<b>-</b>	<b>464,034</b>	<b>209,470</b>	<b>58,845</b>	<b>-</b>	<b>268,315</b>
<b>RECONCILIATION OF FUNDS:</b>									
Total funds brought forward	25	547,805	241,853	12,500	802,158	338,335	183,008	12,500	533,843
<b>Total funds carried forward</b>		<b>1,066,269</b>	<b>187,423</b>	<b>12,500</b>	<b>1,266,192</b>	<b>547,805</b>	<b>241,853</b>	<b>12,500</b>	<b>802,158</b>

The notes on pages 24 to 41 form an integral part of the financial statements.

**Balance Sheet as at 31 March 2022**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 £	2021 £
<b>Fixed Assets</b>						
Tangible Fixed Assets	17	141,373	-	-	141,373	143,805
Fixed Asset investments	18	103,103	103,103	-	206,206	199,071
<b>Total Fixed Assets</b>		244,476	103,103	-	347,579	342,876
<b>Current Assets</b>						
Stock	19	131,130	-	-	131,130	114,258
Debtors	20	230,981	-	-	230,981	65,536
Investments		255,000	-	-	255,000	-
Cash at bank & in hand		579,970	84,320	12,500	676,790	602,455
<b>Total Current Assets</b>		1,197,081	84,320	12,500	1,293,901	782,249
<b>Liabilities</b>						
Creditors falling due within one year	21	(375,288)	-	-	(375,288)	(275,467)
<b>Net Current Assets</b>		821,793	84,320	12,500	918,613	506,782
<b>Total Assets Less Current Liabilities</b>						
		1,066,269	187,423	12,500	1,266,192	849,658
Creditors: amounts falling due after one year	22	-	-	-	-	(47,500)
<b>Total net assets (liabilities)</b>		<b>1,066,269</b>	<b>187,423</b>	<b>12,500</b>	<b>1,266,192</b>	<b>802,158</b>
<b>The Funds of the Charity:</b>						
Unrestricted income funds		1,066,269	-	-	1,066,269	547,805
Restricted income funds		-	187,423	-	187,423	241,853
Endowment funds		-	-	12,500	12,500	12,500
<b>Total Charity Funds</b>	25	<b>1,066,269</b>	<b>187,423</b>	<b>12,500</b>	<b>1,266,192</b>	<b>802,158</b>

The financial statements were approved by the Executive Committee of Clyde Scouts on 26 October 2022 and signed on its behalf:

**John R Moffat BAcc CA**

Regional Treasurer.

The notes on pages 24 to 41 form an integral part of the financial statements.

**Statement of cash flows for the year ended 31 March 2022**

	Note	Total funds 2022 £	Total funds 2021 £
<b>Net cash (used in)/provided by operating activities</b>	<b>23</b>	<b>(136,996)</b>	<b>54,372</b>
<b>Cash flows from investing activities</b>			
Interest and dividends		3,995	5,296
Net proceeds from sale of fixed assets		523,575	245,364
Purchase of fixed assets		(15,050)	-
Purchase of investments		(255,000)	-
Net proceeds on movement in investments		3,811	(1,108)
<b>Net cash provided by/(used in) investing activities</b>		<b>261,331</b>	<b>249,552</b>
<b>Cash flows from financing activities</b>			
Cash inflow from new borrowing		-	50,000
Repayment of loan		(50,000)	-
<b>Net cash (used in)/provided by financing activities</b>		<b>(50,000)</b>	<b>50,000</b>
<b>Change in cash in the year and cash equivalents in the year</b>		<b>74,335</b>	<b>353,924</b>
Cash & equivalents brought forward		602,455	248,531
<b>Cash &amp; equivalents carried forward</b>		<b>676,790</b>	<b>602,455</b>

**Net Debt Reconciliation**

	1 Apr 2021 £	Cashflows £	Other changes £	31 Mar 2022 £
Cash at bank and in hand	602,455	74,335	-	676,790
Loans due within one year	(2,500)	2,500	-	-
Loans due after one year	(47,500)	47,500	-	-
<b>Total</b>	<b>552,455</b>	<b>124,335</b>	<b>-</b>	<b>676,790</b>

	1 Apr 2020 £	Cashflows £	Other changes £	31 Mar 2021 £
Cash at bank and in hand	248,531	353,924	-	602,455
Loans due within one year	-	-	(2,500)	(2,500)
Loans due after one year	-	(50,000)	2,500	(47,500)
<b>Total</b>	<b>248,531</b>	<b>303,924</b>	<b>-</b>	<b>552,455</b>

## Notes to the Financial Statements for the year ended 31 March 2022

### 1. Accounting policies

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

#### 1.1. Basis of preparation

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

#### 1.2. Going Concern

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

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

#### 1.3. Fund accounting

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

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

#### 1.4. Incoming resources

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

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

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



## Notes to the Financial Statements for the year ended 31 March 2022 contd.

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

### 1.5. Donated services and facilities

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

### 1.6. Interest receivable

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

### 1.7. Expenditure recognition

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

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

### 1.8. Irrecoverable VAT

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

### 1.9. Fixed assets

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

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

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

### 1.10. Fixed Asset Investments

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.

