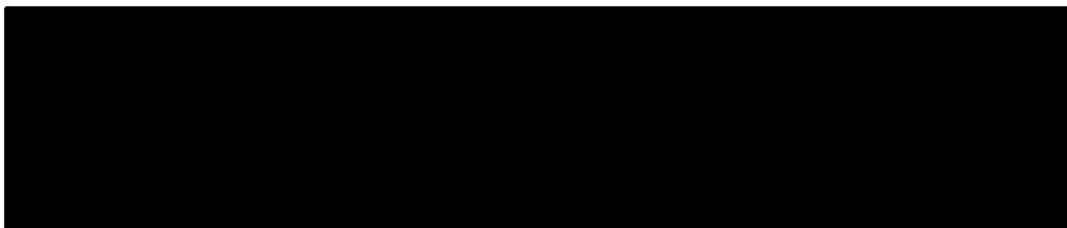


FRIENDS OF GUIDING IN KIRKWALL SCIO

Trustees' Annual Report and Accounts for the period ended 31 August 2025

Scottish Charity Number: SC052774

Current Trustees



Contact Address

Girl Guide Hall
Thoms Street
Kirkwall
Orkney
KW15 1PF

Recruitment and Appointment of Trustees

All of the Association's trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in November each year, or they can be appointed at one of the board meetings during the year.

Governing document

The Friends of Guiding in Kirkwall SCIO is a charitable incorporated association, and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in constitution are:

1. To further the charitable purposes of the Guiding organisation but shall have no responsibility for the running of the Kirkwall units.
2. Give support to the Kirkwall Units, in accordance with The Guiding Manual, by assisting with administrative and other relevant work.
3. Raise funds for the running of the Guide Hall.
4. Promote the interests of Guiding.
5. Maintain and manage the Guide Hall, on behalf of GirlGuiding Orkney, including bookings, cleaning and leasing the land which the Hall sits on.

Activities and achievements

This year we have had 5 units running with a total of 98 girls, but we are delighted that the 4th Kirkwall Brownies are beginning again, with another 16 girls attending.

Our hall lets income is £3867, up over £1000 on last year due to a few more regular users, which is great news.

With the International Island Games being held in Orkney this year and so many sports groups fundraising there wasn't much opportunity to hold events, but we were lucky enough to be offered a week in the Blue Door (a local charity shop) which raised £1889 – we are very grateful to the Spence family for having us.

Our electricity costs remain high, but we finally got our smart meter installed so moving forward we can look into alternative suppliers and hopefully reduce costs.

We have had a few minor repairs done in the hall during the year and this will be ongoing due to the age of the hall.

Friends of Guiding in Kirkwall SCIO has a healthy bank balance, and the hall is in a good state of repair, but we need to be working hard on getting more volunteers, so the future of the Friends is secure.

Reserves

As a result of the surplus of £1832 for the year, Friends held unrestricted funds of £31,852 at the August year end.

There are funds in reserve to enable us to pursue our aims under the constitution in the future.

Approved by the Trustees and signed on their behalf.

Date.....5.11.25.....

Date...05.11.25.....

Independent Examiner's Report to the Trustees of Friends of Guiding in Kirkwall SCIO

I report on the accounts of the charity for the year ended 31 August 2025 set out on pages 4 to 7

Respective responsibilities of trustee 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 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 explanation 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 qualified 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.




Voluntary Action Orkney
'Anchor Buildings'
6 Bridge Street
Kirkwall, KW15 1HR

Friends of Guiding in Kirkwall SCIO
SC052774
Receipts and Payments Accounts
For the period ended 31st August 2025

<u>Receipts</u>	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
Donations	4	-	-	-
Activities for generating funds	5	1,889	-	1,889
Charitable activities	6	5,013	-	5,013
<hr/>				
Total Receipts		6,902	-	6,902
 <u>Payments</u>				
Charitable Activities	7	5,070	-	5,070
Cost of Generating Funds	8	-	-	-
Governance costs		-	-	-
<hr/>				
Total Payments		5,070	-	5,070
 <u>Transfers</u>				
		-	-	-
<hr/>				
Surplus/(Deficit) for period		1,832	-	1,832

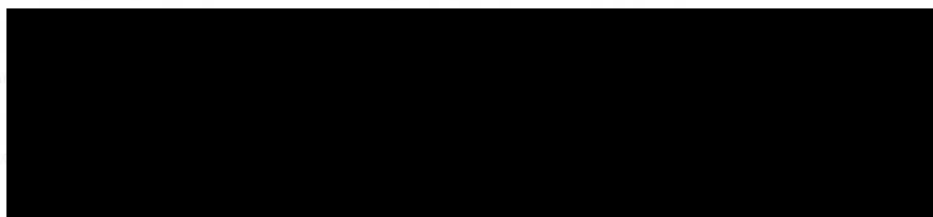
Friends of Guiding in Kirkwall SCIO
SC052774
Statement of Balances
For the period ended 31st August 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
<u>Bank & Deposit Balances</u>	2			
Bank and cash balances Brought Forward		30,020	-	30,020
Movement in period: - Surplus/(Deficit)		1,832	-	1,832
Bank and cash balances Carried Forward		<u>31,852</u>	<u>-</u>	<u>31,852</u>

Approved by the Trustees and signed on their behalf,

Trustee

Dated



1. Trustee Remuneration and Related Party Transactions

There were no trustee remunerations during the period and no trustee had any personal interest in any contract or transaction entered into by the charity.

One trustee received reimbursed expenses of £71, and another received £23 during the year.

2. Movement in Funds

	As at 31/08/24	Receipts	Payments	Transfers	As at 31/08/25
Unrestricted funds					
General fund	30,020	6,902	5,070	-	31,852
Restricted funds	-	-	-	-	-
	30,020	6,902	5,070	-	31,852

Purpose of Funds

Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Restricted funds

There were no restricted funds during the year

Friends of Guiding in Kirkwall SCIO
SC052774
Notes to the accounts (Cont)
For the period ended 31st August 2025

	Funds 2025	Funds 2025	Total 2025
<u>Analysis of Receipts</u>			
4. Donations			
Donations	-	-	-
	-	-	-
5. <u>Activities for Generating Funds</u>	1,889	-	1,889
6. <u>Charitable activities</u>			
Hall lets	3,867	-	3,867
Table/Chair hire	125	-	125
Subscriptions	886	-	886
Birthday parties	135	-	135
	5,013	-	5,013
<u>Analysis of Payments</u>			
7. <u>Charitable Activities</u>			
Insurance	753	-	753
Fire alarm maintenance	561	-	561
Repairs & Maintenance	754	-	754
Cleaning	139	-	139
Electricity	2,717	-	2,717
Miscellaneous	145	-	145
	5,070	-	5,070
8. <u>Cost of Generating Funds</u>	-	-	-