



CLYDE SCOUTS

Scottish Charity Registration Number SC010415

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

Regional 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 Hamilton
The Moderator of the Presbytery of Lanark
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
Susan Ross
W. Sinclair Scott BEM
David W.H. Smith

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REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102) 2019.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Clyde Scouts
Charity number: SC010415
Principal office: 21 Elmbank Street, Glasgow, G2 4PB

Trustees (members of the Executive Committee)

Ex-officio Members

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 Sept 2021)

Elected Members

William Craw
Lorna Forbes (until Sept. 2020)
Calum Galloway
Simon Robb
Nikki White
Robert Lipsett (from Nov.2020)

Co-opted Members

Daniel Henderson

Nominated Members

James Gallagher

* Non-voting member

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Individuals responsible for the day to day management of the Charity

Clyde Scouts employs a staff team to support its wide range of operations. The following members of staff have delegated responsibility for the charity's operations:

- Accountant: Ailsa Milne CA. (resigned July 2021)
- Accountant: Lesleyanne Gibson CA (appointed June 2021)
- Chief Operating Officer: Gary Bainbridge (resigned 30 Sept 2021)
- Chief Operating Officer: Katrina Gilbert (joins 8 November 2021)
- General Manager, Auchengillan: Claire Taylor.

Auditors

Alexander Sloan
180 St Vincent Street
Glasgow
G2 5SG

Bankers

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

Investment Advisers

Tilney Investment
Management.
130 St Vincent St
Glasgow
G2 5SE

Legal Advisers

Brodies LLP
110 Queen Street
Glasgow
G1 3BX

STRUCTURE, GOVERNANCE & MANAGEMENT

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 of Charity

The legal purpose of Clyde Scouts is the advancement of education and the advancement of citizenship or community development.

This is achieved by Clyde Scouts' commitment to the purpose of Scouting, 'Scouting exists to 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.

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Organisational Structure

The Scout Council

The Council is in charge of the affairs of The Scout Association in Clyde Region. 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, normally for a period of three years, 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. Committee members are the Trustees of Clyde Scouts and control of the affairs of the charity rests with them, including 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 3 of this report. The Executive Committee is supported in its work by the Business Committee, 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 at clydescouts.org.uk and the opportunity to become a Trustee is promoted through social media and at meetings across the Region.

Members of the Regional Scout Council are then balloted for the election of the Trustees, the outcome of which is announced at the AGM.

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, from time to time, 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 on a day to day basis 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 are invited to meet with the Chair, Treasurer, Regional Commissioner and Chief Operating Officer. They spend time receiving an overview of their responsibilities as Trustees 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 from them and reviews the salaries of staff, taking into account 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 & 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.



OBJECTIVES & ACTIVITIES**Aims**

The aims of Clyde Scouts are detailed in its development plan, Preparing Better Futures in Clyde Region which we planned to work towards achieving by 2023. These aims will be reviewed again in the light of COVID-19. In particular Growth aims will be reviewed after Census 2022.

- Grow our youth membership from 5,788 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.

In summary, Clyde Scouts aims to maximise the number of young people that are able to enjoy the Scouting adventure, contributing to their personal development.

Significant Activities

In working towards achieving its purpose, Clyde Scouts operates **Auchengillan Outdoor Centre**. The 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.

In order to support the Scouting programme, Auchengillan attracts a wide range of mid-week business from schools, colleges, universities and other Charities who are able to pay the full commercial cost for their bookings. 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 an entry level of outdoor clothing and equipment. This enables local Scout Groups to have easy access to many of the resources that they require to deliver their programme.

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 the following volunteers:

- Regional Youth Commissioner: vacant
- Deputy Regional Commissioner (Explorer Scouts & Scout Network): Simon Robb
- Deputy Regional Commissioner (Development): Carslaw Purdie
- Assistant Regional Commissioner (Adult Training): Allan Reddick.
- Assistant Regional Commissioner (Communications): vacant
- Assistant Regional Commissioner (Section Support): Stuart Hunter
- Assistant Regional Commissioner (Youth Involvement): Iona Brownlie and James Gallagher
- Regional Adviser (Activities): vacant
- Regional Adviser (Duke of Edinburgh's Award): Ewan Gray & Harry Kilgour
- Regional Adviser (International): Joe Lally

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- Safeguarding Awareness Coordinator: Gillian Dodds
- Regional Adviser (Scout Active Support): Vacant

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

- Calder: Neil Kelly
- Clydesdale: Karen Easson and Katronna McLelland
- Eastwood: Amanda Swan
- Great Western: Euan Kirkmorris
- Kelvin Valley: Richard Sneddon
- South East: Eric Donnelly until March 2021, Eddie O'Rourke from March 2021
- South Western: Vacant, Stuart Yuill until 30th September 2021.
- Strathcalder: Allan Reddick

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 their work.

