Scouts
Scotland

#SkillsForLife

Report of the Board and Financial Statements

For the year ended 31 March 2022

Registered Scottish Charity No. SC017511

www.scouts.scot

Scouts Scotland

The Scout Association was incorporated by Royal Charter in 1912. Its powers include the appointment of local bodies for the management of its affairs in any particular part of the United Kingdom; under these powers its affairs in Scotland are delegated to Scouts Scotland, with a Trustee Board for the management of its business. Scouts Scotland is an independently registered Scottish Charity with its own constitution.

Legal and administrative information

President
Mollie Hughes

Board of Trustees:

Chair
Gordon Robertson

Chief Commissioner of Scotland
Andrew Sharkey

Treasurer
Graeme Gibson

Chief Executive Officer and Secretary
Katie Docherty (non-voting) (to 01/10/2021)
Graeme Luke (non-voting) (from 01/10/2021)

Elected Members

Gillian Curle	Scottish Scout Active Support	15/09/2019 – 2022
Scott Walker	East Region	15/09/2019 – 2022
Adam Bennet	South East Region	30/11/2020 – 2023*
Jackie Gibson	South East Region	30/11/2020 – 05/07/2021**
Alasdair Keane	Clyde Region	30/11/2020 – 2024****
Cameron Caldwell	Clyde Region	30/11/2020 – 2023***
Gregor Mitchell	East Region	12/09/2021 – 2024

* had been a co-opted member during a prior year
** resigned during the year
*** appointed for a further term of two years
**** appointed for a further term of three years

Appointed Members

Chris Nicholson	External Trustee	01/04/2017 – 2023*
Kate Marshall	External Trustee	10/12/2020 – 2023

* appointed for a second term

Co-Opted Members

Sue Berry	25/08/2020 – 04/22*
Neil Macleod	25/08/2020 - 2023

* resigned during the year

Minute Secretary

Alan Willoughby (non-voting)

Principal Address

Fordell Firs
Hillend
Dunfermline
Fife
KY11 7HQ

Auditors

Whitelaw Wells
Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

Investment Advisors

CCLA
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Introduction

The Board, who are the Trustees for the purposes of charity law, has pleasure in presenting its Annual Report together with the Financial Statements for the year ended 31 March 2022. This report is prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Constitution and Objectives

Scouts Scotland is registered as a charity with the Office of the Scottish Charity Regulator (OSCR). Its charity number is SC017511. It operates in terms of its Constitution, which was revised and approved by Council at the AGM on 11th November 2017.

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting (Integrity; Respect; Care; Belief; Co-operation), enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; and make and live by their promise.

Review of activities

This year we focused on supporting our members to continue Scouting as we navigated our way through the pandemic.

In 2021 we launched our new Regrowth Strategy, designed to bridge us back to our Skills for Life Strategy. As well as focusing on our Growth, Inclusion, Youth Shaped, and Community Impact objectives, we also committed to:

Provide support and direction for the delivery of quality Scouting in communities across Scotland; to make sure we provide resources that support and develop young people and volunteers, expand resources to support a dynamic and attractive programme and embed outdoor and adventure as an integral part of our programme.

Champion membership recovery and growth; promote resources that support local Scouting recovery, target new opportunities for membership growth and focus on improving the perception of Scouting with key audiences.

We've been working really hard to make sure that our strategy is underpinned by a charity that is sustainable through sound financial decision making, a commitment to environmental responsibility, strong governance and well-managed programmes of work. All delivered by skilled and motivated staff and volunteers.

Once again this year we have been incredibly grateful for the funding support that we have received. We would like to say a particular thank you to The Scottish Government for the continued support for our Scout Adventures Centres. The last few years have been incredibly difficult for the outdoor education and residential sector. We spent much of the past year delivering outdoor education peripatetically and preparing for the re-opening of our centres. We're so pleased to report that our centres are recovering well and welcoming back young people for incredible adventures.

We were especially delighted to welcome our new Chief Executive Officer, Graeme Luke, this year. Graeme has been a member of staff for over 20 years, most recently as our Head of Scouting Operations and Deputy Chief Executive. He's been involved in Scouting since he was a Cub Scout and held volunteer roles at all levels of the charity. His wealth of experience makes him excellently placed to lead us through the next phase of our journey.

Although there have been many challenges, this has been a year where we have seen Scouting not only begin to recover, but start to thrive again. We want to say a huge thank you to our amazing volunteers, young people, and staff. You are who make Scouting the incredible Movement that is it, and we are so grateful to you all.

The report below shows just some of our highlights and achievements from April 2021 to the end of March 2022.

Growth

We aspire to keep growing to make sure as many young people as possible can benefit from being in Scouts. The key is making sure we have supported volunteers delivering an inspiring and engaging programme.

Last year, despite everyone's efforts in very challenging circumstances, a number of young people decided to step back from Scouts. Our youth membership figures dipped to 31,000 young people taking part at the beginning of 2021.

However, we're delighted that this year Scouting in Scotland has grown by 11.8% - our biggest youth membership growth for 80 years, and since the end of World War Two. As we continue to bounce back from the pandemic, it's incredible to see that almost 35,000 young people are taking part in Scouts in almost every community across Scotland.

We know our young people have been excited to get back to Scouting. Isla MacLean from Lanark, told us:

"We had virtual meetings and camps whilst we were stuck at home but getting outside and seeing other young people face to face was so good for my happiness and mental health. When exams and other things were cancelled, Scouting kept going. I even managed to complete a Duke of Edinburgh's expedition – with restrictions in place of course – but it was amazing to be achieving and having fun."

We were so excited to have in-person events back this year. With ever-changing restrictions, we had to get creative when it came to planning. We held 8 ScotJam on Tour events during summer 2021, one in each of our Regions, with over 800 young people taking part across the country.

We also worked with The Scottish Government as part of the Summer of Play initiative to provide funding to young people in every Region to get out and active.

As we began to come out of the pandemic it was essential that we provided support to our local volunteers. We ran Scouting Recovery Workshops designed to help volunteers develop an action plan to recover. This included focusing on providing a quality programme, adult recruitment, keeping young people safe, and accessing funding. The workshops were delivered to almost 150 volunteers and received excellent feedback.

Our staff from our Scout Adventures Centres ran Regional Outdoor Skills Workshops to help fight skill-fade and make sure we have skilled, experienced and confident Leaders to deliver an adventurous programme that will support our young people. Programmes were tailored to each of our Regions to make sure our volunteers got the most out of the sessions.

In September, we were excited to launch our #GoodForYou campaign with Scouts UK. We have 6,000 young people on our waiting lists in Scotland, and we need more volunteers so those young people can join. The #GoodForYou campaign is all about showing the benefits of volunteering with Scouts; it's good for your wellbeing, for your social life, and for your CV! We also used the campaign to thank our incredible volunteers for everything they do.

Throughout the year we have also worked hard to keep our members safe. We provided guidance on ever-changing Covid-19 restrictions, including making sure groups were supported and understood the rules as we began to go on camps again. We also focused on supporting volunteers to complete essential training, bringing our compliance rates up to an excellent standard.

We were delighted that Scottish Groups benefited from over £100,000 from the Scouts UK Recovery Fund, which helped pay the cost of membership fees for the Groups that had struggled the most financially during the year.

Inclusion

Everyone is welcome at Scouts. Reflecting the diversity of our communities and continuing to reach young people who can benefit most from Scouts is key to what we do.

One of the most exciting things to happen during the year was the launch of our new Section for 4 - 5-year-olds; Squirrels! Research from Ofsted tells us that children hardest hit by the COVID-19 pandemic were lacking basic skills and learning. We know that what

happens in these critical early years, when vital connections are being made in the brain, will fundamentally shape their future.

Following two years of pilots and pioneering work in Northern Ireland, 9 Squirrel Dreys opened in Scotland in September 2021. We prioritised communities most affected by the pandemic, especially in SIMD areas 1-4. The first groups opened in: Dundee, Dunfermline, Kelty, Cowdenbeath, Stenhousemuir, Fordbank, Greenock, Craigalmond and Bridge of Allan, and there have been lots more opening since.

George Walker, Squirrels Group Leader from Dundee said:

“We are really excited to start out an exciting new opportunity to open a Squirrels Drey in Dundee. The programme is built to help 4 and 5 year olds develop teamwork, communication and creativity. It going to be great to get these young people together to have fun, make new friends and earn badges!”

Through our Cashback for Communities partnership we have supported 500 young people living in areas of deprivation with £50,000 of financial support, which has paid for uniforms, membership fees, camps and activities. Through this support young people have become more confident, learned new skills, and improved their health and wellbeing.

