**REGISTERED CHARITY NUMBER: SC006564**

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 March 2026

# for

# West Region Scout Council

MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG

West Region Scout Council

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for the Year Ended 31 March 2026


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**West Region Scout Council**

**Report of the Trustees**
**for the Year Ended 31 March 2026**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The main purpose of West Region is to support, grow, and develop local Scout Districts and Groups while managing adult training, regional administration and governance.

### Volunteers

Scouting thrives at Group, District, Regional level and at Lapwing Lodge Outdoor Centre because dedicated volunteers give their time, energy, and skills at every level. Thanks are given to all volunteers who contribute to the success of West Region.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

West Region Scout Council is responsible for Scouting in the local authority areas of Renfrewshire, Inverclyde, West Dunbartonshire, Argyll & Bute and part of East Renfrewshire. The Region is divided into five Districts, each of which is led by a District Lead Volunteer.

The Region is primarily responsible for supporting the delivery of adult training, regional activities, looking after the outdoor centre, Lapwing Lodge, International activities, District development and communication.

There are approximately 80 groups with over 4,000 young people, supported by adults, taking part in scouting over the Region.

Lapwing Lodge Outdoor Centre has a 25 acre campsite with full facilities, overnight indoor accommodation for up to 116, indoor games halls, water facilities, bike trails, archery and high ropes course. The facilities can be hired and are available for all community groups, not just members of the Scout Association.

## FINANCIAL REVIEW

### Financial position

The overall financial position of West Region remains healthy with net unrestricted funds of £160,228 at 31st March 2026.

Trading income for Lapwing was down by circa £40,000 to £196,000 and there was a deficit of £8,967 at the year end. There was an increase of £15,000 in utility costs from the year prior.

There was significant capital and repair expenditure during the year with £6,000 on new fire doors, £26,600 on repairs to the dam and £56,000 on the installation of solar panels. The solar panel installation was fully covered by grant funding and it is hoped that this will have a significantly positive impact on electricity costs going forward.

Lapwing Lodge had a closing cash balance of £21,800 at the end of the year. With the final payment having been made on the UK Scouting Loan, the only remaining loan is the Bounce Back Loan, the year end balance on which was £5,500.

The West Region's Bank Account had a balance of £72,500 at the year end. This includes £49,400 in respect of Scouts Scotland membership fees received ahead of the due date. It also includes a payment of £8,000 in connection with the Jamboree. This will be recovered in full once all participant fees are collected.

The region are also due to recover rates of £2,175 paid to Argyll & Bute Council for Innellan Scout Hall. This should be recovered from the purchaser on conclusion of the sale of the property.

### Reserves policy

It is the aim of the trustees to hold cash reserves adequate to cover a minimum of three months running costs of the Lapwing Outdoor Centre. This is estimated to be £40,000.

### Going concern

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its constitution, following the guidelines of the Scout Association and is an unincorporated charity.

### Recruitment and appointment of new trustees

Trustees are appointed or re-appointed at the Annual General Meeting. Potential new trustees are provided with information about the background and policies of the charity and are provided with guidance in relation to trustees' responsibilities. Training is also available.

The trustees hold regular meetings throughout the year as well as meeting for the AGM.

### Risk management

The trustees have endeavoured to identify and manage the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Management of risk is reviewed regularly at meetings of the trustees and where new areas of risk are identified appropriate responses are implemented and recorded.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

SC006564

### Principal address

Lapwing Lodge
Gleniffer Road
Paisley
PA2 8UL

### Trustees

D Gordon Regional Chair
E Richardson Regional Treasurer (resigned 30.8.25)
T Boag
H Graham (resigned 30.8.25)
J Winch
A Smart (appointed 15.5.26)
B Ross Regional Lead Volunteer (appointed 17.3.26)
R Keir
B Aitken (resigned 30.8.25)
J Cumming Regional Lead Volunteer (resigned 8.12.25)
M Scott (resigned 1.1.26)
E McCrone (resigned 22.8.26)
E Thornton
S Allan (appointed 30.8.25)
G McCallan (appointed 30.8.25) (resigned 22.8.26)
N Johnston (appointed 22.8.26)
K Hards (appointed 22.8.26)
P Grierson (appointed 22.8.26)
L McVeigh (appointed 22.8.26)

E Richardson resigned on 30.8.25, and A Smart was appointed as Regional Treasurer subsequent to the year end.