More than 2,000 volunteers are involved in either providing the delivery of Scouting's programme for young people or undertaking roles in support of finance, administration as members of Group and District Executive Committees.

Grant making

Clyde Scouts offers modest grants to volunteers to assist with the cost of their personal development in adventurous activities such as abseiling, climbing, hillwalking and water sports from The Outdoor Pursuits Training Fund. In addition, grants are from time to time given from The Christine Kilgour Fund and from the Scouting Development Fund to support the work of our Groups and Districts.

Grants awarded in the year amount to £nil (2020: £nil).



ACHIEVEMENTS & PERFORMANCE

Programme & Growth

To help young people develop #SkillsForLife, Scouting delivers a programme of safe, adventurous activities that encourages our youth members to develop skills such as teamwork, leadership, resilience and independence. These skills are developed whilst young people essentially have fun, not always realising that they are learning how to succeed in life.

At the heart of Scouting are young people between the ages of 6 and 25 years old and our annual census of Scouting membership in January 2021 showed that our membership had reduced with youth membership of 5,788 (2020: 7,704) and a decrease in our adult membership to 2095 (2020: 2362). These reductions reflect the impact of the Covid pandemic with Scouting limited to online meetings for much of 2020.

Recruiting sufficient adult volunteers to allow us to meet the demands of young people who want to experience Scouting remains a real challenge which we need to pursue, creatively and energetically. The previous trend of a growth in youth membership for more than a decade shows the relevance of the skills that young people develop through Scouting and it is likely that this upward trajectory has only been delayed by Covid. During the pandemic, Scouting has been able to provide much needed positive focus for many of our members during times of great uncertainty.

Not every international adventure happens overseas and closer to home, we were delighted to appoint Duncan and Amanda to lead the newly created Blair Atholl Scout Active Support Unit to coordinate preparations for our participation in **Blair Atholl Patrol Jamborettes**. Sadly, this event had to be cancelled due to the COVID-19 pandemic and it will now be 2022 before our young people and adults return to the Field of Dreams. Selection for the contingent for 2022 will take place in October 2021 and a programme of training set out. This will be adapted to allow for the reduced opportunities to practice camping skills during 2020-21.

In its 6 years of introducing young people to kayaking and canoeing at **Pinkston** the facility has remained a firm favourite. When we were able to return our Tuesday night slots continued to be much sought after, rapidly becoming fully booked. This fantastic opportunity wouldn't exist without the enthusiasm of our dedicated Scout Active Support Unit, led by Donald and we are grateful to them all for giving their time at Pinkston in addition to their Group commitments.

Sadly, **South Western District Scouts Gang Show** had to be cancelled but the Scout Active Support Unit remains ready to restart the event when "the show can go on" once again.

Our Deputy Regional Commissioner Simon has continued to support Districts with **Explorer Scouts and Scout Network**, having a particular focus on supporting Scout Network. Progress has been made in developing network activity in South East.

Camping was, of necessity, limited this year. The Scout Active Support Unit at Coltswood has managed to proceed with restoration and improvements on the site. Our thanks are due to them for their stalwart efforts which have improved the experience of those using the site and achieved one of the Regions actions from the 2018- 2023 Development Plan for Clyde Scouts.

We are delighted that Clyde Region will form Unit 6 of the UK contingent to the 25th World Scout Jamboree in Korea in 2023. Planning for selection and training is underway, led by Stephen MacMillan, a Group Scout Leader in Clyde Region. Assisted by Stuart Grant from Clyde, Gwen Wells from Stirling and Callum Fairweather from Dundee, he will prepare the Unit members to # **Think big. Dream wild. Act Together.**

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Our **Celebrating Achievements event** could not be undertaken in the face of the restrictions on large gatherings. By 2022 we hope to return to this format which was much appreciated by members and their families

Development of additional programme support activities, including a challenge hike, Beaver Scout camp and Cub day were again restricted by the current situation. Since restrictions eased, very successful District Reunion events were held over two weekends by Kelvin Valley District at Auchengillan with some 600+ beavers, Cubs, Scouts and Explorers taking part. We expect that this is a taste of things to come as Districts are able to become more active.

People & Inclusivity

The Scout Group at **Glasgow's Royal Hospital for Children is supported by a Scout Active Support Unit**. Following the COVID-19 outbreak and restrictions introduced in March 2020, this Group has been unable to meet but we look forward to it starting again when restrictions are lifted.

Well trained and supported volunteers are essential to allow Scouting to deliver a quality programme of activities to young people in local Scout Groups. During the year training has continued by delivery online of training modules, including first aid training. As we move on from the pandemic with a vaccinated population, we are moving back to face to face training, including residential weekends.