We were really excited to partner again with Clued Up during summer 2021, engaging young people in outreach work and providing a safe space to teach team building, survival skills and backwoods cooking. We also ran a 5-day project where young people from the programme came to Scout Adventures Fordell Firs to take part in activities to further develop their skills. This improved young people's physical and mental health and well-being, as well as their engagement in learning and interpersonal skills.

We are extremely grateful for the support that we receive from Gannochy Trust, which allowed us to support Scout Groups, Districts and Regions to recover from the effects of the pandemic; to start up new Sections and to support individuals to learn new skills and refresh others that had faded. In particular, we were delighted to support the start up of new Scout Troops at Glasgow Disabled Scouts, Kilpatrick School and St Modan's Autism Provision. All three of these Scout Troops are for young people with additional support needs, helping them to develop valuable skills for life.

Outdoor adventures should be available to everyone, and we have been working hard to make sure the activities at our Scout Adventures Centres are accessible. Our Scout Adventures staff have now been trained in the paddle ability module, which gives coaches the ability to adapt paddlesports activities for a wide range of additional needs. As part of our partnership with Scottish Canoe Association (SCA) we have included the paddle ability module in all of our paddlesports training, embedding inclusivity and awareness of hidden disabilities.

Youth Shaped

Giving young people the opportunity to use their voice and gain a wide range of skills is an important part of developing the leaders of the future.

During the year we built on our Young Leader's programme to add an environmental focus. Our Green Young Leaders programme is designed to support our Young Leaders, aged 14-17, to develop leadership skills and qualities, underpinned with a focus on environmental sustainability.

In November 2021 we ran two Green Young Leaders courses at Scout Adventures Meggernie, with eligible young people and groups supported through Generation Cashback.

One of the young people who took part in the course told us:

"We learned how to think up something on the spot. It helps you, you know, kind of be prepared in situations that you might not think you'll find yourself in. We went off and made bug hotels, which was really fun, and we all got to like lead our own part of it. So it kind of covered both things [environment and leadership]."

Our Young Leaders play a key role supporting our Squirrels, Beavers, Cubs and Scouts Sections, and it's essential that we make sure they have the support they need. During the past year we created our WhYL? webinar to do just that. We brought together Section Leaders to help them to better understand the benefits of working with Young Leaders, how to help them to develop skills and experience, and how to make sure they get the most out of the experience. The webinar was well attended and we followed up with guidance that could be shared more widely to promote the Young Leader programme.

Following a nation-wide election in November 2021, we were excited to welcome our new MSYPs, Ewan and Niamh. Both new MSYPs hit the ground running, setting up communications channels so they can make sure they're hearing the voices of young people in Scouts. We also want to say a huge thank you to Morven and Gregor who were our MSYPs from 2019-2021, and who did an incredible job during that time.

In the last year, we have registered more young people for DofE awards in a single year than ever before. Scout Adventures Meggernie ran a DofE residential course with a full focus on bushcraft. The team spent the full five days outside, cooking on fires, making tools, sleeping in different shelters and finding food. The course gave participants a strong skill base to return and share with home groups.

In 2023 over 200 young people from Scotland will be heading to South Korea for the next World Scout Jamboree. During the year we held leadership selections for our adult volunteers who will support our young people on this incredible adventure.

A full review of our youth involvement structure has been taking place during the year. We want to make sure that we're leading the way in making sure young people are empowered to shape their Scouting experience.

Community Impact

Running quality community impact projects is an essential part of a great Scouting programme. Our young people are passionate about making a difference in their communities and the world around them.

In June 2021 we launched Promise to the Planet, a hands-on way for our Scouts to make a difference wherever they live, use their voices to inspire decision makers, and record their actions for the planet. #PromiseToThePlanet covered four key areas: recover, recycle, reduce, and rethink.

In November we were excited to attend COP26, leading the presence of Scouting at the conference's Green Zone. We met MSPs, MPs, celebrities and members of the public, and our young people told them how important it is to them that we tackle the climate emergency now, and asked them to make a #PromiseToThePlanet.

We were really proud of Lewis from our 1st Laurencekirk Scout Group who was chosen as a One Step Greener Ambassador for COP26. During lockdown Lewis was inspired to take positive action on the environmental issues that mattered to him most. He emailed all schools in Scotland suggesting an action plan to not only reduce food waste but use surplus food to create meals for those in need. Lewis was invited to 10 Downing Street where he got to share his idea, and met TRH Duke and Duchess of Cambridge at COP26.

Lewis said:

“Scouts gave me the opportunity to come up with a simple idea that could have a big impact and act on it. I had the support of my leaders, and it gave me the confidence to

not give up and keep going once I started getting positive responses from schools. If you have an idea, put it out there - all the little changes add up and together we can have a positive impact on climate change"

This year we began work on our own Promise to the Planet – our environmental policy. We held a workshop in March 2022 to agree actions we will take at national and local levels. Work will now begin to audit our current position and agree targets to work towards.

We were also delighted to work with Keep Scotland Beautiful to deliver Climate Emergency Training to our staff and volunteers. We learned all about how we impact the planet, and earned Carbon Literacy certification.

In December 2021 we were thrilled to launch our partnership with The Children and Young People's Commissioner to create a new Rights Challenge Badge. The badge will feature a range of activities and resources to raise Scouts' understanding of their rights and about incorporation of the United Nations Convention on the Rights of the Child (UNCRC) into Scots law.

Throughout the year, we continued to engage within the outdoor and adventure sector, influencing and working with sector leaders to develop and drive policy decisions at the highest levels. We have had a pivotal role in the pandemic response for the outdoor sector both campaigning for government support and supporting the production of guidance documents for sector wide COVID-19 response at a government level.

Financial Review

The financial year ended 31 March 2022 has again been dominated by the Covid-19 crisis.

The suspension of face-to-face Scouting in March 2020 and the closure of our Scout Adventures Centres at Fordell Firs, Lochgoilhead and Meggernie has put enormous pressure on our financial resources.

The Senior Leadership Team, with the support of the Board of Trustees, took immediate and decisive action at the outset of the crisis to protect the charity's core activities and ensure our financial position was protected. This included:

- Utilisation of the UK Government's Coronavirus Job Retention Scheme;
- Deferral or cancellation of all non-essential capital investment;
- All discretionary spend put on hold; and
- An organisational restructure and redundancy programme.

The resumption of face-to-face Scouting and the phased reopening of our Scout Adventures Centres was a welcome development, but the financial outlook remains uncertain. It is not clear when income at the Scout Adventures Centres will fully recover, nor the longer-term impact on subscription fees, donations and legacies and other charitable activities.

The operating deficit of £197k for the year ended 31 March 2022 was in line with expectations and illustrates the challenge of maintaining our support for Scouting during an unprecedented crisis.

The Board of Trustees expect to report a material deficit for the financial year ended 31 March 2023.

It is important the charity retains sufficient financial resilience to support critical activities through a prolonged recovery period. Careful stewardship of reserves, utilisation of UK and Scottish Government financial support, and continued discipline on expenditure are all important.

Financial Control & Audit

The Board of Trustees recognises the importance of maintaining an effective internal financial control framework. Henderson Loggie LLP completed a review of the charity's core financial processes and internal controls during the financial period under review. The review identified a small number of areas for implementation, but the overall assessment was extremely positive.

Following a competitive procurement exercise Whitelaw Wells LLP was appointed External Auditors for the financial year ended 31 March 2022.

Overall

Scouts Scotland recognised an operating deficit of £197k for the year ended 31 March 2022.

If the gains on the investment portfolio of £89k during the financial year are excluded, then Scouts Scotland would have reported an operating deficit of £287k.

The comparable figure in the previous financial year was a modest surplus of £68k. The deterioration in performance is due to the ongoing impact of the Covid-19 crisis on Income combined with the wind-down and termination of the UK Government's Coronavirus Job Retention Scheme.

This performance is consistent with expectations with the Scout Adventure Centres closed (or partially closed) for most of this period and significant restrictions on fundraising activity. The management team has been pro-active in reducing the size of the deficit and has had to make important and difficult decisions about how best to balance support for Scouting with financial stability.

Income

Total income for the year ended 31 March 2022 was £2,270k. This is a £164k (or 7%) decrease compared to the previous financial year.