### Independent Examiner

DCH Carslaw CA
MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG

Approved by order of the board of trustees on 19 October 2026 and signed on its behalf by:



A Smart - Trustee

**Independent Examiner's Report to the Trustees of**
**West Region Scout Council**

I report on the accounts for the year ended 31 March 2026 set out on pages five to sixteen.

**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 the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's 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**
In connection with 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 to comply with Regulation 8 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.

DCH Carslaw CA
The Institute of Chartered Accountants of Scotland

MacMillan Craig Chartered Accountants
100 Brand Street
Glasgow
G51 1DG

19 October 2026

**West Region Scout Council**

**Statement of Financial Activities**
**for the Year Ended 31 March 2026**

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.26 Total funds £ | 31.3.25 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 740 | 56,424 | 57,164 | 160 |
| **Charitable activities** | 3 | | | | |
| Lapwing Lodge Activity | | 196,990 | - | 196,990 | 272,713 |
| West Region | | 20,978 | - | 20,978 | 6,930 |
| **Total** | | 218,708 | 56,424 | 275,132 | 279,803 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | 4 | | | | |
| Lapwing Lodge Activity | | 206,802 | - | 206,802 | 228,793 |
| West Region | | 20,873 | - | 20,873 | 14,253 |
| **Total** | | 227,675 | - | 227,675 | 243,046 |
| **NET INCOME/(EXPENDITURE)** | | (8,967) | 56,424 | 47,457 | 36,757 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 169,195 | 3,451 | 172,646 | 135,889 |
| **TOTAL FUNDS CARRIED FORWARD** | | 160,228 | 59,875 | 220,103 | 172,646 |

The notes form part of these financial statements

## West Region Scout Council

### Balance Sheet
### 31 March 2026

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.26 Total funds £ | 31.3.25 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 11 | 111,601 | 56,424 | 168,025 | 112,092 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 12 | 1,000 | - | 1,000 | 1,000 |
| Debtors | 13 | - | - | - | 4,876 |
| Cash at bank and in hand | | 106,529 | 73,522 | 180,051 | 119,122 |
| | | 107,529 | 73,522 | 181,051 | 124,998 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 14 | (58,902) | (70,071) | (128,973) | (55,135) |
| **NET CURRENT ASSETS** | | 48,627 | 3,451 | 52,078 | 69,863 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 160,228 | 59,875 | 220,103 | 181,955 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | | - | - | - | (9,309) |
| **NET ASSETS** | | 160,228 | 59,875 | 220,103 | 172,646 |
| **FUNDS** | 16 | | | | |
| Unrestricted funds | | | | 160,228 | 169,195 |
| Restricted funds | | | | 59,875 | 3,451 |
| **TOTAL FUNDS** | | | | 220,103 | 172,646 |

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2026 and were signed on its behalf by:

A Smart

A Smart - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & equipment - 25% on cost and 10% on cost

Although depreciation has been provided historically on freehold property, no depreciation has been provided in recent years when significant work has been carried out to repair and replace items at Lapwing Lodge. Work is capitalised only to the extent that it provides an enhancement to its economic benefit.
Heritable additions are shown at cost.

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Scope of the accounts**
The accounts cover the activities directly managed by West Region Scout Council. The financial transactions and funds of individual Districts and Groups are not reflected in these accounts.



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## 2. DONATIONS AND LEGACIES

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Donations and Gift Aid | 740 | 160 |
| Grants | 56,424 | - |
| | 57,164 | 160 |

Grants received, included in the above, are as follows:

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| East Renfrewshire Council | 5,000 | - |
| Renfrewshire Council | 44,524 | - |
| Statkraft Greener Grid Park Community Benefit Fund | 6,900 | - |
| | 56,424 | - |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 31.3.26 | 31.3.25 |
|---|---|---|---|
| | | £ | £ |
| Lapwing Lodge Activity | | | |
| Income | Lapwing Lodge Activity | 196,990 | 237,371 |
| Grants | Lapwing Lodge Activity | - | 35,342 |
| Jamboree income | West Region | 12,790 | - |
| Grants | West Region | 1,000 | - |
| Membership Fee regional levy | West Region | 7,188 | 6,930 |
| | | 217,968 | 279,643 |

Grants received, included in the above, are as follows:

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Renfrewshire Council | - | 19,332 |
| Statkraft Greener Grid Park Community Benefit Fund | - | 16,010 |
| Scouts Scotland | 1,000 | - |
| | 1,000 | 35,342 |



