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CHARITY REGISTRATION NUMBER: SC018243

South Lanarkshire Guide Association

Unaudited Financial Statements

For year ended

31 December 2025

I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

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South Lanarkshire Guide Association

Financial Statements

Year ended 31 December 2025

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South Lanarkshire Guide Association

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	South Lanarkshire Guide Association
Charity registration number	SC018243
Principal office	14 Leesland Uddingston Glasgow G71 6TW

The trustees

Mrs F Brayson (County Commissioner)
Mr M Carmichael (Treasurer)

Jean Fraser
Hazel Dunsmore (to 28 November 2025)
Janice Carmichael
Sandra Reid
Fiona Brayson
Emma Heggie
Elsa Murray
Catriona Wilson
Margaret Mitchell
Andrea Dick
Malcolm Carmichael

Bankers	Bank of Scotland 13 Common Green Strathaven ML10 6AQ
Independent examiner	Louise Watson Member of the Institute of Chartered Accountants of Scotland I. A. Stewart & Co The Mechanics Workshop New Lanark ML11 9DB

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South Lanarkshire Guide Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter which gives powers to form area Associations of which Scotland is one. The South Lanarkshire Guide Association is a county within the Guide Association of Scotland and conducts its activities under the constitution of The Guide Association Scotland.

The South Lanarkshire Guide Association is a voluntary (unincorporated) association in terms of the Laws of Scotland. The Association is a Registered Charity (SC018243) and is registered with H M Revenue and Customs as a charity having no taxable activities.

Recruitment and appointment of trustees

The trustees have the power to appoint any person to be a trustee either to fill a casual vacancy or as an addition to the existing trustees. New trustees who are invited to join are provided with appropriate guidance in relation to their responsibilities.

Objectives and activities

The objectives of the South Lanarkshire Guides Association are to develop, promote and advance guiding in the County of South Lanarkshire.

Achievements and performance

South Lanarkshire Girlguiding continues to operate its property, Gowanpark, which has welcomed increased bookings again this year. The property has undergone more repair work in 2025 as we continue to encourage its use, and more work is planned for 2026 to enhance the facilities for visitors.

Throughout the county our girls have all been working on the Girlguiding programme and have gained various badges including theme, skills builder and interest badges. A large number of girls throughout the sections, have received bronze, silver and gold awards, as well several of our members undertake their leadership qualifications and others gaining their residential Going Away With licence for both home and abroad.

Financial review

The trustees (known as the executive committee) regard the financial performance of the Association for the year and its financial position at the end of the year to be satisfactory in the circumstances.

The trustees' principal investment aim is to safeguard the association's reserves. To this end a low-risk bank deposit account is utilised together with National Savings Bonds.

Total income amounted to £28,591 (2024: £30,158). Total expenditure was £39,382 (2024: £51,362), the expenditure mostly due to maintenance work carried out at Gowanpark during 2025. Insurance monies totalling £5,172 (2024: £6,470) were received towards the repair and replacement work.

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Financial review *(continued)*

Reserves policy

The charity has returned a deficit of £10,791 for the year to 31 December 2025 (2024: £21,204). This has been taken from reserves brought forward resulting in closing reserves of £218,639 (2024: £229,430). The total includes unrestricted general funds of £83,799 (2024: £92,204) and a designated fixed asset fund of £53,295 (2024: £55,681).

The restricted funds relate to a donation for the upkeep of Gowanpark and funds to be carried to assist future guiding in the Larkhall area. These funds result in year-end restricted funds of £81,545 (2024: £81,545).

The trustees intend to maintain general reserves at a similar level, primarily to be able to fund ongoing activities and to allow for unexpected future expenditure.

Plans for future periods

We anticipate the continued success of Girlguiding in South Lanarkshire County throughout 2026 and in the years to follow. The majority of our units currently have waiting lists, and we are actively seeking to recruit adult leaders to help address this demand. There are numerous roles available both within units and in other capacities, and we welcome all volunteers to contribute wherever possible.

Our volunteers remain committed to providing girls and young women with excellent experiences in a secure environment. We strive to support all our members as they foster future opportunities and contribute to their personal development. Our members keep up to date with both first aid and safeguarding training.