Our member subscriptions are key to funding all the support provided to members, particularly with the increasing cost of compliance, safety, and safeguarding. The Trustees agreed a £7.50 increase in fees for 2021/22 from £29.00 to £36.50 (or £36.00 for prompt payment). The fee is paid by youth members, while adult members and members of Network pay no fee. There was a decrease in paying youth members of 38,409 to 30,995 (excl. Network) in the 2021 census due to the impact of the Covid-19 crisis on face-to-face scouting. Member subscriptions increased by £21k or 2% to £1,116k because the fee increase offset the reduction in member numbers.

The support of our donors is important, and we greatly appreciate it. This income stream, particularly legacies, is volatile and fluctuates from year to year.

The value of grants, donations and legacies for the year ended 31 March 2022 was £526k. The year-on-year decrease of £37K (or 7%) was principally due to non-recurrence of Scottish Government funding for outdoor education during an exceptionally challenging period.

Scouts Scotland has utilised the UK Government's Coronavirus Job Retention Scheme to protect jobs during the Covid-19 crisis. The aggregate claim under the Coronavirus Job Retention Scheme during the financial year was £35k, a significant reduction on the claim in the previous financial year (£513k). The reduction was due to (1) the termination of the scheme; and (2) reduction in employee numbers following the conclusion of the

organisational restructure in October 2020.

Income from Charitable Activities for the year ended 31 March 2022 of £560k was £332k (or 146%) higher than the previous year. This is mainly driven by the phased reopening of the Scout Adventures Centres as restrictions on travel, overnight accommodation and group activities were progressively lifted.

Investment income of £33k was broadly in line with the previous year (£36k) and is consistent with the instruction provided to the investment managers to provide a regular and reliable income stream from the investment portfolio.

The Board of Trustees acknowledges with grateful thanks the financial assistance provided by all our sponsors and supporters.

Expenditure

Total expenditure for the year ended 31 March 2022 was £2,556k. This is a £190k (or 8%) increase compared to the previous financial year.

The principal drivers for the increase in expenditure were (1) an increase in the percentage of membership subscriptions paid to The Scout Association; and (2) expenditure on activities associated with restricted and designated funding.

The increase in expenditure was partially offset by a year-on-year reduction in staff costs due to the full year impact of the organisational restructure completed in October 2020.

Scouts Scotland paid 41.5% of membership subscriptions to The Scouts Association for our commitments as part of the UK, this includes support for the programme, adult support, insurance, safeguarding and other services (£506k).

Scottish Scout Adventures Centres

The net deficit across the Lochgoilhead, Fordell Firs, Meggernie & our Marquee Services was £207k. This is a significant reduction on the previous year where the consolidated deficit was £565k.

Cash, Investments & Liquidity

Scouts Scotland has adequate liquidity to ensure it can meet its obligations as they fall due. As of 31st March 2022, the organisation had £3,747k of liquid assets. This includes £2,605k of cash plus £1,142k of investments that can be realised within 7 days.

The cash balance increased over the course of the financial year by £244k to £2,605k. The operating cash deficit was offset by deposits received for the Blair Atholl International Patrol Jamborette in July 2022.

Scouts Scotland borrowed £500k in the previous financial year from RBS as part of the

Coronavirus Business Interruption Loan Scheme ('CBILS'). CBILS was a UK Government scheme to support small and medium-sized organisations whose activities have been impacted by Covid-19.

The scheme was available through accredited commercial lenders and benefitted from an 80% government guarantee. There are no fees or interest in the first 12 months and the loan can be repaid at any point without incurring an early repayment charge.

The funding was drawn down to provide further resilience whilst the financial outlook remained deeply uncertain. The proceeds have been deposited in an interest-bearing cash account. The Board of Trustees has agreed that the loan will be repaid once there is enough clarity about the timing and pace of the recovery.

Investment Policy

Scouts Scotland is invested in a diversified portfolio of equities, fixed income securities, property, and alternative investments. The value of the portfolio as of 31st March 2022 was £1,142k. The investment manager CCLA was appointed in April 2020.

CCLA is a specialist investment manager that focuses on charities and other not-for-profit organisations. With more than £10bn of assets under management CCLA has significant investment experience and broad coverage across different asset classes and geographies. Moreover, CCLA is a market leader in ESG with a UN PRI A+ rating and clear track record of active management and bias towards socially beneficial investments.

The long-term investment objective of CCLA's COIF Charities Ethical Investment Fund is to achieve an average annual total return of inflation plus 5% whilst limiting volatility to 75% of that of the UK equity market.

The portfolio performed broadly in line with the relevant benchmark during the financial year ended 31 March 2022 and increased in value by £89k (or 8%) to £1,142k. Financial markets deteriorated during the last 3 months of the financial year because of Russia's invasion of Ukraine and wider concerns about the health of the global economy. The CCLA portfolio is defensively positioned and designed to provide more protection during periods of market uncertainty.

Reserves Policy

Scouts Scotland's consolidated funds as of 31 March 2022 were £2,464k (a decrease of £197k for the period under review). The value of Restricted Funds was £437k, Designated Funds £1,520k, and General Free Reserves were £507k.

Restricted Reserves (£437k as of 31 March 2022) are amounts received for particular purposes, as set out by the funder or donor, and can only be utilised for those purposes.

Designated Reserves are:

- Amounts (£590k as of 31 March 2022) as set aside by the Board for particular purposes, but still at the discretion of the Board, so these could be diverted for other purposes if priorities changed.
- An amount equal to the Net Book Value of Fixed Assets (£930k as of 31 March 2022) which, although under the full control of the Board, is not readily available to spend.

General Free Reserves, being other reserves not designated for any particular purpose but there to cover unexpected eventualities (£507k on 31 March 2022).

The Trustees review the Reserves Policy on an annual basis to ensure there are sufficient financial resources to support the delivery of our charitable programmes and to provide time to adjust to changing financial circumstances.

The Policy is based on a risk assessment of the probability and likely financial impact on our activities which might be caused by a decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the short term. Reserves are also held to support the development of Scouts over the longer term.

The objective is to ensure an equitable balance between spending the maximum amount of income raised as soon as reasonably possible after receipt, while maintaining an appropriate level of reserves to ensure the uninterrupted operation of the charity. The policy also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The Board of Trustees has previously agreed a Reserves Policy whereby General Free Reserves should be sufficient to fund between 6 weeks and 12 weeks of ongoing expenditure, subject to a minimum figure of £300,000.

The Board notes that General Free Reserves as of 31 March 2022 were above this target. Moreover, Scouts Scotland retains access to £590k of Designated Reserves (excluding Fixed Assets) that can be repurposed, at the Board's discretion, for general purposes.

However, the Board of Trustees also acknowledges the unprecedented disruption caused by Covid-19 and the importance of emergency UK Government and Scottish Government funding in sustaining our activities.

The Board of Trustees subsequently agreed in 2021 to a longer-term aspiration to increase General Free Reserves to cover a minimum of 3-6 months of ongoing expenditure. Satisfaction of this objective is contingent on a full recovery in income and success in achieving an operating surplus.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and have reviewed and updated a Risk Register for the organisation. It is recognised that the nature of our work requires active acceptance and management of some risks in undertaking activities in order to achieve our charitable objectives and the Trustees are satisfied that systems are in place to mitigate the exposure to the major risks, which include:

- **The safety and safeguarding of young people involved in Scouting**
  The Trustees work closely with The Scouts Association to protect the safety and safeguarding of young people. There are extensive vetting, training, monitoring and communication activities in place to support this objective. The Board of Trustees review safeguarding reports on a regular basis.
- **Delivery of our strategy**
  The Trustees are clear on the strategic direction of the charity and extended our strategy, 'Skills for Life: Our plan to prepare better futures in Scotland', until 2025. The charity has created a Regrowth Strategy that gives direction and focus for our Groups, Districts and Regions across the country and will help us to bridge back towards our Skills for Life Strategy. The priorities are to provide support and direction for the restart of face-to-face Scouting and minimise membership decline.
- **A decline in youth membership and associated loss of income**
  The Trustees actively monitor membership numbers through the annual census and provide specific support (often financial) to volunteers and sections.
- **Insufficient numbers of adult volunteers**
  The Trustees have identified adult volunteering as a key area of focus and have supported a series of measures to widen the volunteer pool, provide resources and support, increase retention, and promote cooperation with The Scouts Association to improve the volunteer journey.

Going Concern

The Covid-19 pandemic continues to cause significant disruption to Scouts Scotland and is expected to do for several months and years.

The Board of Trustees has considered the financial position of the organisation and concluded it remains a going concern with the ability to settle its obligations as they fall due for a period of at least 12 months from the point at which the financial statements are approved.

