

# Annual Report & Accounts

for the year ending 31 August 2023



## Scouts

Glasgow Disabled Scouts









## From our Chair of Trustees

2023 was another excellent year for the 77th, we continue to grow and I would like to welcome all our new scouts and their families, I look forward to meeting you all.

The 77th is unique in many ways, one of them is that it is run entirely by volunteers.

This has many benefits but also means that we rely heavily on goodwill from individuals, and I want to thank all of them for their dedication to both Monday nights and to summer and weekend camps.

A personal highlight for me this year was reaching our fundraising milestone and opening our newly extended and refurbished Glengoyne Lodge.

I would like to take a moment to thank each of our donors who made this happen, we couldn't have done it without you.

We used the lodge for the first time during our summer camp in July with great success, and have just completed a run of autumn weekend camps.

It's great to see everyone back to camps after so many years away, here's to many more years!

**Elaine Ferguson**  
**Chair of Trustees**



## From our Lead Volunteer

In so many ways 2023 was our first 'normal' year at Scouts in a long time, since we could finally start running weekend camps and finish our Scout year with a Summer Camp again after a three year absence.

A huge amount of hard work has gone into this year to get us ready for these activities again but it was a real joy to be able to spend a week with all our Scouts and volunteers and have all the fun and adventures we're all about.

Of course the highlight of the year was finally seeing Glengoyne Lodge opening. This has been a project stretching back almost a decade but certainly the past 5 years of a lot of fundraising, planning and construction to get it to this stage.

We were all delighted with how it turned out and Summer Camp was a very good road test of making sure the building works!

We returned to Scouts in September for another year but with a slight tinge of sadness for me as I am stepping back from leading the Group after 15 wonderful years. I am delighted Ross Syme is taking a lead and already doing a fantastic job.

This charity does truly amazing things, mainly due to the energy, determination and hard work of all our volunteers. Throughout my time in the Group they have gone above and beyond to make sure young people have the experiences of a lifetime.

I am remaining as a Trustee so won't be far, but I wish everyone involved in the Group well as a new chapter begins.

**Michael Shanks**  
**Group Scout Leader (Lead Volunteer)**





# Summer Camp 2023

Three years have passed since our last Summer Camp at Meggernie in Glen Lyon, due to the COVID-19 pandemic. Our return to a week away was a real adventure.

You can read a full log and lots of photos of the Summer Camp on our website - [glasgowdisabledscouts.org/summercamp2023](https://glasgowdisabledscouts.org/summercamp2023)

During the course of the week the Scouts were organised into Patrols around a Mario theme - which developed throughout the week, including a Mario themed wedding and wide game!

Activities included a day at the Pinkston Water Sports Centre in Glasgow and a scavenger hunt around Glasgow; adventurous activities at Auchengillan such as climbing wall and archery; nerf wars; our annual James Lawrie Shield - a camping competition; and of course several swimming sessions to keep us nice and clean!







# Opening Glengoyne Lodge

On Saturday 8th July we were delighted to officially open the re-developed Glengoyne Lodge – our home for short breaks, providing adventure for young people and respite for families.

We were delighted that His Majesty's Lord-Lieutenant of Stirling, Alan Simpson was able to attend and cut the ribbon alongside one of our youngest Scouts, Kieran.

The re-development of Glengoyne Lodge project started almost a decade ago and involved fundraising £450,000. We are enormously grateful to everyone who contributed – from our large grant funders to the over 1,000 individual donors.

Glengoyne Lodge was first constructed in 1977 and over time became less and less accessible for the young people using it. The aim of the re-development was to open up more of the communal areas so that young people had more independence when using the building and to accommodate the more complex care needs of the young people we are supporting today.





# Annual Accounts

for the year ending 31 August 2023





# 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 2023.

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, supporting them to become independent, build confidence and gain skills for life.



# Trustee Report

## **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. The Group Scout Leader and their Depute(s) are ex-officio Trustees.

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 and his Deputies as the lead volunteers.

## **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 2022/23 the Group was affiliated to:

Shared Care Scotland

The Glasgow Disability Alliance

For Scotland's Disabled Children Coalition



# Trustee Report

## Financial Review

The Group ended the year with Net Assets of £446,511 (2022: £418,829). Of the £446,511, £424,895 is the Net Book Value of Glengoyne Lodge. This financial year saw all of the reserved and designated funds for the Glengoyne Lodge project fully utilised as the building work completed.

