

Western Desert Recce Group Troop 'B' (WDRG)
Receipts & Payments Accounts
1 April 2024 – 31 March 2025

Western Desert Recce Group Troop 'B' (WDRG), SCIO, Scottish Charity No: (SC041486)
Receipts & Payments Statement Accounts
1 April 2024 to 31 March 2025

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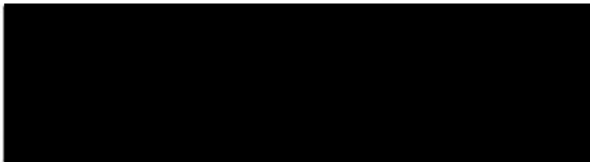
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Independent Examiner's Details

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APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	Apr	2024		31	Mar	2025

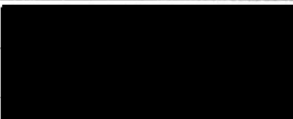
Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

The Western Desert Recce Group SCIO

WDRG

SC041486 (SCIO)



Postcode



Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairman /Treasurer		
2		Secretary	Presently away from post	
3		Committee member		
4		Committee member		
5		Vice Chair/Asst Treas		
6		Committee member		
7		Committee Member		
8		Volunteer		
9		Volunteer		
10		Volunteer		
11		Volunteer		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management**Type of governing document**

The Trust was set up by [REDACTED] and was recognised as a Scottish charity with effect from 14 May 2010. The Trust is administered in accordance with the terms of the Constitution. The period covered by this report is the Second full year where we have been working as a SCIO.

Trustee recruitment and appointment

The trustees were those appointed on the establishment of the trust and represent the minimum number required. Appointment and removal is in accordance with the Constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

Objectives and activities**Charitable purposes**

The purpose of the charity is to support other Scottish Services charities whose purposes include the relief of poverty; provision of assistance to those in need through age, ill-health, disability, financial hardship or other disadvantage; provision of education or the supporting of community development.

Summary of the main activities in relation to these objects

During the year the charity, as in previous years, carried out, and attended, various events with the sole purpose of raising funds for services charities and supporting our own veterans through project work. All income, during the financial period, all work totalled £ 54,567 which was used for developing the project, or was all passed onto the relevant charities, that of Poppy Scotland. Other fundraising efforts were in support to the ABF, The Soldier's Charity, various Reserve Units and community groups and other similar charities helping them raise funds under their own banners. The group also supported other charity events by providing vehicles and equipment for various 1940s fundraiser dances, Armed Forces Days and veterans events across Scotland. All of this was voluntary and 'in kind'

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year the charity paid out funds totalling £203,135 which was mainly in grants to open up a community and museum asset, and working to assist those in need, provide education or help develop their local community.

The Charity continues to build on it's foundations to enable them to run their own events in 2024/2025 and has continued to actively seek funding as previous years. During this period the group took over a Community Asset Transfer on 1st July 2024. This allows us to grow vastly and use the location as a hub and continue to allow veterans and groups to visit us as well. We still plan to display our equipment and various exhibits in a working museum type premises with the aim of providing work for people in the community, and to actively engage community groups interested in heritage and restoration, this has progressed well during this current year. During the period our main focus was on restoration and rebuilding of the future asset. This will continue into and well beyond 2024 and for approximately 5 years..

Likewise, we have supported many other events run by community and special interest groups, part of our ongoing strategy continues to strive with the provision of job opportunities within our group and to set up and implement the new Qualification in Vintage Vehicle Restoration which we hope to roll out in Scotland after linking up with a local Further Education establishment. This reporting year remained same as previous year, continuing in consolidation and strengthening our base. Our current project work will enable us to deliver and display new heritage and educational resources to a wider audience. The vast majority of our income was in form of grants to enable us to restore and rebuild a previously neglected Territorial Army centre and used to enable this.

Financial review

Brief statement of the charity's policy on reserves

The charity operates on such small funds and with only voluntary effort of Trustees and members. It has no reserves at this time. Should it bring in further significant grant funds and generated income it shall endeavour to maintain reserves to fund 3 months of activity plus any liability it may incur for redundancy, should it have paid employees. The Charity has some assets by way of Capital Equipment to allow them to run some of their displays although it is of a small monetary amount, this is negligible as it's worth is more to enhance their displays and for storage provision..

Total Income = £206,312 and Expenditure = £203,135

Details of any deficit

There are no deficits due to monies raised and given to other charities. All work undertaken is voluntary with expenses borne by member donations to the group, likewise monies obtained for project work in turn goes towards our supporting of other charities and their events. There is no deficit and we are now carrying forward £ 3,177 into next period.

Donated facilities and services (if any)

At present we hold little funds in bank as all of our activities in the financial year were to raise for others and restoration work. At present any work or parts required by ourselves is borne by the individual and donated to whatever project requires it and is totally voluntary and outside our own accounting system. We continue to use our chequing bank account solely to allow internal transactions and raise funds for our own administration. We have secured some funding to repair our CAT Asset once we move in. The Building itself will become a major asset in the future once we formally restore and open it for use, at the moment it is a building site

Other optional information

This is our fourteenth year of being established as a Charity, and our fifteenth as a group. We continue to build up our group, assets, events and activities, having now moved into new premises for the purpose of opening a working museum, employing and training others, working within the community and to raise awareness and education of others. We have actively strengthened links with a local regeneration group with view to applying for more grants and funds. We have also taken over a Community Asset transfer and formally took it over on 1st July 2024.

