



The Guide Association Scotland, known as Girlguiding Scotland

Trustee report and financial statements
for the year ended 31 December 2025

Scottish charity number SC005548

Scottish President

Liz Burnley	(From 6 December 2025)
Linda Urquhart	(Until 6 December 2025)

Trustee Board

Scottish chief commissioner and chair	Elaine Rough
Deputy Scottish chief commissioner	Sarah MacNeil
Honorary treasurer	Lisbeth Macmillan (From 13 August 2025)
	Emily Young (Until 30 June 2025)
Chair, business management & finance	Alison Irving
Member trustee 18-30	Erin McIntosh
Member trustee	Jill Elborn
Member trustee	Evelyn McWhinnie
Member trustee	Milly MacKinnon
External trustee	Susan Hunter (Until 6 December 2025)
Member trustee	Louise Crichton (from 7 March 2025)
Member trustee 18-30	Kate McGrath
External trustee	Dr Alison Scott

Scottish Chief Commissioner Team

Scottish chief commissioner	Elaine Rough
Deputy Scottish chief commissioner	Sarah MacNeil
Assistant Scottish chief commissioner	Lyndsay Strang
Assistant Scottish chief commissioner	Alison McLaughlin

Management Team Senior Staff

Chief executive	Denise Spence
Head of membership development & growth and deputy chief executive	Louise Henderson
Head of finance	Fay Macdonald
Head of communications, external affairs, and girl experience	Carolyn Fox McKay
Head of volunteer experience & engagement	Rachael Graham

Scottish HQ

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Advisers**Independent External Auditor**

Thomson Cooper Accountants
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Carnegie Campus
Dunfermline
KY11 8PB

Banker

The Royal Bank of Scotland
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Edinburgh
EH2 4EQ

Solicitor

Lindsays WS
Caledonian Exchange
19a Canning Street
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EH3 8HE

Banker

Shawbrook Bank Limited
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Scottish chief commissioner team report

In 2025 we adopted the theme 'powered by volunteers'. 9,000 volunteers throughout Scotland enable young members to have access to guiding experiences, which empowers them to discover and fulfil their potential.

It was incredible to see that work recognised last year by the First Minister, John Swinney who showed his support for our powered by volunteers campaign when he spoke to a packed audience at The SCVO Gathering conference. The Scottish Government also showed their support for our work to provide a safe space for girls in local communities across the country by inviting us to contribute to government policy, the Equally Safe Delivery Plan.

Our team of staff and volunteers at Girlguiding Scotland worked together to bring adventure to young members, development opportunities to all volunteers and more focussed support to commissioners - all with the aim of delivering great guiding in Scotland.

Last year we started exciting new programmes of work, including a Transformational Leadership Project and our Volunteer Recruitment Project. Consistent member feedback showed that we needed more volunteers and they required more support. To help this, our trustees committed significant resources including employing a team of volunteer recruitment officers to support local areas to find and welcome new volunteers.

Girlguiding Scotland is part of Girlguiding and follows the policies and procedures set by them. We were therefore impacted towards the end of the year with the much-publicised policy change relating to equality, diversity and inclusion following April's Supreme Court decision relating to sex and gender. We recognise there will be further impact when the revised policy is more fully implemented in 2026.

We gave thanks to our outgoing president, Linda Urquhart, who for more than 10 years had supported us, helped strengthen our governance and had provided wise advice for 3 successive Scottish chief commissioners and the chief executive.

We said thank you to Emily Young as our outgoing honorary treasurer and welcomed Lisbeth Macmillan into the role in the summer and are grateful to both volunteers for their expertise and guidance.

Scottish chief commissioner team report

As we travelled throughout Scotland we were inspired and humbled by the huge amount of voluntary effort that volunteers contribute to guiding which benefits every local community. We thank every volunteer and commissioner, every helper behind the scenes and lead volunteer, every staff member and every trustee. We are privileged to lead the country, and we are really enjoying our experience as a team – thank you.

Elaine, Sarah, Lyndsay, Alison and Denise

The Scottish Chief Commissioner Team and Chief Executive

The trustees are pleased to present their annual trustees' report for the year ending 31 December 2025 which is prepared to meet the requirements of applicable law. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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).