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## 4. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 5) | Support costs (see note 6) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Lapwing Lodge Activity | 206,802 | - | 206,802 |
| West Region | 18,040 | 2,833 | 20,873 |
| | 224,842 | 2,833 | 227,675 |

## 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Staff costs | 11,835 | 5,340 |
| Rates and water | 1,145 | - |
| Warden & sessional workers | 26,560 | 29,761 |
| Utilities | 37,794 | 22,345 |
| Insurance | 20,798 | 20,671 |
| Sundries | 6,430 | 5,562 |
| Training | 373 | 7,372 |
| Blair Atholl Expenditure | - | 4,006 |
| Cleaning & Laundry | 10,435 | 8,409 |
| Maintenance | 81,073 | 121,645 |
| Equipment | 9,210 | 6,805 |
| Jamboree expenditure | 12,857 | - |
| Conferences | 664 | 2,758 |
| Depreciation | 4,976 | 4,416 |
| Interest payable and similar charges | 692 | 1,316 |
| | 224,842 | 240,406 |

## 6. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| West Region | 2,833 |

Support costs, included in the above, are as follows:

**Governance costs**

| | 31.3.26 West Region | 31.3.25 Total activities |
|---|---|---|
| | £ | £ |
| Independent examination | 2,833 | 2,640 |



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## 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

## 8. STAFF COSTS

| | 31.3.26 | 31.3.25 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 11,835 | 5,340 |
| | 11,835 | 5,340 |

The average monthly number of employees during the year was as follows:

| | 31.3.26 | 31.3.25 |
|---|---|---|
| Warden | 1 | 1 |

No employees received emoluments in excess of £60,000.

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 160 | - | 160 |
| **Charitable activities** | | | |
| Lapwing Lodge Activity | 237,370 | 35,343 | 272,713 |
| West Region | 6,930 | - | 6,930 |
| **Total** | 244,460 | 35,343 | 279,803 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Lapwing Lodge Activity | 189,042 | 39,751 | 228,793 |
| West Region | 14,253 | - | 14,253 |
| **Total** | 203,295 | 39,751 | 243,046 |
| **NET INCOME/(EXPENDITURE)** | 41,165 | (4,408) | 36,757 |
| **Transfers between funds** | (4,408) | 4,408 | - |
| **Net movement in funds** | 36,757 | - | 36,757 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 132,438 | 3,451 | 135,889 |
| **TOTAL FUNDS CARRIED FORWARD** | 169,195 | 3,451 | 172,646 |



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## 10. COLLECTIONS FOR THIRD PARTIES

Membership fees of £161,296 (2025:£136,275) which were collected for, and passed on to Scouts Scotland have been excluded from gross income within the accounts in the current year.

## 11. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant & equipment £ | Computer equipment £ | Totals £ |
|---|---|---|---|---|
| **COST** | | | | |
| At 1 April 2025 | 109,688 | 17,664 | - | 127,352 |
| Additions | - | 56,424 | 4,485 | 60,909 |
| At 31 March 2026 | 109,688 | 74,088 | 4,485 | 188,261 |
| **DEPRECIATION** | | | | |
| At 1 April 2025 | 4,900 | 10,360 | - | 15,260 |
| Charge for year | - | 4,416 | 560 | 4,976 |
| At 31 March 2026 | 4,900 | 14,776 | 560 | 20,236 |
| **NET BOOK VALUE** | | | | |
| At 31 March 2026 | 104,788 | 59,312 | 3,925 | 168,025 |
| At 31 March 2025 | 104,788 | 7,304 | - | 112,092 |

## 12. STOCKS

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Stocks | 1,000 | 1,000 |

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Prepayments and accrued income | - | 4,876 |

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Bank loans and overdrafts (see note 15) | 5,595 | 5,000 |
| Other loans (see note 15) | - | 8,250 |
| Other creditors | 119,511 | 31,445 |
| Accrued expenses | 3,867 | 10,440 |
| | 128,973 | 55,135 |



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## 15. LOANS

An analysis of the maturity of loans is given below:

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| Amounts falling due within one year on demand: | | |
| Bounce Back Loan | 5,595 | 5,000 |
| UK Scouting Loan | - | 8,250 |
| | 5,595 | 13,250 |
| Amounts falling between one and two years: | | |
| Bounce Back Loan | - | 5,000 |
| Amounts falling due between two and five years: | | |
| Bounce Back Loan | - | 4,309 |