In August 2019, Clyde Region surveyed Groups to try to better understand where and why Scouting might be at risk of vulnerability. We received a range of response. To these we have added information gathered through the Scouts Scotland survey in 2020 and ad hoc through the regular District Commissioners' meetings. We will continue to consider how we can support local Groups and Districts to reduce these risks. One of the major challenges has been restrictions in the use of meeting places such as schools, churches and community centres for all or part of the year.

Much of our support has continued to be in 'survival mode' as we work on supporting young people and adults to deliver Scouting using alternative and creative methods. As we moved into 2021, there has been less emphasis on online methods since face to face Scouting has been more practicable. It remains, however a useful adjunct. The immediate priorities are still looking at how we can support those Groups who have been worst affected by COVID-19 to minimise their challenges and any potential loss of adults or young people.

Youth Shaped Scouting

The Regional Youth Advisory Group has been in abeyance due to both the limitations of the current situation and also a review of Youth Shaped Scouting in Scotland. We look forward to re-establishing a significant input from our youth members to the work of the Region.

Community Impact

Local Scout Groups and Districts are continuing to form partnerships within their communities and complete the Community Impact Staged Badge.

Trading Operations

The Glasgow Scout Shop exists to provide direct support to Clyde Scouts through the sale of a variety of Scouting goods and is discussed in more detail in our financial review.

Auchengillan Outdoor Centre provides a much needed facility where Clyde Region can support the development for the 50% outdoors and adventurous programme that our local Groups have been challenged to deliver. Subzero 2020 was the last major event before the initial lockdown. It was well received, as usual. Despite challenging weather conditions the wide range of winter and fun activities was delivered.

FUTURE PLANS

During 2018 and 2019, the Trustees discussed and adopted an updated development plan to 2023 and work continues on all areas of that.

Our Mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Vision

By 2023 we will have prepared more young people with #SkillsForLife, supported by amazing leaders, delivering an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities. Initially our focus must be on recovery and consolidation of existing sections, Groups and Units.

Actions that we are planning to undertake as we work towards the delivery of the plan include:

- Review structure of District Teams & support Districts to strengthen their teams.
- Support Districts to develop Scout Network provision.
- Working with District teams (including ADCs) to ensure that a quality programme and practical skills event is provided for Section Leaders each year.
- Develop appropriately, greenfield camping and activities for Scouts and Explorer Scouts at Avondyke.
- Appoint two 18-25 year-olds on to the Regional Appointments Committee.
- Set up and support District Youth Advisory Groups. This aim may be modified once we know how Scouts Scotland's review of Youth Shaped Scouting has progressed.
- Deliver an event for 13 – 18 year olds to reinvigorate creativity in young leader training and inspire young leaders.
- Youth members leading the organisation of the Celebrating Achievements event.
- Develop 2 local charity partnerships each year and promote these with Groups across the Region to assist with the community impact staged badge.
- Carry out a review of property owned and operated by Clyde Scouts. This has been undertaken and will be used to plan for the future use and development of the Region's estate.
- Implement a strategy to raise £1 million for the development of Auchengillan by its centenary year.
- Structure The Glasgow Scout Shop to be fit for future years to come, delivering the services that members and parents require whilst making a sustainable financial contribution to supporting Scouting in Clyde Region.

Many areas of this plan have had to be put on hold to allow us to focus on the immediate support priorities that have become apparent during the COVID-19 pandemic and we will return to this original plan at an appropriate time.

IMPACT OF COVID-19

Towards the end of the year to 31 March 2020, Clyde Scouts' plans for how to support and grow Scouting were disrupted by the outbreak of the COVID-19 pandemic which has resulted in major challenges for local Groups and Districts, as well as a need to look urgently at how Clyde Scouts will be able to work towards a more sustainable position for delivering future support for Scouting.

Our team of volunteers and staff developed a number of short term priorities for 2020/21:

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Delivering the programme

During the summer of 2020, with funding from the Scottish Government Wellbeing Fund, in partnership with Cathcart Youth Ministry Partnership, we provided additional programme resources for young people to undertake their Scouting activities from home. This included activity packs, sensory boxes and overcoming barriers to access to technology. This successful initiative was well received by the young people and families, both within and outside Scouting who received the resources. Some 200 packs were distributed.

During the Summer of 2021 we were able to take advantage of the Summer of Play Funding from the Scottish Government with just over 200 young people benefiting from camping and outdoor activities as a result.

Auchengillan Outdoor Centre is open once again for Day visits, activities, camping and indoor residential visits.

The Regional Commissioner and her team are continuing to meet regularly with District Commissioners to develop a dynamic programme of support for local Scouting in this period of recovery.