The organisation has access to £3,747k of liquid assets that can be realised within 7 days and is compliant with the agreed Reserves Policy to maintain sufficient General Free Reserves to cover between 6 weeks and 12 weeks of ongoing expenditure, subject to a minimum figure of £300,000.

Moreover, Scouts Scotland retains access to £590k of Designated Reserves (excluding Fixed Assets) that can be repurposed, at the Board's discretion, for general purposes.

The future

The past year has seen a positive return to face-to-face activity following two very challenging years. We have set course to return to pre-pandemic membership levels by 2024 and this will require real focus and drive from everyone at local and national levels.

In the coming year we'll turn our focus to moving back to the targets set in our Skills for Life Strategy. We'll continue to focus on inclusive growth initiatives that will create opportunities for young people across Scotland to join our adventure. This will include opening more Squirrel Dreys and making sure that places exist to get even more young people into all of our Sections and reduce waiting lists.

We will continue to offer national events to support the delivery of our programme, while supporting and upskilling our Leaders. Our team will reach deeper into our communities and work hard to make sure that we reflect the diversity of our country.

We're already planning for the transformation of our volunteer journey. Our volunteers will receive a warmer welcome, move towards a more collaborative teams-based approach to volunteering, experience a more engaging learning experience and new digital tools to assist getting things done. We will review and update our communication channels to make sure that the information we share is up to date and useful to our volunteers.

We'll continue to work with a range of partners to help us extend our reach. We'll further embed a sense of community in our work and help local Scout Groups to have a meaningful presence in their localities. We will adopt and implement our response to the climate emergency, and we will embed approaches to help our young members in shaping our work and contributing to the future direction of our charity.

Our Scout Adventures Centres will continue to provide amazing adventures and experiences for young people. They will provide programmes that will support the mental health and wellbeing of our members and provide tools that will increase the skills and knowledge of our volunteers. We'll also extend our offering to schools and other youth groups to support the educational attainment of young people.

We'll continue to work with other partners across the sector to make sure that outdoor learning is a priority for government and plays a key part in the attainment challenge.

Scouting in Scotland stands strong and is well placed to support our young members, our volunteers, and our communities to rebuild after the pandemic.

We have never before been more determined to provide the practical, character and employability skills that our young people need for brighter futures.

Organisational Structure

The Scottish Council

The Council is in charge of the affairs of the Scout Association in Scotland. Its membership comprises all members over the age of 18 in Scotland. The Council normally meets annually.

The Board of Trustees

The Board of Trustees comprises members of the Association elected by the Council for a period of up to three years; members serving on the Board because of the appointment they hold; members appointed by Council for a period of up to three years because of their specialised interests; and co-opted members who are appointed by the Board for skills and to support our governance objectives.

Scouts Scotland is committed to youth involvement. Achievement of Youth Involvement objectives has been mainstreamed with respect to Board membership, with a commitment to ensuring at least two members are aged under 30 on completion of their term in office, to be achieved through election, appointment and / or co-option. Two members of the National Youth Advisory Group are nominated to serve on the Board

Board members (other than non-voting members) are the Trustees for Scouts Scotland, formulate the policy management for the organisation, and are elected or appointed to ensure that the work of Scottish Headquarters responds to the needs of the organisation in Scotland. All new Board members undergo induction training to ensure that they fully understand their responsibilities as Trustees, comprehend the structure, operation, key policies, work programme and objectives of the organisation and the obligations on them in support of these objectives.

The main purposes of the Board are to create policy and a strategy for Scouts Scotland, to direct its implementation and to be accountable to the Scottish Council at its AGM. The Board meets at least four times a year. To assist its work, the Board has established two principal Committees and a Coordinating Group.

The Operations Committee

Operations Committee is entrusted with responsibilities on behalf of the Board for matters relating to the core purpose of Scouting which comprises all matters relating to programme, development, adult training, communications and other support. The Chair is appointed from within and by the Board

The Business Committee

The Business Committee is entrusted with responsibilities on behalf of the Board for matters relating to people, property, finance and related legal compliance. The Board entrusts the Business Committee to reflect the interests of the Board and the needs of the Council as a charity. The Chair is appointed from within and by the Board.

Co-ordinating Group

The Co-ordinating Group is entrusted to manage the affairs of The Scout Association in Scotland between meetings of the Board, when it would be inappropriate to warrant the calling of a special meeting of the Board. It comprises the Chairs of the Board and its principal committees, the Chief Commissioner of Scotland and the Chief Executive Officer.

A Chief Executive Officer is appointed to manage the day-to-day operations

Key management personnel and remuneration policy

The Trustees and the Chief Executive Officer comprise the key management personnel of the charity as they are in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee (other than the Chief Executive Officer) received remuneration.

The remuneration of the Chief Executive Officer is in line with that paid to senior officers of other comparable charitable bodies.

Volunteers

The Scout Movement is led by unpaid volunteers and we pay tribute to the many people who devote countless hours to the organisation at Group, District, Region and National levels in all parts of the country. They are well supported by a small team of staff based at Scottish Headquarters and at its activity centres.

Approved by the Board of Scouts Scotland and signed on their behalf by:

Gordon Robertson
Chair

Date: 13 August 2022

Statement of Responsibilities of Scouts Scotland in Respect of the Financial Statements

The Board is responsible for preparing the Report of the Board 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 requires the Board 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 Board 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 UK 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 operation.

The Board is responsible for keeping proper accounting records that 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 Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board is responsible for the maintenance and integrity of the charity 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.

The Board confirms that it has complied with the above requirements.

Thank you to our Supporters and Sponsors

2nd Dunfermline Girl Guides
44th Fife Cubs
Arnold Clark Community Fund
Boys Brigade Scotland
British Red Cross
Cashback for Communities
Chance to Flourish Children's Lottery
Children & Young People's Commissioner
Corra Foundation: CYPIEF and ALEC
Crisis
D Jamieson and Son
Dalgety Bay Primary School
Donald Searle Outdoor Trust
Duke of Edinburgh Scotland
ESS
Fordell Firs Scouts Active Support Unit
Gannochy Trust
Girlguiding Scotland
Glasgow Scout shop
Hedley Foundation
Hugh and Mary Miller Bequest
Hunter Foundation
Inspiring Scotland
John Muir Award
Keep Scotland Beautiful
Lochgoilhead Scout Active Support Unit
Meggernie Scout Active Support Unit
National Autistic Society
Office of the Scottish Charity Regulator (OCSR)
Peter Vardy
PF Charitable Trust
Pinkston Watersports
Robert Hall Foundation
Robertson Trust
Ronald Miller Foundation
Royal Yachting Association Scotland (RYA Scotland)
SAMH - The Scottish Association for Mental Health
Save the Children
Scottish Canoe Association
Scottish Government
Scottish Scout Active Support
Scottish Target Shooting
SSE Renewables Griffin/Calliachar
Sustrans Scotland
Willowgate Activity Centre
Woodland Trust
WWF
YouthLink Scotland

And many other individual supporters and volunteers.

Independent Auditor's Report to the Board of Scouts Scotland

Opinion

We have audited the financial statements of Scouts Scotland ('the charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees;
- 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 set out on page 21, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the

preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high-level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high-level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried income testing and grants payable testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was

determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the Charity's members and trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trust's members and 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 Trust and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Whitelaw Wells
Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

13 August 2022

Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of Financial Activities

For the Year Ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	1,293,821	348,305	1,642,126	1,657,900
Charitable activities	5	559,844	-	559,844	227,685
Investment income	3	32,679	-	32,679	35,876
Other Income	4	35,173	-	35,173	512,584
Total Income		**1,921,517**	**348,305**	**2,269,822**	**2,434,045**
Expenditure on:					
Costs of raising funds	6	523,025	-	523,025	472,616
Investment management costs		-	-	-	1,696
Charitable activities	7	1,581,009	452,376	2,033,385	1,891,772
Total Expenditure		**2,104,034**	**452,376**	**2,556,410**	**2,366,084**
Net income and net movement on funds before Investment gains		**(182,517)**	**(104,071)**	**(286,588)**	**67,961**
Gains/(losses) on investments					
Realised		-	-	-	83,526
Unrealised		89,342	-	89,342	59,228
Net income and net movement on funds before transfers		**(93,175)**	**(104,071)**	**(197,246)**	**210,715**
Transfers between funds		14,159	(14,159)	-	-
Net movement in funds for the year		(79,016)	(118,230)	(197,246)	210,715
Reconciliation of Funds					
Total funds brought forward		2,105,839	555,036	2,660,875	2,450,160
Total Funds Carried Forward	19	**2,026,823**	**436,806**	**2,463,629**	**2,660,875**

