

REGISTERED CHARITY NUMBER: SC006564

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
West Region Scout Council**

**MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG**

West Region Scout Council

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Volunteers

The Region are indebted to the many volunteers who contribute to the success of the Region's outdoor centre.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

West Region Scout Council is responsible for Scouting in the local authority areas of Renfrewshire, Inverclyde, West Dunbartonshire, Argyll & Bute and part of East Renfrewshire. The Region is divided into five Districts, each of which is led by a District Commissioner.

The Region is primarily responsible for supporting the delivery of adult training, regional activities, looking after the outdoor centre, Lapwing Lodge, International activities, District development and communication.

There are approximately 80 groups with over 4,000 young people, supported by adults, taking part in scouting over the Region.

Lapwing Lodge Outdoor Centre has a 25 acre campsite with full facilities, overnight indoor accommodation for up to 116, indoor games halls, water facilities, bike trails, archery and high ropes course. The facilities can be hired and are available for all community groups, not just members of the Scout Association

FINANCIAL REVIEW

Financial position

The last financial year has seen continued excellent occupancy rates at Lapwing Lodge. This is reflected in a strong financial performance which has enabled continued improvements to be made in the facility. Fire doors have been replaced and corridors have been upgraded with improved insulation and thanks are due to supporting grant funders who have assisted with these projects. Towards the end of the financial year we have also undertaken the much needed upgrade of the driveway at a cost of approximately £40,000. Forward bookings remain in a very healthy position.

Reserves policy

It is the aim of the trustees to hold cash reserves adequate to cover a minimum of three months running costs of the Lapwing Outdoor Centre. This is estimated to be £40,000.

Going concern

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution, following the guidelines of the Scout Association and is an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are appointed or re-appointed at the Annual General Meeting. Potential new trustees are provided with information about the background and policies of the charity and are provided with guidance in relation to trustees' responsibilities. Training is also available.

The trustees hold regular meetings throughout the year as well as meeting for the AGM

West Region Scout Council
Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have endeavoured to identify and manage the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Management of risk is reviewed regularly at meetings of the trustees and where new areas of risk are identified appropriate responses are implemented and recorded.

REFERENCE AND ADMINISTRATIVE DETAILS

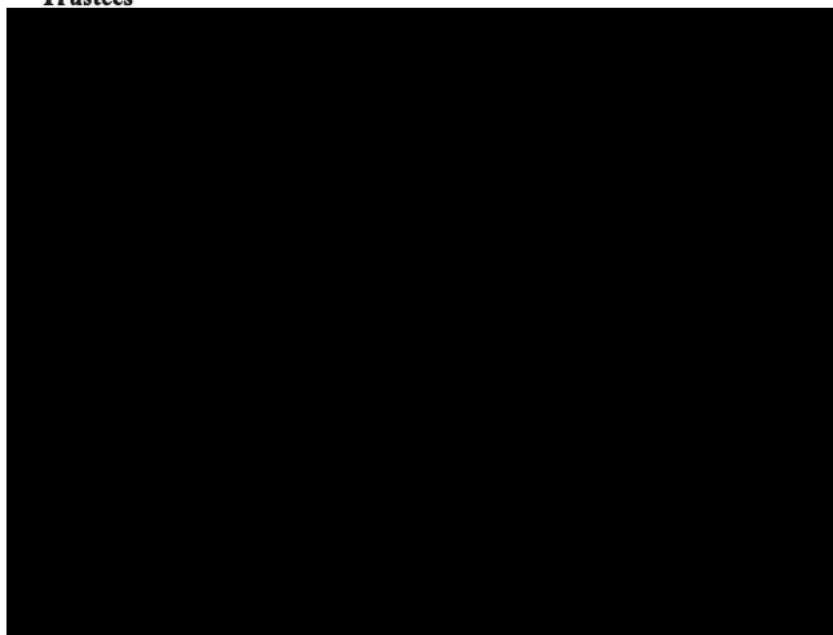
Registered Charity number

SC006564

Principal address

Lapwing Lodge
Gleniffer Road
Paisley
PA2 8UL

Trustees



Independent Examiner

[Redacted]

MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG

Approved by order of the board of trustees on 18 August 2025 and signed on its behalf by:

[Redacted signature]

- Trustee

**Independent Examiner's Report to the Trustees of
West Region Scout Council**

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

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's 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.

