Charity Number SC017233

GIRLGUIDING FORTH VALLEY

Forth Valley Girl Guides Association
(known as Girlguiding Forth Valley)
is a Scottish Charity, SC017233,
regulated by the Scottish Charity Regulator (OSCR)

REPORT

AND

FINANCIAL STATEMENTS

31 December 2025

GIRLGUIDING FORTH VALLEY

YEAR ENDED 31 December 2025

Contents	Page
Report of the County Commissioner	2
Report of the County Executive Committee	3-6
Independent Examiner's Report	7
Statement of Receipts and Payments	8
Statement of Balances	9
Notes to the Financial Statements	10-16
Receipts and Payments Account – Guide Huts	Appendix

GIRLGUIDING FORTH VALLEY

County Commissioner's Report

Looking back, 2025 has been another brilliant and successful year for Forth Valley County, giving members of all ages fantastic opportunities to learn new skills, make lasting memories, and celebrate the incredible dedication of our volunteers.

One of our biggest milestones this year was getting our new County Constitution formally approved by the Girlguiding Scotland Trustees. This marks a really important step in putting a strong governance structure in place, making sure the County is well-equipped to keep supporting our members and volunteers long into the future. To build on this, we held our first County Connect Conference at the Stirling Court Hotel for all Commissioners, Appointment Holders and Leaders who have shown interest in being part of the wider County Team. This was a very successful day, full of exciting ideas which have strengthened and enhanced our future plans. Throughout the year, our Growth Team has worked closely with local areas to boost volunteer recruitment and retention, helping to strengthen guiding right across the County. At the same time, our Inspire Team has carried on creating exciting opportunities for members aged 18 to 30, bringing young adult volunteers together through events that encourage connection, development, and plenty of fun.

Our calendar of adventures has also gone from strength to strength. In February and March, our Brownies and Guides enjoyed brilliant sleepovers at Flip Out, where they bounced, climbed, raced, and shared unforgettable experiences with friends. March also saw the much-anticipated Stirling Gang Show, with our members proudly taking to the stage to show off their incredible talents, teamwork, and enthusiasm. As the year drew to a close, our Rainbows and Brownies got right into the festive spirit at our Winter Wonderland event in November, which was filled with seasonal activities, laughter, and friendship.

We also came together for our annual Thanks and Recognition event, which once again highlighted the sheer dedication and commitment of our volunteers. We celebrated nearly 800 years of combined service across the County and were delighted to present leadership qualifications to members who completed their training and are ready to inspire the next generation of girls through guiding.

Thank you so much to everyone in the County that makes guiding possible.

Mari-Jane Wilcox – County Commissioner

GIRLGUIDING FORTH VALLEY

Report of the County Executive Committee

Members of the County Executive Committee / Trustees

The members who held office from 1st January 2025 were:-

County Commissioner	Mari-Jane Wilcox
Assistant County Commissioner	Sue Kidd
County Secretary (non-voting)	Fiona Hunter
County Treasurer	Janet Marshall
Guiding Adventures Chair	Sue Kidd
Volunteer Support and Training Chair	June Hammell
Communications Chair	Sue Beck
Finance and Property Chair	Janet Marshall (Appointed March 2025)
Growth Chair	Jacqui Young (Appointed March 2025)
Commissioner Representatives	Anne Fielding (Completed October 2025) Claire Reekie (Joint - Appointed November 2025) Norma Dunkin (Joint - Appointed November 2025) Fiona Caleary (Appointed November 2025)
Inspire Representative	Lucy Waddell (Appointed November 2025)
County President (non-voting)	Anne Baxter
Trefoil Guild Chair (non-voting)	Sheila Kerr
Principal Address	County Commissioner 35 Gartmill Crescent Moodiesburn G69 0BE
Principal Advisers **Bankers:**	The Royal Bank of Scotland plc 2 Newmarket Centre Falkirk FK1 1JX
Solicitors:	Russel & Aitken Unit 5 The Courtyard Callendar Business Park Falkirk FK1 1XR
Independent Examiner:	Robert Taylor CA bk plus 20 Barnton Street Stirling FK8 1NE Tel: 01786 474718

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is part of Girlguiding Scotland and Girlguiding and is incorporated by Royal Charter dated 14 December 1922. It is a Scottish registered charity and the charity number is SC017233. The Association comprises a County unit of Girlguiding Scotland and it is administered under the supervision of a County Commissioner and County Executive Committee, who are the equivalent of the chief executive and the trustees. Under the umbrella of the County unit are Divisions, Districts and Units. As stated in the Constitution, District and Division Commissioners will be regularly consulted and the work of the County Executive has to be reviewed annually by the wider County Team. Consideration has to be given to views expressed by the Commissioners and by the wider County Team on any substantive matters discussed.