The financial statements which follow reflect the activities under the control of Girlguiding Scotland but exclude the financial activities of the Girlguiding Scotland counties (all of which are registered as separate charitable bodies), and the divisions, districts and units below them.

About Girlguiding Scotland

Girlguiding Scotland is Scotland's leading charity for girls, with almost 40,000 young members and around 9,000 volunteers. We help all girls know they can do anything.

We show girls from 4 to 18 a world of possibilities big and small. One where every girl can laugh and learn and be herself. Girlguiding Scotland is what each girl wants it to be. It might be the thrill of doing something for the first time. Songs around a campfire. The buzz of getting a new badge. Coming home exhausted and full of stories. It's a space where she can be herself, get creative, explore and most of all have fun.

As one of 9 countries and regions that make up Girlguiding in the UK, we share the same vision, mission and values:-

Our vision: An equal world, where girls can make a positive difference, be happy, safe, and fulfil their potential.

Our mission: Through fun, friendship, challenge and adventure, we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Our values: Caring, challenging, empowering, fun, inclusive, inspiring.

Our impact

Girlguiding research¹ has shown the profound impact that being a member of Girlguiding Scotland has on girls and young women:

- 83% of young members say Girlguiding has improved their confidence.
- 82% of young members say Girlguiding has improved their wellbeing.
- 91% of young members feel welcomed at Girlguiding
- Girlguiding girls are up to 26% more likely to feel confident than the average Scottish young person.

Objectives and Activities

In summer 2025, Girlguiding updated their strategy. Girlguiding Scotland continue to be aligned with this around the four themes:

- An unrivalled girl led experience
- Rewarding and flexible volunteering
- An inclusive and impactful organisation
- A sustainable and efficient organisation

Girlguiding Scotland continued to prioritise themes around volunteers with 4 strategic areas.

Our strategic areas

Enquire - We'll increase our visibility through a range of local and national recruitment and awareness raising activities so more people from a range of backgrounds enquire about volunteering with Girlguiding Scotland.

Welcome - We'll support local areas to improve the consistency and quality of the welcome new volunteers receive, making it quicker and easier to join Girlguiding Scotland as an adult. We'll also champion flexible approaches to guiding to ensure our offer meets the needs of today's volunteers as well as today's girls.

Stay – We'll deliver unique, high quality girl events that encourage more volunteers to have fun, build friendships and see the difference they make to the lives of girls across Scotland. We'll also celebrate our volunteers' achievements, encouraging them to stay in guiding.

Develop – We'll give all members access to leadership opportunities and training, so they develop new skills and gain confidence. Our existing volunteers will develop in their roles and more of our young members will progress to adult volunteering, helping to build our future volunteer workforce.

Underpinning all these areas of work, we'll focus on **the essentials** to ensure we're efficient, compliant, and well-run. We'll lead by example and support our counties, districts/divisions and units to follow charity best practice and meet their responsibilities with regards to Girlguiding policies and procedures, and the law.

Under these strategic priorities, our achievements in 2025 were as follows:

Enquire

We hosted a stand at The Gathering 2025 which gave us visibility and the opportunity to raise awareness of our activities, within the third sector and beyond. We used this opportunity to launch our Powered by Volunteers messaging. This thread has run through a number of internal and external communication moments this year, helping to emphasise the scale of our work and celebrate the impact of our 9,000 volunteers.

In November, we hosted a parliamentary exhibition at Holyrood. Volunteers and staff were joined by Speak Out champions over the course of 3 days. MSPs were asked to sign our pledge against misogyny as well as being introduced to our manifesto. We interacted with 52 MSPs over the 3-day exhibition.

Volunteer recruitment project

At the start of 2025 Girlguiding Scotland's trustees made a significant three-year commitment to invest in a Volunteer Recruitment Project. This project aims to get more people volunteering with Girlguiding across Scotland. Evidence of this need was demonstrated by our recruitment needs survey. This survey had an unusually high response rate and almost half of respondents said they urgently needed more volunteers. More volunteers were felt to be key to sustaining our current presence in communities across Scotland as well as enabling us to welcome waiting list girls into membership. A survey of commissioners also demonstrated that our current volunteers need more support from Girlguiding Scotland to meet the responsibilities of their role in relation to recruitment and welcome.

