Western Isles Girl Guide Association

Income and Expenditure Account

Year Ended 30 June 2025

Western Isles Girl Guide Association

Trustees' Annual Report and Accounts

For the Year Ended 30 June 2025

Contents

Trustees' Report	2
Receipts and Payments Account	4
Statement of Balances	5
Independent Examiner's Report	6

Western Isles Girl Guide Association

Trustees' Report

For the Year Ended 30 June 2025

Scottish Charity Number : SC022678

Trustees

Linda Mackay	(Chair)
Iona France	(Secretary)
John Moffat	(Treasurer)
Heidi Macleod	

Contact address
19 Braighe Road, Branahuie, Isle of Lewis, HS2 0BQ

Recruitment and appointment of Trustees
Under the constitution, the members of the County Executive Committee are deemed to be Trustees of Girl guiding Western Isles.

Governing Document
The organisation is a charitable unincorporated group and the purposes and administration are set out in our constitution, which has been approved at local and national levels.

Charitable purposes
Our purposes, as recorded in our constitution, are to pursue the objectives of Girl guiding in the Western Isles

Western Isles Girl Guide Association

Trustees' Report

For the Year Ended 30 June 2025

Activities and achievements

The Rainbow unit continued to provide Guiding for the younger girls. It has proved difficult to find volunteers for the older age group. However, a couple of volunteers are going through the leadership process and will be introduced into a Brownie unit in the next session.

Trustee remuneration and expenses

The Trustees did not receive any remuneration or expenses during the year.

Reserves

As a result of the surplus of £611 (2024: Surplus £1,316) for the year, the Association had general unrestricted funds of £4,713 at the year end (2024 - £4,228). Restricted funds stand at £2,133 (£2,006 in 2024).

Approved by the trustees and signed on their behalf

……

Linda Mackay

27 March 2026

Western Isles Girl Guide Association

Income and Expenditure Account

Year Ended 30 June 2025

		2025		***2024***
		£		**£**
Income				
Training Venue Grant		-		25.00
Point Brownies - transfer of balance on closure		158.25		-
Fund Raising Stall		529.70		1,650.00
Interest on Jean Rowall Bequest		27.89		25.88
		715.84		**1,700.88**
Expenditure				
Central subs	104.00		48.50	
Repairs and Cleaning	-		336.00	
Training costs	-		-	
WI Groups grant suport	-		-	
Thanks and Recognition	-		-	
Girlguiding Highlands & Islands Levy	-		-	
		104.00		**384.50**
Surplus/(Deficit) for the year		**611.84**		**1,316.38**

Western Isles Girl Guide Association

Statement of Balances

As at 30 June 2025

		2025	2024
		£	£
Bank balance brought forward		£6,234.25	£4,917.87
Surplus / (Deficit) for the year		£ 611.84	£1,316.38
Total Bank Balance Carried Forward		**£6,846.09**	**£6,234.25**
(Includes Tong Brownies Designated Fund £188.50)			
(Includes Tolsta Brownies Designated Fund £8.10)			
(Includes Point Brownies Designated Fund £474.44)			
(Includes Back District Designated Fund £28.83)			
(Includes Point Brownies Designated Fund £158.25)			
Jean Rowall Bequest - Restricted Fund		**£2,133.09**	**£2,005.99**
Unrestricted Fund		**£4,713.00**	**£4,228.26**
Total Funds		**£6,846.09**	**£6,234.25**
Represented by:			
Bank balances @ 30 June 2025	Bank of Scotland	£4,957.00	£4,373.05
	Virgin Money	£2,133.09	£2,105.20
		£7,090.09	£6,478.25
Add: Outstanding Lodgement		£ -	£ -
Less : o/s cheques			
11482		£ 244.00	£ 244.00
		£ -	£ -
		£6,846.09	**£6,234.25**
Cash in hand		£ -	£ -
Total		**£6,846.09**	**£6,234.25**

I have prepared the preceding income and expenditure account and statement of balances from the records of the Association for the year.

I confirm that the accounts agree with the underlying records for the year.

.....

John Moffat

27 March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
Western Isles Girl Guide Association

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 4 to 5.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirements of regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 covering 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 accounts to be reached.

Name: James Maciver
Qualification: Institute of Chartered Accountants of Scotland
Address: Mann Judd Gordon Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Date: **27 March 2026**