The County Commissioner is appointed by the Scottish Chief Commissioner in consultation with the members of the County Executive. Appointments to the County Executive are made in accordance with the processes as set out in the Constitution and the Guiding Manual. The County Secretary, County Treasurer and any Assistant County Commissioners are appointed directly by the County Commissioner and must stand down when she retires. They may however be re-appointed by the in-coming Commissioner. The County Commissioner may also appoint Chairs for the following Committees, all for a term to be mutually agreed – Guiding Adventures, Volunteer Support and Training, Finance and Property, Communications and Growth along with two Division Representatives and a Representative from Inspire.

At the meetings of the County Executive the Trustees agree the broad strategy and areas of activity for the Association, including the consideration of risk management policies, investment policy and the provision of education and training for all volunteers. Advisers and sub-committees are in place in specific areas to handle the day to day administration in their own field in accordance with Girlguiding requirements, all work being overseen by the County Commissioner and reported regularly to the County Executive.

There is an induction process for any new member of the Executive Committee in accordance with the constitution for Girlguiding and statutory legislation.

RISK MANAGEMENT

The Trustees have considered the major risks to which the Association is exposed and have put procedures and systems in place to manage those risks. A Risk Log has been produced which is reviewed and updated at every Executive Committee Meeting.

OBJECTIVES AND ACTIVITIES

The object of the Association is to help girls and young women in the Forth Valley area to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world according to the principles of the Guide Association and to facilitate Guiding for girls and young women in the area. Guiding is girl led, fully inclusive and encourages diversity.

The aim of the Association is to provide opportunities for girls and young women to grow and develop in a safe and secure environment; to contribute to the local community; to acquire leadership skills and undertake teamwork; to be challenged by new experiences; to make decisions and think for themselves; to acquire self-respect and self-confidence, and to have sufficient volunteers to enable every girl and woman in our area to have the opportunity to join Girlguiding Forth Valley.

INVESTMENT POLICY AND PERFORMANCE

It is the policy of the Trustees not to hold any medium or high risk investments as these investments are too volatile and therefore the portfolio is a mixture of Government Bonds and National Savings Investment Accounts. All other funds are placed with various banks. The total income yield on all investments for 2025 was 0.93% (2024: 0.88%).

RESERVES POLICY

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to a full 12 months' expenditure, which is about £30,000. These funds are used to further the objective and aims of Girlguiding Forth Valley. Our main source of income is received once a year and all at the same time. We have therefore allowed for any delays in receiving these funds from Girlguiding. The amount retained at the year-end is £116,035. The Executive Committee recognise that reserves should be maintained to take in to consideration future expenditure on properties. The Trustees acknowledge that Laptops and Printers are essential items for some Trustees and team members and that there will be ongoing expenditure as replacements are required. The Executive Committee has reflected on the continued financial implications that the Covid-19 has had on member numbers and the reduction in income. The County will monitor the costs involved with large scale events. The Trustees consider there are sufficient reserves. The Executive Committee is also aware of the effect of economic pressures on the members, Units, Districts and Divisions within the County and has agreed to use some of the reserves to provide grants for a variety of circumstances through a Resilience Fund e.g. growth and retention of members, costs of units starting up, attendance at events and assistance with membership fees. The Reserves Policy is reviewed by the Executive Committee on an annual basis.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Reports under this heading are given in the annual report of Girlguiding Forth Valley and details are shown on page 2 of the County Commissioner's Report.