Over the next 3 years the volunteer recruitment project aims to see:

- More people asking to volunteer
- More people joining guiding
- Existing volunteers feeling more confident and supported in their recruitment

By the end of 2025 we had recruited 4 new volunteer recruitment officers on 3-year fixed term contracts to create a Scotland-wide team to support local volunteers to create recruitment plans, test out different approaches to recruitment, and connect with external organisations that could help us reach more volunteers. These staff roles are being supported by experienced Scottish Lead Volunteers who are helping to steer the project and give additional support and guidance to project areas.

The first phase of the project focused on member engagement, with the team attending local and national guiding events, and building external connections with Third Sector Interfaces and colleges and universities. A surprise 'early win' for the project has been the popularity of a new initiative which sees local areas provided with a free display kit which aims to make it easy for our current volunteers to set up recruitment stands aimed at specific audiences such as parents/carers, students or retirees.

Welcome

More than 200 membership enquiries were handled by our Headquarters team, providing quality customer service to parents/carers and potential volunteers. We also issued 2,182 welcome emails to newly registered volunteers, introducing the Scottish team as a source of support.

Friends of Girlguiding Scotland continued to provide the funds for a New Unit grant programme which gives start-up funding for new and re-opening units. In 2025, 18 units were supported by the fund, creating more than 300 new spaces for girls!

Support for commissioners

Commissioners play an essential role in supporting volunteers and delivering good guiding in their area. In 2025 we supported local commissioners through induction sessions, regular training, and peer support through a Facebook group.

As part of our Transformational Leadership Project, we tested some new ways to help commissioners enjoy their role. This included a fortnightly 5 newsletter to share regular updates with commissioners, and a Pair-Up programme which gives commissioners a new way to connect with each other.

We piloted welcome packs, developed through feedback from our commissioner survey and regular drop-in sessions. In the second half of 2025 these packs were sent to new, local, and county commissioners across Scotland. The pack included items that support commissioners in their first few months and signpost to additional sources of support. We were grateful to receive funding from the Miss EC Hendry Charitable Trust for this pilot project.

Last year we also piloted a support programme for county commissioners whose role would be ending in 2026. The programme aimed to help them feel more prepared and confident about coming to the end of their role and to assist with succession planning and handover to welcome the next county commissioner in their area. The group met 4 times across the year with a specific focus each time and those involved the chance to come together as a peer group and discuss the challenges they were facing. One commissioner told us, "I enjoyed having a chance to chat with peers at a similar stage, and time to reflect on what we have achieved".

Stay

Funding

Good Guiding Fund

In 2025, the Gannochy Trust renewed our status as a strategic partner and generously awarded £50,000 per annum for the next 3 years to help maintain the Good Guiding Fund. With additional funding provided from Girlguiding Scotland's reserves, we were able to award £89,642 to 202 guiding levels in 2025. These grants have helped girls access guiding by providing support with essential costs like meeting place rent, membership fees and uniform. The Fund has also enabled girls to take part in local volunteer-arranged opportunities including adventurous activities, residential experiences and other projects which have promoted skills development and leadership. A number of units also sought support from the Fund to take part in national opportunities like Roar and Explore at Blair Drummond Safari Park.

Unit Support Grants

We received £31,000 from Girlguiding to support units struggling because of the rising cost of living. Early in the year, we administered a one-off round of funding to offer Unit Support Grants to those that would struggle with the cost of 2025 annual subscriptions. We paid out £28,255 with 74 units, 812 girls and 177 adults benefitting. The balance of the monies was distributed to applicants to the Good Guiding Fund, reaching a further 7 units.

Events and activities

Since 2012, Girlguiding Scotland has been hosting international wide games every 2-3 years to encourage volunteers to take their girls abroad and allow girls to experience new opportunities and a different culture.

International wide games are a fun way to introduce travel to girls and give them an opportunity for some independence. They travel without parents or carers but in a safe environment with our volunteers they know and trust.