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 30-49 form an integral part of these accounts

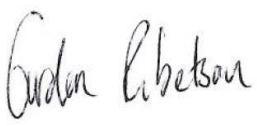
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
TANGIBLE FIXED ASSETS	11	930,256	1,026,355
INVESTMENTS at Market Value	12	1,142,097	1,052,755
		2,072,353	**2,079,110**
CURRENT ASSETS			
Stock		12,375	14,961
Debtors	13	331,507	101,179
Bank and Cash Balances		2,605,290	2,361,257
		2,949,172	**2,477,397**
CURRENT LIABILITIES			
Creditors	14	2,136,229	1,363,965
NET CURRENT ASSETS		**812,943**	**1,113,432**
TOTAL ASSETS LESS CURRENT LIABILITIES		2,885,296	3,192,542
LONG TERM CREDITORS	15	421,667	531,667
TOTAL ASSETS LESS LIABILITIES		**2,463,629**	**2,660,875**
FUNDS			
Unrestricted Funds			
General Reserves	19	506,832	423,353
Designated Reserves	19	1,519,991	1,682,486
Restricted Funds	19	436,806	555,036
		2,463,629	**2,660,875**

The notes on pages 30-49 form an integral part of these Accounts.

Approved and authorised for issue by the Board of Scouts Scotland on 13 August 2022.

Signed on their behalf on that date by:



Gordon Robertson
Chair
Board of Trustees

Graeme Gibson
Treasurer

Statement of Cashflows as at 31 March 2022

	Note	2022 £	2021 £
Cash provided by operating activities	21	**222,594**	**(47,059)**
Cash flows from investing activities			
Dividends and bank interest from investments		32,679	35,876
Purchase of fixed assets		(11,240)	(22,854)
Disposal Proceeds		-	1,150
Proceeds from sale of investments		-	954,647
Purchase of investments		-	(954,647)
Cash (used in) investing activities		21,439	14,172
Cash flows from financing activities			
Cash inflows from new borrowing		-	500,000
Net cash provided by financing activities		-	-
Increase in cash and cash equivalents		244,033	467,113
Cash and cash equivalents at beginning of year		2,361,257	1,894,144
Cash and cash equivalents at end of year		**2,605,290**	**2,361,257**

Reconciliation of net Debt

	At start of Year £	Cashflows £	Other Non Cash Changes £	At end of Year £
Bank and Cash Balances	2,361,257	244,033	-	2,605,290
Loans due within 1 year	(51,733)	24,933	(110,000)	(136,800)
Loans due after more than 1 year	(531,667)	-	110,000	(421,667)
Total	**1,777,857**	**268,966**	**-**	**2,046,823**

The notes on pages 30-49 form an integral part of these Accounts.

Notes to the Financial Statements

For the year ended 31 March 2022

1. ACCOUNTING POLICIES

a) Going Concern

The financial statements have been prepared on a going concern basis. The trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

b) Accounting Convention

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

Scouts Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

c) Scope of Accounts

The Financial Statements cover the activities directly managed and controlled by the Scottish Council. The financial transactions and funds of Scottish Regions, Districts and Groups are not reflected in these Financial Statements.

d) Significant judgements and estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

e) Donations, legacies and similar incoming resources

Donations, legacies and similar income is included in the year in which it is receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably. Membership subscriptions are payable in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2022 is shown in the Statement of Financial Activities. Subscriptions are treated as voluntary income because they are more similar in nature to donations than to payments for goods or services.

f) Income from National Activity Centres

Income is generated through Scouts Scotland's three activity centres, which provide residential and non residential activities to a number of Groups such as Scouts, Duke of Edinburgh Awards and Schools throughout the year. Income is recognised in the month in which customers visit the National Activity Centre.

Notes to the Financial Statements (cont)

g) Grants Receivable

Grants received, including capital grants, are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Where grants are specifically made for the performance of charitable activities in a period subsequent to the year end, they are deferred and excluded from the Statement of Financial Activities. Grants received to fund the purchase or construction of a fixed asset are retained in a restricted fund until the asset is purchased or completed. Thereafter, the grant is transferred to the Fixed Assets Fund and released in line with the depreciation of the relevant asset.

h) Donated Capital Items

Donated capital items received are capitalised in line with the Association's accounting policy, using an estimated open market value at the time of the donation and then subsequently depreciated over their useful economic life. As with capital grants, the value of donated capital items is credited to the Fixed Assets - Deferred Income Fund and released in line with the depreciation of the relevant asset.

i) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. The Scottish Council is partially exempt for VAT purposes and is not able to reclaim all the VAT it pays. Irrecoverable VAT is primarily charged to Charitable Activities with some also being capitalised where applicable.

j) Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll costs which support the charitable activities. Support costs are recognised in the month in which they are incurred.

Within support costs are governance costs which include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. These costs are recognised in the month in which they are incurred.

k) Grants paid

Grants payable to Groups, Districts and Regions and paid in the form of abatement of subscriptions to Groups are charged in the year when the offer is conveyed to the recipient, except where an offer is conditional, such grants being recognised when the conditions attaching are fulfilled. Any grants subject to conditions which have not been met at the year end are not accrued, but are disclosed in the notes as a funding commitment.

l) Pension Contributions

Employees of the charity are entitled to join a defined contribution 'money purchase' pension scheme assured with Aegon Scottish Equitable. The Scottish Council contribute 7% of a member's pensionable salary.

Pension costs charged to income and expenditure represent the contributions payable by the Scottish Council in the year.

Notes to the Financial Statements (cont)

m) Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

n) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for carrying amounts of tangible assets.

o) Depreciation

Fixed assets are depreciated at varying rates calculated to write off the cost, less estimated residual value, over their expected useful lives as follows:

Buildings	2%, 4% and 10% straight line
Equipment and Computers	20% and 33% straight line
Fixtures and Fittings	20% straight line
Motor Vehicles	20% straight line

All equipment and fixtures and fittings costing less than £500 per individual item are written off in the year of acquisition.

Land is not depreciated.

p) Cash at bank and in hand

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

q) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

r) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

s) Taxation

The Scottish Council is recognised by the HM Revenue and Customs as a Scottish charity for tax purposes (Scottish Charity Number SC 017511). Accordingly, the charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Notes to the Financial Statements (cont)

t) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

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

u) Realised / Unrealised 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 opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

v) Stocks

Stock, comprising miscellaneous supplies and goods for resale, is valued at the lower of cost and net realisable value.

w) Funds

The **General Reserve Fund** represents the unrestricted funds which the Board is free to use in accordance with the charitable objects.

The **Designated Funds** are unrestricted funds which have been earmarked by the Board for specific future purposes or projects.

The **Restricted Funds** are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes or projects.

Full details of the funds held at 31 March 2022 are detailed in note 18 to the financial statements.

x) 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.

Notes to the Financial Statements (cont)

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Unrestricted Funds		
Membership subscriptions	**1,116,101**	1,094,657
Grants		
Children, Young People and Families Early Intervention Fund (Corra Foundation)	**60,000**	60,000
Argyll & Bute Council	**13,000**	31,000
Business Gateway	**-**	9,000
Adapt & Thrive	**70,560**	-
Fife Council	**19,500**	-
	163,060	100,000
Donations and Legacies		
Dunfermline Round Table	**-**	1,000
Hugh and Mary Miller Bequest	**-**	3,200
PF Charitable Trust	**4,000**	3,000
Donald Mockett Estate	**2,500**	-
Ronald Miller Foundation	**1,000**	-
	7,500	7,200
Other amounts under £1,000	**7,160**	8,473
	14,660	15,673
Total Unrestricted Income	**1,293,821**	1,210,330

Notes to the Financial Statements (cont)

