



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period									
Period start date					Period end date				
Day	Month	Year	To	Day	Month	Year			
01	07	2024		30	06	2025			
From									

Reference and administration details

Charity name		Girlguiding Highlands & Islands	
Other names charity is known by			
Registered charity number		SC51657	
Charity's principal address		37, Pulpit Drive, Oban	
		Postcode PA34 4LE	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name			
1	Ciorsti Baxter		
2	Sheila Lowe		
3	Maureen MacDonald		
4	Elspeth Husband		
5	Alex Groves		
6	Charlotte Fisher		
7	Lorna Kirkpatrick		
8	Caroline Corrigan		
9	Kirsteen Hine		
10	Rachel Ross		
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Catriona Andrews

Structure, governance and management

Type of governing document

The charity is an unincorporated association with a written constitution.

Trustee recruitment and appointment

The trustees are recruited from within Girl Guiding members as well as an independent trustee.  
One of the original trustees was recruited from within the community to ensure there was a broad range of skills within the trustees.

Objectives and activities

Charitable purposes

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 UK.

Summary of the main activities in relation to these objects

The role of the County in the Girl Guiding structure is oversight and co-ordination of units within the highlands and islands area.

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Provided training to enable units to operate effectively
- Delivered a County training event in November 2024
- Members of the Executive visiting various divisions and units
- Providing support for reward and recognition of achievement
- Continuous review of the structure within the County and encourage appropriate changes to be made

During the last 12 months the County has:

Financial review

Brief statement of the charity's policy on reserves

The charity has no regular ongoing costs however the trustees believe that the reserves should not fall below £1,000.

Details of any deficit

Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the charity's trustees

Signature(s)	Ciorsti Baxter	Sheila Lowe
Full name(s)		
Position (e.g. Chair)	County Commissioner	Treasurer
Date	15/3/2026	15/3/2026



## Girlguiding Highlands and Islands

unrestricted funds	to nearest £	restricted funds	to nearest £	Expendable funds	to nearest £	Permanent endowment funds	to nearest £	Total funds	current period	to nearest £	Total funds	last period	to nearest £
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B1 Cash funds		Categories		Details		Unrestricted funds		Restricted funds		Expendable endowment funds		Permanent endowment funds		Total current period		Total last period	
Cash and bank balances at start of year		Surplus / (deficit) shown on receipts and payments account				4,274		2,370						6,644			
Cash and bank balances at end of year		(Agree balances with receipts and payments account(s))				9,652		263		-		-		9,915		6,644	

B2 Investments

Details		Fund to which asset belongs		Market valuation		Last year	

1001 0000

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Type of activity or project supported	Individual / institution	Number of grants made	£
From GG Scotland for events though out County	Girl Guiding Scotland	1	2,000
			2,000
			Total

X	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)
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Authority under which paid

3


If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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[illegible]

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)



<b>Independent examiner's report on the accounts</b>									
v2									
Charity name Girgilding Highlands and Islands									
Registered charity number SC 51657									
On the accounts of the									
Period start date									
Day Month Year									
01 July 2024									
to									
Day Month Year									
30 June 2025									
Period end date									
Year									
2025									
(remember to include the page numbers of additional sheets)									
Set out on pages									

<b>Report to the trustees/members of</b>		<b>Respective responsibilities of trustees and examiner</b>		<b>Basis of independent examiner's statement</b>		<b>Independent examiner's statement</b>	
Signed**:		Stella McIVER		Date: 15 March 2026		Retired	
Name:		Stella McIVER		Date: 15 March 2026		Retired	
Relevant professional qualification(s) or body (if any):		Retired		9, Balvicar Road		Oban	
Address:		9, Balvicar Road		Oban			
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.		have not been met, or		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	
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 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		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	
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 (as amended). 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.		My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 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	
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Please delete the words in the brackets if they do not apply, set out those matters which have come to your attention on the following page.  
\*\* OSCR will accept digital or typed signatures