

Girlguiding Tay and Ochils



TRUSTEES ANNUAL REPORT AND ACCOUNTS

Year ended 30 June 2025

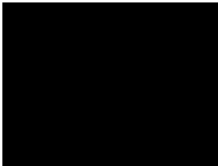
OSCR Charity No: SC002886

Girlguiding Tay and Ochils

Trustees' Annual Report Year ended 30 June 2025

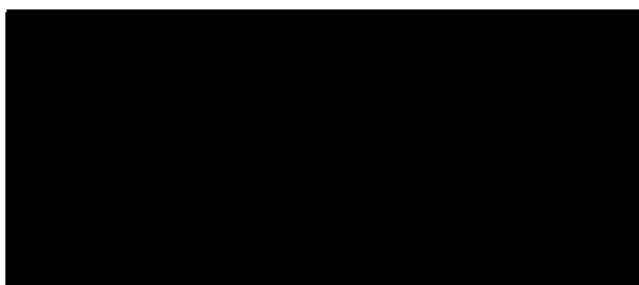
The trustees present the annual report and financial statements for Girlguiding Tay and Ochils for the year ended 30 June 2025

Reference and Administrative Information



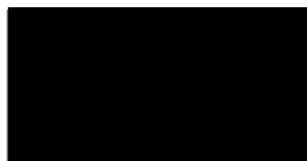
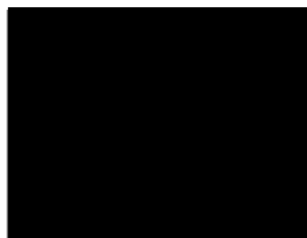


Charity name Girlguiding Tay and Ochils
Charity Registration Number: SC002886
Contact Address: 

County President: 

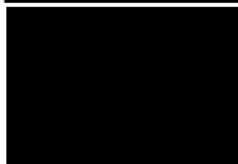
Executive Committee (Trustees):
At 30/6/2025



Appointed 1/7/2025

 Joint County Commissioner
 Joint County Commissioner
 Assistant County
 Assistant County
 County Secretary
 County Guiding Delivery

Independent Examiner:



Girlguiding Tay and Ochils

Type of Governing Document

Girlguiding Tay and Ochils is an unincorporated association governed by a written constitution.

The Trustees administer the charity. Regular meetings are held to discuss the activities of Guiding within the County, Scotland and the UK. Day-to-day decisions are delegated collectively to the County Commissioner, Secretary and Treasurer.

Trustee Recruitment and Appointment

The executive committee are appointed by the existing members and include the County Commissioners, Assistant County Commissioners, Treasurer, Secretary, and various advisers. Trustees normally serve for a period of 5 years.

Charitable Purposes

The purpose of the charity is the Advancement of Education.

The key objectives of the Association are to develop, promote and advance guiding in Perth & Kinross and Clackmannanshire.

Girlguiding Tay and Ochils

Trustees' Annual Report (continued)
Year ended 30 June 2025

Summary of the main activities in relation to these objects

Girlguiding Tay and Ochils run a Guiding Resource Depot located in Perth, which is a key fundraiser for the Charity. Goods are purchased on an arm's length trading basis and are reflected in the Receipts and Payments Account as well as the Depot's own set of accounts.

The Receipts and Payments Account reflects the cost of the County team only in their role of administering and supporting the various guiding units within the County. The individual units and districts and divisions maintain their own financial records and they are not included within this report.

The County provides grants to its members to help with hall rents and the upkeep of huts. Grants are also available to help units take their girls to pack holidays or camps. It also helps mitigate the costs of representing the County at training weekends and international gatherings. Trainings are held throughout the County to keep its members up to date on matters relating to health & safety, child protection and record keeping and also to provide members with new resources to take back to their units and opportunities to share new ideas between units.

Achievements and Performance

Girlguiding Tay and Ochils will produce a full Annual Report for 2025 which provides more detailed information on the extent of the charity's activities, achievements and performance for the year.

Future Plans

It is intended that the charity will continue to pursue activities and policies which will sustain and enhance the objectives of Guiding in the County within the financial restraints of available income and in keeping with changes in policy which are, from time to time, imposed by the Guide Association.

Girlguiding Tay and Ochils

Related Parties

All of the charity's members are volunteers and receive no remuneration for the duties they perform.

Trustees do receive reimbursed expenditure during the year.

Financial Review

The financial performance is shown in the attached accounts. The overall position is a current year deficit of £4,578 (2024 – Deficit of £20,517). We have continued to support all the hall and hut committees throughout the County. We have provided support for units as costs of supplies, utilities etc increase rapidly.

The Executive Committee consider the financial performance of the Association for the year ended 30 June 2025, together with its financial position at that date, to be satisfactory.