We continue to attend events and raise monies for other services charities, when time permits, and to support other like-minded groups who are all working for similar aims and objectives. We presently volunteer our services, expertise, vehicles and equipment to further our aims and, although not accounted for monetarily, it is necessary work in support of our other objectives held within our charitable status. More over we are currently working on new projects to launch new fundraising events in 2024/2025 and beyond, with not only WW2 and WW1 heritage projects but to raise awareness of desert travel and exploration between these wars. We also welcome veterans and local community members in for regular meets. At present we are currently developing home front education resources for future work.

Statement of Responsibilities of Members

The committee members are responsible for the preparation of the accounts for each financial year which gives us a true and fair review of the state of affairs at the end of the year and of its results for that period. In preparing those accounts the members are required to;

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the scheme will continue.

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the project and which will enable them to comply with accounting procedures of the Law Reform (Miscellaneous Provisions) (Scotland) act 1990 and The Charities Accounts (Scotland) Regulations 1992. As a Scottish Charity they must also comply with the applicable terms and provisions of the Charities & Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities. We are now working fully as a SCIO and endeavour to continue to look forward to the further challenges and opportunities this may bring us.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chair / Treasurer

Vice Chair/Asst Treasurer

Date 30 December 2025

Receipts & Payments Account Statement**1 April 2023 to 31 March 2024**

	2024/25	2023/24	2022/23
Receipts			
Cash Income	6693	6590	7628
Grant(s) Renfresshire Council/S.G./other Government	125000		
Agencies & funders		27604	
Donations	1266	6610	13341
Fundraising		2763	7179
Members Donations & Sundry other Income	73353	11000	2179
Total	206312	54567	30327

Payments

Rent	9223	11800	15737
Vehicle Parts, Repairs and renewals	66700	29	1505
Stationary, printing, publication & Books			146
Fuel		363	819
Breakdown Cover			
Donations EHF/Poppy Appeal		2630	5147
Poppy Scotland			
Travel & Subs			8
Insurances	1059	1536	1763
DVLA & other tax	337	307	290
ITC and communications	262	30	140
Sundry	53	265	251
Postage & Carriage	3	180	
Equipment	2770		
Prof. Fees	1810	31384	15
Marketing & Promotions		45	100
Cash Purchases Inc Training Board			
Misc. Inc Loan Repayments	117182	1184	2532
Utilities	3736	1508	1559
Bank Charges			
Total	203135	51261	30012

Surplus (Deficit)	3177	3306	315
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02/09/2025

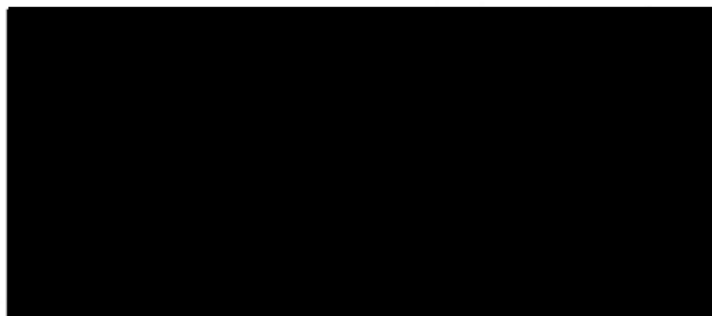
20/12/2025

Western Desert Recce Group (WDRG)

Statement of Balances year 1 April 2023 to 31 March 2024

	2024-25	2023-24	2022-23
Opening Bal 1 April 2024	2183	370	55
Surplus(Deficit) for year	3177	3306	315
Cash in hand at Bank 31 March 2025	5360	3676	370
Fixed Assets			
Tangible Assests	411	548	731
Current Assets			
Debtors	0	0	0
Cash in hand at Bank	5360	3676	370
Total Assets	5667	4224	1101
Net Liabilities			
Creditors amounts failing due within 1 year	0	0	0
Creditors amounts failing due more than 1 year	0	0	0
Net liabilities	0	0	0
Depreciation	104	137	183
Total net worth of Charity C/FWD to 1 April 2025	5563	4087	918

All funds are restricted to the purpose raised for, except generated income



30/12/2025

02/09/2025

**Independent Examiner's Notes on Western Desert Recce Group
Troop 'B' (WDRG 'B') Receipts & Payments Statement
1 April 2024 – 31 March 2025**

Statement of Responsibilities of Trustees & Independent 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.

Introduction

The Western Desert Recce Group Troop 'B' (WDRG 'B') is a small Scottish Charity (SC041486). In Financial Year from 1 April 2024 to 31 March 2025 it was operating as a SCIO and its income was made up from grants/donations, fundraising and the charitable activities it provides. The group's total Income for the period was £206,312 and their Expenditure was £203,135 with a surplus of £ 3,177. They therefore carried forward £ 3,177 to year 2025/26

which was cash at the bank. It should be noted that the majority of monies during the period was in the form of funds and grants specifically ring-fenced for the restoration and refurbishment of the Community Asset building, currently undergoing a 5 year project to completion.

I have examined the financial records, pay-ins and expenditure of the group for the period and find them to correspond with their Receipts and Payments statements for the year under consideration.

With specific reference to this accounting period I should just like to state that after examination of the group's financial records I have no specific recommendations to make regarding the group's methods of recording or accounting practice as they all conform to the statutory requirements for an organisation of its size and nature. Further no other issues of concern were raised in any pertinent matter with regard to WDRG 'B' accounts for this year.

Notes

1. No Trustee has received any remuneration during the period.
2. All assets for this year were a mixture of £ 3,177 in cash at the bank with a further £ 450 worth of fixed or tangible assets owned by the Troop collectively. After depreciation these were valued at £ 307. Therefore the full net worth of the SCIO at close of the financial year was £ 3,484.

Independently Examined by

Signed Independent Examiner ...

02/09/25

Signed on behalf of WDRG 'B'

02/09/25