



Glasgow Disabled Scouts

Annual Report and Accounts 2019/20

77th Glasgow (Disabled) Scout Group, known as 'Glasgow Disabled Scouts' is a charity registered in Scotland number SC017511.



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Administrative Information

Charity details

77th Glasgow (Disabled) Scout Group, known as 'Glasgow Disabled Scouts' is a charity registered in Scotland, number SC008726.

Trustees who served during the year to 31 August 2020

Elaine Ferguson (Chair) (Elected)

Iain Oates (Treasurer) (Elected)

Graeme Hay (Secretary) (Elected)

Alan Lamont (Elected)

Meg Thomas (Elected)

Mark McBryan (Elected)

Michael Shanks (Ex-Officio)

Independent Examiner

David Hamilton ACMA

Bankers

Bank of Scotland

The Direct Business

PO Box 1000

BX2 1LB

Trustee Report

The Trustees of 77th Glasgow (Disabled) Scout Group, known as 'Glasgow Disabled Scouts', present their annual report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting practices set out in note 1 to the accounts 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 applicable to charities preparing their accounts in accordance with the Charities Statement of Recommended Practice (FRS102).

Constitution

Glasgow Disabled Scouts adopted a revised constitution at the 2014/15 Annual General Meeting following a governance review. The revised constitution recognised the unique nature of the Group within the UK Scout Association while remaining in line with the model constitution laid out in the Policy, Organisation and Rules of The Scout Association which comes from the Association's Royal Charter of 1912. The Group is an independently registered Scottish charity and is an unincorporated association.

Charitable aims

Glasgow Disabled Scouts exists to provide challenge and adventure for young people aged 6 to 18 and young adults aged 18 to 25 who have complex disabilities and life limiting conditions from across Greater Glasgow and surrounding local authorities.

The Group's aim is to ensure all young people have the ability to access Scouting regardless of additional support needs and that they are provided with the support they require. The Group is committed to the purpose of Scouting – to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Governance

The Group Council has overall responsibility for the affairs of the Group and is the body to which the Board of Trustees is responsible.

The membership of the Group Council comprises the parents and carers of all the young people in the Group, all the adult volunteers in the Group and the parents and carers of all the young (i.e. under 18) volunteers who support the Group. The District Commissioner and District Chair are ex-officio members of the Council.

The Board of Trustees comprises individuals elected by the Council for a period of one year at the Annual General Meeting or individuals co-opted by the Board to fill casual vacancies or to provide specific skills and experiences which are not otherwise available to the Board. The number of elected Trustees and co-opted Trustees is outlined in the constitution.

Board members are the Trustees of the charity and provide the strategic framework upon which the Group operates. All new Board members undergo induction training to ensure they fully understand their responsibilities and the structure of the Group.

The day to day operations of the Group are delegated to the Group Scout Leader as the lead volunteer.

Membership of Umbrella and Other Organisations

Glasgow Disabled Scouts is part of The Scout Association which governs the operation of Scouting across the United Kingdom through a Royal Charter which in turn gives authority to the Bye Laws of the Association and the Policy Organisation and Rules of the Association. This membership provides the framework within which the Group delivers the programme and trains and supports its volunteers.

Glasgow Disabled Scouts is also a member of a number of affiliated organisations, within which it participates in discussions and the sharing of good practice but does not pay any fee for membership and is not required to carry out any activities. In 2019/20 the Group was affiliated to:

Shared Care Scotland
The Glasgow Disability Alliance
For Scotland's Disabled Children Coalition

Financial Review

The Group ended the year with a total funds balance of £285,636 (2019: £100,692). A significant proportion of our income this year was received directly from grants and donations (£203,484), the majority of which is restricted (£146,720) for the Glengoyne Lodge project.

Our designated fund for the redevelopment of Glengoyne Lodge has received significant income in this financial year, as we move towards completing the development work. This fund recognises that the Group's outdoor centre, opened in 1977, requires significant redevelopment to meet the needs of the Group and to continue to be a key part in our programme. We anticipate the project will be delivered in the next financial year.

The maintenance and running costs of Glengoyne Lodge, and the running costs of the minibus used by the Group were all met from existing funds during the year.

