



# Western Isles District Scout Council

## Annual Report and Financial Statements for the year ended 31 March 2025

**Scottish Charity:** SC021124

**Registered Address:**

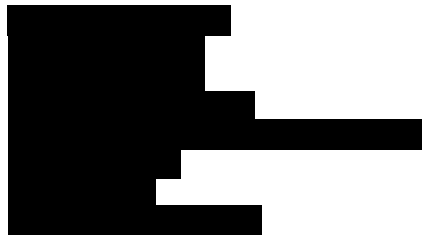
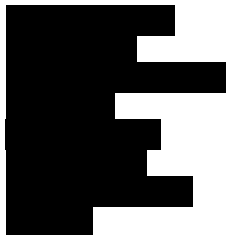


### Constitution and Purpose:

The Western Isles District Scout Council is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law guided by adult leadership.

### Trustees:



### Activities and Achievements:

During the year the Western Isles District Scout Council has supported the delivery of Scouting in the Western Isles in three Scout Groups (1<sup>st</sup> Point, 2<sup>nd</sup> Stornoway and 1<sup>st</sup> Laxdale) a District Explorer Scout Unit and a District Network Scout unit.

Following a review of the ownership and control of the Scout Hall, the results of the Scout Hall Committee are now included within the results of the charity, as a restricted fund.

The accounts for the year are flattered by the receipt of grants towards the replacement of the Scout Hall Roof. Income exceeded expenditure by £40,884 overall, although unrestricted general funds suffered a deficit of £97 for the year.

**Signed on behalf of Western Isles District Scout Council by:**



**Date**

24 December 2025

**Western Isles District Scout Council**  
**Registered Scottish Charity Number SC021124**  
**Accounts for the year ended 31 March 2025**

				2024/25	2023/24
	£	£	£	£	£
RECEIPTS	Unrestricted	Restricted Hall	Restricted Camps and	Total	Total
	General	Committee	Sundries		
Membership subscriptions received	4,315.00	0.00	0.00	4,315.00	4,950.00
Members subs received in arrears - 1st Laxdale Beavers	0.00	0.00	0.00	0.00	440.00
<b>Sub Total Subscriptions</b>	<b>4,315.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,315.00</b>	<b>5,390.00</b>
Grants received	0.00	0.00	31,000.00	31,000.00	4,700.00
Donation - O'Mac	0.00	0.00	0.00	0.00	500.00
District Camp - subs	2,814.00	0.00	0.00	2,814.00	1,755.00
Donation	10.00	0.00	0.00	10.00	0.00
Burns Night	0.00	0.00	0.00	0.00	101.00
Amazon & sumup - Donations	0.00	0.00	0.00	0.00	16.35
Hall Committee Grants & Rent	560.00	0.00	0.00	560.00	358.00
Scout hall committee opening donation	0.00	5,558.21	0.00	5,558.21	0.00
Hall rental & hires	0.00	10,663.00	0.00	10,663.00	0.00
100 club subs	0.00	160.00	0.00	160.00	0.00
Hall Grants received	0.00	7,000.00	0.00	7,000.00	0.00
Hall Grant - CnES	0.00	350.00	0.00	350.00	0.00
Hall - bank interest received	0.00	35.74	0.00	35.74	0.00
<b>Sub Total Other Receipts</b>	<b>3,384.00</b>	<b>23,766.95</b>	<b>31,000.00</b>	<b>58,150.95</b>	<b>7,430.35</b>
<b>Total Receipts</b>	<b>7,699.00</b>	<b>23,766.95</b>	<b>31,000.00</b>	<b>62,465.95</b>	<b>12,820.35</b>
<b>PAYMENTS</b>					
Membership Subscriptions	(5,383.50)	0.00	0.00	(5,383.50)	(5,353.50)
Sport Council	(40.00)	0.00	0.00	(40.00)	(40.00)
Licence	(153.53)	0.00	0.00	(153.53)	(142.69)
District Equipment Insurance	(293.00)	0.00	0.00	(293.00)	(413.28)
District Camp costs	0.00	0.00	0.00	0.00	(1,122.59)
Explorer Belt Costs	0.00	0.00	(1,000.00)	(1,000.00)	0.00
Training	(80.00)	0.00	0.00	(80.00)	0.00
Hall committee rent payment	0.00	0.00	(85.00)	(85.00)	(358.00)
Fuel	(19.00)	0.00	0.00	(19.00)	0.00
Burns night expenses	0.00	0.00	0.00	0.00	(26.64)
Camp Activities	(1,003.45)	0.00	0.00	(1,003.45)	0.00
Food	(263.19)	0.00	0.00	(263.19)	0.00
Hall Committee Grant and Rent	(560.00)	0.00	0.00	(560.00)	0.00
Grant funded equipment	0.00	0.00	0.00	0.00	3,932.36
Hall insurance	0.00	(1,353.64)	0.00	(1,353.64)	0.00
Hall heat and light	0.00	(10,180.90)	0.00	(10,180.90)	0.00
Hall repairs - guttering	0.00	(609.35)	0.00	(609.35)	0.00
Hall broadband	0.00	(557.02)	0.00	(557.02)	0.00
<b>Total Payments</b>	<b>(7,795.67)</b>	<b>(12,700.91)</b>	<b>(1,085.00)</b>	<b>(21,581.58)</b>	<b>(3,524.34)</b>
<b>Surplus / (Deficit) for the year</b>	<b>(96.67)</b>	<b>11,066.04</b>	<b>29,915.00</b>	<b>40,884.37</b>	<b>1,431.29</b>
<b>Funds Transfers - general camp balances</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Surplus / Deficit for the year</b>	<b>(96.67)</b>	<b>11,066.04</b>	<b>29,915.00</b>	<b>40,884.37</b>	<b>1,431.29</b>