Keeping everyone safe

The Regional Commissioner and District Commissioners worked to support the development and approval of COVID risk assessments for the phased return to Scouting. The majority of Scout Groups have been able to return to face to face Scouting with the remainder aiming to achieve this very soon. There has been significant work done on the successful completion of the volunteer appointment process and mandatory update training for all volunteers, reducing our non-compliance rate to 2% by the end of September 2021.

Funding Scouting

The effects of the Covid 19 pandemic resulted in a significant fall in income at both the Glasgow Scout Shop and Auchengillan Outdoor Centre. We were however able to take advantage of Government and other assistance available and our own reserves to fund our ongoing running costs until trading returns to more normal levels. The Trustees continue to monitor the financial position closely.

Actions taken by the Regional Executive Committee and General Purposes sub-Committee included the following:

- Review of the Regions assets, which resulted in the disposal of the cottage at Auchengillan and considering the potential sale of 21 Elmbank Street, Glasgow.
- A renewed focus on fundraising.
- Successful Grant applications to the Third Sector Resilience Fund and Retail, Leisure & Hospitality Grant Fund, Strategic Framework Business Fund, Outdoor Education Recovery Fund, Wellbeing Fund
- Where possible, use has been made of the Job Retention Scheme.
- Review and restructure of the staff team for current and future requirements,
- Further development of the Glasgow Scout Shop as an online operation.
- Close monitoring of all costs

FINANCIAL REVIEW

Our aim during the year has been to manage the sustainability of Clyde Scouts given the challenges created by the Covid 19 pandemic and to plan for improved trading at the Glasgow Scout Shop and Auchengillan as restrictions are eased in the year to 31 March 2022. We are also planning for trading hopefully returning to normal levels, as a basis for growth, in the year ending 31 March 2023.

The net surplus for the year on all funds amounted to £268,315 (2020: £22,233) after income for the sale of an asset of £245,364 (2020: £61,561) Before this gain, and the gain on investments, the net expenditure for the year was £21,519 (2020: £18,128).

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FINANCIAL REVIEW (Cont'd)

It is estimated that around £26,000 of net income was lost in the year to 31 March 2020 because of COVID-19.

During the year to 31 March 2021, a number of actions were taken to improve the ongoing financial position:

- Monitoring of pricing levels at Auchengillan.
- Improving gross profit margin for The Glasgow Scout Shop by purchasing in higher volumes.
- Monitoring staffing costs.
- Ongoing monitoring of income and costs.

Our key priority over the coming year, which will still create trading challenges, is to continue to take the actions required to recover from the Coronavirus restrictions until such times as income returns to more reasonable levels.

There is no one action that will enable this to happen, it will require a careful balance of reducing costs, increasing income and reviewing the assets held by the Region. The Regional Treasurer and Accountant meet regularly to review the accounts of the Region and report to appropriate committees.

For more information, see the actions summarised in the “Future Plans” section.

Scouting Support & Governance

Clyde Scouts continues to provide a central support service for Scouting across the Region, from its offices 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, adult training, water activities at Pinkston, look after our communications and manage our governance and financial affairs, on a day to day basis.

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

Auchengillan Outdoor Centre

Auchengillan Outdoor Centre incurred a deficit of £37,410 on unrestricted general funds during the year, as compared to a deficit of £19,641 during 2019/20.

Following the introduction of restrictions for COVID-19, the centre closed its doors to the public during March 2020 and was only able to operate in a very limited capacity in the year ended 31 March 2021. As indicated earlier in this report, the receipt of Government and other support available reduced the deficit which would otherwise have arisen as a consequence of Covid.

Our programme of upgrades to meet current health and safety requirements has continued as we invest in a programme of compliance works. This work is essential to ensure that the Trustees meet their obligations in respect of customer and staff welfare.

During June an Auchengillan Development Group was established to consider plans for the future needs of Auchengillan. This will include considering plans for the maintenance and development of the Centre, the activities and educational activities on offer and the marketing of the Centre for Scouting and other users.

The Glasgow Scout Shop

Since 16th March 2020, the shop has been closed to the public and trading online only. With the reduced volume of Scouting activities, this has also meant a significant decline in sales from £788k to £244k. A deficit of £32,972 (2020 surplus £29,870) was incurred during the year after an internal rent charge of £17,500.

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The team have been benefitting from a strong relationship with Scout Store which has resulted in an increase in profit margins. As Covid 19 restrictions are eased, it is expected that the Scout Shop will benefit from a buoyant period of trading as uniforms are replaced as Scouting returns to more normal levels.

We introduced Trustpilot during the year to invite our customers to comment on our service. We are delighted that out of nearly 1400 reviews, 97% of our customers have rated us either excellent or great and our Trust Score is currently 4.8 out of 5.

