



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
For
The West Lowland Battalion
Army Cadet Force League

**The West Lowland Battalion
Army Cadet Force League**

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for the Year Ended 31 August 2025**

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**The West Lowland Battalion
Army Cadet Force League**

**Report of the Trustees
for the Year Ended 31 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC002197

Principal address
36 Callaghan Crescent
East Kilbride
G74 5PS

Trustees

Col P McCarthy	President	- appointed 13.10.24
Dr F Armstrong PhD	Vice President	- appointed 13.10.24
Sherriff I S McDonald MA LLB	Vice President	- appointed 13.10.24
Mathew the Lord Sinclair	Vice President	- appointed 13.10.24
Mrs A Brewis	Vice President	- appointed 13.10.24
Mr G B Dickie DL	Chairman	- appointed 13.10.24
Mr John Balmer	Secretary/Treasurer	- appointed 01.01.25

External scrutineer
A Robertson
2 Alwyn Drive
Stewartfield
East Kilbride
G74 4RY

Bankers
Royal Bank of Scotland
Ayr Chief Office
30 Sandgate
KA7 1BY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The League is a charitable unincorporated association, and the purposes and administration arrangements are set out in the Army Cadet Force League (West Lowland) constitution.

Recruitment and Appointment of New Trustees

All the League trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in October/November of each year.

Related parties

We are associated with The Army Cadet Force League, one of the UK's oldest, largest, and most successful youth organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims.

Our objective, as recorded in the Army Cadet Force League (West Lowland) constitution, is to run the League to support the West Lowland Battalion of the Army Cadet Force.

**The West Lowland Battalion
Army Cadet Force League**

**Report of the Trustees
for the Year Ended 31 August 2025**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the financial year 24/25 the charity has continued to support the battalion with the endeavours to offer the best cadet experience to the youth of the South West of Scotland.

It has been a reduced requirement for assistance from the battalion with only one grant request in the period to assist with additional transportation costs. This was supported by the League.

Camp was reduced to one week this year due to greater requirement of the MOD estate by others so the traditional support of social activities at camp was not required.

In meetings between senior battalion staff and the League's executive committee it has been agreed that the level of assistance required by the battalion will increase once the new cadet training centre location has been established.

The battalion are required to move to a more fit for purpose accommodation as the existing cadet training centre is coming to end of life.

Trustees' remuneration and expenses

The trustees did not receive any remuneration during the year. Payment was made for expenses to the past chairman and secretary/treasurer to support the running of the League.

FINANCIAL REVIEW

Reserves policy

The charity operates within a General fund.

The General fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The League holds unrestricted funds of £31,031 at the year end. The Committee consider that a general fund of £10,000 or greater will enable the League to continue at current subscription rates for the forthcoming year and assist the battalion as they require.

ON BEHALF OF THE BOARD:


.....
Mr G B Dickie DI, Chairman & Trustee

Date: 12/10/25

**Independent Examiner's Report to the Trustees of
The West Lowland Battalion
Army Cadet Force League**

I report on the accounts for the year ended 31 August 2025 set out on pages four to five.

Respective responsibilities of trustees and external scrutiny

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 the Charities Accounts (Scotland) Regulations 2006. The charity's 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 matters have come to my attention.

Basis of the external scrutiny report

My examination was 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 seeking explanations from you as 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.

Independent examiner's statement



A Robertson
2 Alwyn Drive
Stewartfield
East Kilbride
G74 4RY

Date: 8/10/25

**Army Cadet Force League
(West Lowland)**

**Saving Account Receipts and Payments
for the Year Ending 31 August 2025**

2024 Unrestricted Funds		2025 Unrestricted Funds
	Receipts	
3,192	Annual Gift Aid Subscriptions / Deed of Covenant	0
4,350	Donations	10,047
0	Subscriptions / Bankers Orders	0
806	Tax Recovered	1,242
25	Sale of ties	0
2,750	Life membership / Corporate membership	2,100
397	Bank Interest	497
<u>50</u>	From Business Account	<u>0</u>
11,570	Total Receipts	13,887
	Payments	
12,500	Monies to Business Acct	4,000
0	Presentation Trophies	530
0	Batallion Grants	0
0	Overseas trips	0
106	Postage, IT and Stationery	0
<u>0</u>	Account Checking	<u>0</u>
12,606	Total expenses	4,530
<u><u>-1,036</u></u>	Surplus / deficit for the year	<u><u>9,357</u></u>

All funds are unrestricted

**Army Cadet Force League
(West Lowland)**

**Business Account Receipts and Payments
for the Year Ending 31 August 2025**


2024 Unrestricted Funds		2025 Unrestricted Funds
	Receipts	
12,500	Monies from Savings Acct	4,000
19	Donation	300
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<u>12,519</u>	Total Receipts	<u>4,300</u>
	Payments	
243	Postage / IT / Stationary	29
0	Presentations	75
0	Overseas Trips	0
0	Sports trophies	0
0	Refunds HMRC	0
0	Equipment	0
0	Purchase League Ties	0
0	Travel Expenses	0
10,800	Battalion Grants	4,000
488	Detachment Refurbishment Grants	0
823	AGM Costs	289
50	To Savings account	0
<u>12,405</u>	Total expenses	<u>4,393</u>
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<u>114</u>	Surplus / deficit for the year	<u>-93</u>
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All funds are unrestricted		

**Army Cadet Force League
(West Lowland)**

**Balance Statement
for the Year Ending 31 August 2025**

2024 Unrestricted Funds		2025 Unrestricted Funds
	Savings Account	
21,484	Opening Balance	20,448
0	Monies from closed bond including interest	0
12,570	Income for year	13,887
-12,500	Less Transfer to Business Account	-4,000
-1,106	Monies paid out	-530
<u>20,448</u>	Closing balances	<u>29,804</u>
	Business Account	
1,206	Opening Balance	1,320
12,500	Monies from Savings Acct	4,000
-12,386	Monies paid out	-4,093
<u>1,320</u>	Closing Balance	<u>1,227</u>
<u>21,767</u>	Total assets held	<u>31,031</u>

Approved by the trustees and signed on their behalf on


Mr G B Dickie DL Chairman & Trustee

12-Oct-25