

**INDEPENDENT EXAMINER'S REPORT
TO GIRL GUIDING WEST LOTHIAN**

SC000667

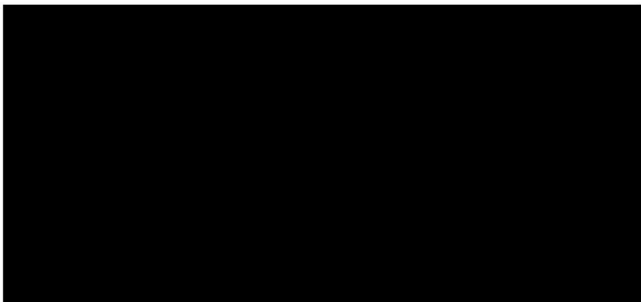
I report on the accounts of Girl Guiding West Lothian for the year ended 31st March 2025 which are set out on pages 3 to 6.

The 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 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.

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 management committee 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 which gives me reasonable cause to believe that in any material respect :

- 1 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 any information I am entitled to has been withheld from me, or
- 3 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



1st August 2025

GIRL GUIDING WEST LOTHIAN

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BALANCE SHEET

31ST MARCH 2025

	Unrestricted Funds £	Restricted Funds	Total 2025 £	Total 2024 £
Investments				
Royal Bank of Scotland	154,779		154,779	105,686
Other Assets				
Heritable Property	70,000		70,000	70,000
Camp Equipment	23,332		23,332	23,332
	93,332		93,332	93,332
Total assets	248,111		248,111	199,018
Represented by :-				
Accumulated Funds				
Balance at 1 st April 2024	195,518	3,500	199,018	143,183
Deficit/Surplus for year	53,593	-3,500	49,093	55,835
Balance at 31st March 2025	248,111	0	248,111	199,018

Approved by the Trustees and signed on their behalf



County Commissioner

August 2025

GIRL GUIDING WEST LoTHIAN

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RECEIPTS AND PAYMENTS ACCOUNT

YEAR TO 31ST MARCH 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£		£	£
Receipts				
Donations	47,168		47,168	52,850
Rent from Land and Buildings	8,373		8,373	4,596
Income from Investments	2,075		2,075	1,295
Receipts from other charitable activities	11,416		11,416	8,501
Debtors				
Total Receipts	69,032		69,032	67,242
Payments				
Represented by :-				
Payments for charitable activities	16,379		19,879	11,407
Governance Costs:				
Independent Examiners Costs	60		60	50
Total payments	16,439	3,500	19,939	11,457
Deficit/Surplus for year	53,093	-3,500	49,093	55,835

Trustee Report 2024–2025

Adventures

County camp on a Festival theme ran at The Craigs, Scout campsite at Torphichen in July 2024. Thirty girls enjoyed a weekend packed with activities, including dancing, flower crowns, and campfire. Highlights were a visiting ice cream van and Chinese lion dancers.

In March 2025 we utilised both Friends of Netherurd and Adventures on your Doorstep funding to support a Girlguiding West Lothian Day Out at Almond Valley Heritage Centre. More than 400 members from all sections, including leaders and volunteers, enjoyed a day of outdoor adventures, following trails, looking at the museum and watching the spring-time baby animals. Tractor rides were provided for everyone. Despite the cold, wet weather there were many smiles and giggles! This was our first large-scale event since the Covid pandemic.

A small volunteer team also continues to support more than 20 young people through their Duke of Edinburgh bronze and silver awards, providing training and equipment for girls to successfully complete the expedition element of the award. Many of these girls also volunteer with us as young leaders.

Bathgate Guide Hall

The hall is to being well used. Local units attend regularly. External lets, including baby ballet and an art summer school have also grown slightly. The hall is used by Girlguiding West Lothian for training events and meetings.

The hall continues to be well cared for thanks to the management committee.

Budget has been assigned to both Bathgate Guide Hall and Linlithgow Guide Hall to carry out necessary repairs.

Governance review

The county trustees continued work on the restructuring of county divisions and districts to reflect our current distribution of units and girls and the changed role of commissioners. This will result in a single tier reporting structure.

A draft county constitution was submitted to Girlguiding Scotland for approval.

Membership

Girlguiding West Lothian has 224 adult volunteers and 1053 girls.

Recruitment of adult volunteers remains an issue. This lack of volunteers restricts the number of girls who can get the chance to join Girlguiding. It also impacts recruitment to senior roles in the organisation.

New units have opened in Winchburgh, meaning there is now a functioning family of units in this new town. However there are many girls on the waiting lists, particularly for rainbows and the lack of volunteers means that we cannot yet open an additional unit.

Programme

The young members have been busy in their units making up programme hours to earn skills builder and theme awards. Girls in all sections achieved their Bronze, Silver and Gold awards.

In November we ran a 'Bag a badge' event at Blackburn Community Partnership centre. This had more than 140 attendees across 16 different badges for Rainbows, Brownies and Guides. The 'Bag a badge' encourages girls who may not have the support or facilities at home to gain an interest badge and therefor a theme or section award.

Training & Qualifications

First response training has continued with face to face courses delivered in Bathgate Guide Hall.

Some trustees have attended the trustee training provided by Girlguiding Scotland. Some adult members continue to work through their Leader Development Programme supported by a team of county mentors.

Three Going Away With qualifications were completed.

Signed on behalf of Girlguiding West Lothian Trustees



County Treasurer