



HIGHLANDS AND ISLANDS REGIONAL SCOUT COUNCIL

TREASURERS REPORT AND ACCOUNTS 2024/25



Registered
Charity
SC039358

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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 31st March; the Region held 838 stock of regional uniform badges, compared to 838 last year.

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 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

BALANCE SHEET	2024/25 Actuals	2023/24 Actuals
Balances as at 1 April	£66,087.60	£10,704.04
Regional Scout Council Account (Main)	£66,087.60	£10,704.04
	£66,087.60	£10,704.04
Less Surplus/(Deficit) for the year	£26,173.32	£55,374.56
Balance as at 31 March	£92,260.92	£66,078.60
Represented by:		
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
Balance as at 31 March	£92,260.92	£66,078.60

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	1 £ 61,343.50	Opening Balance	46 £ 66,050.10
WSJ Fees Payment to SHQ	2 £ -	Census Income from Districts	26 £ 83,504.50
WSJ Expenses	3 £ -	WSJ Contingent Fees	27 £ -
Blair Atholl Fees Payment to SHQ	4 £ -	Blair Atholl Contingent Fees	28 £ 7,100.00
Blair Atholl Training Camp Expense	5 £ -	MOOT/EuroJam/Roverway Contingent Fees	29 £ 499.00
Blair Atholl Other Expense	6 £ 1,112.15	Region Camp/Event Contingent Fees	30 £ -
Region Network Event Cost	7 £ 200.00	Region Training Income	31 £ 147.40
MOOT/EuroJam/Roverway Expense	8 £ 998.00	Young Leader Training (Sept 2024)	32 £ 105.00
Region Camp/Event Expense	9 £ -	SHQ Funding/Income	33 £ 67.10
Region Training Expense - First Aid	10 £ 1,791.34	Grant/Other Funding	34 £ 3,633.81
Region Training Travel Costs	11 £ 247.60	Duke of Edinburgh Income	35 £ 252.45
Young Leader Training (Sept 2024)	12 £ 1,180.00	Bank Account Interest	36 £ -
Young Leader Training (xxxx)	13 £ -	Young Leader Training (xxxx)	37 £ -
Region Leadership Team Expense	14 £ 605.47	H&I Scouts Clothing Income	38 £ 11.00
Region Trustee Board Expense	15 £ -	Summit25 Refund/Income	39 £ 948.32
Duke of Edinburgh Award Expense	16 £ 1,562.00	Region Network Event Income	40 £ 30.00
Navigate Expenses	17 £ 2,543.20	TBC Income Category - 41	£ -
Region Development Session	18 £ 3,763.52	TBC Income Category - 42	£ -
Region Training Expense - Other	19 £ 115.00	TBC Income Category - 43	£ -
Summit25 Expense	20 £ 3,142.57	Transfer from Region Main Account	£ -
Other Expense	21 £ 1,254.15	Transfer from Region Camp & Activities Account	45 £ 11,870.74
Transfer to Region Main Account	22 £ -		
Transfer to Region Camp & Activities Account	23 £ 2,100.00		
Closing Balance	24 £ 92,260.92		
Total	£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)

BALANCE SHEET

Balances as at 1 April

Regional Scout Council Account (Main)

2023/24

2022/23

£10,704.04

£18,713.55

£10,704.04

£18,713.55

Less Surplus/(Deficit) for the year

£55,374.56

-£8,009.51

Balance as at 31 March

£66,078.60

£10,704.04

Represented by:

Regional Scout Council BOS Account (Main)

£66,078.60

£10,704.04

Restricted Funds within Balance:

World Scout Jamboree Funds

£0.00

Nil

-£484.06

Census Fees

£57,187.00

Roverway Fees

£499.00

Balance as at 31 March

£66,078.60

£10,704.04

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

EXPENDITURE		INCOME	
Adult Training - Other Expense	£ 979.22	Opening Balance	£ 10,704.04
Badges/Insurance/Administration	£ -	Adult Training - Income	£ -
Blair Atholl Fees & Expenses	£ 7,092.36	Bank Account Interest	£ -
Cally Rally Fees & Expenses	£ -	Blair Atholl Contingent Fees Payments & Income	£ 2,450.00
Census Fees to SHQ/Refund to Districts	£ 408.50	Cally Rally Fees Payments & Income	£ -
Roverway Fees & Expenses	£ 3,320.00	Census Fees from Districts	£ 57,305.50
Other Expense	£ 100.00	Roverway Fees Paid to H&I & Income	£ 3,819.00
Regional Camp Expense	£ -	Grants/One Off Income	£ 500.00
Region Organised Expedition/Event Expenditure	£ -	Other Income incl. Badge Sales	£ 1,356.65
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	£ 3,437.00
Travel & Subsistence - Regional Team	£ 538.65	YL Training - Income	£ -
Travel & Subsistence - YL Training	£ -	DoE Fee Income	£ 118.99
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	£ 673.50	Transfer from Region Main Account	£ -
Scouts Transitional Change Expenditure	£ 550.35	Transfer from Region Camp & Activities Account	£ 219.20
Transfer to Region Main Account	£ -		
Transfer to Region Camp & Activities Account	£ 169.20		
Closing Balance	£66,078.60		
Total	£79,910.38	Total	£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		
Total	£108,988.54	Total	£108,988.54