PLANS FOR THE FUTURE

Alongside the training programmes available from Girlguiding and Girlguiding Scotland the County will continue to provide trainings on a broad range of topics including First Response and for Leaders in Training and their Mentors through virtual and face to face meetings. The Development Plan is regularly reviewed with a focus on growth and retention of members and how to support existing and new volunteers. We will continue to work with neighbouring Counties and Girlguiding Scotland to promote growth and share expertise, enabling us to offer the girls and volunteers in our area more opportunities and raise our profile in the media. The County website, along with the development of other areas of social media, will act as an aid to volunteers and showcase Girlguiding Forth Valley to girls and their families.

The County would like to ensure all sections have the opportunity to take part in events and will continue to support volunteers and Commissioners to make this happen. There will be an event for Guides and Rangers early in 2026 and the Inspire group will continue their regular meetings. The Guiding Adventures Team will support the County Camp in May and plan events for all sections for 2026/27. A Joint Counties Training Day will take place in March, the annual Thanks and Recognition event in June and our County Conference in September.
All levels of Girlguiding are dependent on membership fees and fundraising for their income – there has been a small increase in numbers since units started back after Covid-19. The County recognises that some units may still require financial support. The County is in a strong financial position and has put in place a Resilience Fund to assist financially where required.

STATEMENT OF COUNTY EXECUTIVE COMMITTEE MEMBERS' ACCOUNTING RESPONSIBILITIES

The Trustees are responsible for preparing the County Executive Committee Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the County Executive



Janet Marshall
County Treasurer
20 September 2026

GIRLGUIDING FORTH VALLEY

Independent Examiner's Report to the Trustees of Girlguiding Forth Valley

I report on the accounts of the Association for the year ended 31st December 2025 which are set out on pages 8 to 16.

Respective responsibilities of County Executive Committee members and examiner

The Association's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Association's 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 Association 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 financial statements to be reached.

Robert Taylor CA
bk plus
20 Barnton Street
Stirling
FK8 1NE

20 September 2026

GIRLGUIDING FORTH VALLEY

Statement of Receipts and Payments for the year ended 31 December 2025

	Un-restricted funds £	Designated funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Voluntary Income:					
Fundraising	-	-	2,273	2,273	2,505
Donations	156	-	4,227	4,383	9,227
Total Voluntary Income	156	-	6,500	6,656	11,732
Charitable Activities Income:					
Membership Subscriptions	14,950	-	-	14,950	14,374
Camp Fees	-	-	-	-	1,749
General and Events	10,911	-	-	10,911	5,313
Hall Lets and Grants	-	-	13,272	13,272	11,946
Total Charitable Activities Income	25,861	-	13,272	39,133	33,382
Activities for Generating Funds:					
Sales of Badges, Books and County Merchandise	276	-	-	276	500
Investment Income:					
- Government Stocks and Investment Trusts	1,019	-	23	1,042	884
- Bank Interest	448	-	10	458	511
Total Activities for Generating Funds	1,743	-	33	1,776	1,895
Sale of Fixed Assets	-	-	-	-	-
Total Receipts	**27,760**	**-**	**19,805**	**47,565**	**47,009**
Payments					
Charitable Activities:					
General Running Costs	4,617	-	-	4,617	3,792
Grants given to Divisions, Units, Halls, Individuals and Advisers (note 13)	3,843	-	140	3,983	3,626
Events and Activities	11,447	-	-	11,447	12,962
Hall Running Costs	-	-	18,417	18,417	19,854
Training	186	-	-	186	595
County Conference	1,542	-	-	1,542	-
Rent	2,000	-	-	2,000	2,000
Total Payments for Charitable Activities	23,635	-	18,557	42,192	42,829
Governance Costs:					
Independent Examination	1,200	-	-	1,200	1,200
Professional Fees	-	-	-	-	-
Membership Fees	413	-	-	413	336
CC, ACC, Secretary, Treasurer and T&R Expenses	1,532	-	-	1,532	1,230
Total Payments for Governance Costs	3,145	-	-	3,145	2,766
Total Expenditure on Fixed Assets	-	-	-	-	-
Total Payments	**26,780**	**-**	**18,557**	**45,337**	**45,595**
Net (Payments)/ Receipts	**980**	**-**	**1,248**	**2,228**	**1,414**
Transfers to / from funds	**-**	**-**	**-**	**-**	**-**
(Deficit)/ Surplus for the year (note 6)	**980**	**-**	**1,248**	**2,228**	**1,414**

The notes on pages 10 to 16 form part of these financial statements.