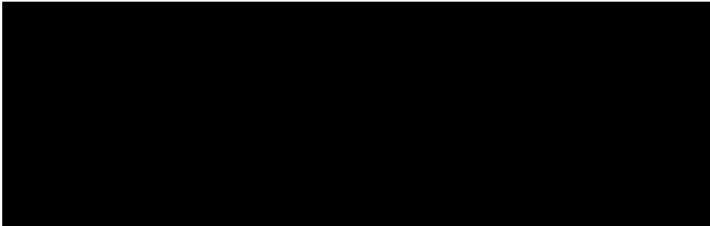
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland

MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG

18 August 2025

West Region Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	160	-	160	851
Charitable activities	3				
Lapwing Lodge Activity		237,370	35,343	272,713	205,879
West Region		6,930	-	6,930	40,665
Total		<u>244,460</u>	<u>35,343</u>	<u>279,803</u>	<u>247,395</u>
EXPENDITURE ON					
Charitable activities	4				
Lapwing Lodge Activity		189,042	39,751	228,793	208,019
West Region		14,253	-	14,253	158,939
Total		<u>203,295</u>	<u>39,751</u>	<u>243,046</u>	<u>366,958</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	41,165 (4,408)	(4,408) 4,408	36,757 -	(119,563) -
Net movement in funds		36,757	-	36,757	(119,563)
RECONCILIATION OF FUNDS					
Total funds brought forward		132,438	3,451	135,889	255,452
TOTAL FUNDS CARRIED FORWARD		<u><u>169,195</u></u>	<u><u>3,451</u></u>	<u><u>172,646</u></u>	<u><u>135,889</u></u>

The notes form part of these financial statements

West Region Scout Council

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	112,092	-	112,092	116,508
CURRENT ASSETS					
Stocks	12	1,000	-	1,000	1,000
Debtors	13	4,876	-	4,876	-
Cash at bank and in hand		115,671	3,451	119,122	92,043
		<u>121,547</u>	<u>3,451</u>	<u>124,998</u>	<u>93,043</u>
CREDITORS					
Amounts falling due within one year	14	(55,135)	-	(55,135)	(29,698)
NET CURRENT ASSETS		<u>66,412</u>	<u>3,451</u>	<u>69,863</u>	<u>63,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		178,504	3,451	181,955	179,853
CREDITORS					
Amounts falling due after more than one year	15	(9,309)	-	(9,309)	(43,964)
NET ASSETS		<u>169,195</u>	<u>3,451</u>	<u>172,646</u>	<u>135,889</u>
FUNDS	17				
Unrestricted funds				169,195	132,438
Restricted funds				3,451	3,451
TOTAL FUNDS				<u>172,646</u>	<u>135,889</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 August 2025 and were signed on its behalf by:

- Trustee

West Region Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Although depreciation has been provided historically on freehold property, no depreciation has been provided in recent years when significant work has been carried out to repair and replace items at Lapwing Lodge. Work is capitalised only to the extent that it provides an enhancement to its economic benefit. Heritable additions are shown at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Scope of the accounts

The accounts cover the activities directly managed by West Region Scout Council. The financial transactions and funds of individual Districts and Groups are not reflected in these accounts.

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations and Gift Aid	160	851
	<u>160</u>	<u>851</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Lapwing Lodge Activity	Lapwing Lodge Activity	237,371	185,879
Income	Lapwing Lodge Activity	35,342	20,000
Grants	West Region	-	3,190
Blair Atholl Income	West Region	-	10,938
Jamboree income	West Region	-	26,247
Income from Nepal Trip	West Region	-	290
Training income	West Region	6,930	-
Membership Fee regional levy	West Region	279,643	246,544
		<u>279,643</u>	<u>246,544</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Renfrewshire Council	19,332	20,000
Statkraft Greener Grid Park Community Benefit Fund	16,010	-
	<u>35,342</u>	<u>20,000</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Lapwing Lodge Activity	228,793	-	228,793
West Region	11,613	2,640	14,253
	<u>240,406</u>	<u>2,640</u>	<u>243,046</u>