In 2017, to facilitate the replacement of the heating system and the purchase of the Hobbit Houses at Lapwing Lodge, the Executive Committee approved the use of loan funding. Loans were secured through UK Scouting and Charity Bank, the latter being refinanced through the Government supported bounce back loan scheme in 2021:

UK Scouting £82,500 10 Year Term - now fully repaid

Bounce Back Loan £50,000 10 Year Term

## 16. MOVEMENT IN FUNDS

| | At 1.4.25 £ | Net movement in funds £ | At 31.3.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 166,695 | (8,967) | 157,728 |
| Commissioner's Fund | 2,500 | - | 2,500 |
| | 169,195 | (8,967) | 160,228 |
| **Restricted funds** | | | |
| Hamish Jack Fund | 164 | - | 164 |
| Jack & Mary Kernochan Fund | 649 | - | 649 |
| Ronnie Thomson Fund | 350 | - | 350 |
| Alan Jenkins Fund | 540 | - | 540 |
| Summer of Play Funding | 1,501 | - | 1,501 |
| Nepal Trip Fund | 247 | - | 247 |
| Solar Panel Installation | - | 56,424 | 56,424 |
| | 3,451 | 56,424 | 59,875 |
| **TOTAL FUNDS** | 172,646 | 47,457 | 220,103 |



continued...

## 16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 218,708 | (227,675) | (8,967) |
| **Restricted funds** | | | |
| Solar Panel Installation | 56,424 | - | 56,424 |
| **TOTAL FUNDS** | 275,132 | (227,675) | 47,457 |

**Comparatives for movement in funds**

| | At 1.4.24 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|---|---|---|---|---|
| **Unrestricted funds** | 132,438 | 41,165 | (4,408) | 169,195 |
| **Restricted funds** | | | | |
| Hamish Jack Fund | 164 | - | - | 164 |
| Jack & Mary Kernochan Fund | 649 | - | - | 649 |
| Ronnie Thomson Fund | 350 | - | - | 350 |
| Alan Jenkins Fund | 540 | - | - | 540 |
| Summer of Play Funding | 1,501 | - | - | 1,501 |
| Nepal Trip Fund | 247 | - | - | 247 |
| Statkraft Greener Grid Park Community Benefit Fund | - | (4,406) | 4,406 | - |
| Lapwing Lodge Corridor Insulation | - | (2) | 2 | - |
| | 3,451 | (4,408) | 4,408 | 3,451 |
| **TOTAL FUNDS** | 135,889 | 36,757 | - | 172,646 |

Comparative net movement in funds included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | 244,460 | (203,295) | 41,165 |
| **Restricted funds** | | | |
| Statkraft Greener Grid Park Community Benefit Fund | 16,010 | (20,416) | (4,406) |
| Lapwing Lodge Corridor Insulation | 4,333 | (4,335) | (2) |
| East & West Wing Corridors Project | 15,000 | (15,000) | - |
| | 35,343 | (39,751) | (4,408) |
| **TOTAL FUNDS** | 279,803 | (243,046) | 36,757 |



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## 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.24 | Net movement in funds | Transfers between funds | At 31.3.26 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | 132,438 | 32,198 | (4,408) | 160,228 |
| **Restricted funds** | | | | |
| Hamish Jack Fund | 164 | - | - | 164 |
| Jack & Mary Kernochan Fund | 649 | - | - | 649 |
| Ronnie Thomson Fund | 350 | - | - | 350 |
| Alan Jenkins Fund | 540 | - | - | 540 |
| Summer of Play Funding | 1,501 | - | - | 1,501 |
| Nepal Trip Fund | 247 | - | - | 247 |
| Statkraft Greener Grid Park Community Benefit Fund | - | (4,406) | 4,406 | - |
| Lapwing Lodge Corridor Insulation | - | (2) | 2 | - |
| Solar Panel Installation | - | 56,424 | - | 56,424 |
| | 3,451 | 52,016 | 4,408 | 59,875 |
| **TOTAL FUNDS** | 135,889 | 84,214 | - | 220,103 |

Net movement in funds included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | 463,168 | (430,970) | 32,198 |
| **Restricted funds** | | | |
| Statkraft Greener Grid Park Community Benefit Fund | 16,010 | (20,416) | (4,406) |
| Lapwing Lodge Corridor Insulation | 4,333 | (4,335) | (2) |
| East & West Wing Corridors Project | 15,000 | (15,000) | - |
| Solar Panel Installation | 56,424 | - | 56,424 |
| | 91,767 | (39,751) | 52,016 |
| **TOTAL FUNDS** | 554,935 | (470,721) | 84,214 |

**Purpose of Funds**

**General Reserve Fund**
The General Fund, which represents the free reserves of the charity, has arisen from past and present operating results.

