

# Highlands & Islands Regional Scout Council

Scotland · Charity number SC039358

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2008-03-01
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	13 Linklet Kirkwall Orkney Orkney KW15 1UZ
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## 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 education','the advancement of citizenship or community development'

**What the charity does:** Support and delivery of Scouting to young people aged 4 - 24 across the Highlands and Islands.

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

**Objectives:** The purpose of scouting is to contribute to 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

## Geography

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- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£156,728	£127,964	-	0
2024-03-31	£136,116	£88,652	-	0
2023-03-31	£125,764	£132,068	-	0
2022-03-31	£112,970	£39,333	-	0
2021-03-31	£16,992	£8,112	-	0

**Highlands & Islands Regional Scout Council**

Scotland - Charity number SC039358

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# Accounts

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# HIGHLANDS AND ISLANDS REGIONAL SCOUT COUNCIL

## TREASURERS REPORT AND ACCOUNTS 2024/25



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# Treasures Report

Craig Walker - Region Treasurer

## Registered Scottish Charity

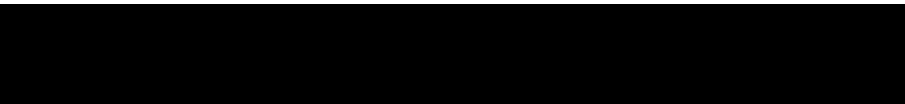
SC039358



## Registered Name

Highlands and Islands Regional Scout Council

## Principal Contact and Registered Address



## Region Bank Accounts

During 2024/25, the Trustees gave approval for the closure of the Region Royal Bank of Scotland bank account. All funds were transferred to the Region Bank of Scotland bank account.

The Region continues to operate 2 bank accounts via the Bank of Scotland, one for the Region and the other now operates solely as the Cally Rally Bank Account.

## Costs of Operating the Region

During 2024/25 the net cost of operating the Region, excluding Cally Rally and accounting for all grants and income to offset costs i.e. Duke of Edinburgh etc. was £11,025.47. This is a substantial increase from recent years of approximately £8,000.

It is becoming more of a priority that the Trustees source increased levels of external grant funding towards the costs of supporting Scouting across the Region, as continuing at this level of increase expenditure on current levels of income is unsustainable longer term.

## Financial Performance

### a. Highlands and Islands Main Account

The overall financial performance of the Region (excl. Cally Rally) for the year ended 31 March was that £26,492.32 more income was collected than spent.

#### b. Cally Rally Account

The overall financial performance of Cally Rally for the year ended 31 March was that £2,553.14 more income was collected than spent, before consideration of accrued expenses of £3,250 still expected re previous camps.

As of 31 March; Highlands and Islands Regional Scout Council held combined funds amounting to £106,759.02 of which £96,974.10 are reserve/restricted funds and £9,198.05 are non-reserve/restricted funds.

### **Reserves and Restricted Funds**

- a. Highlands and Islands Regional Scout Council Reserves, at the 31 March; the Region holds a restricted general reserve fund to the value of £8,000.

It is recommended that the Trustees consider whether the Region Reserves should be increased from its current £8,000 level to £10,000.

- b. Caledonian Rally, included with the Region Bank of Scotland Cally Rally Bank Account Funds on 31 March is £14,198.10 of restricted funds in respect of the Caledonian Rally. Managed by the Caledonian Rally Management Committee. Within this is a contingency reserve for the Caledonian Rally of £3,000.

### **Census 2025 Fees**

As of 31 March, the Region held a total of £71, 526 in respect of census fees due for payment in April 2025.

It is recommended that the Trustees as part of a longer-term financial strategy consider a planned, multi-year strategy in relation to region annual census fees over a 5-year period, when setting the level for 2026 onwards.

### **Region Assets**

Regional Badge Stock, on 31<sup>st</sup> March; the Region held 838 stock of regional uniform badges, compared to 838 last year.

Kilt Bank, as of 31<sup>st</sup> March; the Region held a stock of 5 kilts and accessories for loan use of youth members attending national/international Scout events. The value of these as an asset to the Region is a total of £775 (£155 for each).