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	5,340	6,905
Warden & sessional workers	29,761	27,993
Utilities	22,345	23,185
Insurance	20,671	19,041
Sundries	5,562	3,314
Training	7,372	5,909
Blair Atholl Expenditure	4,006	6,178
Kilpatrick Expenditure	-	3,674
Nepal Expenditure	-	124,587
Cleaning & Laundry	8,409	7,606
Maintenance	121,645	108,468
Equipment	6,805	5,156
Jamboree expenditure	-	11,789
Scouts Scotland external review	-	5,000
Conferences	2,758	-
Depreciation	4,416	4,416
Interest payable and similar charges	1,316	1,217
	<u>240,406</u>	<u>364,438</u>

6. SUPPORT COSTS

	Governance costs
	£
West Region	<u>2,640</u>

Support costs, included in the above, are as follows:

Governance costs

	31.3.25	31.3.24
	West Region	Total activities
	£	£
Independent examination	<u>2,640</u>	<u>2,520</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

West Region Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	5,340	6,905
	<u>5,340</u>	<u>6,905</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	1	1
Warden	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	851	-	851
Charitable activities			
Lapwing Lodge Activity	185,879	20,000	205,879
West Region	3,480	37,185	40,665
Total	<u>190,210</u>	<u>57,185</u>	<u>247,395</u>
EXPENDITURE ON			
Charitable activities			
Lapwing Lodge Activity	188,019	20,000	208,019
West Region	18,888	140,051	158,939
Total	<u>206,907</u>	<u>160,051</u>	<u>366,958</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	(16,697)	(102,866)	(119,563)
	(686)	686	-
Net movement in funds	<u>(17,383)</u>	<u>(102,180)</u>	<u>(119,563)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	149,821	105,631	255,452
TOTAL FUNDS CARRIED FORWARD	<u>132,438</u>	<u>3,451</u>	<u>135,889</u>

West Region Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COLLECTIONS FOR THIRD PARTIES

Membership fees of £136,275 (2024:nil) which were collected for, and passed on to Scouts Scotland have been excluded from gross income within the accounts in the current year.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024 and 31 March 2025	109,688	17,664	127,352
DEPRECIATION			
At 1 April 2024	4,900	5,944	10,844
Charge for year	-	4,416	4,416
At 31 March 2025	4,900	10,360	15,260
NET BOOK VALUE			
At 31 March 2025	104,788	7,304	112,092
At 31 March 2024	104,788	11,720	116,508

12. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	1,000	1,000

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments	4,876	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 16)	5,000	5,000
Other loans (see note 16)	8,250	8,250
Other creditors	31,445	-
Accrued expenses	10,440	16,448
	55,135	29,698

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans (see note 16)	9,309	19,214
Other loans (see note 16)	-	24,750
	<u>9,309</u>	<u>43,964</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bounce Back Loan	5,000	5,000
UK Scouting Loan	8,250	8,250
	<u>13,250</u>	<u>13,250</u>
Amounts falling between one and two years:		
Bounce Back Loan	5,000	5,000
UK Scouting Loan	-	8,250
	<u>5,000</u>	<u>13,250</u>
Amounts falling due between two and five years:		
Bounce Back Loan	4,309	14,214
UK Scouting Loan	-	16,500
	<u>4,309</u>	<u>30,714</u>

In 2017, to facilitate the replacement of the heating system and the purchase of the Hobbit Houses at Lapwing Lodge, the Executive Committee approved the use of loan funding. Loans were secured through UK Scouting and Charity Bank, the latter being refinanced through the Government supported bounce back loan scheme in 2021:

UK Scouting £82,500 10 Year Term

Bounce Back Loan £50,000 10 Year Term

West Region Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	129,938	41,165	(4,408)	166,695
Commissioner's Fund	2,500	-	-	2,500
	<u>132,438</u>	<u>41,165</u>	<u>(4,408)</u>	<u>169,195</u>
Restricted funds				
Hamish Jack Fund	164	-	-	164
Jack & Mary Kernochan Fund	649	-	-	649
Ronnie Thomson Fund	350	-	-	350
Alan Jenkins Fund	540	-	-	540
Summer of Play Funding	1,501	-	-	1,501
Nepal Trip Fund	247	-	-	247
Statkraft Greener Grid Park Community Benefit Fund	-	(4,406)	4,406	-
Lapwing Lodge Corridor Insulation	-	(2)	2	-
	<u>3,451</u>	<u>(4,408)</u>	<u>4,408</u>	<u>3,451</u>
TOTAL FUNDS	<u>135,889</u>	<u>36,757</u>	<u>-</u>	<u>172,646</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,460	(203,295)	41,165
Restricted funds			
Statkraft Greener Grid Park Community Benefit Fund	16,010	(20,416)	(4,406)
Lapwing Lodge Corridor Insulation	4,333	(4,335)	(2)
East & West Wing Corridors Project	15,000	(15,000)	-
	<u>35,343</u>	<u>(39,751)</u>	<u>(4,408)</u>
TOTAL FUNDS	<u>279,803</u>	<u>(243,046)</u>	<u>36,757</u>

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	147,321	(16,697)	(686)	129,938
Commissioner's Fund	2,500	-	-	2,500
	<u>149,821</u>	<u>(16,697)</u>	<u>(686)</u>	<u>132,438</u>
Restricted funds				
Hamish Jack Fund	164	-	-	164
Jack & Mary Kernochan Fund	649	-	-	649
Ronnie Thomson Fund	350	-	-	350
Alan Jenkins Fund	540	-	-	540
Kilpatrick Group	3,289	(3,674)	385	-
Summer of Play Funding	1,501	-	-	1,501
Nepal Trip Fund	98,588	(98,341)	-	247
Jamboree Fund	550	(851)	301	-
	<u>105,631</u>	<u>(102,866)</u>	<u>686</u>	<u>3,451</u>
TOTAL FUNDS	<u>255,452</u>	<u>(119,563)</u>	<u>-</u>	<u>135,889</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,210	(206,907)	(16,697)
Restricted funds			
Kilpatrick Group	-	(3,674)	(3,674)
Nepal Trip Fund	26,247	(124,588)	(98,341)
Jamboree Fund	10,938	(11,789)	(851)
Renfrewshire Council	20,000	(20,000)	-
	<u>57,185</u>	<u>(160,051)</u>	<u>(102,866)</u>
TOTAL FUNDS	<u>247,395</u>	<u>(366,958)</u>	<u>(119,563)</u>

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	147,321	24,468	(5,094)	166,695
Commissioner's Fund	2,500	-	-	2,500
	<u>149,821</u>	<u>24,468</u>	<u>(5,094)</u>	<u>169,195</u>
Restricted funds				
Hamish Jack Fund	164	-	-	164
Jack & Mary Kernochan Fund	649	-	-	649
Ronnie Thomson Fund	350	-	-	350
Alan Jenkins Fund	540	-	-	540
Kilpatrick Group	3,289	(3,674)	385	-
Summer of Play Funding	1,501	-	-	1,501
Nepal Trip Fund	98,588	(98,341)	-	247
Jamboree Fund	550	(851)	301	-
Statkraft Greener Grid Park Community Benefit Fund	-	(4,406)	4,406	-
Lapwing Lodge Corridor Insulation	-	(2)	2	-
	<u>105,631</u>	<u>(107,274)</u>	<u>5,094</u>	<u>3,451</u>
TOTAL FUNDS	<u>255,452</u>	<u>(82,806)</u>	<u>-</u>	<u>172,646</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	434,670	(410,202)	24,468
Restricted funds			
Kilpatrick Group	-	(3,674)	(3,674)
Nepal Trip Fund	26,247	(124,588)	(98,341)
Jamboree Fund	10,938	(11,789)	(851)
Renfrewshire Council	20,000	(20,000)	-
Statkraft Greener Grid Park Community Benefit Fund	16,010	(20,416)	(4,406)
Lapwing Lodge Corridor Insulation	4,333	(4,335)	(2)
East & West Wing Corridors Project	15,000	(15,000)	-
	<u>92,528</u>	<u>(199,802)</u>	<u>(107,274)</u>
TOTAL FUNDS	<u>527,198</u>	<u>(610,004)</u>	<u>(82,806)</u>

West Region Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Purpose of Funds

General Reserve Fund

The General Fund, which represents the free reserves of the charity, has arisen from past and present operating results.