## Notes to the Financial Statements for the year ended 31 March 2022 contd.

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

### 1.11. Stock

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

### 1.12. Debtors

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

### 1.13. Cash at Bank and in Hand

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

### 1.14. Creditors and Provisions

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

### 1.15. Financial Instruments

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

### 1.16. Investment gains and losses

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

### 1.17. Taxation

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

### 1.18. Pensions

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

### 1.19. Contingent liabilities

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

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

## Notes to the Financial Statements for the year ended 31 March 2022 contd.

### 1.20. Activity based reporting

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

### 1.21. Leasing

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

### 1.22. Critical Judgements & Estimates

In the application of the accounting policies for the charity, consideration is given to judgements and estimates in relation to the carrying value of assets and liabilities. There are not considered to be any critical judgements that have a significant effect on the amounts recognised in the financial statements. In terms of estimation uncertainty, the financial statements reflect a stock provision of £46,275 (2021-£65,061) based on historical experience and knowledge of stocks held at the year end.

## 2. DONATIONS & LEGACIES RECEIVED

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
<b>Donations</b>					
7th Lanarkshire 1st Douglas Scout Group	-	-	-	-	1,000
Edmiston Family Charitable Trust	1,000	-	-	1,000	1,000
Amounts under £1,000	2,111	-	-	2,111	2,222
Gift Aid	240	-	-	240	270
<b>Legacies</b>					
Anonymous	2,000	-	-	2,000	-
Amounts under £1,000	-	-	-	-	500
<b>Grants</b>					
Scottish Government - Business Support Fund	26,000	-	-	26,000	43,750
Scottish Government - Outdoor Education Centre Recovery Fund	-	-	-	-	83,046
Scottish Government - Strategic Framework Business Fund	-	-	-	-	21,000
Scottish Government - Third Sector Resilience Fund	-	-	-	-	26,831
Scottish Government - Wellbeing Fund	-	-	-	-	71,000
Youthlink Scotland - Summer of Play	-	5,000	-	5,000	-
Scouts Scotland – Scotjam	1,200	-	-	1,200	-
The Templeton Goodwill Trust	3,750	-	-	3,750	3,750
UK Government - Coronavirus Job Retention Scheme	-	16,248	-	16,248	106,862
W A Cargill Fund	3,000	-	-	3,000	3,000
Hugh Fraser Foundation	10,000	-	-	10,000	-
Arnold Clark community Fund	-	1,000	-	1,000	-
Amounts under £1,000	-	568	-	568	-
	<b>49,301</b>	<b>22,816</b>	-	<b>72,117</b>	<b>364,231</b>

Income from donations and legacies was £72,117 (2021; £364,231) of which £49,301 was unrestricted (2021; £75,892), £22,816 was restricted (2021; £288,339) and £nil was in relation to an endowment (2021: £nil).

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

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Auchengillan Outdoor Centre	224,148	-	224,148	39,108
Programme & Development	4,999	-	4,999	1,570
	<u>229,147</u>	<u>-</u>	<u>229,147</u>	<u>40,678</u>

Analysis of income by activity	Outdoor Activities 2022 £	Programme & Development 2022 £	Total 2022 £	Outdoor Activities 2021 £	Programme & Development 2021 £	Total 2021 £
Auchengillan Outdoor Centre	224,148	-	224,148	39,108	-	39,108
Programme & Development	-	4,999	4,999	-	1,570	1,570
	<u>224,148</u>	<u>4,999</u>	<u>229,147</u>	<u>39,108</u>	<u>1,570</u>	<u>40,678</u>

All income from charitable activities in both years was unrestricted.

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Shop income	675,437	-	675,437	244,420
	<u>675,437</u>	<u>-</u>	<u>675,437</u>	<u>244,420</u>

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

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

**5. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Interest & dividends received	2,028	1,967	-	3,995	5,296
	<u>2,028</u>	<u>1,967</u>	<u>-</u>	<u>3,995</u>	<u>5,296</u>

Investment income was £3,995 (2021; £5,296) of which £2,028 was unrestricted (2021; £2,671), £1,967 was restricted (2021; £2,622) and £nil was in relation to an endowment (2021: £3).