First Aid training equipment, as of 31<sup>st</sup> March; the Region held a stock of 8 resuscitation manikins for the purpose of providing first aid training for volunteers. The value of these as an asset to the Region is a total of £905.

### **Preparation of Report and Financial Statements**

This report and financial statements were prepared for the Trustees by [REDACTED], Region Treasurer.

### **Notes on the Accounts**

- In accordance with the guidance from the Office of the Scottish Charity Regulator these accounts have been prepared on a Receipts and Payments, cash basis.
- The trustees did not receive any remuneration during the financial year, which is consistent with the position in previous years.
- The annual Census subscription for the year were set at £49.00 per youth member, Districts received a £0.50 early repayment rebate.

### **Approval of Report and Financial Statements**

The annual report and financial statements were approved by Highlands and Islands Region Trustee Board on 21 May 2025 and have been Independently Verified for presentation to the Annual General Meeting of the Regional Scout Council on 7 September 2025 and subsequent submission to the Scottish Charity Regulator (OSCR).

# Annual Accounts

## Highlands and Islands Region 2024/25

Highlands and Islands Regional Scout Council  
Registered Scottish Charity SC039358  
Accounts for the year ended 31 March 2025  
Bank of Scotland Main Account

<b>BALANCE SHEET</b>	<b>2024/25 Actuals</b>	<b>2023/24 Actuals</b>
<b>Balances as at 1 April</b>	£66,087.60	£10,704.04
Regional Scout Council Account (Main)	£66,087.60	£10,704.04
	<b>£66,087.60</b>	<b>£10,704.04</b>
Less Surplus/(Deficit) for the year	£26,173.32	£55,374.56
<b>Balance as at 31 March</b>	<b>£92,260.92</b>	<b>£66,078.60</b>
<b>Represented by:</b>		
Regional Scout Council Account (Main)	£92,260.92	£66,078.60
Restricted Funds within Balance:		
Census Fees	£71,526.00	£57,187.00
Roverway Fees	£0.00	£400.00
Region General Reserve	£8,000.00	£0.00
<b>Balance as at 31 March</b>	<b>£92,260.92</b>	<b>£66,078.60</b>

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2025**  
**Bank of Scotland - Main Account**

EXPENDITURE	INCOME
Census Fees to SHQ/Refund to Districts	Opening Balance
W SJ Fees Payment to SHQ	Census Income from Districts
W SJ Expenses	W SJ Contingent Fees
Blair Atholl Fees Payment to SHQ	Blair Atholl Contingent Fees
Blair Atholl Training Camp Expense	MOOT/EuroJam/Roverway Contingent Fees
Blair Atholl Other Expense	Region Camp/Event Contingent Fees
Region Network Event Cost	Region Training Income
MOOT/EuroJam/Roverway Expense	Young Leader Training (Sept 2024)
Region Camp/Event Expense	SHQ Funding/Income
Region Training Expense - First Aid	Grant/Other Funding
Region Training Travel Costs	Duke of Edinburgh Income
Young Leader Training (Sept 2024)	Bank Account Interest
Young Leader Training (xxxx)	Young Leader Training (xxxx)
Region Leadership Team Expense	H&I Scouts Clothing Income
Region Trustee Board Expense	Summit25 Refund/Income
Duke of Edinburgh Award Expense	Region Network Event Income
Navigate Expenses	TBC Income Category - 41
Region Development Session	TBC Income Category - 42
Region Training Expense - Other	TBC Income Category - 43
Summit25 Expense	Transfer from Region Main Account
Other Expense	Transfer from Region Camp & Activities Account
Transfer to Region Main Account	
Transfer to Region Camp & Activities Account	
Closing Balance	
<b>Total</b>	<b>Total</b>

1 £61,343.50  
2 £ -  
3 £ -  
4 £ -  
5 £ -  
6 £ 1,112.15  
7 £ 200.00  
8 £ 998.00  
9 £ -  
10 £ 1,791.34  
11 £ 247.60  
12 £ 1,180.00  
13 £ -  
14 £ 605.47  
15 £ -  
16 £ 1,562.00  
17 £ 2,543.20  
18 £ 3,763.52  
19 £ 115.00  
20 £ 3,142.57  
21 £ 1,254.15  
22 £ -  
23 £ 2,100.00

