

Scouts

Highlands & Islands Regional Scout Council



Treasurer's Report and Annual Accounts 2025/26

OSCR
Scottish Charity Regulator
www.oscr.org.uk

Registered
Charity
SC039358

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Treasures Report

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. Both bank accounts operate on the basis of dual approval for payments.

Costs of Operating the Region

During 2025/26 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 £11,131.94, compared with £11,025.47 in 2024/25.

It remains a recommended priority that the Trustees address the funding and spend of the Region, as continuing at the current level of increase expenditure on current levels of income is unsustainable longer term.

Financial Performance

Highlands and Islands Main Account

The overall financial performance of the Region (excl. Cally Rally) for the year ended 31 March was that £3,486.34 was spent than income collected.

Cally Rally Account

The overall financial performance of Cally Rally for the year ended 31 March was that £4,551.26 was spent than income collected.

As of 31 March; Highlands and Islands Regional Scout Council held combined funds amounting to £98,421.42 of which £90,231.96 are reserve/restricted funds and £8,189.46 are non-reserve/restricted funds.

Sundry Income

As of 31 March 2026 Highlands and Islands Regional Scout Council held sundry income of £17.08.

Reserves and Restricted Funds

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.

Caledonian Rally, included with the Region Bank of Scotland Cally Rally Bank Account Funds on 31 March is £9,646.84 of restricted funds in respect of the Caledonian Rally. Managed by the Caledonian Rally Management Committee.

It is recommended that the Region and Cally Rally Management team plan to establish a financial reserve of £7,000 to cover the financial liability of the possible cancellation of Cally Rally.

Census 2026 Fees

As of 31 March, the Region held a total of £69,504 in respect of census fees due for payment in April 2026.

World Scout Jamboree Contingent

Over 2025/26 and 2026/27 the Region is responsible for collection and onward payment of all contingent fees for World Scout Jamboree Contingent members from the Region to Scouts Scotland. As of 31 March 2026, the Region has paid to Scouts Scotland £7,645.50 in advance of receipt of these payments from contingent members. The repayment of this money will come over 2026/27 as contingent members pay further fees to the Region in line with their payment plans.

Blair Atholl Contingent

Over 2025/26 and 2026/27 the Region is responsible for collection and onward payment of all contingent fees for Blair Atholl Contingent members from the Region to Scouts Scotland. At 31 March 2026 the Region has £3,081.12 of fees paid, to cover payment due in 2026/27.

Assets

Highlands and Islands Region

Regional Badge Stock, on 31st March; the Region held 1,979 stock of regional uniform badges, compared to 838 last year. The value of these as an asset to the Region is a total of £633.28. (£0.32 each cost)

Kilt Bank, as of 31st 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 31st March; the Region held a stock of 20 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 £2,500.

Cally Rally

3 Storage containers at a value of £9,000.

A Marquee at a value of £14,000.

Merchandise for Sale at Camp to the cost value of £1,090.

Preparation of Report and Financial Statements

This report and financial statements were prepared for the Trustees by Craig A Walker, 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 was set at £53.00 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 15 April 2026 and have been Independently Verified for presentation to the Annual General Meeting of the Regional Scout Council on 20 September 2026 and subsequent submission to the Scottish Charity Regulator (OSCR).

Highlands and Islands Region Annual Accounts 2025/26

Highlands and Islands Regional Scout Council
Registered Scottish Charity SC039358
Accounts for the year ended 31 March 2026
Bank of Scotland Highlands and Islands Account

BALANCE SHEET	2025/26 Actuals	2024/25 Actuals
Balances as at 1 April	£92,260.92	£66,087.60
Regional Scout Council Account (Main)	£92,260.92	£66,087.60
	£92,260.92	£66,087.60
Less Surplus/(Deficit) for the year	-£3,486.34	£26,173.32
Balance as at 31 March	£88,774.58	£92,260.92
Represented by:		
Regional Scout Council Account (Main)	£88,774.58	£92,260.92
Restricted Funds within Balance:		
Census Fees	£69,504.00	£71,526.00
Region General Reserve	£8,000.00	£8,000.00
World Scout Jamboree Contingent Funds	-£7,645.50	
Blair Atholl Contingent Funds	£3,081.12	
Balance as at 31 March	£88,774.58	£92,260.92