All administration and governance is undertaken by the Trustees who volunteer without charge. There were no Trustee expenses.

The positive outturn for the year ended 31 August 2020 highlights the continued efforts by the Board to invest in our development priorities whilst maintaining a robust reserve. The Board acknowledges with thanks the financial assistance provided by all our supporters. This year saw significant disruption to our usual activities due to the COVID-19 pandemic. We did not hold face to face meetings from March until the year end, though we did deliver activities remotely. For the first time in decades we did not hold a summer camp, which has resulted in a significant reduction in income/expenditure for activities.

The Group has a strong Explorer Scout Unit (for young people aged 14 to 18) and Scout Network (for young adults aged 18 to 25). Under the constitution of the Scout Association, these sections are the responsibility of the District Scout Council. However, for practical reasons, the Group operates these sections under the Group umbrella and as a result both the Explorer Scout Unit and Scout Network report to the Group for income and expenditure.

Reserves policy

The Board agreed a new Reserves Policy in the financial year 2014/15 which is reviewed annually. The policy is built on the risk management framework which continues to be developed and recognises a number of potential funding challenges which could arise.

The Board agreed that the free reserves, being unrestricted and undesignated funds not represented by fixed assets which are required to maintain the Group in the event of unforeseen circumstances should be a minimum of one year's running costs.

Free reserves at 31 August 2020 amounted to £45,453, which meets our minimum reserves requirement. Additional reserves in the form of fixed assets total £6,095 as at 31 August 2020. Designated Reserves, which the Board has set aside for particular purposes total £94,000 and are outlined in the accounts.

Risk management

The Board identifies key risks to the Group in a Risk Register. A number of actions are completed to mitigate identified risks in the current financial year and this will remain an ongoing process.

Responsibilities of the Trustees and Independent Examiner

Scottish Charity law requires the trustees to prepare financial statements for each financial year that show a true and fair view of the state of affairs of the charity and its financial activities for that year.

In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is deemed inappropriate to presume that the charity will continue in business.

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

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts for the year follow and form part of this report. The Trustees declare that they have approved the trustees report above.

Signed by them on 31 May 2021

**Statement of Financial Activities
(incorporating the income and expenditure account)**

For the year ended 31 August 2020

	<u>Notes</u>	<u>2020</u> <u>Unrestricted</u> £	<u>2020</u> <u>Restricted</u> £	<u>2020</u> <u>Total</u> £	<u>2019</u> <u>Total</u> £
INCOMING RESOURCES					
Grants, Donations & Legacies	3.	56,764	146,720	203,484	42,853
Charitable Activities	4.	4,936	-	4,936	16,979
Miscellaneous Income	11.	1,505	-	1,505	353
Total Incoming Resources		63,205	146,720	209,925	60,185
OUTGOING RESOURCES					
Charitable Activities	5.	17,132	6,887	24,019	45,278
Raising funds		962	-	962	265
Total Outgoing Resources		18,094	6,887	24,981	45,543
Net Incoming / (Outgoing) Resources		45,111	139,833	184,944	14,642
Opening Balance Brought Forward		94,342	6,350	100,692	86,050
Closing Balance Carried Forward	12.	139,453	146,183	285,636	100,692

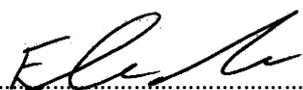
The notes on pages 10 to 14 form part of these accounts.

Balance Sheet

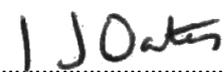
As at 31 August 2020

	<u>Note</u>	<u>2020</u> £	<u>2019</u> £
FIXED ASSETS			
Tangible Fixed Assets	8.	6,095	7,081
		<u>6,095</u>	<u>7,081</u>
CURRENT ASSETS			
Accounts Receivable	9.	81,870	1,686
Cash at Bank and in Hand		198,598	92,716
		<u>280,468</u>	<u>94,402</u>
Creditors			
Amounts falling due in less than one year:	10.	(927)	(791)
		<u>279,541</u>	<u>93,611</u>
NET CURRENT ASSETS			
		<u>285,636</u>	<u>100,692</u>
NET ASSETS			
		<u>285,636</u>	<u>100,692</u>
FUNDS			
Restricted Funds	12.	146,183	6,350
Unrestricted Funds		139,453	94,342
		<u>285,636</u>	<u>100,692</u>

Approved by the Trustees and signed on their behalf on 31 May 2021 by:

.....