24 £92,260.92  
**£174,219.42**

**Total**

**£174,219.42**

# Highlands and Islands Region 2023/24

**Highlands and Islands Regional Scout Council**  
**Registered Scottish Charity SC039358**  
**Accounts for the year ended 31 March 2024**  
**(Bank of Scotland Main Account)**

<b>BALANCE SHEET</b>	<b>2023/24</b>	<b>2022/23</b>
<b>Balances as at 1 April</b>		
Regional Scout Council Account (Main)	£10,704.04	£18,713.55
	<b>£10,704.04</b>	<b>£18,713.55</b>
Less Surplus/(Deficit) for the year	£55,374.56	-£8,009.51
<b>Balance as at 31 March</b>	<b>£66,078.60</b>	<b>£10,704.04</b>
<b>Represented by:</b>		
Regional Scout Council BOS Account (Main)	£66,078.60	£10,704.04
Restricted Funds within Balance:		Nil
World Scout Jamboree Funds	£0.00	-£484.06
Census Fees	£57,187.00	
Roverway Fees	£499.00	
<b>Balance as at 31 March</b>	<b>£66,078.60</b>	<b>£10,704.04</b>

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2024**  
**Bank of Scotland - Main Account**

EXPENDITURE	INCOME
Adult Training - Other Expense	Opening Balance
Badges/Insurance/Administration	Adult Training - Income
Blair Atholl Fees & Expenses	Bank Account Interest
Cally Rally Fees & Expenses	Blair Atholl Contingent Fees Payments & Income
Census Fees to SHQ/Refund to Districts	Cally Rally Fees Payments & Income
Roverway Fees & Expenses	Census Fees from Districts
Other Expense	Roverway Fees Paid to H&I & Income
Regional Camp Expense	Grants/One Off Income
Region Organised Expedition/Event Expenditure	Other Income incl. Badge Sales
Region Target Shooting Club Expenditure	Regional Camp Fees Payments & Income
Travel & Subsistence - Adult Training	Region Organised Expedition/Event Income
Travel & Subsistence - Exec/AGM	Regional Target Shooting Club - Income
Travel & Subsistence - Other	WSJ Fees Payments to H&I and Income
Travel & Subsistence - Regional Team	YL Training - Income
Travel & Subsistence - YL Training	DoE Fee Income
WSJ Contingent Fees Payment	SCOTJAM Income
WSJ - H&I Region Other Expense	TBC Income Category - 41
YL Training - Other Expense	TBC Income Category - 42
SCOTJAM Fee Payment to SHQ	TBC Income Category - 43
DoE Fee Payment to SHQ	Transfer from Region Main Account
Scouts Transitional Change Expenditure	Transfer from Region Camp & Activities Account
Transfer to Region Main Account	
Transfer to Region Camp & Activities Account	
Closing Balance	
<b>Total</b>	<b>Total</b>

£66,078.60

**£79,910.38**

£ 10,704.04

£ -

£ -

£ 2,450.00

£ -

£ 57,305.50

£ 3,819.00

£ 500.00

£ 1,356.65

£ -

£ -

£ 3,437.00

£ -

£ 118.99

£ -

£ -

£ -

£ -

£ 219.20

**£79,910.38**

# Highlands and Islands Region 2022/23

**Highlands and Islands Regional Scout Council**  
**Registered Scottish Charity SC039358**  
**Accounts for the year ended 31 March 2023**  
**(Bank of Scotland Main Account)**

**BALANCE SHEET**

**2022/23 Actuals**

**2021/22**

**Balances as at 1 April**

Regional Scout Council Account (Main)

£18,713.55

£20,229.43

**£18,713.55**

**£20,229.43**

Less Surplus/(Deficit) for the year

-£8,009.51

-£1,506.08

**Balance as at 31 March**

**£10,704.04**

**£18,723.35**

**Represented by:**

Regional Scout Council BOS Account (Main)