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 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 2023 amounted to £21,179. The free reserves at 31 August 2023 are sufficient to cover the fixed annual running costs.



# Trustee Report

## 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 18 December 2023.



# Statement of Financial Activities

(incorporating the income and expenditure account)

For the year ended 31 August 2023

	<u>Notes</u>	<u>2023</u> <u>Unrestricted</u> £	<u>2023</u> <u>Restricted</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<b>INCOMING RESOURCES</b>					
Grants, Donations & Legacies	3.	9,346	37,887	47,233	108,587
Charitable Activities	4.	9,312	-	9,312	2,370
Miscellaneous Income	11.	223	-	223	263
<b>Total Incoming Resources</b>		18,881	37,887	56,768	111,220
<b>OUTGOING RESOURCES</b>					
Charitable Activities	5.	17,982	10,804	28,786	19,521
Raising funds		300	-	300	569
<b>Total Outgoing Resources</b>		18,282	10,804	29,086	20,090
<b>Net Incoming / (Outgoing) Resources</b>		599	27,083	27,682	91,130
Opening Balance Brought Forward		146,207	272,622	418,829	327,699
<b>Closing Balance Carried Forward</b>	12.	146,806	299,705	446,511	418,829

The notes on pages 12 to 17 form part of these accounts.

# Balance Sheet

as of 31 August 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	8.	425,332	396,961
		<u>425,332</u>	<u>396,961</u>
<b>CURRENT ASSETS</b>			
Accounts Receivable	9.	0	25,000
Cash at Bank and in Hand		21,479	15,758
		<u>21,479</u>	<u>40,758</u>
<b>Creditors</b>			
Amounts falling due in less than one year:	10.	(300)	(18,890)
		<u>21,179</u>	<u>21,868</u>
<b>NET CURRENT ASSETS</b>			
		<u>21,179</u>	<u>21,868</u>
<b>NET ASSETS</b>		<u>446,511</u>	<u>418,829</u>
<b>FUNDS</b>			
Restricted Funds	12.	299,705	272,622
Unrestricted Funds		146,806	146,207
		<u>446,511</u>	<u>418,829</u>

Approved by the Trustees and signed on their behalf on 18 December 2023 by:-

..... Elaine Ferguson - Chair

..... Iain Oates - Trustee



# Notes to the accounts

## 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 prepaid into the year in which 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 SC 008726. The Group is not liable to income and corporation taxes under tax legislation.

# Notes to the accounts

## 3. Grants, Donations & Legacies

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
	£	£	£	£
<b>Grants, Donations &amp; Legacies over £500</b>				
Spifox Grant	-	24,387	24,387	-
Screwfix Foundation Grant	-	5,000	5,000	-
The Netherton Trust Grant	4,000	-	4,000	3,000
Society of Writers Trefoil Grant	-	3,000	3,000	-
Incorporation of Cordiners Grant	-	2,500	2,500	-
Binks Trust Grant	-	2,000	2,000	-
The Neighbourly Foundation (M&S) Grant	-	1,000	1,000	-
Arnold Smullen Donation	1,000	-	1,000	1,000
The Carrachan Trust Grant	-	-	-	37,000
Wooden Spoon Grant	-	-	-	25,000
Estate of Kenneth Matheson	-	-	-	5,000
Senga Munnoch Charitable Trust	-	-	-	5,000
B&Q Foundation Grant	-	-	-	5,000
Arnold Clark Ltd Donation	-	-	-	3,000
Bellahouston Bequest Donation	-	-	-	2,500
Scouts Scotland Cashback for Communities Grant	-	-	-	2,100
77th Braid Scout Group Donation	-	-	-	1,856
<b>Other grants and donations (anonymous donations and total of those received of £500 or less)</b>	4,346	-	4,346	15,030
<b>Gift Aid (claims received or submitted but not yet paid)</b>	-	-	-	3,101
	<b>9,346</b>	<b>37,887</b>	<b>47,233</b>	<b>108,587</b>

## 4. Charitable Activities - Income

	2023 £	2022 £
Section Income	1,906	915
Summer Camp Income	5,970	-
Voluntary Income	1,436	1,455
	<b>9,312</b>	<b>2,370</b>

## 5. Charitable Activities - Expenditure

	2023 £	2022 £
Section Expenditure	516	328
Summer Camp Expenditure	6,548	-
Youth activities	2,115	6,900
Running Costs	6,216	6,931
Repairs and Maintenance	3,783	4,086
Depreciation	9,608	1,276
	<b>28,786</b>	<b>19,521</b>

