

Independent examiners report

For the year ended 31st March 2026

For West Lothian Girl Guides

Charity number SC000667

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) (a) to (c) 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 Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland)

Independent Examiners 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.

Alison Ashford
Signature

25th May 2026
Date

Name: ALISON ASHFORD

Address: 32 OCHULTREE CRES, MID CALDER, EH53 0RT, WEST LOTHIAN

GIRL GUIDING WEST LOTHIAN

SC000667

BALANCE SHEET

31ST MARCH 2026

	Unrestricted Funds £	Restricted Funds	Total 2026 £	Total 2025 £
Investments				
Royal Bank of Scotland	157,956		157,956	154,779
Other Assets				
Heritable Property	70,000		70,000	70,000
Camp Equipment	23,332		23,332	23,332
	93,332		93,332	93,332
Total assets	251,288		251,288	248,111
Represented by :-				
Accumulated Funds				
Balance at 1 st April 2025	248,111		248,111	199,018
Deficit/Surplus for year	3,117		3,117	49,093
Balance at 31st March 2026	251,288		251,288	248,111

Approved by the Trustees and signed on their behalf

Paula Williams

County Commissioner

2026

GIRL GUIDING WEST LoTHIAN

SC000667

RECEIPTS AND PAYMENTS ACCOUNT

YEAR TO 31ST MARCH 2026

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£		£	£
Receipts				
Donations	61		61	47,168
Rent from Land and Buildings	10,037		10,037	8,373
Income from Investments	1,669		1,669	2,075
Receipts from other charitable activities	10,007		10,007	11,416
Debtors				
Total Receipts	<u>21,774</u>		<u>21,774</u>	<u>69,032</u>
Payments				
Represented by :-				
Payments for charitable activities	<u>18,537</u>		<u>18,537</u>	<u>19,879</u>
Governance Costs:				
Independent Examiners Costs	<u>60</u>		<u>60</u>	<u>60</u>
Total payments	<u>18,597</u>		<u>18,597</u>	<u>19,939</u>
Deficit/Surplus for year	<u>3,117</u>		<u>3,117</u>	<u>49,093</u>

Trustee Report 2025–2026

Adventures

Our County camp ran at The Craigs campsite, Torphichen, in July 2025. On a 'I'm a guide, get me out of here...' theme based on the popular television show, challenges were appropriately themed. Thirty girls enjoyed a weekend packed with activities, opportunities to try something new and make new friends from all across the county.

A small volunteer team supported more than 30 young people through their Duke of Edinburgh bronze and silver awards, providing training and equipment for girls to successfully complete the expedition element of the award. Many of these girls also volunteer with us as young leaders.

Although we have not offered county events this year, units have been busy going on adventures including cinema and theatre trips, sleepovers, pack holidays, PGL Dalguise, and taking part in Girlguiding UK Cityscapes Adventure in Glasgow.

We have begun planning for a West Lothian Day Out at Five Sisters Zoo in spring 2027.

Governance

Our updated county constitution was accepted by Girlguiding Scotland and has been forwarded to OSCR.

We have merged more districts in our restructuring. All members of the executive committee have signed the trustee declaration.

Membership

At year end, Girlguiding West Lothian has 220 adult volunteers and 1048 girls. The number of young members varies through the year as girls move on to new sections or leave.

Recruitment of adult volunteers remains a concern. In some areas, particularly where there are large new housing estates we would like to open new units but need to find adult volunteers who are willing to undergo the appropriate training.

New units have opened in East Calder and Bathgate. There are still many girls on the waiting lists, particularly for rainbows.

Programme

Our young members across all sections have been busy in their units making up programme hours to earn skills builder and theme awards. Many girls have achieved their Bronze, Silver, and Gold section awards, with support from their leaders who create programmes which give the young members the opportunities they need to complete the requirements.

We provide a Young Member Support Fund to help young members stay in guiding; units apply for funding for individual members to pay for subscriptions or trips.

Property

Bathgate hall continues to be well used. Local units attend regularly. External lets, including baby ballet and a music summer school, help ensure financial stability. The hall is also used by Girlguiding West Lothian for training events and meetings. Installation of new glass in the windows has improved the look of the building, and along with upgrading to LED strip lighting, has also improved efficiency.

Rapid response to storm damage to the felt of the flat roof prevented internal damage. As chair of the hall committee Jessie Morrison in particular is to be praised for her dedication and care of the hall, keeping it fit for our guiding.

Linlithgow Guide Hall Management Committee is working with the Scouts with whom we co-own the building to navigating the council planning system to enable the chimneys to be taken down to improve the roof integrity. This has been a slow process with permission only granted at the end of the reporting period, despite initial application in June 2025.

We are looking to improve our camp equipment storage and have purchased a once-used shipping container which will be housed at The Craigs campsite, Torphichen. It will replace the almost 50 year old wooden hut we have been using to date and will have improved access.

Volunteer Support

New adult members continue to work through their Leader Development Programme supported by a team of county mentors.

Essential First response training has continued with face-to-face courses delivered in Bathgate Guide Hall.

Three Going Away With qualifications were completed by volunteers.

The Member Support Fund helped pay for adult subscriptions for units with limited funds. We also supported units, for paying subscription or meeting place rent, who had cash flow issues due to the difficulties with banks setting up appropriate charity accounts or changing signatories.

We celebrated our adult members at a Thanks and recognition event at the Almondvale Suite, Livingston Football Club on 26th May 2025. This event enabled us to award long service brooches, and special awards including Thanks, Good Service and our own Betty Denholm Award for service 'above and beyond' in the last year.

The Silver fish award is the highest recognition of a volunteer's service in Girlguiding. We were delighted to host an award ceremony and afternoon tea for our volunteer Evelyn Dick at the Hilcroft Hotel, Whitburn, with invited guests from across the country.

Signed on behalf of Girlguiding West Lothian Trustees



Jessie Morrison
County Treasurer