GIRLGUIDING FORTH VALLEY

Statement of Balances as at 31 December 2025

	Note	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
		£	£	£	£	£
Cash funds	5					
Cash and bank balances brought forward		108,055	-	45,011	153,066	151,652
(Deficit)/ Surplus shown on receipts and payments account before gains on disposals		980	-	1,248	2,228	1,414
Cash and bank balances at 31 December 2025		109,035	-	46,259	155,294	153,066
Investments	4					
Market valuation (cost: £7,000)		7,000	-	-	7,000	7,000
Other assets						
Fixed Assets	3					
Heritable properties owned outright (at valuation)		320,000	-	-	320,000	320,000
Computers & Equipment (cost: £1,475, 2024: £2,469)		-	-	-	-	74
		320,000	-	-	320,000	320,074
Accrued interest		792	-	23	815	810
Sundry debtors and prepayments		250	-	2,692	2,942	9,869
Adviser floats		164	-	-	164	168
Stock		371	-	-	371	497
Total other assets		321,577	-	2,715	324,292	331,418
Liabilities						
Accruals and deferred income		1,300	-	-	1,300	1,300
Total liabilities		1,300	-	-	1,300	1,300

Approved by the County Executive Committee on 20 September 2026 and signed on its behalf by:-

Mari-Jane Wilcox — **Mari-Jane Wilcox, County Commissioner**

J Marshall — **Janet Marshall, County Treasurer**

The notes on pages 10 to 16 form part of these financial statements.

Notes to the financial statements
for the year ended 31 December 2025

1. Accounting policies

Basis of Preparation

(a) The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified as to include the revaluation of heritable properties, the revaluation of investments and to reflect the inclusion of income and expenditure on a receipts and payments (i.e. cash) basis, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Divisions, Districts and Units have autonomous committees and are operated independently of the County Guide Association. Consequently their accounting transactions have not been included in the financial statements of Girlguiding Forth Valley. A summary of the financial details of these autonomous units has been supplied in note 11.

(b) Incoming Resources

All income and donations are included within receipts under either unrestricted or restricted funds according to the terms under which the income is received or the donation is made.

(c) Resources Expended

Expenditure is recognised on a cash basis as payment is made.

Governance costs comprise the annual accountancy, Membership Fees, Thanks & Recognition Event costs and expenses of the County Commissioner, Assistant County Commissioner, County Secretary and County Treasurer.

(d) Funds structure

The Association has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds.

(e) Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. Rates used are as follows:-

Heritable property owned outright/jointly	Nil
Computers & Equipment	33.33% straight line method

No other relevant assets are held by the Association.

(f) Stock

Stocks are valued at the lower of cost or net realisable value.

1. Accounting policies (continued)

(g) Investments

Investments are stated at market value at the statement of balances date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year, or if purchased in the year, the difference between cost and market value at the year end. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year, or cost if purchased in the year.

(h) Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

(i) Grants

Grants received are included within receipts under either unrestricted or restricted funds according to the terms under which the grant is received. A liability is recognised when the expenditure against the grant is to be incurred in future periods.

2. Funds

The nature and purpose of each fund is as follows:-

Restricted

(i) Guide Hut Funds
The purpose of these funds is to facilitate the running and maintenance of the Guide Huts.

(ii) Forth Valley Special Fund
The Sunshine Coach Account has been re-classified as a Forth Valley Special Fund for the purpose of providing grants to members of the County as determined by the County Executive.

(iii) Heather Pearson International Fund
The purpose of this fund is grant aid for Leaders representing the County at international camps and events.

(iv) Callander Hut Fund
The share of the proceeds of the Callander Hut are being held until a decision is made on how they should be distributed.

(v) Howarth Award Fund
To be presented annually to a Unit, District or Division. The Award can be shared and, where possible, should recognise environmental activities. The recipient(s) to be decided by the County Executive.

(vi) Sheila Roger Fund
The purpose of this fund is to support outdoor activities for members of the County.

Unrestricted

(i) County fund
The purpose of this fund is the general furtherance of the Guiding movement in the Forth Valley area.

(ii) Revaluation reserve
This is an unrealised reserve which has arisen from the revaluation of heritable properties and investments from time to time. It can be spent on the general objectives of the Association on realisation.