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 2021, there was a gain on investments of £44,470 (2020: loss £21,200) 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	£475,355
Designated Funds (not deferred income)	<u>£38,151</u>
	£513,506
New Lands Fund	<u>(£27,500)</u>
	<u>£486,006</u>

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The Trustees are satisfied with the level of reserves given the current COVID-19 situation and the actions being considered by the Trustees at present.

Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered the possible events and conditions that might cast significant doubt on the ability of Clyde Scouts to continue as a going concern.

In their assessment, the Trustees have considered the consequences of COVID-19 and recognise the impact that it is likely to continue to have on income levels, as restrictions are eased. The Trustees have considered the period to 31 March 2023 in light of the seasonality of the organisation and the generally lower income levels over the winter period. In making the assessment, the Trustees have taken into account the income and cash flow forecasts prepared for the period to March 2023 and the underlying assumptions, as well as the level of investments held and the anticipated proceeds from the sale of a property asset which, as of October 2021, has been sold subject to contract.

The Trustees have concluded that there is a reasonable expectation that Clyde Scouts has adequate resources to continue to operate for at least one year 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 27 October 2021 and signed on its behalf by:

Trustee.

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 2021 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 2021 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

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**Accountants and Business Advisers
Statutory Auditor**

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

CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (INCORPORATING INCOME & EXPENDITURE ACCOUNT)

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Endowment funds £	2021 Total funds £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Endowment funds £	2020 Total funds £
INCOME & ENDOWMENTS FROM:									
Donations & legacies	2	75,892	288,339	-	364,231	20,402	5,680	12,500	38,582
Charitable activities	3	40,678	-	-	40,678	717,862	-	-	717,862
Other trading activities	4	244,420	-	-	244,420	805,637	-	-	805,637
Investments	5	2,671	2,622	3	5,296	2,895	2,848	1	5,744
Other	6	19,834	-	-	19,834	19,430	-	-	19,430
Total income		383,495	290,961	3	674,459	1,566,226	8,528	12,501	1,587,255
EXPENDITURE ON:									
Raising funds	7	(288,634)	(35,138)	-	(323,772)	(755,229)	(1,315)	-	(756,544)
Charitable activities	8	(135,490)	(219,216)	-	(354,706)	(829,532)	(1,807)	-	(831,339)
Other	10	(17,500)	-	-	(17,500)	(17,500)	-	-	(17,500)
Total expenditure		(441,624)	(254,354)	-	(695,978)	(1,602,261)	(3,122)	-	(1,605,383)
Net income/(expenditure) before investment gains/(losses)		(58,129)	36,607	3	(21,519)	(36,035)	5,406	12,501	(18,128)
Gains/(losses) on investments									
Gains/(losses) on investments - unrealised		21,706	21,706	-	43,412	(11,045)	(11,045)	-	(22,090)
Gains/(losses) on investments - realised		529	529	-	1,058	445	445	-	890
Gains/(losses) on investment assets		22,235	22,235	-	44,470	(10,600)	(10,600)	-	(21,200)
Net Income/(expenditure)		(35,894)	58,842	3	22,951	(46,635)	(5,194)	12,501	(39,328)
Transfers between funds		-	3	(3)	-	6,500	(6,499)	(1)	-
Other gains	13	245,364	-	-	245,364	61,561	-	-	61,561
Net Movement in funds		209,470	58,845	-	268,315	21,426	(11,693)	12,500	22,233
RECONCILIATION OF FUNDS:									
Total funds brought forward	25	338,335	183,008	12,500	533,843	316,909	194,701	-	511,610
Total funds carried forward		547,805	241,853	12,500	802,158	338,335	183,008	12,500	533,843

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

CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

BALANCE SHEET AS AT 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Fixed Assets						
Tangible Fixed Assets	17	143,805	-	-	143,805	161,532
Fixed Asset investments	18	99,535	99,536	-	199,071	153,493
Total Fixed Assets		243,340	99,536	-	342,876	315,025
Current Assets						
Stock	19	114,258	-	-	114,258	269,233
Debtors	20	65,536	-	-	65,536	137,665
Cash at bank & in hand		447,638	142,317	12,500	602,455	248,531
Total Current Assets		627,432	142,317	12,500	782,249	655,429
Liabilities						
Creditors falling due within one year	21	(275,467)	-	-	(275,467)	(436,611)
Net Current Assets		351,965	142,317	12,500	506,782	218,818
Total Assets Less Current Liabilities						
		595,305	241,853	12,500	849,658	533,843
Creditors: amounts falling due after one year	22	(47,500)	-	-	(47,500)	-
Total net assets (liabilities)		547,805	241,853	12,500	802,158	533,843
The Funds of the Charity:						
Unrestricted income funds		547,805	-	-	547,805	338,335
Restricted income funds		-	241,853	-	241,853	183,008
Endowment funds		-	-	12,500	12,500	12,500
Total Charity Funds	25	547,805	241,853	12,500	802,158	533,843

The financial statements were approved by the Executive Committee of Clyde Scouts on 27 October 2021 and signed on its behalf:

John R Moffat BAcc CA

Regional Treasurer.