£10,704.04

£18,593.35

Restricted Funds within Balance:

World Scout Jamboree Funds

Nil

-£484.06

Nil

£130.00

**Balance as at 31 March**

**£10,704.04**

**£18,723.35**

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2023**  
**Bank of Scotland - Main Account**

EXPENDITURE		INCOME	
Adult Training - Other Expense	£ 1,037.54	Opening Balance	£ 18,713.35
Badges/Insurance/Administration	£ 176.00	Adult Training - Income	£ -
Blair Atholl Fees & Expenses	£ 5,963.04	Bank Account Interest	£ -
Cally Rally Fees & Expenses	£ -	Blair Atholl Contingent Fees Payments & Income	£ 500.00
Census Fees to SHQ/Refund to Districts	£ 56,710.00	Cally Rally Fees Payments & Income	£ -
EuroJam2020 Fees & Expenses	£ -	Census Fees from Districts	£ 63,268.50
Other Expense	£ 235.87	EuroJam2020 - Fees Paid to H&I & Income	£ -
Regional Camp Expense	£ -	Grants/One Off Income	£ -
Region Organised Expedition/Event Expenditure	£ -	Other Income incl. Badge Sales	£ 4.05
Region Target Shooting Club Expenditure	£ -	Regional Camp Fees Payments & Income	£ -
Travel & Subsistence - Adult Training	£ 545.10	Region Organised Expedition/Event Income	£ -
Travel & Subsistence - Exec/AGM	£ -	Regional Target Shooting Club - Income	£ -
Travel & Subsistence - Other	£ -	WSJ Fees Payments to H&I and Income	£ 26,260.94
Travel & Subsistence - Regional Team	£ 985.58	YL Training - Income	£ -
Travel & Subsistence - YL Training	£ 906.87	DoE Fee Income	£ 241.70
WSJ Contingent Fees Payment	£ 26,010.00	SCOTJAM Income	£ -
WSJ - H&I Region Other Expense	£ -	TBC Income Category - 41	£ -
YL Training - Other Expense	£ -	TBC Income Category - 42	£ -
SCOTJAM Fee Payment to SHQ	£ -	TBC Income Category - 43	£ -
DoE Fee Payment to SHQ	£ 648.00	Transfer from Region Main Account	£ -
TBC - Expense Category 21	£ -	Transfer from Region Camp & Activities Account	£ -
Transfer to Region Main Account	£ -		
Transfer to Region Camp & Activities Account	£ 5,066.50		
Closing Balance	£10,704.04		
<b>Total</b>	<b>£108,988.54</b>	<b>Total</b>	<b>£108,988.54</b>

# Cally Rally 2024/25

**Highlands and Islands Regional Scout Council**  
**Registered Scottish Charity SC039358**  
**Accounts for the year ended 31 March 2025**  
 Bank of Scotland Cally Rally Account

<b>BALANCE SHEET</b>	<b>2024/25 Actuals</b>	<b>2023/24 Actuals</b>
<b>Balances as at 1 April</b>		
Cally Rally Bank Account	£11,644.96	£11,933.41
	<b>£11,644.96</b>	<b>£11,933.41</b>
Less Surplus/(Deficit) for the year	£2,553.14	-£288.45
<b>Balance as at 31 March</b>	<b>£14,198.10</b>	<b>£11,644.96</b>
<b>Represented by:</b>		
Region - Cally Rally Bank Account	£14,198.10	£11,644.96
Restricted Funds within Balance:		
Cally Rally	£11,198.10	£8,286.65
Cally Rally - General Reserve	£3,000.00	£3,000.00
<b>Balance as at 31 March</b>	<b>£14,198.10</b>	<b>£11,644.96</b>

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2025**  
**Bank of Scotland - Cally Rally Account**