Elaine Ferguson - Chair

.....

Iain Oates – Treasurer & Trustee

Notes to the Accounts

For the year ended 31 August 2020

1. Accounting Policies

The accounts have been prepared on the going concern basis under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming Resources

Income is credited to the accounts when it is receivable. Any income received in advance is credited in the year it falls due. Grant income is recognised during the period in which the award is confirmed and all income and expenditure arising from grants received for a specific purpose is disclosed separately within an appropriate restricted fund (see note 12).

Resources Expended

Expenditure is accounted for on an accruals basis, includes VAT and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure authorised at the year end subject to conditions which have not been met at the year end is noted as a commitment and not accrued as expenditure.

Depreciation

Depreciation is provided on all tangible fixed assets at rates required to write off the assets over their estimated useful lives and is calculated on the cost / valuation of the assets at the following rates:-

Glengoyne Lodge	- over 50 years straight line
Equipment	- between ten and twenty years straight line

Donations

Donations are included as income when receivable. Donated assets are included at the market value.

2. Status

77th Glasgow Disabled Scout Group is a recognised charity, Scottish Charity Number SC008726. The Group is not liable to income and corporation taxes under tax legislation.

3. Grants, Donations & Legacies

	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
Grants, Donations & Legacies over £500				
The Robertson Trust Grant	-	50,000	50,000	-
RS MacDonald Grant	-	30,000	30,000	-
Incorporation of Cordiners Donation	-	8,000	8,000	603
Commonwealth Fund Grant	-	6,000	6,000	-
Craigie Development Limited Donation	-	5,000	5,000	-
The Hugh and Mary Miller Bequest Donation	-	5,000	5,000	-
The Endrick Trust Donation	-	5,000	5,000	-
Nationspaces Developments Limited Donation	-	5,000	5,000	-
Estate of Kenneth Matheson	3,500	-	3,500	20,000
384 Biopharma Consulting Limited Donation	-	3,000	3,000	-
William Nugent Donation	-	3,000	3,000	-
The Netherton Trust Donation	3,000	-	3,000	3,000
Incorporation of Bonnetmakers Donation	-	1,000	1,000	-
Arnold Smullen Donation	-	1,000	1,000	1,000
Mearns Castle High School Donation	-	830	830	-
Sean Mcdonald Lodge Fundraiser	-	830	830	-
The Scout Association Grant	808	-	808	-
Allander Youth Activities Trust Grant	-	800	800	-
Donation from the funeral of Matthew Wildy	550	-	550	-
Lazard & Co Investment Management Donation	-	-	-	4,161
Wood Foundation (Youth Philanthropy Initiative)	-	-	-	3,000
Newlands South Church Donation	-	-	-	1,600
Barclays Donation	-	-	-	979
Other grants and donations (anonymous donations And total of those received of £500 and under)	42,972	22,260	65,232	8,260
Gift Aid	5,934	-	5,934	250
	56,764	146,720	203,484	42,853

4. Charitable Activities - Income

	<u>2020</u>	<u>2019</u>
	£	£
Section Income	3,393	5,830
Voluntary Income	1,543	1,293
Summer Camp Fees and Other Income	-	9,856
	4,936	16,979

5. Charitable Activities - Expenditure

	<u>2020</u>	<u>2019</u>
	£	£
Section Expenditure	2,657	3,936
Youth activities	5,376	28,710
Running Costs	14,358	9,918
Repairs and Maintenance	642	1,728
Depreciation	986	986
	24,019	45,278

6. Trustee Remuneration

None of the Trustees receive remuneration or expenses from the charity (2019 - £Nil)

7. Outgoing Resources

	<u>2020</u>	<u>2019</u>
	£	£
Independent Examiner's Fee	-	-

8. Tangible Fixed Assets

	<u>Lodge</u>	<u>Minibus</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
Cost as at 31st August 2019	45,000	30,000	19,123	94,123
Additions	-	-	-	-
Disposals	-	-	-	-
Cost as at 31st August 2020	45,000	30,000	19,123	94,123
Accumulated Depreciation	(38,700)	(30,000)	(18,342)	(87,042)
Charge for the year	(900)	-	(86)	(986)
NBV 31st August 2020	<u>5,400</u>	-	<u>695</u>	<u>6,095</u>
NBV 31st August 2019	<u>6,300</u>	-	<u>781</u>	<u>7,081</u>

