

Registered Charity SC023810

Forfar Guide Centre Management Committee

**Receipts and payments account
For the year ended 31 December 2025**

Forfar Guide Centre Management Committee Contents

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**Forfar Guide Centre Management Committee
Trustees' Annual Report and Accounts
For the year ended 31 December 2025**

Registered Charity SC023810

Current Trustees

Ms S Hannam - Chairperson
Ms P Killen - Secretary
Mrs J Orr - Treasurer
Mrs L Cromar - District Commissioner, 4th Forfar Brownies and 1st Forfar Brownies
Ms K Cuthill
Mrs L Cromar 3rd Forfar Guide Leader
Ms A Gill - 6th Forfar Brownies
Ms L Martin - 2nd Forfar Rainbows
Ms Shona Allan - 2nd Brownies
Ms L Bell, Ms K Cruickshank
Ms H Gill - 2nd Forfar Rangers
Ms H Lorimer- 6th Forfar Brownies
Ms G Findlay - 3rd Forfar Guides
Ms N Cochrane- 2nd Forfar Guides

Contact address

c/o Mrs J Orr
15 Northampton Road
Forfar
Angus
DD8 1JG

Recruitment and appointment of trustees

All of the trustees are appointed or reappointed by the committee and parents of the Guides at the AGM which is held in May every year

Governing document

The committee is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes are to encourage the advancement of education and community development in the area and also to provide relief to those in need.
Our main objective is to provide a meeting place for the advancement of education and community development in the area.

Activities and achievements

One permanent member of staff continues to clean the hall allowing us to provide the hall as a general community facility and maintain the number of lets.
This has enabled us to carry out continuing repairs and maintenance on the building.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

Following the deficit of £1,842 for the year the committee held unrestricted funds of £11,291 at the year end.
No major expenditure is expected in the next year due to the work carried out during previous years.
The trustees policy is to retain 6 months worth of normal running costs in order to meet commitments and to cover any unexpected expenditure.

Future developments

The Forfar Guide Centre is enjoyed in the local community by many different groups as well as Guide, Brownie and Rainbow Units
The hire of the hall is increasing, being used by more local organisations.
The committee continue to monitor the expenses as well as keeping the hall well maintained. The outside woodwork is to be painted this coming year.
Trustees are continuing their work to give the Forfar community a hall for the future.

Approved by the trustees on 23 April 2026 and signed on their behalf by:



Ms Shona Hannam
Chairperson

**Forfar Guide Centre Management Committee
Independent Examiner's Report to Trustees of Forfar Guide Centre Management Committee
For the year ended 31 December 2025**

Registered Charity SC023810

I report on the accounts of the charity for the year ended 31 December 25 which are set out on pages 3 and 4.

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 Trustees 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 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 view given by the accounts.

Independent Examiner's statement

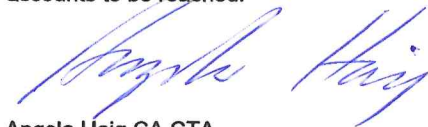
In the course of my examination, no matter has come to my attention

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.



Angela Haig CA CTA

EQ Accountants Limited
Chartered Accountants
Westby
64 West High Street
Forfar
Angus
DD8 1BJ

Date: 24 April 2026

Forfar Guide Centre Management Committee
Receipts and payments account
For the year ended 31 December 2025

Registered Charity SC023810

	Note	Unrestricted	2025	2024
		£	£	£
<u>Receipts</u>				
Donations				
Unit contributions		1,553	1,553	1,121
Andrew Shepherd		-	-	69
Legacy		500	500	-
Charitable activities				
Hire of hall		6,841	6,841	6,675
Fundraising activities				
Bingo Tea		620	620	-
Investment income				
Scottish Widows interest		3	3	3
Total receipts		9,517	9,517	7,867
<u>Payments</u>				
Fundraising expenses				
Expenses and licence		-	-	-
Direct charitable activities				
Gas		3,629	3,629	3,036
Electric		757	757	632
Cleaners wages		3,754	3,754	3,862
Cleaning materials		108	108	163
Garden etc.		110	110	40
Repairs and maintenance		1,315	1,315	626
Insurance		1,214	1,214	1,349
Sundry items, stationery		10	10	-
		10,898	10,898	9,709
Total payments		10,898	10,898	9,709
Surplus/(deficit) for year		(1,381)	(1,381)	(1,842)
Funds at 1 January		11,291	11,291	13,133
Funds at 31 December		9,910	9,910	11,291

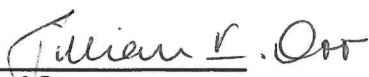
Forfar Guide Centre Management Committee
Statement of Balances
As at 31 December 2025

Registered Charity SC023810

	2025	2024
	£	£
<u>Bank and cash in hand</u>		
Opening balances	11,291	13,133
Surplus/(deficit) for year	(1,381)	(1,842)
Closing balances	<u>9,910</u>	<u>11,291</u>
 <u>Reserves</u>		
General funds	9,910	11,291
Closing balances	<u>9,910</u>	<u>11,291</u>

All funds are unrestricted.

Approved by the trustees and signed on their behalf by:



 Mrs J Orr
 Treasurer

Date: 23/04/2026