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

BALANCE SHEET	2024/25 Actuals	2023/24 Actuals
Balances as at 1 April		
Cally Rally Bank Account	£11,644.96	£11,933.41
	£11,644.96	£11,933.41
Less Surplus/(Deficit) for the year	£2,553.14	-£288.45
Balance as at 31 March	£14,198.10	£11,644.96
Represented by:		
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
Balance as at 31 March	£14,198.10	£11,644.96

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

EXPENDITURE		INCOME	
Cally Rally - Admin Expense	£ 1,184.74	Opening Balance	£ 11,644.96
Cally Rally - Merchandise Expense	£ 4,417.02	Cally Rally - Participant Fees	£ 31,325.49
Cally Rally - Site Services Expense	£ 7,566.00	Cally Rally - Credit Sales at Camp	£ 1,687.77
Cally Rally - Catering Expense	£ 4,411.96	Cally Rally - Cash Sales at Camp	£ 1,166.10
Cally Rally - Land Activities Expense	£ 5,169.08	TBC Income Category - 29	£ -
Cally Rally - Water Activities Expense	£ 338.79	TBC Income Category - 30	£ -
Cally Rally - Fuel Costs	£ 1,558.93	Catering Refund	£ 45.63
Cally Rally - Travel Costs	£ 104.00	Insurance Refund	£ 97.48
Cally Rally - Insurance Costs	£ 2,227.31	TBC Income Category - 33	£ -
Cally Rally - General/Other Expense	£ 3,267.96	TBC Income Category - 34	£ -
Cally Rally - 50th Anniversary Expense	£ 3,768.00	TBC Income Category - 35	£ -
Region - Blair Payment to SHQ	£ 1,800.00	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	£ 11,070.96
2025 Rally Expense	£ 720.00	Region Income - Duke of Edinburgh Fees	£ 1,006.50
Refund of Participant Fees	£ 106.50	Transfer from Region Main Account	£ 2,159.25
Region Expense Wrongly Paid from this Account	£ 369.30	Transfer from RBS Account	£ -
Transfer to Region Main Account	£ 8,996.45		
Transfer to Region Camp & Activities Account	£ -		
Closing Balance	£ 14,198.10		
Total	£ 60,204.14	Total	£ 60,204.14

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)

BALANCE SHEET	2023/24 Actuals	2022/23 Actuals
Balances as at 1 April		
Regional Scout Council Account (Camp)	£11,933.41	£10,153.00
	£11,933.41	£10,153.00
Less Surplus/(Deficit) for the year	-£288.45	£1,780.41
Balance as at 31 March	£11,644.96	£11,933.41
Represented by:		
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
Balance as at 31 March	£11,644.36	£11,933.41

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	£ 11,933.41
Badges/Insurance/Administration	£ -	Adult Training - Income	£ -
Blair Atholl Fees & Expenses	£ -	Bank Account Interest	£ -
Cally Rally Expenses	£ 33,222.99	Blair Atholl Contingent Fees Payments & Income	£ -
Census Fees to SHQ/Refund to Districts	£ -	Cally Rally Fees Payments & Income	£ 32,576.23
Roverway24 - Fees & Expenses	£ -	Census Fees from Districts	£ -
Other Expense	£ 19.69	Roverway24 - Fees Paid to H&I & Income	£ -
Regional Camp Expense	£ -	Grants/One Off Income	£ -
Region Organised Expedition/Event Expenditure	£ -	Other Income incl. Badge Sales	£ 34.50
Region Target Shooting Club Expenditure	£ -	Regional Camp Fees Payments & Income	£ -
T Travel & Subsistence - Adult Training	£ -	Region Organised Expedition/Event Income	£ -
T Travel & Subsistence - Exec/AGM	£ -	Regional Target Shooting Club - Income	£ -
T Travel & Subsistence - Other	£ -	WSJ Fees Payments to H&I and Income	£ -
T Travel & Subsistence - Regional Team	£ -	YL Training - Income	£ -
T Travel & Subsistence - YL Training	£ -	H&I DoE Income	£ 393.50
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	£ 50.00	TBC Income Category - 43	£ -
Scouts Transformation Expense	£ 169.20	Transfer from Region Main Account	£ 338.40
TBC - Expense Category 21	£ -	Transfer from Region Camp & Activities Account	£ -
T transfer to Region Main Account	£ 169.20		
T transfer to Region Camp & Activities Account	£ -		
Closing Balance	£ 11,644.96		
Total	£45,276.04	Total	£45,276.04

Cally Rally 2022/23

Accounts for the year ended 31 March 2023

(Bank of Scotland Camp & Activities Account)

BALANCE SHEET	2022/23 Actuals	2021/22 Actuals
Balances as at 1 April		
Regional Scout Council Account (Camp)	£10,153.00	£11,926.09
	£10,153.00	£11,926.09
Less Surplus/(Deficit) for the year	£1,780.41	-£2,936.50
Balance as at 31 March	£11,933.41	£8,989.59
Represented by:		
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
Balance as at 31 March	£11,933.41	£8,989.59

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		
Total	£40,534.69	Total	£40,534.69

Independent Examiners Report

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

Period end date

Day	Month	Year		Day	Month	Year
01	04	2024	to	31	03	2025

6,7,12 & 13.

(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

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

9th July 2025

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**