2. DONATIONS AND LEGACIES (cont'd)

	2022	2021
	£	£
Restricted Funds		
Grants		
The Gannochy Trust	**70,600**	70,000
Community Cashback Grants	**147,303**	78,008
The Searle Memorial Trust	**44,500**	44,500
Robertson Trust	**16,000**	16,000
Youthlink Scottish Government	**-**	28,600
Youthlink – LGH Outdoor Recovery	**-**	83,046
Youthlink – FF Outdoor Recovery	**-**	85,000
Inspiring Scotland	**-**	21,306
Youthlink – Mental Wellbeing	**-**	7,216
Loch Lomond NPA	**-**	2,379
Youthlink – digital resources	**-**	1,050
Hedley Foundation	**-**	2,000
Youthlink – KHS Outdoor Recovery	**19,700**	-
Youthlink – Staff team weekend	**8,000**	-
Youthlink – Regional outdoor conference	**15,200**	-
Youthlink – Staff development	**1,900**	-
Youthlink – COVID project	**7,553**	-
Youthlink – Communications project	**2,340**	-
Arnold Clark	**1,000**	-
SSE	**3,212**	-
Robert Hall Foundation	**2,000**	-
	339,308	439,105
Donations and Legacies		
Hugh Fraser Foundation	**-**	1,000
Harold Adams	**-**	500
Alexander Moncur	**-**	3,000
Clued Up Youthwork	**3,965**	3,965
The Searle Memorial Trust	**5,032**	-
	8,997	8,465
Total Restricted Income	**348,305**	447,570
TOTAL	**1,642,126**	1,657,900

3. INVESTMENT INCOME

	2022	2021
	£	£
Unrestricted Funds		
Deposit Interest	**149**	33
Listed Investment Income	**32,530**	35,843
TOTAL	**32,679**	35,876

4. OTHER INCOME

	2022	2021
	£	£
Coronavirus Job Retention Scheme	**35,173**	512,584

Notes to the Financial Statements (cont)

5. INCOME FROM CHARITABLE ACTIVITIES

	2022 £	2021 £
Sections and events income	**2,403**	11,322
National Activity Centre Income		
Lochgoilhead (exc. Voluntary Income)	**318,238**	143,735
Fordell Firs (exc. Voluntary Income)	**174,897**	47,273
Meggernie (exc. Voluntary Income)	**27,378**	100
Equipment service income	**3,455**	7,978
Fundraising Income	**6,253**	623
Other income	**27,220**	16,654
TOTAL	**559,844**	227,685

6. COSTS OF RAISING FUNDS

	2022 £	2021 £
Unrestricted Funds		
Staff costs	**16,722**	18,369
Proportion of membership subscriptions paid to UK	**506,303**	454,247
TOTAL	**523,025**	472,616

7. CHARITABLE ACTIVITIES

	2022 £	2021 £
Unrestricted Non Designated Funds		
Staff costs (other than Activity Centres)	**435,144**	511,528
Section and event costs	**22,253**	6,124
National Activity Centre costs:		
Lochgoilhead	**436,575**	519,583
Fordell Firs	**257,500**	219,845
Meggernie	**35,196**	21,968
Equipment services costs	**2,089**	2,423
Vehicle upkeep	**11,176**	17,794
Scouting Magazine Scotland	**5,413**	1,106
Heat, Light and property	**41,187**	42,799
Irrecoverable VAT	**51,179**	38,884
Commissioners' costs	**1,524**	260
Fundraising costs	**10,768**	10,406
Legal and professional fees	**36,180**	15,401
Support costs (see note 8)	**80,817**	72,498
Governance costs (see note 8)	**13,053**	11,040
TOTAL	**1,440,054**	1,491,659

Notes to the Financial Statements (cont)

7. CHARITABLE ACTIVITIES (cont'd)

	2022 £	2021 £
Designated Funds		
Scottish Scout Active Support Unit	**794**	501
Adapt & Thrive	**70,560**	-
Blair Atholl	**1,420**	-
Legacies	**68,181**	-
Voluntary income grants	**-**	9,579
PF Charitable Trust	**-**	2,818
Total Designated Funds	**140,955**	12,898
Restricted Funds	**452,376**	387,215
TOTAL	**2,033,385**	1,891,772

8. SUPPORT AND GOVERNANCE COSTS

	2022 £	2021 £
Unrestricted Funds		
Support Costs		
Property maintenance and equipment	**1,296**	105
Marketing costs	**-**	613
IT and website costs	**16,385**	27,976
Telephone and office costs	**25,536**	6,861
Postage, printing and stationery	**10,501**	8,184
Bank charges	**5,032**	1,140
Loan interest	**2,463**	2,735
Licence fees and subscriptions	**1,744**	7,173
Depreciation	**14,500**	16,211
Other	**3,360**	1,500
	80,817	72,498
Governance Costs		
Conference and meetings	**2,943**	540
Audit fee	**10,110**	10,500
	13,053	11,040
TOTAL	**93,870**	83,538

Notes to the Financial Statements (cont)

9. EMPLOYEES

	2022 £	2021 £
Salaries	**917,046**	1,120,570
National insurance costs	**82,242**	90,388
Pension costs	**62,589**	69,061
	1,061,877	1,280,019
Other staff costs	**66,127**	18,591
	1,128,004	1,298,610
Average number of staff Including the full-time and part-time posts	**37**	**50**

Funding of £42,938 (2021: £42,060) was provided through Cashback from Communities towards salary costs.

At 31 March 2022, 40 (2021: 34) staff were members of a defined contribution 'money purchase' pension scheme assured with Aegon Scottish Equitable. Scouts Scotland contributes 7% of their pensionable salaries.

Pension costs charged to income and expenditure represent the contributions payable by the Scouts Scotland in the year.

The key management personnel of the charity comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity during the year were £79,378 (2021: £85,957).

1 employee's total emoluments exceeded £60,000 in the current year (2021: 1). No trustees received any remuneration during the year or the previous year for their services as a Trustee.

10. TRUSTEES' AND VOLUNTEERS' EXPENSES AND RELATED PARTIES

Expenditure includes £2,382 (2021: £659) paid in partial reimbursement of travel and other costs necessarily incurred by 8 (2021 : 2) trustees during the year.

Expenditure also includes £12,374 (2021: £3,060) paid in partial reimbursement of travel and other costs necessarily incurred by other volunteers.

There were no related party transactions in the period.

Notes to the Financial Statements (cont)

11. TANGIBLE FIXED ASSETS

	Land and Buildings £	Equipment And Computers £	Fixtures And Fittings £	Vehicles £	Total £
Cost					
At 1 April 2021	2,056,350	714,073	90,143	143,848	3,004,414
Additions	-	1,990	-	9,250	11,240
Disposals	-	-	-	-	-
At 31 March 2022	**2,056,350**	**716,063**	**90,143**	**153,098**	**3,015,654**
Depreciation					
At 1 April 2021	1,158,514	610,668	71,656	137,221	1,978,059
Charge for year	47,258	44,766	10,944	4,371	107,339
Disposals	-	-	-	-	-
At 31 March 2022	**1,205,772**	**655,434**	**82,600**	**141,592**	**2,085,398**
Net Book Values					
At 31 March 2022	850,578	60,629	7,543	11,506	930,256
At 31 March 2021	897,836	103,405	18,487	6,627	1,026,355

12. INVESTMENTS

	2022 £	2021 £
Market value at 1 April 2021	**1,052,755**	871,121
Less: Disposals	**-**	(954,647)
Plus: Additions at cost	**-**	993,527
Net gains/ (losses)	**89,342**	142,754
Market value at 31 March 2022	**1,142,097**	1,052,755
Historic cost	**993,527**	993,527

The investments held at 31 March 2022 are made up as follows:		
Listed on a UK Stock Exchange	**1,142,097**	1,052,755
Cash held on account and on deposit	**-**	-
	1,142,097	1,052,755

Notes to the Financial Statements (cont)

13. DEBTORS	2022	2021
	£	£
Trade	**223,202**	20,457
Prepayments	**66,687**	58,532
Other	**41,618**	22,190
TOTAL	**331,507**	101,179

14. CREDITORS (due within one year)	2022	2021
	£	£
Trade	**17,998**	1,493
Accruals	**44,361**	20,537
Tax and other social security costs	**23,095**	10,179
Other	**664,900**	140,326
Subscriptions paid in advance	**1,248,012**	1,116,697
Deferred income	**1,063**	23,000
CBILs Loan	**36,800**	8,333
The Scout Association	**100,000**	43,400
TOTAL	**2,136,229**	1,363,965

15. CREDITORS (due after one year)	2022	2021
	£	£
The Scout Association loan	**30,000**	40,000
CBILs Loan	**391,667**	491,667
TOTAL	**421,667**	531,667

The above Scout Association loan is due to be repaid in equal annual instalments over 10 years. Interest is charged at 2% plus base rate. Security has been granted on this loan over the property held at Fordell Firs.

16. DEFERRED INCOME	2022	2021
	£	£
Balance at 1 April	**23,000**	-
Amount released to income earned from charitable activities	**(21,937)**	-
Amount deferred in year	**-**	23,000
Balance at 31 March	**1,063**	23,000

Deferred income comprises money received for the new marquee and zip wire.