**Nepal Fund**
This fund was established to facilitate all transactions in relation to the West Region's expedition to Nepal in 2023.

**Summer of Play Fund**



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## 16. MOVEMENT IN FUNDS - continued

The Scottish Government provided funding to allow young people access to activities with play, socialising, and wellbeing at the heart of a covid-recovery program. The Region received funding which will be used to support individual groups with such activities.

**Commissioner's Fund (Designated Fund)**
The funds were transferred from Dunbartonshire Area and represent monies for use at the discretion of the Regional (Area) Commissioner for cases of special need.

**Hamish Jack Memorial Fund**
This fund was set up by a former County (Area) Commissioner, Ken Caldwell in memory of Patrol leader Hamish Jack, who was killed in active service during the Second World War.
The fund is designed to recognise "the true spirit of Scouting" amongst Scouts and is awarded by the Regional (Area) Commissioner, on the recommendation of a District commissioner. It is hoped that a Scout who makes use of his Scout training in some special way will be considered for this award.
A recommendation for an award from the fund can be made at any time.

**Jack & Mary Kernochan Memorial Fund**
This fund, set up in memory of Jack Kernochan, a former Area Commissioner is designed to contribute towards international and related activities, and is administered by the Regional Commissioner, to whom applications can be submitted at any time.
This fund has been supplemented by a bequest in memory of David Kerr, also a former Area Commissioner, whose bequest had the same aims as that of the Jack Kernochan Fund. Further funds have been added, on approval from the Regional Executive Committee, where surpluses have arisen from international events attended by members of the Region.

**Ronnie Thomson Memorial Fund**
This fund was set up following a bequest from Ronnie Thomson. Ronnie was an enthusiastic supporter of water sports throughout his time in Scouting and at Lapwing Lodge in particular. The donation was made to fund the purchase of kayaking / canoeing equipment at Lapwing Lodge.

**Alan Jenkins Fund**
During 2009/10 a donation was received from the family of the late Alan Jenkins. The purpose of this fund is to allow scouts from less privileged financial backgrounds to enjoy the facilities at Lapwing Lodger

**East and West Wing Corridors Project**
Renfrewshire Council issued a grant of £15,000 for new windows & fire doors.

**Lapwing Lodge Corridor Insulation**
Renfrewshire Council also issued a grant of £4,333 for corridor insulation.

**Statkraft Greener Grid Park Community Benefit Fund**
This is funding restricted to ceilings insulation.

**Solar panel installation**
East Renfrewshire Council, Renfrewshire Council and Statkraft Greener Grid Parks provided grant assistance for the purchase and installation of solar panels at Lapwing Lodge.



continued...

## 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

**West Region Scout Council**

**Detailed Statement of Financial Activities**
**for the Year Ended 31 March 2026**

| | 31.3.26 £ | 31.3.25 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations and Gift Aid | 740 | 160 |
| Grants | 56,424 | - |
| | 57,164 | 160 |
| **Charitable activities** | | |
| Lapwing Lodge Activity Income | 196,990 | 237,371 |
| Jamboree income | 12,790 | - |
| Grants | 1,000 | 35,342 |
| Membership Fee regional levy | 7,188 | 6,930 |
| | 217,968 | 279,643 |
| **Total incoming resources** | 275,132 | 279,803 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Wages | 11,835 | 5,340 |
| Rates and water | 1,145 | - |
| Warden & sessional workers | 26,560 | 29,761 |
| Utilities | 37,794 | 22,345 |
| Insurance | 20,798 | 20,671 |
| Sundries | 6,430 | 5,562 |
| Training | 373 | 7,372 |
| Blair Atholl Expenditure | - | 4,006 |
| Cleaning & Laundry | 10,435 | 8,409 |
| Maintenance | 81,073 | 121,645 |
| Equipment | 9,210 | 6,805 |
| Jamboree expenditure | 12,857 | - |
| Conferences | 664 | 2,758 |
| Equipment depreciation | 4,416 | 4,416 |
| Computer equipment depreciation | 560 | - |
| Loan interest | 692 | 1,316 |
| | 224,842 | 240,406 |
| **Support costs** | | |
| **Governance costs** | | |
| Independent examination | 2,833 | 2,640 |
| Total resources expended | 227,675 | 243,046 |
| **Net income** | 47,457 | 36,757 |