In 2025 the game was held in Amsterdam with over 700 members attending. The game itself was a 1-day event, where groups were given challenges to complete, focussed on culture, history or art. The event finished with a celebration where one group was crowned winner, and everyone got to take part in games and songs. This was an incredible opportunity for girls to be part of something bigger than just their unit. Some feedback from girls included: "I went on a plane for the first time", "my favourite part of

the challenge was walking around and exploring all the different bits of Amsterdam” and “My favourite part was seeing all the different Brownie, Guide and Ranger groups and seeing people who we haven’t met before.”

Every year, at the beginning of June, we dedicate a week to focus on celebrating our volunteers. Launched over 40 years ago, Volunteers’ Week is a UK wide campaign that aims to provide organisations with a bigger platform to thank both current and former volunteers for their contributions.

Each year, Volunteers’ Week is celebrated across the country in a number of different, inspiring ways. In 2025, we launched our thank you wall on our website as a place where people could post their messages thanking other volunteers. Over the week there were 210 messages of thanks, and the wall was visited over 1,000 times!

In addition, we supported our counties to run a local PR campaign highlighting that our volunteers give the equivalent of £25 million worth of youth work in Scotland every single year. This astonishing fact helped shape our first ever all members call, where our chief commissioner team welcomed members from across Scotland to an online meeting to highlight and celebrate their amazing contributions.

We also came together with our 27 counties to celebrate our very first #PoweredByVolunteers Day on Saturday 7 June. Counties from across Scotland got involved, featuring amazing volunteers, sharing impactful stories and how, at every level, Girlguiding is powered by volunteers. On Facebook our powered by volunteers posts were viewed nearly 23,000 times!

On the same day we hosted a thanks and recognition event in Edinburgh. More than 200 members who had been nominated for their contribution to Girlguiding were invited to a special celebration event. The highlight of the event was the speech by Girlguiding’s Deputy Chief Guide who was warm in her appreciation and inspiring about the difference guiding can make to the lives of young members and volunteers. One volunteer who had been nominated shared, “I really enjoyed the day and found Sally’s talk so inspiring. It was great to be able to speak to her and our Rangers thought it was so cool that we had met her! It was really lovely to attend with others from the county but also meet leaders from across Scotland.”

In September almost 7,000 of our members came to the Roar and Explore event. They took over Blair Drummond Safari Park for a whole weekend of fun and adventure! To make the event accessible coaches ran from Stirling station to the safari, reducing the cost of attendance and ensuring travel was as little a barrier as possible. This aspect was funded by Girlguiding’s adventure fund. A volunteer delivery team of 20 worked hard to make sure the event ran smoothly.

Over the 2-days Blair Drummond hosted twice as many keeper talks as usual, extra bird of prey displays and sea lion demonstrations for the girls to enjoy. There was also a fun inflatable village, activities from partner McDonald's Fun Football and an eco-village run by charity partners including the SSPCA where girls could learn about conservation and biodiversity. To mark the event every girl who attended was given a pair of animal ears and an event badge. One Guide shared, "It's absolutely amazing here and I can't pick a favourite because all the animals are cute and fluffy and even the scary ones are cool." A volunteer who took girls to the event shared, "Events like this are important for the girls to physically see the number of other girls in guiding is in the thousands. The best part of today is being able to just book my bus and come, everything is organised, the event is on, and the girls are safe."

Own Your Path was one of our Transformational Leadership pilot projects designed to encourage members to think about what matters to them and show them how staying in guiding and taking on leadership roles can help them achieve their goals. In 2025 we held 3 Own Your Path events, which included 2 in-person workshops and 1 live social media event. Each event was supported by volunteer speakers who shared how the skills they learned through Girlguiding have helped them in their everyday life. Attendees told us they enjoyed the range of activities and that the events had given them the opportunity to make new friends outside their unit. Survey results also showed people left the sessions with more awareness of the roles available within guiding, especially of different commissioners and county level roles. One attendee said, "Today's session made me feel more confident about my future and made me feel prouder of the things I've achieved throughout my time in guiding."

