

# Army Cadet Force League (West Lowland)

Scotland · Charity number SC002197

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1960-02-19
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 36 Callaghan Crescent  
Jackson  
South Lanarkshire  
G74 5PS

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development'

**What the charity does:** The charity constitution and aim is to assist the West lowland battalion ACF provide the best cadet experience it possibly can by raising funds to assist with grants and give advice at a local community level to detachment volunteers.

**Beneficiaries:** 'Children or young people'

**Objectives:** To promote an interest in the Army Cadet Force (ACF) West Lowland Battalion among the citizens and industrial firms in the Counties of Ayrshire, Renfrewshire, Wigtownshire, Kirkcudbrightshire and Dumfriesshire and further afield with anyone or any organisation willing to support the cadets within the Battalion. To support the West Lowland Battalion ACF. To collect and receive all monies given by voluntary contributions, annual subscriptions, donations, gifts and legacies. To make grants from League funds to the West Lowland Battalion ACF for the good and benefit of the cadets within the Battalion

## Geography

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- **Main operating location:** South Ayrshire
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£13,887	£4,530	-	0
2024-08-31	£11,570	£12,606	-	0
2023-08-31	£13,047	£17,815	-	0
2022-08-31	£8,867	£12,802	-	0
2021-08-31	£19,455	£16,091	-	0

**Army Cadet Force League (West Lowland)**

Scotland - Charity number SC002197

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2025**  
**For**  
**The West Lowland Battalion**  
**Army Cadet Force League**

**The West Lowland Battalion  
Army Cadet Force League**

**Contents of the Financial Statements  
for the Year Ended 31 August 2025**

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**The West Lowland Battalion  
Army Cadet Force League**

**Report of the Trustees  
for the Year Ended 31 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC002197

**Principal address**  
36 Callaghan Crescent  
East Kilbride  
G74 5PS

**Trustees**

Col P McCarthy	President	- appointed 13.10.24
Dr F Armstrong PhD	Vice President	- appointed 13.10.24
Sherriff I S McDonald MA LLB	Vice President	- appointed 13.10.24
Mathew the Lord Sinclair	Vice President	- appointed 13.10.24
Mrs A Brewis	Vice President	- appointed 13.10.24
Mr G B Dickie DL	Chairman	- appointed 13.10.24
Mr John Balmer	Secretary/Treasurer	- appointed 01.01.25

**External scrutineer**  
A Robertson  
2 Alwyn Drive  
Stewartfield  
East Kilbride  
G74 4RY

**Bankers**  
Royal Bank of Scotland  
Ayr Chief Office  
30 Sandgate  
KA7 1BY

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The League is a charitable unincorporated association, and the purposes and administration arrangements are set out in the Army Cadet Force League (West Lowland) constitution.

**Recruitment and Appointment of New Trustees**

All the League trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in October/November of each year.

**Related parties**

We are associated with The Army Cadet Force League, one of the UK's oldest, largest, and most successful youth organisations.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims.**

Our objective, as recorded in the Army Cadet Force League (West Lowland) constitution, is to run the League to support the West Lowland Battalion of the Army Cadet Force.

**The West Lowland Battalion  
Army Cadet Force League**

**Report of the Trustees  
for the Year Ended 31 August 2025**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In the financial year 24/25 the charity has continued to support the battalion with the endeavours to offer the best cadet experience to the youth of the South West of Scotland.

It has been a reduced requirement for assistance from the battalion with only one grant request in the period to assist with additional transportation costs. This was supported by the League.

Camp was reduced to one week this year due to greater requirement of the MOD estate by others so the traditional support of social activities at camp was not required.

In meetings between senior battalion staff and the League's executive committee it has been agreed that the level of assistance required by the battalion will increase once the new cadet training centre location has been established.

The battalion are required to move to a more fit for purpose accommodation as the existing cadet training centre is coming to end of life.

**Trustees' remuneration and expenses**

The trustees did not receive any remuneration during the year. Payment was made for expenses to the past chairman and secretary/treasurer to support the running of the League.