EXPENDITURE	INCOME
Cally Rally - Admin Expense	Opening Balance
Cally Rally - Merchandise Expense	Cally Rally - Participant Fees
Cally Rally - Site Services Expense	Cally Rally - Credit Sales at Camp
Cally Rally - Catering Expense	Cally Rally - Cash Sales at Camp
Cally Rally - Land Activities Expense	TBC Income Category - 29
Cally Rally - Water Activities Expense	TBC Income Category - 30
Cally Rally - Fuel Costs	Catering Refund
Cally Rally - Travel Costs	Insurance Refund
Cally Rally - Insurance Costs	TBC Income Category - 33
Cally Rally - General/Other Expense	TBC Income Category - 34
Cally Rally - 50th Anniversary Expense	TBC Income Category - 35
Region - Blair Payment to SHQ	TBC Income Category - 36
Expenses Accrued For	TBC Income Category - 37
TBC - Expense Category 14	TBC Income Category - 38
TBC - Expense Category 15	TBC Income Category - 39
TBC - Expense Category 16	TBC Income Category - 40
TBC - Expense Category 17	TBC Income Category - 41
TBC - Expense Category 18	Other Income
2025 Rally Expense	Region Income - Duke of Edinburgh Fees
Refund of Participant Fees	Transfer from Region Main Account
Region Expense Wrongly Paid from this Account	Transfer from RBS Account
Transfer to Region Main Account	
Transfer to Region Camp & Activities Account	
Closing Balance	
<b>Total</b>	<b>Total</b>

# Cally Rally 2023/24

**Highlands and Islands Regional Scout Council**  
**Registered Scottish Charity SC039358**  
**Accounts for the year ended 31 March 2024**  
 (Bank of Scotland Camp & Activities Account)

<b>BALANCE SHEET</b>	<b>2023/24 Actuals</b>	<b>2022/23 Actuals</b>
<b>Balances as at 1 April</b>		
Regional Scout Council Account (Camp)	£11,933.41	£10,153.00
	<b>£11,933.41</b>	<b>£10,153.00</b>
Less Surplus/(Deficit) for the year	-£288.45	£1,780.41
<b>Balance as at 31 March</b>	<b>£11,644.96</b>	<b>£11,933.41</b>
<b>Represented by:</b>		
Regional Scout Council Account (Camp)	£11,644.36	£11,933.41
Restricted Funds within Balance:		
Cally Rally	£8,286.65	£8,933.41
Cally Rally - General Reserve	£3,000.00	£3,000.00
Blair Atholl Restricted Funds	£0.00	£0.00
<b>Balance as at 31 March</b>	<b>£11,644.36</b>	<b>£11,933.41</b>

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2024**  
**Bank of Scotland - Camp and Activities Account INCL. Cally Rally Funds**

EXPENDITURE	INCOME
Adult Training - Other Expense	Opening Balance
Badges/Insurance/Administration	Adult Training - Income
Blair Atholl Fees & Expenses	Bank Account Interest
Cally Rally Expenses	Blair Atholl Contingent Fees Payments & Income
Census Fees to SHQ/Refund to Districts	Cally Rally Fees Payments & Income
Roverway24 - Fees & Expenses	Census Fees from Districts
Other Expense	Roverway24 - Fees Paid to H&I & Income
Regional Camp Expense	Grants/One Off Income
Region Organised Expedition/Event Expenditure	Other Income incl. Badge Sales
Region Target Shooting Club Expenditure	Regional Camp Fees Payments & Income
Travel & Subsistence - Adult Training	Region Organised Expedition/Event Income
Travel & Subsistence - Exec/AGM	Regional Target Shooting Club - Income
Travel & Subsistence - Other	WSJ Fees Payments to H&I and Income
Travel & Subsistence - Regional Team	YL Training - Income
Travel & Subsistence - YL Training	H&I DoE Income
WSJ Contingent Fees Payment	TBC Income Category - 40
WSJ - H&I Region Other Expense	TBC Income Category - 41
YL Training - Other Expense	TBC Income Category - 42
H&I DoE Expense	TBC Income Category - 43
Scouts Transformation Expense	Transfer from Region Main Account
TBC - Expense Category 21	Transfer from Region Camp & Activities Account
Transfer to Region Main Account	
Transfer to Region Camp & Activities Account	
Closing Balance	
<b>Total</b>	<b>Total</b>