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

CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	Total funds 2021 £	Total funds 2020 £
Net cash provided by/(used in) operating activities	23	54,372	46,933
Cash flows from investing activities			
Interest and dividends		5,296	5,744
Net proceeds from sale of fixed assets		245,364	61,561
Purchase of fixed assets		-	(11,467)
Net proceeds on movement in investments		(1,108)	2,512
Net cash provided by/(used in) investing activities		249,552	58,350
Cash flows from financing activities			
Receipt of endowment		-	12,500
Cash inflow from new borrowing		50,000	-
Net cash provided by/(used in) financing activities		50,000	12,500
Change in cash in the year and cash equivalents in the year		353,924	117,783
Cash & equivalents brought forward		248,531	130,748
Cash & equivalents carried forward		602,455	248,531

Net Debt Reconciliation

	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)
Total	248,531	303,924	-	552,455

	1 Apr 2019 £	Cashflows £	Other changes £	31 Mar 2020 £
Cash at bank and in hand	130,748	117,783	-	248,531
Loans due within one year	-	-	-	-
Loans due after one year	-	-	-	-
Total	130,748	117,783	-	248,531

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**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 2023, taking into account existing resources, anticipated proceeds from an asset sale. 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 15 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 2021 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 2021
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 2021
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.

2. DONATIONS & LEGACIES RECEIVED

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Donations					
7 th Lanarkshire 1 st Douglas Scout Group	1,000	-	-	1,000	-
Edmiston Family Charitable Trust	1,000	-	-	1,000	1,000
Thomas C Maconochie Trust	-	-	-	-	10,200
Amounts under £1,000	1,742	480	-	2,222	1,657
Gift Aid	150	120	-	270	145
Legacies					
Anonymous	-	-	-	-	-
Amounts under £1,000	500	-	-	500	-
Grants					
Scottish Government – Business Support Fund	43,750	-	-	43,750	-
Scottish Government – Outdoor Education Centre Recovery Fund	-	83,046	-	83,046	-
Scottish Government – Strategic Framework Business Fund	21,000	-	-	21,000	-
Scottish Government – Third Sector Resilience Fund	-	26,831	-	26,831	-
Scottish Government – Wellbeing Fund	-	71,000	-	71,000	-
Sir James Robertson Charitable Trust	-	-	-	-	12,500
The Templeton Goodwill Trust	3,750	-	-	3,750	5,000
UK Government	-	106,862	-	106,862	3,333
W A Cargill Fund	3,000	-	-	3,000	3,000
Amounts under £1,000	-	-	-	-	1,747
	75,892	288,339	-	364,231	38,582

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

2. DONATIONS & LEGACIES RECEIVED (Cont'd)

Income from donations and legacies was £364,231 (2020; £38,582) of which £75,892 was unrestricted (2020; £20,402), £288,339 was restricted (2020; £5,680) and £nil was in relation to an endowment (2020; £12,500).

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.

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Auchengillan Outdoor Centre	39,108	-	39,108	542,735
Programme & Development	1,570	-	1,570	175,127
	40,678	-	40,678	717,862

Analysis of income by activity	Outdoor Activities 2021 £	Programme & Development 2021 £	Total 2021 £	Outdoor Activities 2020 £	Programme & Development 2020 £	Total 2020 £
Auchengillan Outdoor Centre	39,108	-	39,108	542,735	-	542,735
Programme & Development	-	1,570	1,570	-	175,127	175,127
	39,108	1,570	40,678	542,735	175,127	717,862

All income from charitable activities in both years was unrestricted.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Shop income	244,420	-	244,420	805,637

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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Interest & dividends received	2,671	2,622	3	5,296	5,744

Investment income was £5,296 (2020; £5,744) of which £2,671 was unrestricted (2020; £2,895), £2,622 was restricted (2020; £2,848) and £3 was in relation to an endowment (2020; £1).

