



**Perth City District
20th Perth Guides**

**Charity Number (if registered):
SC049185**

**Annual Report and Financial Statements
for the year ended 31st March 2026**

Trustees Annual Report

20th Perth Guides

for the year ended 31st March 2026

Name of Unit	20th Perth Guides	
Charity Number (if applicable)	SC049185	
Trustees at year end	Faye Munro	Leader
	Rachel Hunt	Leader
	Alison Smith	Leader
Trustees resigned during year	0	
Address for correspondence	12 Augustus Way	
	Perth	
	PH10BA	

During the above period the unit provided the programme to girls numbering: 12

The above unit is an unincorporated association. It has no written constitution, but 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.

The trustees are volunteer adult leaders appointed as Leaders in terms of the said Guiding Manual and in accordance with the Royal Charter. Our 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.

The main income is subscription income. The unit aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 3 month period.

No remuneration was paid to Trustees during the year. Legitimate expenses reimbursed to Trustees during the year for expenses incurred in fulfilling their trustee duties paid to individual trustees numbering 0

Further information (if applicable)
Services or facilities donated to the unit

Explanation of any operating deficit

All funds held by the charity are unrestricted in nature.

Declaration

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

Signed	<i>Rachel Hunt</i>	Name	Rachel Hunt	Date	15/04/2026
--------	--------------------	------	-------------	------	------------

**Statement of Receipts and Payments
for the year ended 31st March 2026**

20th Perth Guides

Receipts	Total Funds	Previous Year
Subscriptions (inc census)	1,325.00	1,260.00
Gift Aid	0.00	
Camps / Holidays	443.00	450.00
Outings	337.00	258.00
Activities	0.00	
Donations	0.00	
Grants (inc rent/hall grant)	1,000.00	161.84
Fundraising	0.00	
Bank interest	0.00	
Other receipts	0.00	
Total receipts	3,105.00	2,129.84
Payments		
Subscriptions (census)	754.00	610.50
Camps / Holidays	485.00	614.03
Outings	577.64	246.00
Hut / Hall Rents Paid	565.00	495.00
Books, badges & materials (inc activity costs)	529.50	373.66
Donations	0.00	
Other payments	0.00	
Total payments	2,911.14	2,339.19
Surplus/(deficit) for the year	193.86	-209.35

Statement of balances

Opening Balances		
Cash	0.00	
Bank	367.25	576.6
Other	0.00	
Total funds brought forward	367.25	576.60
Closing Balances		
Cash	0.00	
Bank	561.11	367.25
Other		
Closing funds	561.11	367.25
Movement in balances	193.86	-209.35

In addition to the above balances the unit has other assets (£100+) at a valuation of:

..... 0

Liabilities at the year end (if appropriate) comprised the following:

..... 0

Prepared by:
Signature *Rachel Hunt*
Name Rachel Hunt
Date 10/4/26

Approved by Trustee (leader):
Signature *Faye Munro*
Name Faye Munro
Date 10/4/26

Report to the trustees/members of

Independent examiner's report on the accounts 20th Perth Guides

Registered charity number
On the accounts of the charity for the period

SC049185

Period start date

Period end date

Day	Month	Year		Day	Month	Year
1	4	2025	to	31	3	2026

Set out on pages

2-3

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 that disclosed on the back of this page*]

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.

Signed:

Nichola Cassidy

Date:

15/04/2026

Name:

Nichola Cassidy

Relevant professional qualification(s) or body (if any):

Address:

27 Kirkton Road

Perth

PH10AF