

2nd Carnoustie Guides



Independent examiner's report on the charity's accounts

Report to the Trustees of 2nd Carnoustie Guides

on the charity's accounts for the period 1 January 2025 to 31 December 2025

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) 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.		
Basis of independent examiner's statement	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.		
Independent examiner's statement	In the course of my examination, no matter has come to my attention, other than disclosed below 1. which gives me reasonable cause to believe that in any material respect the requirements: • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and have not been met 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.		
Signed:	Irene Morrison	Date:	7/2/2026
Name:	IRENE MORRISON		
Relevant professional qualification(s) (if any):			
Address:	10 CRAIG PLACE CARNoustie DD7 6DL		
Give here brief details (if any) that the examiner wishes to disclose			

2nd Carnoustie Guides



Independent examiner's report

Report to the members of 2nd Carnoustie Guides
on the accounts for the period 1 January 2025 to 31 December 2025

Responsibilities of the unit leader	The unit leader is entrusted with the safe keeping of the unit's funds and is responsible for seeing that a proper account of the funds is kept. The unit leader need not do all management of funds directly and may delegate tasks, however, the leader is ultimately responsible for the accounts.		
Basis of independent examiner's statement	An independent examination includes a review of the accounting records kept by the unit 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 unit leaders about such items. I have not carried out an audit, and consequently, I do not express an audit opinion on the accounts.		
Independent examiner's statement	In the course of my examination, other than disclosed below, I confirm that the unit - has kept adequate accounting records during the accounting period, and - accounts presented agree in all material respects to the underlying accounting records, - has disclosed all the necessary information to enable proper understanding of the accounts.		
Signed:	Irene Morrison	Date:	7/2/2026
Name:	IRENE MORRISON		
Relevant professional qualification(s) (if any):			
Address:	10 CRAIG PLACE CARNOUSTIE DD7 6DL		
Give here brief details (if any) that the examiner wishes to disclose	[write "There were no further details to disclose" if none, or give details] 		

2nd Carnoustie Guides



Unit Information

Unit Name	2nd Carnoustie Guides	District	Carnoustie
Division	Southern	County	Angus
Accounting Year	1 January 25	to	31 December 25

Unit Leaders / Trustees that served any time during the period, up to the date the accounts were signed.

Name	Email Address	Telephone No.	Position In Unit
Pamela O'Donnell	pamelaod@blueyonder.co.uk	7949329471	Leader
Sharron Clubb	sharronclubb@icloud.com	7881554267	Leader
Samantha Hunter	samanthalhunter@yahoo.co.uk	7591162897	Leader

No. of Girl Members	25
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Dates	Activities / Events / Residentials
July 2025	Edinburgh Festival Camp
August 25	Innoflate
September 25	Roar & Explore Blair Drummond
December 25	Pantomime Visit to REP
June 25	Raft Race

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Bank Account Details

	Bank a/c 1	Bank a/c 2
Account Name	2nd Carnoustie Guides	
Sort code	80-73-31	
Account number	00603764	
Name of signatory 1	Pamela O'Donnell	
Name of signatory 2	Sharron Clubb	
Name of signatory 3	Samantha Hunter	
Name of signatory 4		

2nd Carnoustie Guides



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

Reference and administrative details

Charity Name	2nd Carnoustie Guides
Charity Number	SCO43196
Principal address	Ingleneuk, Barry, Carnoustie, DD7 7RP

Trustees who served during the year and up to the date the accounts were signed:

Trustee name	Position In Unit	Dates acted if not for whole year
Pamela O'Donnell	Leader	
Sharron Clubb	Leader	
Samantha Hunter	Leader	

Structure, governance and management

The above unit is an unincorporated association. It has no written constitution, but operates in accordance with the Girlguiding policies and procedures published by Girlguiding, the operating name of the Guide Association. The Guide Association is incorporated under a Royal Charter which gives power to form units across the United Kingdom.

The unit's trustees are the volunteer adult leaders appointed as Leaders in terms of the Girlguiding policies and procedures, and in accordance with the Royal Charter.

Objectives

The charity's aim is to help girls and young women develop their potential to be leaders and effective citizens by delivering a programme of informal education in accordance with the ethos and principles of Girlguiding.

Activities, achievements and performance

During the period the charity provided the programme to the following number of girls in the area, and carried out activities as shown below:

Number of Girl Members: 25

Date	Activity
July 2025	Edinburgh Festival Camp
August 25	Innoflate
December 24	Pantomime Visit
September 25	Roar & Explore Blair Drummond

2nd Carnoustie Guides



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

June 25	Raft Race

Financial review

The charity's main income is subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period.

During the period the charity received donated services, materials or facilities as follows:

None.

During the period the charity's expenses were greater than the income it received. The deficit for the period was £0 and arose from N/A.

No remuneration was paid to Trustees during the year. Legitimate expenses reimbursed to Trustees during the period, for travel and other related expenses necessarily incurred by them in fulfilling their duties amounted to zero, and were paid to individual Trustees numbering zero.

Declaration

The trustees declare that they have approved the trustees' report as detailed above.

Signed on behalf of the charity's trustees

Signature

Full Name

Pamela O'Donnell

Position

Leader

Date

02/01/2023

2nd Carnoustie Guides

Accounts for the year ending 31 December 2025



Receipts and Payments Account

	31/12/2025	31/12/2024
Receipts		
Donations & Gift Aid received	£ 428.11	£ 195.34
Legacies received	£ -	£ -
Grants received	£ -	£ -
Fundraising activities receipts	£ 53.00	
Interest and dividend income	£ -	£ -
Rents from property	£ -	£ -
Subscriptions received	£ 4,181.00	£ 3,858.00
Residential & outings receipts	£ 3,998.00	£ 690.00
Guiding activities receipts	£ -	£ 175.00
Sales of badges, clothing etc	£ 9.00	
Other general receipts	£ -	£ -
Total Receipts	£ 8,669.11	£ 4,918.34
Payments		
Fundraising activities expenses	£ -	£ -
Grants and donations paid	£ - 20.00	£ -
Subscriptions paid to county	£ - 1,512.00	£ 1,550.00
Residential & outings expenses	£ - 4,701.31	£ 1,548.57
Guiding activities expenses	£ - 1,087.79	£ 1,276.64
Training costs	£ -	£ -
Rent	£ - 378.00	£ 623.00
Postage, stationery & admin expenses	£ -	
Cost of items sold	£ -	£ -
Equipment purchased	£ - 4.50	£ -
Publicity expenses	£ -	£ -
Other sundry expenses	£ - 130.00	
Governance costs	£ -	£ -
Total Payments	£ - 7,833.60	£ 4,998.21
Surplus or deficit (-) for the year	£ 835.51	£ - 79.87

Statement of Assets and Liabilities

	At start of year 01/01/2025	net income or expend're (-)	At end of year 31/12/2025
Cash and bank balances			
Bank accounts	£ 2,850.60	£ 835.51	£ 3,686.11
Cash held	£ -	£ -	£ -
Total	£ 2,850.60	£ 835.51	£ 3,686.11

Other assets and liabilities

In addition to the above cash and bank balances, that the end of the accounting period, the unit has equipment to the value of £2700.00.

Declaration

I acknowledge my responsibility to keep safe the unit's funds and assets and to maintain proper accounting records. These accounts agree to the underlying accounting records and have been reviewed by an independent examiner.

Signature

Pamela O'Donnell

Date

05/02/2025

Full Name

Pamela O'Donnell

Position

Leader