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Other income	19,834	-	19,834	19,430
	19,834	-	19,834	19,430

Included within other income is rent charged by Clyde Scouts of £17,500 (2020; £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 2021 £	Total 2020 £
Scout Shop expenses	210,523	-	210,523	607,676
Investment manager expenses	2,400	-	2,400	1,448
Staff costs	36,556	35,138	71,694	91,883
Governance	3,935	-	3,935	4,788
Premises costs	7,296	-	7,296	7,893
Running costs	27,924	-	27,924	36,598
Depreciation	-	-	-	6,258
	288,634	35,138	323,772	756,544

Expenditure on raising funds was £323,772 (2020; £756,544) of which £288,634 was unrestricted (2020; £755,229) and £35,138 (2020; £1,315) was restricted.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Staff costs	56,908	114,853	171,761	270,605
Project & activity costs	8,678	52,084	60,762	236,193
Premises costs	37,896	42,332	80,228	174,789
Running costs	9,790	4,612	14,402	119,544
Governance costs	9,170	656	9,826	5,063
Depreciation	13,048	4,679	17,727	25,145
	135,490	219,216	354,706	831,339

Expenditure on charitable activities was £354,706 (2020; £831,339) of which £135,490 was unrestricted (2020; £829,532) and £219,216 was restricted (2020; £1,807).

9. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Governance 2021 £	Direct costs 2021 £	Total 2021 £	Governance 2020 £	Direct costs 2020 £	Total 2020 £
Auchengillan Outdoor Centre	4,013	248,749	252,762	2,321	572,261	574,582
Programme & Development	5,813	96,131	101,944	2,742	254,015	256,757
	9,826	344,880	354,706	5,063	826,276	831,339

10. OTHER EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Other expenditure	17,500	-	17,500	17,500
	17,500	-	17,500	17,500

Included within other expenditure is rent paid on the Scout Shop to Clyde Scouts of £17,500 (2020; £17,500).

All other expenditure in both years was unrestricted.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

11. NET RESOURCES EXPENDED FOR THE YEAR

Net resources expended is stated after charging:

	Total 2021 £	Total 2020 £
Depreciation & other amounts written off tangible assets	17,727	31,403
Auditor's remuneration	<u>7,870</u>	<u>6,575</u>

12. REMUNERATION OF EXTERNAL AUDITOR

	Total 2021 £	Total 2020 £
Auditor's remuneration comprises		
Statutory audit	7,870	6,575
	<u>7,870</u>	<u>6,575</u>

13. OTHER GAINS

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

	2021 £	2020 £
Sale Proceeds	257,100	66,101
Associated Costs	(11,736)	(4,540)
	<u>245,364</u>	<u>61,561</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

14. STAFF COSTS & NUMBERS

	2021 Number	2020 Number
The average number of employees during the year was	<u>14</u>	<u>20</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.

	2021 £	2020 £
Salaries	226,000	335,134
National Insurance Costs	10,375	18,521
Pension Costs	7,080	8,833
	<u>243,455</u>	<u>362,488</u>

No employee received emoluments (excluding employer pension costs) of more than £60,000 in the reporting period (2020; £nil).

The following remuneration was paid to key management personnel:

	2021 £	2020 £
Remuneration under an employment contract	<u>110,168</u>	<u>111,195</u>

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:

	2021 £	2020 £
Total amount of expenses paid directly or reimbursed	<u>98</u>	<u>868</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 2021
CONTD.**

16. RELATED PARTY TRANSACTIONS

There have been no other related party transactions in the reporting period requiring disclosure (2020; £nil).

17. TANGIBLE FIXED ASSETS

	Land & Buildings £	Furnishings & Equipment £	Vehicles £	Total £
Cost:				
At 1 April 2020	488,516	177,288	78,871	744,675
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	488,516	177,288	78,871	744,675
Accumulated depreciation:				
At 1 April 2020	(353,748)	(150,524)	(78,871)	(583,143)
Charge For Year	(13,117)	(4,610)	-	(17,727)
Eliminated on Disposals	-	-	-	-
At 31 March 2021	(366,865)	(155,134)	(78,871)	(600,870)
Net Book Value:				
At 31 March 2021	121,651	22,154	-	143,805
At 1 April 2020	134,768	26,764	-	161,532

CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 CONTD.

18. FIXED ASSET INVESTMENTS

18.1 LISTED INVESTMENTS

	2021	2020
	£	£
Market Value at 1 April 2020	153,493	177,205
Additions at cost	32,020	62,643
Disposals at carrying value	(30,912)	(65,155)
Unrealised Gain/(Loss) on revaluation	43,412	(22,090)
Realised Gain/(Loss) on Market Value	1,058	890
Market Value as at 31 March 2021	199,071	153,493

Listed investments at market value comprised:

	2021	2020
	£	£
Equities	160,907	120,096
Fixed Interest Securities	38,164	33,397
	199,071	153,493

19. STOCKS

	2021	2020
	£	£
Goods held for resale	114,258	269,233

20. DEBTORS

	2021	2020
	£	£
Trade Debtors	16,114	67,490
Other Debtors	49,422	70,175
	65,536	137,665

CLYDE SCOUTS

REPORT OF THE EXECUTIVE COMMITTEE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.****21. CREDITORS – Amounts falling due within 1 year**

	2021	2020
	£	£
Bank Loan	2,500	-
Trade Creditors	155,051	316,970
Accruals	44,609	24,471
Taxes and Social Security	5,710	6,508
Other Creditors	67,597	88,662
	<u>275,467</u>	<u>436,611</u>

Other creditors include deposits and receipts towards the cost of future expeditions, bookings and other activities and amounted to £49,020 (2020; £87,510).