Notes to the Financial Statements (cont)

17. GRANTS PAID

Grants amounting to £49,475 (2021 : £47,877) were paid during the year out of the Development Fund to assist in the development of Scouting in Groups, Districts and Regions.

Grants amounting to £78,795 (2021: £30,289) were paid during the year from the The CashBack for Communities Small Grant Scheme to individual Groups. This scheme pro vides funding of up to £2,000 to Groups to support start-up and activity programmes.

18. ANALYSIS OF ASSETS AND LIABILITIES BY FUND

	General Reserve Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible Fixed Assets	-	930,256	-	930,256
Investments	1,142,097	-	-	1,142,097
Net Current Assets	(243,598)	619,735	436,806	812,943
Long Term Creditors	(391,667)	(30,000)	-	(421,667)
	506,832	**1,519,991**	**436,806**	**2,463,629**

19. FUNDS

	At 01/04/21	Income	Expenditure	Transfers	Net investment Gains	At 31/03/22
	£	£	£	£	£	£
Undesignated Funds	423,353	1,846,957	(1,963,079)	110,259	89,342	506,832
Designated Funds						
Blair Atholl	12,927	-	(1,420)	-	-	11,507
Designated Fund (Legacies)	171,625	-	(68,181)	-	-	103,444
Development	91,503	-	-	-	-	91,503
Scottish Scout Active Support	5,867	-	(794)	-	-	5,073
Fixed Asset Fund	1,026,356	-	-	(96,100)	-	930,256
PF Charitable Trust	182	4,000	-	-	-	4,182
Allan Roberts	10,000	-	-	-	-	10,000
Margaret Hamilton Estate	363,526	-	-	-	-	363,526
Ken Stewart	500	-	-	-	-	500
Adapt & Thrive	-	70,560	(70,560)	-	-	-
	2,105,839	1,921,517	(2,104,034)	14,159	89,342	2,026,823

Notes to the Financial Statements (cont)

19. FUNDS (cont'd)

Restricted	At 01/04/21 £	Income £	Expenditure £	Transfers £	Net Investment Gains £	At 31/03/22 £
Hill and Snow Activities Fund	4,997	-	-	-	-	4,997
J J Calder	32,911	-	-	-	-	32,911
Special Needs	79,262	-	(1,998)	-	-	77,264
Maclennan Trust	13,527	-	-	-	-	13,527
The Searle Memorial Trust	-	49,532	(49,532)	-	-	-
Development	225,714	70,600	(99,475)	(2,500)	-	194,339
CashBack for Communities	14,548	147,303	(121,733)	(11,786)	-	28,332
Youth United Foundation	2,235	-	-	-	-	2,235
Harry Crerar Memorial (Jamborettes)	7,577	-	-	-	-	7,577
Hendry Estate	48,755	-	-	-	-	48,755
Cycle Scotland	1,969	-	-	-	-	1,969
Robertson Trust	6,667	16,000	(10,667)	-	-	12,000
Youthlink Grants	9,250	-	(9,250)	-	-	-
Diamond Duke of Edinburgh	10,960	-	(10,960)	-	-	-
Estate Mr Balfour	2,000					2,000
Bells Nautical Trust	1,721	-	-	-	-	1,721
Fordell Firs Improvements	8,108	-	(8,108)	-	-	-
Ninevah Trust	2,500	-	(2,500)	-	-	-
Outdoor Recovery Fund - LGH	35,591	-	(35,591)	-	-	-
Outdoor Recovery Fund – FF	37,173	-	37,173	-	-	-
Hedley Foundation	2,000	-	-	-	-	2,000
Hugh Fraser Foundation	106	-	-	-	-	106
Harold Adams	500	-	(500)	-	-	-
Alexander Moncur	3,000	-	-	-	-	3,000
Clued Up Youthwork	3,965	3,965	(7,930)	-	-	-
Arnold Clark	-	1,000	-	-	-	1,000
SSE	-	3,212	(1,939)	-	-	1,273
Youthlink – Staff team weekend	-	8,000	(8,000)	--	-	-
Youthlink - staff development	-	1,900	(1,900)	-	-	-
Youthlink - Outdoor recovery fund KHS	-	19,700	(19,700)	-	-	-
Youthlink - Regional outdoor conference	-	15,200	(15,200)	-	-	-
Robert Hall Foundation	-	2,000	(200)	-	-	1,800
Youthlink - Communications project	-	2,340	(2,403)	63	-	-
Youthlink - COVID project	-	7,553	(7,617)	64	-	-
	555,036	348,305	(452,376)	(14,159)	-	436,806
TOTAL	**2,660,875**	**2,269,822**	**(2,556,410)**	**-**	**89,342**	**2,463,629**

Notes to the Financial Statements (cont)

19. FUNDS (continued)

General Reserve
The General Reserve Fund represents the unrestricted funds arising from past operating results.

Blair Atholl
The Blair Atholl Fund represents monies set aside for essential expenditure in advance of future Blair Atholl International Patrol Jamborettes.

Designated Fund (Legacies)
This fund represents legacy monies received and set aside for future Scouting initiatives.

Development
The Development Fund (Restricted) which includes income from the Gannochy Trust is for development work, including grants for projects of a development nature carried out by Regions, Districts or Groups and specialist training to expand opportunities for young people. The Development Fund (Designated) is similarly for development work.

Scottish Scout Active Support Unit
This fund relates to projects of the Scottish Scout Active Support Unit which supports programme initiatives and event delivery across Scotland.

Fixed Asset Fund
This fund represents the net book value of fixed assets.

PF Charitable Trust
This fund represents monies set aside for the purchase of helmets and harnesses at Fordell Firs National Scout Activity Centre.

Allan Roberts
This fund represents monies set aside specifically for the purpose of Scouting initiatives.

Margaret Hamilton Estate
This fund represents monies received from the estate of Margaret Hamilton set aside specifically for the purpose of Scouting initiatives.

Ken Stewart
This fund represents a donation from Ken Stewart that is to be put towards the development of the Nature Trail at Meggernie.

Adapt & Thrive
This fund represents grants received through the Third Sector Recovery Programme to face the challenges presented by COVID-19.

Hill and Snow Activities
This fund is used to support hill and snow activities.

J J Calder
The J J Calder Fund is used to support Roman Catholic Scouting.

Special Needs
The Special Needs Fund is for the development of Scouting for young people with special needs.

Maclennan Trust
The Maclennan Trust is to pay the expenses of the Church of Scotland Scout Chaplain.

Notes to the Financial Statements (cont)

19. FUNDS (continued)

The Searle Memorial Trust
This fund is to pay salaries and related employee costs at Meggernie Centre.

CashBack for Communities
This Fund provides grants to local Groups/Districts to support the opening of new Sections and to deliver programmes of activity for a core target age group of 11 to 19 year olds (covering Scout, Explorer and Network Sections). Monies applied are the Scouting element of the CashBack for Communities Small Grants Scheme funds provided by the Scottish Government from the proceeds of crime to a consortium of 6 national volunteer-led youth organisations (YPL). Further grant funding was also received to develop Scottish Headquarters Support initiatives.

Youth United Foundation
This fund is the recipient of monies from the Youth United Foundation to support the development of Scouting in hard to reach areas.

Harry Crerar Memorial (Jamborettes)
The Harry Crerar Memorial Fund is used to support attendance at International Jamborettes.

Hendry Estate
This fund relates to supporting growth in the Borders District.

Cycle Scotland
This funding is to assist with the provision of cycles and other facilities at Scout Adventures Fordell Firs.

Robertson Trust
This funding is to assist with the salary of the Inclusion Officer.

Youthlink Grants
This funding is to assist with the Autism Conference in 2020/21.

Diamond Duke of Edinburgh
This funding is to be used for the purchase of one man tents to be used for Duke of Edinburgh activities.

Estate of Mr Balfour
This fund represents the legacy received specifically for the outdoor Scouting activities at Fordell Firs.

Bells Nautical Trust
This funding is to assist with the purchase of boats for the Lochgoilhead centre.

Fordell Firs Improvements
This funding is from a combination of funders including New Park, Chance to Connect, Robertson Trust, Making a Difference Locally, RAC Charitable Trust, Children's Lottery, John Watson Trust, Gordon Fraser and RFH. Combined, the monies are to be used with the upgrading of the zip wire and other activities at Fordell Firs.

Ninevah Trust
This funding is to be used for the upgrade to the nature trail at Meggernie.

Outdoor Recovery Fund - LGH
This funding is to be used to support eligible staff costs and essential centre costs at Lochgoilhead.