Gowanpark, as our residential venue, remains a significant asset to our county, regularly utilised by multiple units as well as external groups, including those from Guiding, Scouting, and other organisations. We have held open days for both members and the public to view our house and campsite and are committed to the ongoing enhancement of our site's facilities and invite suggestions for improvement from all our visitors.

Responsibilities of the trustees

The trustees are responsible for preparing the Trustees 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles of 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.

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Responsibilities of the trustees *(continued)*

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 and the Charities Accounts (Scotland) Regulations 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 29 September 2026 and signed on behalf of the board of trustees by:

Mrs F Brayson

Mrs F Brayson (County Commissioner)
Trustee

Mr Malcolm George Carmichael

Mr M Carmichael (Treasurer)
Trustee

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South Lanarkshire Guide Association

Independent Examiner's Report to the Trustees of South Lanarkshire Guide Association

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of South Lanarkshire Guide Association ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

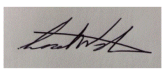
I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Louise Watson
Member of the Institute of Chartered Accountants of Scotland
Independent Examiner

I. A. Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

29 September 2026

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South Lanarkshire Guide Association

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 **Total funds £**	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	12,727	–	**12,727**	14,624
Charitable activities	**5**	10,157	–	**10,157**	8,278
Investment income	**6**	535	–	**535**	746
Other income	**7**	5,172	–	**5,172**	6,510
Total income		28,591	–	**28,591**	30,158
Expenditure					
Expenditure on charitable activities	**8,9**	39,382	–	**39,382**	51,362
Total expenditure		39,382	–	**39,382**	51,362
Net expenditure and net movement in funds		(10,791)	–	**(10,791)**	(21,204)
Reconciliation of funds					
Total funds brought forward		147,885	81,545	**229,430**	250,634
Total funds carried forward		137,094	81,545	**218,639**	229,430

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

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South Lanarkshire Guide Association

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**13**	**53,295**	55,681
Current assets			
Stocks	**14**	**2,300**	2,850
Debtors	**15**	**34,028**	34,578
Investments	**16**	**4,000**	4,000
Cash at bank and in hand		**128,506**	135,971
		168,834	177,399
Creditors: amounts falling due within one year	**17**	**3,490**	3,650
Net current assets		**165,344**	173,749
Total assets less current liabilities		**218,639**	229,430
Net assets		**218,639**	229,430
Funds of the charity			
Restricted funds		**81,545**	81,545
Unrestricted funds		**137,094**	147,885
Total charity funds	**18**	**218,639**	229,430

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2026, and are signed on behalf of the board by:

Mrs F Brayson

Mrs F Brayson (County Commissioner)
Trustee

Mr Malcolm George Carmichael

Mr M Carmichael (Treasurer)
Trustee

The notes on pages 8 to 14 form part of these financial statements.

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South Lanarkshire Guide Association

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 14 Leesland, Uddingston, Glasgow, G71 6TW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees are of the opinion there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Taxation

South Lanarkshire Guide Association is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees to further any of the charity's purposes. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees’ discretion to apply the fund.

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3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from subscriptions and charitable activities is recognised in the period to which it relates.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

The charity is deemed to have only one charitable activity and support costs are allocated to this activity.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance
Improvements	-	5% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	1,210	**1,210**	200	200
Subscriptions				
Subscriptions income	11,405	**11,405**	14,265	14,265
Subscriptions income - Vice presidents	112	**112**	159	159
	12,727	**12,727**	14,624	14,624

5. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Trip fees and souvenirs	9,713	**9,713**	8,033	8,033
County badges	444	**444**	245	245
	10,157	**10,157**	8,278	8,278

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6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	402	**402**	595	595
National savings bond income	133	**133**	151	151
	535	**535**	746	746

7. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other income	5,172	**5,172**	6,510	6,510

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Guiding activities	38,092	**38,092**	50,162	50,162
Support costs	1,290	**1,290**	1,200	1,200
	39,382	**39,382**	51,362	51,362

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Guiding activities	38,092	–	**38,092**	50,162
Governance costs	–	1,290	**1,290**	1,200
	38,092	1,290	**39,382**	51,362

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**2,386**	2,597
Independent examiners fee	**1,290**	1,200

11. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

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12. Trustee remuneration and expenses

The trustees received no remuneration or other benefits from employment with the charity or a related party.