World Jamboree Fund

A separate fund was set up to facilitate all financial transactions associated with the group attending World Scout Jamborees. This fund was used for the attendees at the 2023 World Scout Jamboree in South Korea.

Nepal Fund

This fund was established to facilitate all transactions in relation to the West Region's expedition to Nepal in 2023.

Summer of Play Fund

The Scottish Government provided funding to allow young people access to activities with play, socialising, and wellbeing at the heart of a covid-recovery program. The Region received funding which will be used to support individual groups with such activities.

Commissioner's Fund (Designated Fund)

The funds were transferred from Dunbartonshire Area and represent monies for use at the discretion of the Regional (Area) Commissioner for cases of special need.

Hamish Jack Memorial Fund

This fund was set up by a former County (Area) Commissioner, Ken Caldwell in memory of Patrol leader Hamish Jack, who was killed in active service during the Second World War.

The fund is designed to recognise "the true spirit of Scouting" amongst Scouts and is awarded by the Regional (Area) Commissioner, on the recommendation of a District commissioner. It is hoped that a Scout who makes use of his Scout training in some special way will be considered for this award.

A recommendation for an award from the fund can be made at any time.

Jack & Mary Kernochan Memorial Fund

This fund, set up in memory of Jack Kernochan, a former Area Commissioner is designed to contribute towards international and related activities, and is administered by the Regional Commissioner, to whom applications can be submitted at any time.

This fund has been supplemented by a bequest in memory of David Kerr, also a former Area Commissioner, whose bequest had the same aims as that of the Jack Kernochan Fund. Further funds have been added, on approval from the Regional Executive Committee, where surpluses have arisen from international events attended by members of the Region.

Ronnie Thomson Memorial Fund

This fund was set up following a bequest from Ronnie Thomson. Ronnie was an enthusiastic supporter of water sports throughout his time in Scouting and at Lapwing Lodge in particular. The donation was made to fund the purchase of kayaking / canoeing equipment at Lapwing Lodge.

Alan Jenkins Fund

During 2009/10 a donation was received from the family of the late Alan Jenkins. The purpose of this fund is to allow scouts from less privileged financial backgrounds to enjoy the facilities at Lapwing Lodge.

East and West Wing Corridors Project

Renfrewshire Council issued a grant of £15,000 for new windows & fire doors.

Lapwing Lodge Corridor Insulation

Renfrewshire Council also issued a grant of £4,333 for corridor insulation.

West Region Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

Statkraft Greener Grid Park Community Benefit Fund

This is funding restricted to ceilings insulation.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

West Region Scout Council
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid	160	851
Charitable activities		
Lapwing Lodge Activity Income	237,371	185,879
Blair Atholl Income	-	3,190
Jamboree income	-	10,938
Income from Nepal Trip	-	26,247
Grants	35,342	20,000
Training income	-	290
Membership Fee regional levy	6,930	-
	<hr/> 279,643	<hr/> 246,544
Total incoming resources	<hr/> 279,803	<hr/> 247,395
EXPENDITURE		
Charitable activities		
Wages	5,340	6,905
Warden & sessional workers	29,761	27,993
Utilities	22,345	23,185
Insurance	20,671	19,041
Sundries	5,562	3,314
Training	7,372	5,909
Blair Atholl Expenditure	4,006	6,178
Kilpatrick Expenditure	-	3,674
Nepal Expenditure	-	124,587
Cleaning & Laundry	8,409	7,606
Maintenance	121,645	108,468
Equipment	6,805	5,156
Jamboree expenditure	-	11,789
Scouts Scotland external review	-	5,000
Conferences	2,758	-
Equipment depreciation	4,416	4,416
Loan interest	1,316	1,217
	<hr/> 240,406	<hr/> 364,438
Support costs		
Governance costs		
Independent examination	2,640	2,520
Total resources expended	<hr/> 243,046	<hr/> 366,958
Net income/(expenditure)	<hr/> <hr/> 36,757	<hr/> <hr/> (119,563)

This page does not form part of the statutory financial statements