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****6. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Other income	20,818	-	20,818	19,834
Regional Levy	27,705	-	27,705	-
	<u>48,523</u>	<u>-</u>	<u>48,523</u>	<u>19,834</u>

Included within other income is rent charged by the Scout Council of £17,500 (2021; £17,500) to the Scout Shop in respect of the Shop's occupation of the ground floor at 21 Elmbank Street, Glasgow.

All other income in both years was unrestricted.

**7. EXPENDITURE ON RAISING FUNDS**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Scout Shop expenses	499,461	-	499,461	210,523
Investment manager expenses	1,618	-	1,618	2,400
Staff costs	81,931	-	81,931	71,694
Governance	4,102	-	4,102	3,935
Premises costs	8,032	-	8,032	7,296
Running costs	48,707	-	48,707	27,924
Depreciation	-	-	-	-
	<u>643,851</u>	<u>-</u>	<u>643,851</u>	<u>323,772</u>

Expenditure on raising funds was £643,851 (2021; £323,772) of which £643,851 was unrestricted (2021; £288,634) and £nil was restricted (2021; £35,138).

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	152,725	16,248	168,973	171,761
Project & activity costs	18,073	7,335	25,408	60,762
Premises costs	90,558	54,142	144,700	80,228
Running costs	71,591	5,961	77,552	14,402
Governance costs	4,175	-	4,175	9,826
Depreciation	16,547	935	17,482	17,727
Grants Awarded	-	65	65	-
	<b>353,669</b>	<b>84,686</b>	<b>438,355</b>	<b>354,706</b>

Expenditure on charitable activities was £438,355 (2021; £354,706) of which £353,669 was unrestricted (2021; £135,490) and £84,686 was restricted (2021; £219,216).

**9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Governance 2022 £	Direct costs 2022 £	Total 2022 £	Governance 2021 £	Direct costs 2021 £	Total 2021 £
Auchengillan Outdoor Centre	2,087	362,558	364,645	4,013	248,749	252,762
Programme & Development	2,088	71,622	73,710	5,813	96,131	101,944
	<b>4,175</b>	<b>434,180</b>	<b>438,355</b>	<b>9,826</b>	<b>344,880</b>	<b>354,706</b>

**10. OTHER EXPENDITURE**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Other expenditure	17,500	-	17,500	17,500
	<b>17,500</b>	<b>-</b>	<b>17,500</b>	<b>17,500</b>

Included within other expenditure is rent paid on the Scout Shop to the Council of £17,500 (2021: £17,500)

All other expenditure in both years was unrestricted.

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****11. NET RESOURCES EXPENDED FOR THE YEAR**

Net resources expended is stated after charging:

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Depreciation & other amounts written off tangible assets	17,482	17,727
Auditor's remuneration	8,204	7,870
	<u>8,204</u>	<u>7,870</u>

**12. REMUNERATION OF EXTERNAL AUDITOR**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Auditor's remuneration comprises		
Statutory audit	8,204	7,870
Other services	1,666	1,563
	<u>9,870</u>	<u>9,433</u>

**13. OTHER GAINS**

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

	<b>2022 £</b>	<b>2021 £</b>
Sale Proceeds	540,000	257,100
Associated Costs	(16,425)	(11,736)
	<u>523,575</u>	<u>245,364</u>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****14. STAFF COSTS & NUMBERS**

	2022 Number	2021 Number
The average number of employees during the year was	<u>11</u>	<u>14</u>

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

	2022 £	2021 £
Salaries	233,189	226,000
National Insurance Costs	12,113	10,375
Pension Costs	5,602	7,080
	<u>250,904</u>	<u>243,455</u>

No employee received emoluments (excluding employer pension costs) of more than £60,000 in the reporting period (2021; £nil).

The following remuneration was paid to key management personnel:

	2022 £	2021 £
Remuneration under an employment contract	<u>113,549</u>	<u>110,168</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions was £113,549 (2021 - £110,168)

**15. TRUSTEE REMUNERATION & EXPENSES**

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

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

	2022 £	2021 £
Total amount of expenses paid directly or reimbursed	<u>182</u>	<u>98</u>
Number of members incurring expenses	1	1

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



**Notes to the Financial Statements for the year ended 31 March 2022 contd.****16. RELATED PARTY TRANSACTIONS**

There have been no other related party transactions in the reporting period requiring disclosure (2021; £nil).