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

EXPENDITURE

INCOME

RLT - Cally Rally Support Team Expenditure	£ -	Bank Account Balance at 1 April 2025	£ 92,260.92
RLT - Development Expenditure	£ -	RLT - Cally Rally Support Team Income	£ 94.30
RLT - Region Leadership Team Expenditure	£ 390.22	RLT - Development Income	£ 300.00
RLT - Target Support Team Expenditure	£ -	RLT - Target Support Team Income	£ -
RPT - Activity Permits Expenditure	£ -	RLT - Other Income	£ 90.00
RPT - Blair Atholl Expenditure	£ 4,494.73	RPT - Activity Permits Income	£ -
RPT - Duke of Edinburgh Expenditure	£ 260.15	RPT - Blair Atholl Income	£ 7,271.00
RPT - Region Camp/Event Expenditure	£ 1,021.84	RPT - Duke of Edinburgh Income	£ 463.50
RPT - Region Programme Team Expenditure	£ -	RPT - Region Camp/Event Income	£ 1,365.00
RPT - World Scout Jamboree Expenditure	£ 15,615.50	RPT - World Scout Jamboree Income	£ 8,050.00
RPT - Young Leader Training Expenditure	£ 579.00	RPT - Young Leader Training Income	£ 90.20
RST - Region Support Team Expenditure	£ 886.23	RST - Region Support Team Income	£ 239.87
RTB - Census Expenditure	£ 71,526.00	RTB - Bank Account Interest	£ -
RTB - H&I Region Clothing Expenditure	£ 615.84	RTB - Census Income	£ 76,072.50
RTB - Region Trustee Board Expenditure	£ 178.00	RTB - Grant/External Funding	£ -
RVD - Region Vol Dev First Response Expenditure	£ 3,101.69	RTB - H&I Region Clothing Income/Badges	£ 172.40
RVD - Region Vol Dev Learning Expenditure	£ 150.00	RYL - Region Youth Lead Income	£ -
RYL - Region Youth Lead Expenditure	£ -	RLT - SHQ Development Grant	£ 2,500.00
RLT - Spark 26 Expenditure	£ 4,131.97	RLT - Spark 26 Income	£ 2,789.20
Other Expenses	£ 92.00	Payment refunding payments in error	£ 69.98
RTB - Bank Charges	£ 1.26	Funds Received from Cally Rally Account	£ 690.48
Payments made in Error	£ 700.34		
Transfer of Funds to Cally Rally Account	£ -		
Bank Account Balance at 31 March 2026	£ 88,774.58		
Total	£ 192,519.35	Total	£ 192,519.35

Opening Balance

£88,774.58

Cally Rally Annual Accounts 2025/26

Highlands and Islands Regional Scout Council
Registered Scottish Charity SC039358
Accounts for the year ended 31 March 2026
Cally Rally Bank Account

BALANCE SHEET	2025/26 Actuals	2024/25 Actuals
Balances as at 1 April		
Cally Rally Bank Account	£14,198.10	£11,644.96
	£14,198.10	£11,644.96
Less Surplus/(Deficit) for the year	-£4,551.26	£2,553.14
Balance as at 31 March	£9,646.84	£14,198.10
Represented by:		
Region - Cally Rally Bank Account	£9,646.84	£14,198.10
Restricted Funds within Balance:		
Cally Rally	£6,646.84	£11,198.10
Cally Rally - General Reserve	£3,000.00	£3,000.00
Balance as at 31 March	£9,646.84	£14,198.10
Value of Camp Merchandise in stock at end of 2025 Camp	£1,089.96	N/A

Highlands and Islands Regional Scout Council
Financial Year Ended 31 March 2026
Bank of Scotland - Cally Rally Account

EXPENDITURE

INCOME

Land Activities	£	3,879.75	Bank Account Balance at 1 April	£	14,198.10
Water Activities	£	429.69	Participant Camp Fees 2025	£	34,364.80
Site Services	£	5,171.33	Merchandise Pre Camp Income	£	-
Catering/Monsters Lair	£	4,210.54	Merchandise Camp Sales - Cash	£	-
Evening Entertainment	£	2,068.00	Merchandise Camp Sales - Credit	£	1,059.06
Fuel	£	1,020.07	Monsters Lair Sales - Cash	£	211.15
Travel Costs	£	567.85	Monsters Lair Sales - Credit	£	1,385.02
Insurance	£	2,133.39	Payment Refund	£	-
Administration	£	1,258.91	Region Funds (paid into wrong account)	£	60.12
Refund of Camp Fees	£	820.85	Site Services Refund	£	300.72
o Merchandise Costs/Refund of Merch Payment	£	4,314.60	TBC Income Category - 35	£	-
Region Income Transferred to H&I Account	£	60.12	TBC Income Category - 36	£	-
Asset Purchases	£	14,718.80	TBC Income Category - 37	£	-
Camp Badges	£	477.00	TBC Income Category - 38	£	-
TBC - Expense Category 15	£	-	TBC Income Category - 39	£	-
TBC - Expense Category 16	£	-	Participant Camp Fees 2026	£	1,764.41
TBC - Expense Category 17	£	-	TBC Income Category - 41	£	-
TBC - Expense Category 18	£	-	TBC Income Category - 42	£	-
TBC - Expense Category 19	£	-	TBC Income Category - 43	£	-
Cash withdrawn for Camp	£	1,420.00	Repayment of Withdrawn Cash	£	1,420.00
Bank Charges	£	12.65	Travel Costs Refunded to Rally	£	212.00
Cost Incurred for next years camp	£	-			
Cost Incurred from previous camp	£	2,764.99			
Bank Account Balance at 31 March		£9,646.84			
Total		£54,975.38	Total		£54,975.38

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:
Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Highland and Islands Regional Scout Council

SC039358

Period start date

Day Month Year
01 04 2025

to

Period end date

Day Month Year
31 03 2026

6,7,8 & 9.

(remember to include the page numbers of additional sheets)

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.

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.

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.

Date:

29/08/2026

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