

Girlguiding Inverness-Shire Guide Association

Charity Number
SCO 13694

For the period of

1st Jan -31st Dec 2025

1st Jan - 31st Dec 2024

Variance

RECEIPTS

Membership Subscription	£ 5,774.00
Guiding Activities	£ 22,098.50
Charitable Income	£ 68.19
Donations Received	£ 144.75
Bank Interest	£ 93.04
Bond Interest	£ 1,094.06
Leachkin Hall	£ 1,515.00
Abyeance Account	£ 1,472.49
Other Income	£ 1,721.82
Depot	

TOTAL RECEIPTS

£ 33,981.85

£ 17,790.59

£ 16,191.26

£ 6,103.50	£ 4,411.00	£ 17,687.50	-£ 329.50
£ 406.60	£ 338.41	£ 1,855.25	-£ 299.89
£ 2,000.00	£ 150.90	£ 1,472.49	£ 1,093.42
£ 392.93	£ 943.16	£ 1,000.00	-£ 1,000.00
£ 1,905.00	£ 628.40		
£ -	£ 1,721.82		
£ 628.40			
£ 1,000.00			

PAYMENTS

Membership Subscription	£ 756.00
Guiding Activities	£ 10,102.18
Leachkin Hall	£ 3,671.04
Training	£ 301.50
Insurance	£ -
Admin Costs	£ -
Other Cost	£ 688.20
Abyeance	£ -
Cost of Misc Sales	£ 186.55
Donations	£ 1,000.00
Depot	

Total Payment

£ 16,705.47

£ 14,527.84

£ 2,177.63

£ 624.50	£ 3,806.37	£ 6,295.81	£ 131.50
£ 1,754.23	£ 1,916.81	£ 3,297.09	-£ 1,301.68
£ 3,598.59	£ 1,301.68	£ 4.00	-£ 772.23
£ 1,460.43	£ -	£ -	-£ 1,311.49
£ 1,498.04	£ 480.00	£ 520.00	£ -
£ -	£ -	£ -	£ -
£ 480.00	£ -	£ -	£ -
£ 14,527.84	£ -	£ 2,177.63	

Surplus (Deficit) For the period

£ 17,276.38

£ 3,262.75

Statement of Balances

Opening

£ 27,025.03

23762.28

Closing

£ 44,301.41

£ 27,025.03

Variance

£ 17,276.38

£ 3,262.75

Total £ 2,004.30

Outstanding cheques	£ 1,721.82
Ch-1291	£ 81.99
Ch-1300	£ 200.49
Ch-1301	£ 2,004.30

Liabilities at the year end

In addition to the above balance the county has the following Assets
Nat Saving Income Bond to the value of £15000

All funds held by the charity are unrestricted in nature bar the following funds which are earmarked for future events
Unrestricted funds £29,091.93
Restricted Funds -County Camp £5149.48 plus Paacherr Camp £ 10060

Prepared by

Karen Maclellan

Approved by Trustee

hara Nohar 3/3/25

Trustees Annual Report

Inverness-Shire Guiding Association

Charity Number SCO13694

1st Jan 2025 - 31st Dec 2025

The above county is an unincorporated association. It has a written constitution, that operates in accordance with the Guiding Manual published by Girlguiding UK, 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. Its trustees are the volunteer adult leaders appointed as Guiders in terms of the said Guiding Manual, and in accordance with the Royal Charter. 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. During the above period the charity provided this programme to girls numbering in the thousands in the area, and conducted other activities via units and county events. 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. No remuneration was paid to Trustees during the year. Legitimate expenses reimbursed to Trustees during the Year, for travel and other related expenses necessarily incurred by them in fulfilling their duties

Karen Maclellan Name: *Karen Maclellan* Date: *3/3/26* signed.....

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Units Accounting records, and the Receipts & Payments Account and Statement of Balances that are attached as part of this document.
My examination has been carried out under Section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005.
To the best of my knowledge & belief, and in accordance with the information & explanations given to me :
a) The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Unit is eligible to have an independent examination.
b) The Receipts & Payments Account and Statement of Balances have been properly prepared from the records of the Unit and are in agreement with them,
c) The Receipts & Payments Account & Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Unit's effective Constitution.
d) * 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 of Section 33 of the 2005 Act and Regulations 4 and 9 of the 2006 Accounts Regulations have not been met.
OR
* In the course of my examination the following matters of a material nature have come to my attention :

Signed *Wm H. Munro* Date *16/12/25*
Name *Munro Ross* Qualification *BA, FCCA*
Address *11 STRATTON ROAD
INVERNESS
IV2 3XA*