Girlguiding Tay and Ochils

Trustees' Annual Report (continued)

Year ended 30 June 2025

Reserves Policy

A policy has been established to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure.

In addition to these unrestricted reserves, the executive have acted within their remit to delegate certain additional reserves to protect the charity's future activities, most significantly the provision of suitable premises within the county to house the depot, county office and storage.

Restricted reserves are those subject to specific restrictions which may be imposed by the donor or with their authority (e.g. by the restricted working of an appeal).

Donated facilities and services

The charity is grateful for the unstinting efforts of all its volunteers, many of whom give up much of their spare time in running Rainbows, Brownies, Guides and Senior Sections as well as Trefoil and Friends of Guiding. The charity could not function without them.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the trustees

Signature



County Commissioner

Date: 20/1/2026

Girlguiding Tay and Ochils

Independent Examiner's Report to the Trustees of Girlguiding Tay and Ochils

I report on the accounts of the Charity for the year ended 30 June 2025 which are set out below.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or this report.

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.

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.

Basis of Independent Examiner's Statement

My examination of the restated accounts 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 view given by the accounts.

Girlguiding Tay and Ochils

Independent Examiner's Statement

During my examination of the restated accounts, 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: 22.01.2026.

Receipts and Payments Account
Year ended 30 June 2025

Girlguiding Tay and Ochils

		Unrestricted	Restricted	Total	Total
		funds 2025	funds	2025	2024
	Note	£	£	£	£
Receipts					
Donations	1	550	0	550	13,856
Gross trading receipts		37,077	0	37,077	23,685
Investment income		4,183	0	4,183	4,557
Receipts from charitable activities	2	24,055	0	24,055	32,813
Total receipts		65,865	0	65,865	74,911
Payments					
Costs of trading		22,477	0	22,477	27,396
Grants and donations	3	246	1,675	1,921	13,941
Charitable activities		46,045	0	46,045	54,091
Total payments		68,768	1,675	70,443	95,428
Excess of payments over receipts for the year		-2,903	-1,675	-4,578	-20,517

Girlguiding Tay and Ochils

Statement of balances **Year ended 30 June 2025**

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Bank & Deposit Balances				
Bank & deposit balances brought forward	11,285	6,613	17,898	15,415
Movement in year:				
Excess of payments over receipts for the year	-2,903	-1,675	-4,578	-20,517
Transfer from investments	0	0	0	23,000
Bank & deposit balances carried forward	8,382	4,938	13,320	17,898

Investments at market value

M&G Investments - Charifund	Building fund	68,151	65,715
Investec UK Special Situations	Building fund	12,878	12,878
		<u>81,029</u>	<u>78,593</u>

Fixed Assets

ipads x 2 - till system	General fund	0	250
IT equipment	General fund	0	500
		<u>0</u>	<u>750</u>

Stocks

Shop stock	General fund	12,080	9,124
		<u>12,080</u>	<u>9,124</u>

Liabilities

Independent examiners fee	General fund	0	942
		<u>0</u>	<u>942</u>

Girlguiding Tay and Ochils

Notes to accounts for year ended 30 June 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
1 Analysis of Donations				
General Donations	550	0	550	0
Grants	0	0	0	2,000
Subscriptions	0	0	0	11,856
	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,856</u>
2 Receipts from charitable activities				
Guiding activity income	24,055	0	24,055	32,813
	<u>24,055</u>	<u>0</u>	<u>24,055</u>	<u>32,813</u>
3 Analysis of Payments				
Grants and donations				
Unit grants	246	0	246	7,408
International, new unit and hardship grants	0	1,675	1,675	6,533
	<u>246</u>	<u>1,675</u>	<u>1,921</u>	<u>13,941</u>
Charitable activities				
Guiding activity costs	30,869	0	30,869	38,938
Subscriptions	2,276	0	2,276	332
Heat & Light	2,749	0	2,749	4,830
Rent and rates	6,644	0	6,644	6,448
Insurance	1,265	0	1,265	1,117
Repairs and maintenance	0	0	0	83
Telephone	953	0	953	759
IT Costs	305	0	305	642
Independent Examiners Fee	984	0	984	942
	<u>46,046</u>	<u>0</u>	<u>46,046</u>	<u>54,091</u>

Support costs have not been separately identified as the trustees consider there is only on charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

Girlguiding Tay and Ochils

Purposes of Unrestricted Funds

The General fund is for the day to day running of the charity.

The Building fund is for the provision of suitable premises within the county to house the depot, county offices and storage.

Purposes of Restricted Funds

The Jean Keppie fund is to be used for setting up new units, international travel and disadvantaged girls.

The accounts were approved by the trustees on 20/1/2026