(iii) Designated
These are funds set aside by the committee out of unrestricted income and expenditure for specific future purposes and grants awarded for specific purposes.

3. Tangible fixed assets

(a) Heritable property owned outright

The properties were valued as below by DM Hall, Chartered Surveyors, Falkirk in November 2022. The resultant increase in the Revaluation Reserve of £40,000 was recorded in the accounts for the year end 31.12.22.

Increase in Revaluation Reserve recorded in the year end 31.12.22 – Stirling £20,000, Falkirk £15,000 and Bannockburn £5,000

	£
Guide premises, Glebe Avenue, Stirling	185,000
Guide premises , Pleasance Square, Falkirk	100,000
Guide premises, Bellfield Road, Bannockburn	35,000
	320,000

(b)

	Office Equipment £	Computer £	Total £
Cost			
At 1 January 2025	-	2,469	2,469
Additions	-	-	-
Disposals	-	994	994
at 31 December 2025	-	1,475	1,475
Depreciation			
At 1 January 2025	-	2,395	2,395
Charge for year	-	74	74
On disposals	-	994	994
At 31 December 2025	-	1,475	1,475
Net Book Value			
At 31 December 2024	-	74	74
At 31 December 2025	-	-	-

4. Investments

These represent a portfolio of investments comprising Fixed Interest Government Stocks and Investment Trusts. *They are stated at the 31st December 2025 market value.*

	2025 £	2024 £
Market value at 31 December 2024 and 2025	7,000	7,000

5. Cash at bank and on hand

	2025	2024
Unrestricted:	£	£
Current account & cash on hand	20,562	20,250
National Savings Investment account	79,248	78,461
County Brownie Holiday account	3,546	3,546
County Camp account	5,605	5,755
County Commissioner	48	13
Assistant County Commissioner	75	(16)
County Secretary	(49)	46
County Treasurer	-	-
	109,035	108,055
Restricted:		
Forth Valley Special Fund	2,314	2,291
Heather Pearson International Fund	2,588	2,588
Howarth Fund	145	140
Guide Hut accounts (Appendix I)	29,650	28,430
Callander Hall Sale Fund	6,562	6,562
Sheila Roger Fund	5,000	5,000
	46,259	45,011
Total	155,294	153,066

6. Allocation of surplus/(deficit) for year

	2025	2024
	£	£
Unrestricted funds (note 7)		
County fund	1,054	(24)
Designated fund – Fixed Assets	(74)	(73)
	980	(97)
Restricted funds (note 8)		
Forth Valley Special Fund	23	18
Howarth Fund	5	10
Guide Huts Fund	1,220	(3,517)
Sheila Roger Fund	-	5,000
	1,248	1,511
Total – all County funds	2,228	1,414

7. Movements in unrestricted funds

	Balance 01/01/25	Receipts	Payments	Revaluation Gain	Cost of Disposal	Depreciation charge	Transfers between funds	Balance 31/12/25
	£	£	£	£	£	£	£	£
County Fund	115,055	27,760	(26,780)	-	-	-	-	116,035
Revaluation Reserve	319,193	-	-	-	-	-	-	319,193
	434,248	27,760	(26,780)	-	-	-	-	435,228
Designated Funds:								
Fixed Assets	881	-	-	-	-	(74)	-	807
	435,129	27,760	(26,780)	-	-	(74)	-	436,035

8. Movements in restricted funds

	Balance 01/01/25	Receipts	Payments	Transfers between funds	Balance 31/12/25
	£	£	£	£	£
Forth Valley Special Fund	2,291	23	-	-	2,314
Heather Pearson International Fund	2,588	-	-	-	2,588
Callander Hut Fund	6,562	-	-	-	6,562
Howarth Fund	140	145	(140)	-	145
Sheila Roger Fund	5,000	-	-	-	5,000
	16,581	168	(140)	-	16,609
Guide Huts Fund	28,430	19,637	(18,417)	-	29,650
	45,011	19,805	(18,557)	-	46,259