£11,644.96

£45,276.04

£45,276.04

## Cally Rally 2022/23

### Accounts for the year ended 31 March 2023

(Bank of Scotland Camp & Activities Account)

<b>BALANCE SHEET</b>	<b>2022/23 Actuals</b>	<b>2021/22 Actuals</b>
<b>Balances as at 1 April</b>		
Regional Scout Council Account (Camp)	£10,153.00	£11,926.09
	<b>£10,153.00</b>	<b>£11,926.09</b>
Less Surplus/(Deficit) for the year	£1,780.41	-£2,936.50
<b>Balance as at 31 March</b>	<b>£11,933.41</b>	<b>£8,989.59</b>
<b>Represented by:</b>		
Regional Scout Council Account (Camp)	£11,933.41	£8,989.59
Restricted Funds within Balance:		
Cally Rally	£8,933.41	£5,369.11
Cally Rally - General Reserve	£3,000.00	£3,000.00
Blair Atholl Restricted Funds	£0.00	£0.00
<b>Balance as at 31 March</b>	<b>£11,933.41</b>	<b>£8,989.59</b>

**Highlands and Islands Regional Scout Council**  
**Financial Year Ended 31 March 2023**  
**Bank of Scotland - Camp and Activities Account INCL. Cally Rally Funds**

EXPENDITURE	INCOME		
Adult Training - Other Expense	£ -	Opening Balance	£ 10,153.00
Badges/Insurance/Administration	£ -	Adult Training - Income	£ -
Blair Atholl Fees & Expenses	£ 2,509.60	Bank Account Interest	£ -
Cally Rally Fees & Expenses	£ 24,456.74	Blair Atholl Contingent Fees Payments & Income	£ 770.00
Census Fees to SHQ/Refund to Districts	£ -	Cally Rally Fees Payments & Income	£ 28,898.69
EuroJam2020 Fees & Expenses	£ -	Census Fees from Districts	£ -
Other Expense	£ 96.00	EuroJam2020 - Fees Paid to H&I & Income	£ -
Regional Camp Expense	£ -	Grants/One Off Income	£ -
Region Organised Expedition/Event Expenditure	£ -	Other Income incl. Badge Sales	£ 231.00
Region Target Shooting Club Expenditure	£ -	Regional Camp Fees Payments & Income	£ -
Travel & Subsistence - Adult Training	£ -	Region Organised Expedition/Event Income	£ -
Travel & Subsistence - Exec/AGM	£ -	Regional Target Shooting Club - Income	£ -
Travel & Subsistence - Other	£ -	WSJ Fees Payments to H&I and Income	£ -
Travel & Subsistence - Regional Team	£ -	YL Training - Income	£ -
Travel & Subsistence - YL Training	£ -	H&I DoE Income	£ 482.00
WSJ Contingent Fees Payment	£ -	TBC Income Category - 40	£ -
WSJ - H&I Region Other Expense	£ -	TBC Income Category - 41	£ -
YL Training - Other Expense	£ 698.00	TBC Income Category - 42	£ -
H&I DoE Expense	£ 141.00	TBC Income Category - 43	£ -
TBC - Expense Category 20	£ -	Transfer from Region Main Account	£ -
TBC - Expense Category 21	£ -	Transfer from Region Camp & Activities Account	£ -
Transfer to Region Main Account	£ 699.94		
Transfer to Region Camp & Activities Account	£ -		
Closing Balance	£ 11,933.41		
<b>Total</b>	<b>£ 40,534.69</b>	<b>Total</b>	<b>£ 40,534.69</b>

# Independent Examiners Report

APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name <b>Highland and Islands Regional Scout Council</b>						
<b>Registered charity number</b>	SC039358						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2024		31	03	2025
<b>Set out on pages</b>	6,7,12 & 13.					(remember to include the page numbers of additional sheets)	

**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) 2005 Act and the 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 accounts.

**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, 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.

**Signed:**  
**Name:**

**Date:**

9th July 2025

**Relevant professional qualification(s) or body (if any):**

**Address:**

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**