Out and About is our annual challenge badge which encourages members to get out of their normal unit meeting place and enjoy the outdoors. 2025's theme was 'Up in the Air' where we challenged our members to reach new heights. The challenge was launched by Stirling division commissioner and guide leader Anne, a volunteer, pilot for the Scottish Ambulance Service and a skydiving instructor. In the video posted to Facebook Anne explained there are lots of ways she enjoys being 'up in the air' and encouraged members to get creative for the challenge. Units could build fizzy rockets, navigate the stars in the night sky, test their bravery on a zip line and harness the power of the wind. Imagination was the only limit as girls watched hot air balloons, learned about birds and butterflies, ventured into the woods for some "tree gazing", hosted paper plane tournaments and created their own parachutes. 8,222 members completed the challenge in 2025.

We recruited and launched our newest cohort of Speak Out champions, focussing on a new structure following an external review carried out in 2023. The champions attended a series of residential and online workshops designed to develop their public speaking, knowledge of policy and confidence. Over the course of the year the champions worked on a manifesto to help policy makers understand what girls in Scotland want to see in the forthcoming Scottish Parliament elections. The manifesto was launched to coincide with our Scottish Parliament exhibition and received over 25 items of press coverage including all major national titles. Girls from speak out have met with many decision makers since, where they have been able to directly share what is important to them.

Develop

Training and events

In November we were delighted to host Lead 2025, a leadership conference which provided support to volunteers wherever they were on their leadership journey – whether they were an experienced commissioner or curious about leadership opportunities they might be interested in for the future.

Held in the Scottish Event Campus (SEC) in Glasgow, 292 attendees were welcomed with an empowering opening address from Scottish chief commissioner Elaine and Girlguiding's assistant chief guide Mhairi Mackay. Volunteers then had the chance to meet with other members from across Scotland and attend 3 sessions, tailored to their interest in aspects of leadership. Outside these sessions there were two dedicated drop-in zones to assist with specific queries and practical skills.

The collaboration and opportunity zone featured several stalls from different volunteering and charitable organisations – such as the World Association of Girl Guides and Girl Scouts (WAGGGS), Scottish Fair Trade, and Engender. Volunteers could learn more about the work done in these organisations and find out how their units could get involved.

Over the year, our volunteer trainers delivered many individual training sessions (online) which has meant that we have been able to offer over 900 spaces for those completing the leader development programme. We also offered 25 sessions to provide around 600 spaces for volunteers to complete safeguarding training. In person, volunteer trainers have visited counties the length and breadth of the country from the Highland & Islands to the Scottish Borders delivering training for both single sessions and county events. Also, our first response trainers have ensured that over 800 of our volunteers are trained in first aid, ensuring our units are able to run safely.

Peer educators are 14-25 year olds who help Brownies, Guides and Rangers explore important topics. They run fun, safe and challenging sessions developed with expert partners on mental well-being, challenging gender stereotypes and making a stand for safety.

We delivered 2 training weekends this year to train 26 new peer educators and upskill 13 existing peer educators in new topics. We also held a series of online calls to encourage more young members to become peer educators. In 2025, our 58 peer educators delivered 84 sessions to 1,089 participants.

Since its launch in March 2024, we have uploaded 10 videos and 1 podcast to our new Ignite Hub. The Ignite Hub has been designed as the go to place on our website for inspiration and advice to help volunteers in their role, providing digestible and always available help and support in topics ranging from how to fill in forms to support reading data. Over the course of the year 295 people accessed the hub.

Transformational Leadership Project

We regularly hear from commissioners about the pressures they face and their desire for more support so in 2025 we launched a fixed term project to address these.

The aim was to improve the lived experience for all our commissioners – whether they have just started or had been in the role for several years. We also wanted to encourage more people to consider taking on commissioner roles in the future.

We carried out a series of pilot projects including new resources, events and communication campaigns as well as a new community for 18-30 year old members called Routes. We also completed research into the commissioner experience. We have been led by the experience of our members throughout the project and in 2026, we'll be looking at which of these pilots have been most effective. We'll then decide which projects could be scaled up or rolled out across Girlguiding Scotland.

Access to international opportunities

Throughout 2025 Girlguiding Scotland members had the opportunity to take part in opportunities that linked them with other member organisations of the World Association of Girl Guides and Girl Scouts (WAGGGS). 2 trustees took part in WAGGGS academy in Greece in November.