**17. TANGIBLE FIXED ASSETS**

	Land & Buildings £	Furnishings & Equipment £	Vehicles £	Total £
<b>Cost:</b>				
At 1 April 2021	488,516	177,288	78,871	744,675
Additions	-	3,592	11,458	15,050
Disposals	-	(840)	-	(840)
<b>At 31 March 2022</b>	<b>488,516</b>	<b>180,040</b>	<b>90,329</b>	<b>758,885</b>
<b>Accumulated depreciation:</b>				
At 1 April 2021	(366,865)	(155,134)	(78,871)	(600,870)
Charge For Year	(13,117)	(3,888)	(477)	(17,482)
Eliminated on Disposals	-	840	-	840
<b>At 31 March 2022</b>	<b>(379,982)</b>	<b>(158,182)</b>	<b>(79,348)</b>	<b>(617,512)</b>
<b>Net Book Value:</b>				
<b>At 31 March 2022</b>	<b>108,534</b>	<b>21,858</b>	<b>10,981</b>	<b>141,373</b>
At 1 April 2021	121,651	22,154	-	143,805

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****18. FIXED ASSET INVESTMENTS****18.1 LISTED INVESTMENTS**

	2022 £	2021 £
Market Value at 1 April 2021	199,071	153,493
Additions at cost	217,057	32,020
Disposals at carrying value	(220,869)	(30,912)
Unrealised Gain/(Loss) on revaluation	12,137	43,412
Realised Gain/(Loss) on Market Value	(1,190)	1,058
<b>Market Value as at 31 March 2022</b>	<b><u>206,206</u></b>	<b><u>199,071</u></b>

Listed investments at market value comprised:

	2022 £	2021 £
Equities	188,276	160,907
Fixed Interest Securities	17,930	38,164
	<b><u>206,206</u></b>	<b><u>199,071</u></b>

**19. STOCKS**

	2022 £	2021 £
Goods held for resale	<b><u>131,130</u></b>	<b><u>114,258</u></b>

**20. DEBTORS**

	2022 £	2021 £
Trade Debtors	63,139	16,114
Other Debtors	167,842	49,422
	<b><u>230,981</u></b>	<b><u>65,536</u></b>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****21. CREDITORS – Amounts falling due within 1 year**

	2022	2021
	£	£
Bank Loan	-	2,500
Trade Creditors	210,484	155,051
Accruals	55,666	44,609
Taxes and Social Security	4,276	5,710
Other Creditors	104,862	67,597
	<u>375,288</u>	<u>275,467</u>

Other creditors include deposits and receipts towards the cost of future expeditions, bookings and other activities and amounted to £89,002 (2021; £49,020).

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

	2022	2021
	£	£
Bank Loan	-	47,500
Amounts due in 1 year or more but less than 2 years	-	10,000
Amounts due in 2 years or more but less than 5 years	-	30,000
Amounts due in more than 5 years	-	7,500
	<u>-</u>	<u>47,500</u>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****23. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022	2021
	£	£
Net movement in funds	464,034	264,198
Add back depreciation charge	17,482	17,727
Deduct interest income	(3,995)	(5,296)
(Deduct gains)/add back losses on investments	(10,946)	(44,470)
Loss/(Profit) on sale/disposal of fixed assets	(523,575)	(245,364)
Decrease/(increase) in stock	(16,872)	154,975
Decrease/(increase) in debtors	(165,445)	76,246
(Decrease)/increase in creditors	(102,321)	(163,644)
<b>Net cash provided by/ (used in) operating activities</b>	<b><u>(136,996)</u></b>	<b><u>54,372</u></b>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****24. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2022</b>	<b>General Reserve Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Fund £</b>	<b>Endowment Fund £</b>	<b>2022 Total £</b>
Fixed Assets	185,870	58,606	103,103	-	<b>347,579</b>
Current Assets	1,106,429	90,652	84,320	-	<b>1,293,901</b>
Creditors falling due within 1 year	(372,516)	(2,772)	-	12,500	<b>(375,288)</b>
Creditors falling due in more than 1 year	-	-	-	-	-
	<b>919,783</b>	<b>146,486</b>	<b>187,423</b>	<b>12,500</b>	<b>1,266,192</b>
<b>2021</b>	<b>General Reserve Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Fund £</b>	<b>Endowment Fund £</b>	<b>2021 Total £</b>
Fixed Assets	181,543	61,797	99,536	-	<b>342,876</b>
Current Assets	616,780	10,652	142,317	12,500	<b>782,249</b>
Creditors falling due within 1 year	(275,467)	-	-	-	<b>(275,467)</b>
Creditors falling due in more than 1 year	(47,500)	-	-	-	<b>(47,500)</b>
	<b>475,356</b>	<b>72,449</b>	<b>241,853</b>	<b>12,500</b>	<b>802,158</b>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS**