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

	2021	2020
	£	£
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>47,500</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

23. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net movement in funds	264,198	22,233
Add back depreciation charge	17,727	31,403
Deduct interest income	(5,296)	(5,744)
(Deduct gains)/add back losses on investments	(44,470)	21,200
Loss/(Profit) on sale/disposal of fixed assets	(245,364)	(61,561)
New endowments	-	(12,500)
Decrease/(increase) in stock	154,975	(52,688)
Decrease/(increase) in debtors	76,246	(35,075)
(Decrease)/increase in creditors	(163,644)	139,665
Net cash provided by/ (used in) operating activities	<u>54,372</u>	<u>46,933</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2021	General Reserve Fund £	Designated Fund £	Restricted Fund £	Endowment Fund £	2021 Total £
Fixed Assets	181,543	61,797	99,536	-	342,876
Current Assets	616,780	10,652	142,317	12,500	782,249
Creditors falling due within 1 year	(275,467)	-	-	-	(275,467)
Creditors falling due in more than 1 year	(47,500)	-	-	-	(47,500)
	475,356	72,449	241,853	12,500	802,158
	475,356	72,449	241,853	12,500	802,158
2020	General Reserve Fund £	Designated Fund £	Restricted Fund £	Endowment Fund £	2020 Total £
Fixed Assets	173,291	64,987	76,747	-	315,025
Current Assets	526,295	10,373	106,261	12,500	655,429
Creditors falling due within 1 year	(436,611)	-	-	-	(436,611)
	262,975	75,360	183,008	12,500	533,843
	262,975	75,360	183,008	12,500	533,843

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS

2021	At 01.04.20 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31.03.21 £
Unrestricted income funds						
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>
Permanent endowment funds						
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>
Restricted income funds						
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>
Total funds	<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 2021
CONTD.**

25. ANALYSIS OF MOVEMENT IN CHARITABLE FUNDS (CONTINUED)

2020	At 01.04.19 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	At 31.03.20 £
Unrestricted income funds						
General	232,043	1,565,551	(1,592,080)	6,500	50,961	262,975
Scouting Development Fund	12,824	675	(3,126)	-	-	10,373
New land fund	27,500	-	-	-	-	27,500
Deferred income fund	44,542	-	(7,055)	-	-	37,487
	<u>316,909</u>	<u>1,566,226</u>	<u>(1,602,261)</u>	<u>6,500</u>	<u>50,961</u>	<u>338,335</u>
Permanent endowment funds						
The Sir James Robertson Fund	-	12,501	-	(1)	-	12,500
	<u>-</u>	<u>12,501</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>12,500</u>
Restricted income funds						
Auchengillan Endowment Fund	178,216	2,848	361	(6,500)	(10,600)	164,325
Christine Kilgour Memorial Fund	7,488	-	-	-	-	7,488
Employment Fund	-	3,333	(3,333)	-	-	-
Outdoor Pursuits Training Fund	8,997	600	-	-	-	9,597
Pinkston Fund		1,747	(150)	-	-	1,597
The Sir James Robertson Fund						
	<u>194,701</u>	<u>8,528</u>	<u>(3,122)</u>	<u>(6,499)</u>	<u>(10,600)</u>	<u>183,008</u>
Total funds	<u>511,610</u>	<u>1,587,255</u>	<u>(1,605,383)</u>	<u>-</u>	<u>40,361</u>	<u>533,843</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 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 **Third Sector Resilience Fund** is a £20m emergency fund for charities, community groups, social enterprises and voluntary organisations working in Scotland. The fund supports organisations that already deliver services and products but find themselves in financial difficulties directly as a result of the coronavirus pandemic. The primary intention of the fund is to help third sector organisations to stabilise and manage cash flows over this difficult period.
- The **Wellbeing Fund** is used to provide additional programme resources, such as activity packs, for young people to undertake their Scouting activities from home.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
CONTD.**

26. COMMITMENTS UNDER OPERATING LEASES

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

	2021 £	2020 £
Other		
Payments due:		
Within one year	1,005	1,005
Between two and five years	2,261	3,266
	<u>3,266</u>	<u>4,271</u>

27. CASH & BANK

Cash and Bank excludes funds held in trust at 31 March 2021 and **not at the disposal of Clyde Scouts** as follows:

	2021 £	2020 £
Short Term Bank Deposits:		
4th Glasgow Scout Group	<u>5,116</u>	<u>5,115</u>