Generation CashBack

Generation Cashback is a Scottish Government-funded project that aims to tackle inequalities by supporting young people aged 10 – 24 living in areas of deprivation or those exposed to anti-social behaviour. The programme is run in partnership with Scouts Scotland, Boys Brigade Scotland, and Youth Scotland, and provides holistic capacity-building support to units through its grow strand, and everyday leadership opportunities for girls through its lead strand. The latter involves our CashBack development officer travelling to units across Scotland to deliver fun interactive sessions covering anything from confidence and resilience to everyday sexism.

The project began in April 2023 and will conclude in March 2026. In 2025, 518 girls from 42 units benefitted from the grow strand of the project while 173 girls from 37 units benefited from Lead. As well as helping girls to raise their aspirations, become more resilient and develop skills, the project has also had a positive impact on our volunteers. We've supported them to access training and provided tailored support around budgeting, fundraising, recruitment and a range of other topics.

The project has also had a wider impact at Girlguiding Scotland, prompting the whole Girlguiding Scotland team to consider how we can better support those with lower levels of financial, digital and written literacy, for instance.

As we approach the end of Generation CashBack, we'll be supporting units to put plans in place to ensure their future sustainability, starting with a series of fundraising trainings in the first quarter of 2026.

The essentials

Consulting with our members

We held regular meetings with the consultative group which provides a direct route for member engagement with trustees. Their views and suggestions were listened to on a variety of topics including around how to ensure that guiding in Scotland is girl-led, what support Girlguiding Scotland should provide to volunteers, the proposed ambassador project, and preparing for the removal of adult subscriptions in 2027.

Support for trustees and senior volunteers

We provided 4 sessions of trustee training during the year, with 48 attendees in total. This 90-minute-long online session covers the basics of being a member of a county executive, what duties and responsibilities are and what is expected of a trustee by Girlguiding and OSCR.

In 2025, senior volunteers, including trustees also trialled a programme of reverse mentoring which matched more established or senior volunteers with newer/less experienced volunteers. This trial will be fully evaluated in 2026.

Equality, diversity and inclusion

In 2025, 1 in 14 volunteers completed an EDI training and 1% of all downloaded unit meeting place activities was related to EDI. There were 21 applications from Scottish units to Girlguiding's EDI related grants, with the majority of these being for the accessible guiding grant. Requests for visual timetables were the most common enquiry related to EDI from Scottish members.

Our HQ

We continued with an ongoing programme of planned preventative maintenance of our headquarters building.

IT improvements

Work continued during the year to implement our IT strategy including by making better use of Teams and SharePoint to make collaboration within and outwith the organisation easier. We remained vigilant to cyber security threats with an ongoing programme of staff training and through our third-party support company we invested in more sophisticated threat management software.

In August 2025, we launched a new online shop. This was a huge piece of work changing our retail management system and was a whole team effort spanning six months. The new online offer is more attractive and easier to use. The retail management system now integrates with our finance system and can provide more accurate data and reports.

Improving Girlguiding Scotland as a workplace

In October, Girlguiding Scotland became an accredited Real Living Wage Employer, which means we pay all employed staff a wage based on actual living costs, rather than the government minimum. The trustees approved improvements to the staff benefits package, including enhancing maternity, adoption, and partner leave provision. The trustees were keen to pursue this, to ensure a continued commitment to being an ethical employer, and an employer of choice.

Planned activity that was not delivered in 2025

A small number of activities and workstreams were postponed, deferred or cancelled in 2025. There is always more ambition than capacity to deliver all our work. At least one resource, Get on Board was delayed due to volume of work but this will be published early in 2026.

At the end of the year, following the Girlguiding policy change we had to pause some planned external engagement and promotional work, specifically Scotland, for girls, by girl our manifesto created by the Speak Out champions. We were also advised to delay the launch of an ambassador project. Additionally, we decided not to continue with a planned reprise of the #Ibelong initiative.

Financial review

The statement of financial activities (SoFA)

Income and expenditure for the year is detailed in the SoFA, together with net gains and losses on investment. These are shown separately for unrestricted funds, which may be used at the discretion of the Trustee board, and restricted funds which must be spent in accordance with donor wishes.