9. Revaluation reserve

Balance as at 31 December 2025 consists of

Properties – gain on revaluation as at 31st December 2025	319,193

10. Analysis of net assets over funds

	Heritable property £	*Office equip. & computer* £	*Investments* £	*Bank and cash* £	Total £
Unrestricted funds					
County	-	-	7,000	109,035	116,035
Revaluation reserve	319,193	-	-	-	319,193
Designated fund					
Fixed assets	807	-	-	-	807
Restricted funds					
Guide Huts	-	-	-	29,650	29,650
Callander Hut Sale	-	-	-	6,562	6,562
Forth Valley Special Fund	-	-	-	2,314	2,314
Howarth Fund	-	-	-	145	145
Heather Pearson International	-	-	-	2,588	2,588
Sheila Roger Fund	-	-	-	5,000	5,000
	320,000	-	7,000	155,294	482,294

11. (a) Divisions and Districts

	2025 £	2024 £
Income for the year	264,508	249,523
Expenditure for the year	(262,763)	(235,366)
Surplus/(Deficit)	1,745	14,157

The above figures, which are included only as a memorandum note due to the autonomous nature of the Divisions and Districts, do not affect the surplus/(deficit) of the Association for the year and are derived from returns received from the Divisions.

(b) Friends of Guiding

	2025 £	2024 £
Income for the year	0	1,666
Expenditure for the year	0	(1,953)
Surplus/(Deficit)	0	(287)

12. Related party transactions

No remuneration was paid to any trustee in the year (2024: £nil).

Travel, meals and accommodation expenses totalling £310 (2024: £269) were paid to three trustees (2024: two). Grants given to Divisions, Units, Advisers and Individuals are detailed in note 13.

13. Grants paid

	2025	2024
	£	£
(a) **Divisions**		
Ardoch	387	382
Avon	284	277
Carron	254	260
Endrick	282	282
Falkirk	273	268
Grange	254	264
Larbert	329	333
Stirling	281	287
	2,344	2,353
(b) **Howarth Award**		
Carron Division	140	-
1st Fintry Brownies	-	130
	140	130
(c) **Resilience Fund**	1,400	850
Total Grants to Groups	**3,884**	**3,333**
(d) ***Appointment Holders***		
Growth Team	99	-
Outdoor Activities Adviser	-	43
County President	-	150
	99	193
(e) **Individuals**		
Roverway Participant	-	100
Total Grants to Individuals	**99**	**293**
Total Grants Paid	**3,983**	**3,626**

Grants paid to appointment holders were used for travel, stationery and postage expenses, activity equipment, etc. The balances held at 31.12.25 of £164 (2024: £168) are shown as debtors (unrestricted funds) on the Statement of balances on page 9.

Amounts totalling £928 (2024: £500) were also paid to the County Commissioner, Assistant County Commissioner, County Secretary and County Treasurer. The transactions are included within the main accounts and balances are included within Cash Funds (unrestricted) on the Statement of Balances. The balances held at 31.12.25 were £48, £75, (£49) and £0 respectively (2024: £13, (£16), £46, £0).

Appendix I

GIRLGUIDING FORTH VALLEY

Guide Hut Fund - Restricted
Receipts and Payments account for the year ended 31 December 2025

	Stirling £	Falkirk £	B/Burn £	2025 Total £	2024 £
Receipts					
Hall Lets	1,855	10,917	-	12,772	9,946
Donations	2,382	-	1,700	4,082	3,878
Fundraiser	1,758	-	515	2,273	2,505
Grant	500	-	-	500	-
Interest	10	-	-	10	8
Total Receipts	**6,505**	**10,917**	**2,215**	**19,637**	**16,337**
Payments					
Heat and light	3,746	2,738	1,530	8,014	10,116
Insurance	2,009	1,712	429	4,150	4,247
Repairs and renewals	530	1,369	-	1,899	1,128
Cleaning and sundries	1,190	1,995	-	3,185	3,062
Fundraising Expenses	723	-	-	723	-
General	241	205	-	446	1,301
Total Payments	**8,439**	**8,019**	**1,959**	**18,417**	**19,854**
Surplus/(Deficit)	**(1,934)**	**2,898**	**256**	**1,220**	**(3,517)**
Guide Hut fund balance at 1 January 2025	**8,552**	**18,230**	**1,648**	**28,430**	**31,947**
Guide Hut fund balance at 31 December 2025	**6,618**	**21,128**	**1,904**	**29,650**	**28,430**

This page does not form part of the independently examined financial statements and is provided for trustee information only.