Outdoor Recovery Fund - FF
This funding is to be used to support eligible staff costs and essential centre costs at Fordell Firs.

Notes to the Financial Statements (cont)

19. FUNDS (continued)

Hedley Foundation

This funding was received from Hedley for paddle sports.

Hugh Fraser Foundation

This fund is to replace the ladder for the 3G swing activity at Fordell Firs to enable local groups and other users of the centre to safely use this equipment.

Harold Adams

This fund represents a legacy from Harold M Adams for upgrades to the Meggernie Nature trail.

Alexander Moncur

This fund is to go towards the purchase of resources to build an eco-friendly nature trail at Scout Adventures Meggernie to allow young people visiting the centre to learn about, engage with and appreciate the local nature.

Clued Up Youthwork

This fund is for outreach provision and centre based activities as part of Youth Work Recovery project, funded by the Scottish Government (via Youthlink). We are a partner in the delivery programme for young people in Fife.

Arnold Clark

This fund represents a grant for use in our centres.

SSE

This fund was received from SSE for the use of building a nature trail at Meggernie.

Youthlink

The purpose of the Scottish Government funds is to support the capacity of national voluntary sector youth organisations to deliver to a high standard and to support the implementation of the new National Youth Work Strategy for Scotland (in development).

Robert Hall Foundation

This fund represents monies received to be used for the repairs of equipment at Fordell Firs.

Notes to the Financial Statements (cont)

20. NATIONAL ACTIVITY CENTRES AND EQUIPMENT SERVICE

	2022 £	2021 £
Lochgoilhead		
Fees and other receipts		
Fees and other receipts	**318,238**	142,585
Less: operating costs	**(436,575)**	(519,583)
	(118,337)	(376,998)
Gain on disposal of fixed assets	**-**	1,150
Operating deficit	**(118,337)**	(375,848)
Fordell Firs		
Fees and other receipts	**174,897**	47,273
Less: operating costs	**(257,500)**	(219,845)
	(82,603)	(172,572)
Gain on disposal of fixed assets	**-**	-
Operating (deficit)/surplus	**(82,603)**	(172,572)
Meggernie		
Fees and other receipts	**27,378**	100
Less: operating costs	**(35,196)**	(21,968)
	(7,818)	(21,868)
Gain on disposal of fixed assets	**-**	-
Operating (deficit)/surplus	**(7,818)**	(21,868)
Equipment Services		
Fees and other receipts	**3,455**	7,978
Less: operating costs	**(2,089)**	(2,423)
Operating surplus	**1,366**	5,555
Total Operating deficit	**(207,392)**	(564,733)

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

	2022 £	2021 £
Net movement in funds	(197,246)	210,715
Add back depreciation charge	107,339	127,460
Deduct gains /add back losses on investments	(89,342)	(142,754)
Deduct investment income shown in investing activities	(32,679)	(35,876)
(Increase)/decrease in stock	2,586	(182)
Gain on sale of fixed assets	-	(1,150)
(Increase)/decrease in debtors	(230,328)	208,748
(Decrease)/Increase in creditors	662,264	(414,020)
Net cash (used in)/provided by operating activities	**222,594**	**(47,059)**

Notes to the Financial Statements (cont)

22. LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within 1 year	**3,837**	**10,911**
Between 1 and 5 years	**4,102**	**237**
	7,939	**11,148**

23. COMPARATIVE STATEMENTS FOR THE PRIOR YEAR

(a) Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted £	Total 2020 £
Income and endowments from:				
Donations and legacies	2	1,210,330	447,570	1,657,900
Charitable activities	5	227,685	-	227,685
Investment income	3	35,876	-	35,876
Other Income	4	512,584	-	512,584
Total Income		**1,986,475**	**447,570**	**2,434,045**
Expenditure on:				
Costs of raising funds	6	472,616	-	472,616
Investment management costs		1,696-	-	1,696
Charitable activities	7	1,504,557	387,215	1,891,772
Total Expenditure		1,978,869	387,215	2,366,084
Net (expenditure)/income and net movement on funds before Investment gains/(losses)		**7,606**	**60,355**	**67,961**
Gains/(losses) on investments				
Realised		**83,526**	**-**	**83,526**
Unrealised		**59,228**	**-**	**59,228**
Net income/(expenditure) and net movement on funds before transfers		**150,360**	**60,355**	**210,715**
Transfers between funds		**4,771**	**(4,771)**	**-**
Net movement in funds for the year		**155,131**	**55,584**	**210,715**
Reconciliation of Funds				
Total funds brought forward		**1,950,708**	**499,452**	**2,450,160**
Total Funds Carried Forward		**2,105,839**	**555,036**	**2,660,875**

Notes to the Financial Statements (cont)

(b) Funds for the Year Ended 31 March 2021

	At 01/04/20 £	Income £	Expenditure £	Transfers £	Net investment Gains £	At 31/03/21 £
Undesignated Funds	158,078	1,978,656	(1,965,971)	109,837	142,754	423,353
Designated Funds						
Blair Atholl	11,308	1,619	-	-	-	12,927
Designated Fund (Legacies)	178,004	3,200	(9,579)	-	-	171,625
Development	91,503	-	-	-	-	91,503
Scottish Scout Active Support	6,368	-	(501)	-	-	5,867
Fixed Asset Fund	1,130,953	-	-	(104,598)	-	1,026,355
PF Charitable Trust	468	3,000	(2,818)	(468)	-	182
Allan Roberts	10,000	-	-	-	-	10,000
Margaret Hamilton Estate	363,526	-	-	-	-	363,526
Ken Stewart	500	-	-	-	-	500
	1,950,708	1,986,475	(1,978,869)	4,771	142,754	2,105,839
Restricted						
Hill and Snow Activities Fund	4,997	-	-	-	-	4,997
J J Calder	32,911	-	-	-	-	32,911
Special Needs	82,779	-	(3,517)	-	-	79,262
Maclennan Trust	13,527	-	-	-	-	13,527
The Searle Memorial Trust	-	44,500	(44,500)	-	-	-
Development	234,146	70,000	(78,432)	-	-	225,714
CashBack for Communities	20,172	78,008	(83,632)	-	-	14,548
Youth United Foundation	2,235	-	-	-	-	2,235
Harry Crerar Memorial (Jamborettes)	7,577	-	-	-	-	7,577
Hendry Estate	48,755	-	-	-	-	48,755
Cycle Scotland	1,969	-	-	-	-	1,969
Robertson Trust	6,667	16,000	(16,000)	-	-	6,667
The Scout Association	2,492	-	-	(2,492)	-	-
Youthlink Grants	2,365	28,600	(21,715)	-	-	9,250
Diamond Duke of Edinburgh	10,960	-	-	-	-	10,960
Estate Mr Balfour	2,000	-	-	-	-	2,000
Western Recreation Trust	1,500	-	(1,500)	-	-	-
Bells Nautical Trust	4,000	-	-	(2,279)	-	1,721
Fordell Firs Improvements	17,900	-	(9,792)	-	-	8,108
Ninevah Trust	2,500	-	-	-	-	2,500
Outdoor Recovery Fund – LGH	-	83,046	(47,455)	-	-	35,591
Outdoor Recovery Fund – FF	-	85,000	(47,827)	-	-	37,173
Inspiring Scotland	-	21,306	(21,306)	-	-	-
Youthlink – Mental Wellbeing	-	7,216	(7,216)	-	-	-
Loch Lomond NPA	-	2,379	(2,379)	-	-	-
Youthlink – Digital Resources	-	1,050	(1,050)	-	-	-
Hedley Foundation	-	2,000	-	-	-	2,000
Hugh Fraser Foundation	-	1,000	(894)	-	-	106
Harold Adams	-	500	-	-	-	500
Alexander Moncur	-	3,000	-	-	-	3,000
Clued Up Youthwork	-	3,965		-	-	3,965
			-			
	499,452	447,570	(387,215)	(4,771)	-	555,036
TOTAL	**2,450,160**	**2,434,045**	**(2,366,084)**	**-**	**(142,754)**	**2,660,875**

Notes to the Financial Statements (cont)

(c) Analysis of Assets and Liabilities by Fund for the Year Ended 31 March 2021

	General Reserve Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible Fixed Assets	-	1,026,355	-	1,026,355
Investments	1,052,755	-	-	1,052,755
Net Current Assets	(137,735)	696,131	555,036	1,113,432
Long Term Creditors	(491,667)	(40,000)	-	(531,667)
	423,353	1,682,486	555,036	2,660,875