## 6. Trustee Remuneration

None of the Trustees receive remuneration or expenses from the charity (2022 - £Nil)



# Notes to the accounts

## 7. Outgoing Resources

	2023 £	2022 £
Independent Examiner's Fee	-	-

## 8. Tangible Fixed Assets

	Lodge £	Minibus £	Equipment £	Total £
Cost as at 31 August 2022	438,128	30,000	19,123	487,251
Additions	37,979	-	-	37,979
Disposals	-	-	-	-
Cost as at 31 August 2023	476,107	30,000	19,123	525,230
Accumulated Depreciation	- 41,690	- 30,000	- 18,600	- 90,290
Charge for the year	- 9,522	-	- 86	- 9,608
NBV 31 August 2023	424,895	-	437	425,332
NBV 31 August 2022	396,438	-	523	396,961

## 9. Accounts Receivable

	2023 £	2022 £
Grants awarded not yet paid	-	25,000
	-	25,000

## 10. Creditors

	2023 £	2022 £
Accruals	300	1,110
Other Creditors	-	17,780
	300	18,890

## 11. Miscellaneous Income

	2023 £	2022 £
Refunds and referral fees	223	263
	223	263

# Notes to the accounts

## 12. Fund Accounts

	<u>Opening Balance</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Closing Balances</u>
	£	£	£	£	£
<b><i>General Unrestricted Funds</i></b>					
General Fund Cash & Net Cash Receivables	18,934	11,005	- 8,480	- 280	21,179
General Fund Other Assets	3,833	-	86	- 3,310	437
	<u>22,767</u>	<u>11,005</u>	<u>- 8,566</u>	<u>- 3,590</u>	<u>21,616</u>
<b><i>Glengoyne Lodge Capital Fund Account</i></b>					
Glengoyne Lodge Capital Account (Restricted)	269,688	- -	6,870	36,887	299,705
Glengoyne Lodge Capital Account (Unrestricted)	123,440	- -	2,652	4,402	125,190
	<u>393,128</u>	<u>- -</u>	<u>9,522</u>	<u>41,289</u>	<u>424,895</u>
<b><i>Restricted Funds</i></b>					
Restricted Glengoyne Lodge Redevelopment	-	36,887	- -	36,887	-
Restricted Scouting at Home Fund	2,812	- -	2,812	-	-
Restricted Scouts Scotland Fund	122	- -	122	-	-
Restricted Grant for Scouting Activities	-	1,000	- 1,000	-	-
	<u>2,934</u>	<u>37,887</u>	<u>- 3,934</u>	<u>- 36,887</u>	<u>-</u>
<b><i>Other Designated Funds</i></b>					
Group Section Funds	-	1,906	- 516	- 1,390	-
2023 Summer Camp Fund	-	5,970	- 6,548	578	-
	<u>-</u>	<u>7,876</u>	<u>- 7,064</u>	<u>812</u>	<u>-</u>
<b>Total Funds</b>	<b><u>418,829</u></b>	<b><u>56,768</u></b>	<b><u>- 29,086</u></b>	<b><u>-</u></b>	<b><u>446,511</u></b>

Continued fundraising efforts for the Glengoyne Lodge Redevelopment Project resulted in an additional £37k in restricted income in the 2022/23 financial year. Expenditure on the project totalling £41k (including the £37k restricted income) has been capitalised during the year with current capitalised expenditure now totalling £425k. Glengoyne Lodge is now operational and depreciation has been charged on the lodge this year. Depreciation will continue to be charged on this asset on an annual basis in line with our depreciation policy.

The remaining restricted funds (Scouting at Home, Scouts Scotland and the Neighbourly Foundation fund for scouting activities) were utilised in full during the 2023 financial year.

The Designated funds represent the individual sections operated within the Group as a whole and funds received and expended on the Group Summer Camp. The balance on the Designated funds are represented by funds in the bank at year end. The 2023 Summer Camp ran a deficit of £578 which was covered by Group funds. The balance remaining on the section fund was transferred to the Group general fund at the end of the financial year.



# 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 31 August 2023 which are set out on pages 12 to 17.

## 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.

Damien Moore, CA  
Flat 3  
3 Gillsland Park  
Edinburgh  
EH10 5TN

Dated: 18 December 2023

