



Western Isles District Scout Council

Annual Report and Financial Statements for the year ended 31 March 2026

Scottish Charity: SC021124

Registered Address: 26 Matheson Road, Stornoway, Isle of Lewis, HS1 2LA

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:

Tamsin Smith	Chair
John Moffat	Treasurer
Vacant	Secretary
Jane Bain	Lead Volunteer
Gavin Minion	Group scout Leader - 1st Lewis Scouts
Lynne Rough	Volunteer / Trustee
Danny Jones	Youth Lead

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 (1st Point, 2nd Stornoway and 1st 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 and internal renovations. Expenditure exceeded income by £4,701 overall, although unrestricted general funds returned a surplus of £448 for the year.

Signed on behalf of Western Isles District Scout Council by:

Jane Bain - Lead Volunteer

30 September 2026

Date

Western Isles District Scout Council
Registered Scottish Charity Number SC021124
Accounts for the year ended 31 March 2026

RECEIPTS				2025/26	2024/25
	£	£	£	£	£
	Unrestricted	Restricted Hall Committee	Restricted Camps and Sundries	Total	Total
Membership subscriptions received	0.00	0.00	0.00	0.00	4,315.00
Members subs received in arrears	2,000.00	0.00	0.00	2,000.00	0.00
Sub Total Subscriptions	2,000.00	0.00	0.00	2,000.00	4,315.00
Grant received - Hall roof - PST	0.00	47,400.00	0.00	47,400.00	31,000.00
Grant received - Hall renovations - NHSWI	0.00	20,000.00	0.00	20,000.00	0.00
Grant received - Henry Smith	0.00	0.00	750.00	750.00	2,814.00
Grant received - Scottish Childrens Lottery	0.00	0.00	1,093.00	1,093.00	10.00
Grant received - UCVO Grant	0.00	0.00	3,000.00	3,000.00	0.00
Grant received - Co-op	250.00	0.00	0.00	250.00	0.00
Fundraising - Quiz night, Xmas Post	858.81	0.00	0.00	858.81	0.00
Fundraising - Justgiving	1,423.40	0.00	0.00	1,423.40	560.00
Scout hall committee opening donation	0.00	0.00	0.00	0.00	5,558.21
Hall fundraising donation - Guides plant stall	0.00	1,969.79	0.00	1,969.79	0.00
Hall rental & hires	0.00	11,097.50	0.00	11,097.50	10,663.00
100 club subs	0.00	144.00	0.00	144.00	160.00
Hall Grants received	0.00	0.00	0.00	0.00	7,000.00
Hall Grant - CnES	0.00	0.00	0.00	0.00	350.00
Hall - bank interest received	0.00	411.76	0.00	411.76	35.74
Sub Total Other Receipts	2,532.21	81,023.05	4,843.00	88,398.26	58,150.95
Total Receipts	4,532.21	81,023.05	4,843.00	90,398.26	62,465.95
PAYMENTS					
Membership Subscriptions	(3,570.00)	0.00	0.00	(3,570.00)	(5,383.50)
Sport Council	0.00	0.00	0.00	0.00	(40.00)
Licence	(183.62)	0.00	0.00	(183.62)	(153.53)
District Equipment Insurance	(259.82)	0.00	0.00	(259.82)	(293.00)
Marquee	0.00	0.00	(600.00)	(600.00)	0.00
Explorer Belt Costs	0.00	0.00	0.00	0.00	(1,000.00)
Training	0.00	0.00	0.00	0.00	(80.00)
Hall committee rent payment	0.00	0.00	0.00	0.00	(85.00)
Fuel	0.00	0.00	0.00	0.00	(19.00)
Pantomime tickets	0.00	0.00	(700.00)	(700.00)	0.00
Camp Activities	0.00	0.00	0.00	0.00	(1,003.45)
Food	(70.80)	0.00	0.00	(70.80)	(263.19)
Hall Committee Grant and Rent	0.00	0.00	0.00	0.00	(560.00)
Hall insurance	0.00	(1,559.08)	0.00	(1,559.08)	(1,353.64)
Hall heat and light	0.00	(2,816.69)	0.00	(2,816.69)	(10,180.90)
Hall repairs -roof repairs	0.00	(84,675.44)	0.00	(84,675.44)	(609.35)
Hall broadband	0.00	(638.72)	0.00	(638.72)	(557.02)
Hall bank charges	0.00	(25.50)	0.00	(25.50)	0.00
Total Payments	(4,084.24)	(89,715.43)	(1,300.00)	(95,099.67)	(21,581.58)
Surplus / (Deficit) for the year	447.97	(8,692.38)	3,543.00	(4,701.41)	40,884.37
Funds Transfers - general camp balances	0.00	0.00	0.00	0.00	0.00
Surplus / Deficit for the year	447.97	(8,692.38)	3,543.00	(4,701.41)	40,884.37

Western Isles District Scout Council
Registered Scottish Charity Number SC021124
Accounts for the year ended 31 March 2026

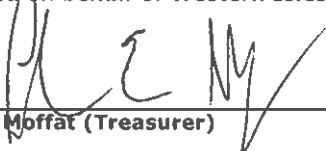
STATEMENT OF BALANCES

	2025/26			2024/25	
	£	£	£	£	£
	Unrestricted	Restricted	Restricted	Total	Total
	General	Hall Committee	Camp & Sundries		
Balances as at 1 April 2025					
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
	3,588.65	11,066.04	32,505.94	47,160.63	6,276.26
Surplus / (Deficit) for the year	447.97	(8,692.38)	3,543.00	(4,701.41)	40,884.37
Balance as at 31 March 2026	4,036.62	2,373.66	36,048.94	42,459.22	47,160.63

Represented by:

Clydesdale Bank Current Account	4,036.62	0.00	21,634.27	25,670.89	32,079.92
Clydesdale Bank CAMP Account	0.00	0.00	3,414.67	3,414.67	4,014.67
Bank of Scotland Scout Hall	0.00	2,373.66	11,000.00	13,373.66	11,066.04
Balance as at 31 March 2026	4,036.62	2,373.66	36,048.94	42,459.22	47,160.63

Signed on behalf of Western Isles District Scout Council by:


 John Moffat (Treasurer)

30 September 2026
 Date

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

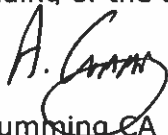
1. which gives me reasonable cause to believe that in any material respect the requirements :

- 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.

Signed



Andrew Cumming CA
Institute of Chartered Accountants of Scotland

Mann Judd Gordon Chartered Accountants

26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Date: 30 September 2026