9. Accounts Receivable

	<u>2020</u>	<u>2019</u>
	£	£
Grants awarded not yet paid	80,000	-
Outstanding Gift Aid Claims	1,870	1,686
	<u>81,870</u>	<u>1,686</u>

10. Creditors

	<u>2020</u>	<u>2019</u>
	£	£
Accruals	927	791

11. Miscellaneous Income	<u>2020</u>	<u>2019</u>
	£	£
Lodge Hire	450	-
Refunds and referral fees	1,055	353
	<u>1,505</u>	<u>353</u>

12. Fund Accounts

	<u>Opening Balance</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Closing Balances</u>
	£	£	£	£	£
<i>Unrestricted Funds</i>					
General Fund	46,342	59,812	(15,437)	(45,264)	45,453
2020 Summer Camp Account	-	-	-	-	-
	<u>46,342</u>	<u>59,812</u>	<u>(15,437)</u>	<u>(45,264)</u>	<u>45,453</u>
<i>Restricted Funds</i>					
Restricted Glengoyne Lodge Redevelopment	6,000	145,020	(5,961)	-	145,059
Restricted Scouting at Home Fund	-	500	(126)	-	374
Restricted Allander Youth Activities	-	800	(800)	-	-
Restricted Scouts Scotland Fund	350	400	-	-	750
	<u>6,350</u>	<u>146,720</u>	<u>(6,887)</u>	<u>-</u>	<u>146,183</u>
<i>Designated Funds</i>					
Group Section Funds	-	3,393	(2,657)	(736)	-
Glengoyne Lodge Redevelopment	48,000	-	-	46,000	94,000
	<u>48,000</u>	<u>3,393</u>	<u>(2,657)</u>	<u>45,264</u>	<u>94,000</u>
Total Funds	<u>100,692</u>	<u>209,925</u>	<u>(24,981)</u>	<u>-</u>	<u>285,636</u>

The Summer Camp fund represents incoming and outgoing resources specifically related to the annual Group Summer Camp. Due to COVID 19, this year's camp was not held and no income was received or costs incurred.

As a result of significant focus on raising funds for the Glengoyne Lodge Redevelopment Project, £145k in restricted income has been added to this fund in the 2019/20 financial year. Expenditure on the project totalling £6k has also been incurred, primarily in relation to architecture fees. The balance remaining on the restricted Glengoyne Lodge Redevelopment fund at year end totalled £145k.

Two further restricted funds were created this year. The first was funding received from the Allander Youth Activities Trust to fund the costs for our AGM held in Glasgow Science Centre. This grant was spent in full in December 2019. The second was restricted funding from the Groundwork UK Trust to fund our scouting at home programme. Of the £500 received, £126 was spent in the 2019/20 financial year with the remainder due to be spent in the following period. The restricted Scouts Scotland fund created in the last financial year to fund start up costs for a new Beaver colony received further income for an additional Explorer group. Due to COVID 19, these funds remain unspent at the end of the financial year and once scouting returns, these funds will be spent directly on start up costs for these sections.

The Designated funds represent the individual sections operated within the Group as a whole and the balance on the Designated funds are represented by funds in the bank at year end. During the 2015 period, an additional designated fund was created for the Glengoyne Lodge redevelopment project and by the end of the 2018/19 financial year £48k had been allocated to this fund. A further £46k has been allocated to this fund in the 2019/20 financial year, bringing the total fund balance as at 31 August 2020 to £94k.

Report of the Independent Examiner to the Trustees of the 77th Glasgow Disabled Scout Group

I report on the accounts of the charity for the year ended 31st August 2020 which are set out on pages 8 to 14.

Respective responsibilities of the trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

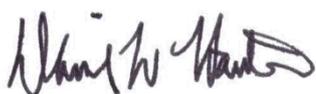
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended), have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Hamilton
ACMA
17 Glenacre Drive
Largs
KA30 9BH