**FINANCIAL REVIEW**

**Reserves policy**

The charity operates within a General fund.

The General fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The League holds unrestricted funds of £31,031 at the year end. The Committee consider that a general fund of £10,000 or greater will enable the League to continue at current subscription rates for the forthcoming year and assist the battalion as they require.

**ON BEHALF OF THE BOARD:**

  
.....  
Mr G B Dickie DI, Chairman & Trustee

Date: 12/10/25

**Independent Examiner's Report to the Trustees of  
The West Lowland Battalion  
Army Cadet Force League**

I report on the accounts for the year ended 31 August 2025 set out on pages four to five.

**Respective responsibilities of trustees and external scrutiny**

The charity's 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. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1) (c) of the Act and to state whether matters have come to my attention.

**Basis of the external scrutiny report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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**



A Robertson  
2 Alwyn Drive  
Stewartfield  
East Kilbride  
G74 4RY

Date: 8/10/25

**Army Cadet Force League  
(West Lowland)**

**Saving Account Receipts and Payments  
for the Year Ending 31 August 2025**

<b>2024 Unrestricted Funds</b>		<b>2025 Unrestricted Funds</b>
	<b>Receipts</b>	
3,192	Annual Gift Aid Subscriptions / Deed of Covenant	0
4,350	Donations	10,047
0	Subscriptions / Bankers Orders	0
806	Tax Recovered	1,242
25	Sale of ties	0
2,750	Life membership / Corporate membership	2,100
397	Bank Interest	497
<u>50</u>	From Business Account	<u>0</u>
11,570	<b>Total Receipts</b>	13,887
	<b>Payments</b>	
12,500	Monies to Business Acct	4,000
0	Presentation Trophies	530
0	Batallion Grants	0
0	Overseas trips	0
106	Postage, IT and Stationery	0
<u>0</u>	Account Checking	<u>0</u>
12,606	<b>Total expenses</b>	4,530
<u><u>-1,036</u></u>	<b>Surplus / deficit for the year</b>	<u><u>9,357</u></u>

All funds are unrestricted

**Army Cadet Force League  
(West Lowland)**

**Business Account Receipts and Payments  
for the Year Ending 31 August 2025**


<b>2024 Unrestricted Funds</b>		<b>2025 Unrestricted Funds</b>
	<b>Receipts</b>	
12,500	Monies from Savings Acct	4,000
19	Donation	300
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<u>12,519</u>	<b>Total Receipts</b>	<u>4,300</u>
	<b>Payments</b>	
243	Postage / IT / Stationary	29
0	Presentations	75
0	Overseas Trips	0
0	Sports trophies	0
0	Refunds HMRC	0
0	Equipment	0
0	Purchase League Ties	0
0	Travel Expenses	0
10,800	Battalion Grants	4,000
488	Detachment Refurbishment Grants	0
823	AGM Costs	289
50	To Savings account	0
<u>12,405</u>	<b>Total expenses</b>	<u>4,393</u>
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<u>114</u>	<b>Surplus / deficit for the year</b>	<u>-93</u>
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All funds are unrestricted		

**Army Cadet Force League  
(West Lowland)**

**Balance Statement  
for the Year Ending 31 August 2025**

<b>2024 Unrestricted Funds</b>		<b>2025 Unrestricted Funds</b>
	<b>Savings Account</b>	
21,484	Opening Balance	20,448
0	Monies from closed bond including interest	0
12,570	Income for year	13,887
-12,500	Less Transfer to Business Account	-4,000
-1,106	Monies paid out	-530
<u>20,448</u>	<b>Closing balances</b>	<u>29,804</u>
	<b>Business Account</b>	
1,206	Opening Balance	1,320
12,500	Monies from Savings Acct	4,000
-12,386	Monies paid out	-4,093
<u>1,320</u>	<b>Closing Balance</b>	<u>1,227</u>
<u>21,767</u>	<b>Total assets held</b>	<u>31,031</u>

Approved by the trustees and signed on their behalf on



Mr G B Dickie DL Chairman & Trustee

12-Oct-25