During the year one trustee received expenses totalling £nil (2024: £264).

13. Tangible fixed assets

	Land and buildings £	Equipment £	Improvements £	**Total £**
Cost				
At 1 Jan 2025 and 31 Dec 2025	18,844	9,206	64,779	**92,829**
Depreciation				
At 1 Jan 2025	–	5,962	31,186	**37,148**
Charge for the year	–	706	1,680	**2,386**
At 31 Dec 2025	–	6,668	32,866	**39,534**
Carrying amount				
At 31 Dec 2025	18,844	2,538	31,913	**53,295**
At 31 Dec 2024	18,844	3,244	33,593	55,681

14. Stocks

	2025 £	2024 £
Stock of badges and souvenirs	**2,300**	2,850

15. Debtors

	2025 £	2024 £
Other debtors	**34,028**	34,578

16. Investments

	2025 £	2024 £
National Savings Bonds	**4,000**	4,000

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	**3,490**	3,650

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18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	**At 31 Dec 2025 £**
General funds	92,204	28,591	(36,996)	**83,799**
Fixed assets fund	55,681	–	(2,385)	**53,295**
	147,885	28,591	(39,382)	**137,094**

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
General funds	110,811	30,158	(48,765)	92,204
Fixed assets fund	58,278	–	(2,597)	55,681
	169,089	30,158	(51,362)	147,885

General funds are the funds available for use by the charity in pursuit of its charitable activities.

The Fixed assets fund is used to show separately the amount of funds tied up in fixed assets.

Restricted funds

	At 1 Jan 2025 £	Income £	Expenditure £	**At 31 Dec 2025 £**
Guiding in Larkhall fund	81,045	–	–	**81,045**
Wilma Aitken fund	500	–	–	**500**
	81,545	–	–	**81,545**

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
Guiding in Larkhall fund	81,045	–	–	81,045
Wilma Aitken fund	500	–	–	500
	81,545	–	–	81,545

The Guiding in Larkhall fund was established when funds were transferred to the Association on the cessation of the Larkhall guide group. The funds are to be held for a period and used in the event of a new group being established.

The Wilma Aitken fund is to be used toward the upkeep of the Gowanpark Brownie House.

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19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	53,295	–	**53,295**
Current assets	87,289	81,545	**168,834**
Creditors less than 1 year	(3,490)	–	**(3,490)**
Net assets	137,094	81,545	**218,639**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	55,681	–	55,681
Current assets	95,854	81,545	177,399
Creditors less than 1 year	(3,650)	–	(3,650)
Net assets	147,885	81,545	229,430

20. Contributions made by volunteers

The South Lanarkshire Guide Association benefits greatly from the involvement and enthusiastic support of its volunteers who give their time and talents willingly for the benefit of the Association. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

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South Lanarkshire Guide Association

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

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South Lanarkshire Guide Association

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	**1,210**	200
Subscriptions income	**11,405**	14,265
Subscriptions income - Vice presidents	**112**	159
	12,727	14,624
Charitable activities		
Trip fees and souvenirs	**9,713**	8,033
County badges	**444**	245
	10,157	8,278
Investment income		
Bank interest receivable	**402**	595
National savings bond income	**133**	151
	535	746
Other income		
Other income	**5,172**	6,510
Total income	**28,591**	30,158
Expenditure		
Expenditure on charitable activities		
Heat and light	**2,802**	5,726
Repairs and maintenance	**20,207**	30,959
Insurance	**5,706**	2,889
Travel and training	**324**	686
Postage and stationery	**13**	56
Depreciation	**2,386**	2,598
Donations and gifts	**100**	–
Guiding activities	**2,612**	4,302
Events	**3,758**	2,626
Guide unit assistance	**184**	320
	38,092	50,162
Governance costs		
Governance costs - independent examiners fee	**1,290**	1,200
Expenditure on charitable activities	**39,382**	51,362
Net expenditure	**(10,791)**	(21,204)