<b>2022</b>	<b>At 01.04.21 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31.03.22 £</b>
<b>Unrestricted income funds</b>						
General	475,356	1,004,436	(1,011,829)	(77,228)	529,048	919,783
Scouting Development Fund	10,652	-	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	34,297	-	(3,191)	-	-	31,106
Avondyke Designated Fund				77,288	-	77,228
	<b>547,805</b>	<b>1,004,436</b>	<b>(1,015,020)</b>	<b>-</b>	<b>529,048</b>	<b>1,066,269</b>
<b>Permanent endowment funds</b>						
The Sir James Robertson Fund	12,500	-	-	-	-	12,500
	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>
<b>Restricted income funds</b>						
Auchengillan Endowment Fund	176,044	1,967	(15,367)	0	5,473	168,117
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Employment Fund	-	16,248	(16,248)	-	-	-
Outdoor Education Centre Recovery Fund	46,523	-	(46,523)	-	-	-
Outdoor Pursuits Training Fund	10,197	568	(65)	-	-	10,700
Pinkston Fund	1,597	1,000	(1,483)	-	-	1,114
The Sir James Robertson Fund	4	-	-	-	-	4
Youthlink Summer of Play	-	5,000	(5,000)	-	-	-
	<b>241,853</b>	<b>24,783</b>	<b>(84,686)</b>	<b>-</b>	<b>5,473</b>	<b>187,423</b>
<b>Total funds</b>	<b>802,158</b>	<b>1,029,219</b>	<b>(1,099,706)</b>	<b>-</b>	<b>534,521</b>	<b>1,266,192</b>

**Notes to the Financial Statements for the year ended 31 March 2022 contd.****25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)**

<b>2021</b>	<b>At 01.04.20 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31.03.21 £</b>
<b>Unrestricted income funds</b>						
General	262,975	383,216	(438,434)	-	267,599	475,356
Scouting Development Fund	10,373	279	-	-	-	10,652
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	37,487	-	(3,190)	-	-	34,297
	<u>338,335</u>	<u>383,495</u>	<u>(441,624)</u>	<u>-</u>	<u>267,599</u>	<u>547,805</u>
<b>Permanent endowment funds</b>						
The Sir James Robertson Fund	12,500	3	-	(3)	-	12,500
	<u>12,500</u>	<u>3</u>	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>12,500</u>
<b>Restricted income funds</b>						
Auchengillan Endowment Fund	164,325	2,622	(13,138)	-	22,235	176,044
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Employment Fund	-	106,862	(106,862)	-	-	-
Outdoor Education Centre Recovery Fund	-	83,046	(36,523)	-	-	46,523
Outdoor Pursuits Training Fund	9,597	600	-	-	-	10,197
Pinkston Fund	1,597	-	-	-	-	1,597
The Sir James Robertson Fund	1	-	-	3	-	4
Third Sector Resilience Fund	-	26,831	(26,831)	-	-	-
Wellbeing Fund (#Clyde Connected)	-	71,000	(71,000)	-	-	-
	<u>183,008</u>	<u>290,961</u>	<u>(254,354)</u>	<u>3</u>	<u>22,235</u>	<u>241,853</u>
<b>Total funds</b>	<u>533,843</u>	<u>674,459</u>	<u>(695,978)</u>	<u>-</u>	<u>289,834</u>	<u>802,158</u>

## Notes to the Financial Statements for the year ended 31 March 2022 contd.

### 25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)

#### Purposes of Designated Funds:

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

#### Purposes of Permanent Endowment Funds:

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

#### Purposes of Restricted Funds:

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



**Notes to the Financial Statements for the year ended 31 March 2022 contd.****26. COMMITMENTS UNDER OPERATING LEASES**

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

	2022 £	2021 £
<b>Other</b>		
Payments due:		
Within one year	1,005	1,005
Between two and five years	1,173	2,261
	<u>2,178</u>	<u>3,266</u>

**27. CASH & BANK**

Cash and Bank excludes funds held in trust at 31 March 2022 and **not at the disposal of Clyde Scouts** as follows:

	2022 £	2021 £
Short Term Bank Deposits:		
4th Glasgow Scout Group	<u>5,117</u>	<u>5,116</u>

**28. FINANCIAL COMMITMENTS**

At the Balance Sheet date, the charity had entered into an agreement to purchase stock after the year end costing £268,000, payable in ten equal monthly instalments starting in May 2022.