**Western Isles District Scout Council**  
**Registered Scottish Charity Number SC021124**  
**Accounts for the year ended 31 March 2025**

**STATEMENT OF BALANCES**

	£			2024/25	2023/24
	Unrestricted	Restricted	Restricted	£	£
	General	Hall Committee	Camp & Sundries	Total	Total
<b>Balances as at 1 April 2024</b>					
Clydesdale Bank Current Account	1,985.95	0.00	0.00	1,985.95	1,274.48
Clydesdale Bank CAMP Account	1,699.37	0.00	2,590.94	4,290.31	3,570.49
Bank of Scotland Scout Hall	0.00	0.00	0.00	0.00	0.00
	<b>3,685.32</b>	<b>0.00</b>	<b>2,590.94</b>	<b>6,276.26</b>	<b>4,844.97</b>
Surplus / (Deficit) for the year	(96.67)	11,066.04	29,915.00	40,884.37	1,431.29
<b>Balance as at 31 March 2025</b>	<b>3,588.65</b>	<b>11,066.04</b>	<b>32,505.94</b>	<b>47,160.63</b>	<b>6,276.26</b>

**Represented by:**

Clydesdale Bank Current Account	1,985.95	0.00	30,093.97	32,079.92	1,985.95
Clydesdale Bank CAMP Account	1,602.70	0.00	2,411.97	4,014.67	4,290.31
Bank of Scotland Scout Hall	0.00	11,066.04	0.00	11,066.04	0.00
<b>Balance as at 31 March 2025</b>	<b>3,588.65</b>	<b>11,066.04</b>	<b>32,505.94</b>	<b>47,160.63</b>	<b>6,276.26</b>

**NOTES**

**1**

[REDACTED]

	2024/25	2023/24
	£	£
Subscriptions collected and paid over	5,383.50	5,353.50
(included within membership subscriptions received on the SOFA)	<b>5,383.50</b>	<b>5,353.50</b>

**2 GRANTS RECEIVED**

	2024/25	2023/24
CNES - Crown Estate Fund	-	4,000.00
L&H SC	-	700.00
NHS WI	31,000.00	-
Stornoway Trust	7,000.00	-
CnES - Hall per capita grant	350.00	-
	<b>38,350.00</b>	<b>4,700.00</b>

**Signed on behalf of Western Isles District Scout Council by:**

[REDACTED]

**24 December 2025**

[REDACTED]

# **Independent Examiner's Report**

Registered Scottish Charity Number SC021124

I report on the accounts of the Western Isles District Scout Council for the year ended 31 March 2025.

## **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 Charities Accounts (Scotland) Regulations 2006. The charity 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 particular matters have come to my attention.

## **Basis of Independent Examiner's Statement**

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

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

1. which gives me reasonable cause to believe that in any material respect the requirements :

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with regulation 9 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.

[REDACTED]

[REDACTED]

Institute of Chartered Accountants of Scotland

**Mann Judd Gordon Chartered Accountants**

[REDACTED]

Isle of Lewis  
HS1 2JF

**Date: 24 December 2025**