The net deficit for the year was £184,389 (2024: deficit £88,945), of which a surplus of £17,466 (2024: surplus £148,842) before transfer between funds is unrestricted, a deficit of £198,580 (2024: deficit £223,793) before transfers between funds is designated and a deficit of £3,275 (2024: deficit £13,994) before transfers between funds is restricted.

The trustees have planned to spend funds from accumulated reserves to help grow and support grassroots guiding. This has included grant giving using the Good Guiding Fund and project spend via the operational rolling plan to allow for more activities to recruit, retain and support volunteers in their roles and to help counties with good governance. The implementation of this strategy has contributed to the planned deficit within designated funds.

Retail covers the sale of Girlguiding branded uniforms, badges, resources etc. All profit earned is kept by the organisation as unrestricted funds. Sales were better than expected in 2025 with a £37,714 increase to £722,290, as new programme resources offset the reduction in uniform sales ahead of the new range in 2026. We also introduced a new EPOS/stock system in August to improve the efficiency of the retail operations and undertook a stock write down of old stock at that time resulting in a £11,432 hit to profits.

As at 31 December 2025, the transfers from each of the funds were as follows:

Fund	Reasons for transfer	Un-restricted	De-signated	Re-stricted	Total
		£	£	£	£
Contingency fund	To include reserves policy as part of general unrestricted reserves	350,000	(350,000)	-	-
Volunteer recruitment project	Investment in the volunteer recruitment project (3 years)		556,776	-	556,776
SHORT FUND	Investment in the volunteer recruitment project (3 years)		(531,677)	-	(531,677)
Operational rolling plan – Transformational & Fresh	Unutilised funding from good guiding round 4 & 5 reallocated to operational rolling plan		74,325	-	74,325
Good guiding fund	Unutilised funding from good guiding round 4 & 5 reallocated to operational rolling plan		(74,325)	-	(74,325)
County transform fund	Investment in the volunteer recruitment project (3 years)		(25,099)	-	(25,099)

The planned designations of funds as noted above and net income/expenditure of each fund increases unrestricted funds by £367,466 to £539,727 (2024: £172,261), decreases designated funds by £548,580 to £2,127,501 (2024: £2,676,081). Further information on the designated funds can be found in the notes to the accounts in note 21.

Investment policy and performance

Investments are held to provide investment income for day to day running costs and fund strategically important projects in the future. A professional fund management company is employed to manage the funds, and its performance is reviewed by the Business Management and Finance committee. Performance is benchmarked against appropriate performance indices. Investments were valued at £2,008,650 at 31 December 2025.

Reserves policy

Reserves are classified as unrestricted general income funds, designated funds, restricted or endowed funds defined as follows:

General funds may be used by Girlguiding Scotland at the discretion of the Trustee board to meet future capital or revenue expenditure.

Designated funds is a portion of the unrestricted funds that has been set aside for a particular purpose at the discretion of the Trustee board.

Restricted funds may be used subject to specific restrictions that may have been imposed by the donor or in terms of restrictive wording of an appeal. The restricted funds are analysed over the individual funds. Endowed funds are retained and invested in furtherance of charitable purposes.

Based on working capital needs and an assessment of income security, stock market volatility, property asset and trading risks, the Trustee board considers that the minimum target to meet the reserves policy should be £425,000 which represents between three to six months' average operational expenditure which is held within unrestricted reserves.

Fundraising

Girlguiding Scotland's activities are funded predominantly by subscriptions from members, surpluses from primary purpose trading in the shop, and grant assistance and other sources of income including legacies, as disclosed in the SoFA.

Girlguiding Scotland records its thanks to funders who continued to support our work during the year: The Scottish Government through the Children, Young People & Families Early Intervention Fund, Youthlink Scotland and the CashBack for Communities Fund, the Gannochy Trust, the Miss EC Hendry Charitable Trust, Girlguiding and Friends of Girlguiding Scotland (FoGGS) have all helped guiding locally and nationally to build capacity.

We are grateful for funding from the Hugh & Mary Miller Trust, JJ Calder and legacy income from the late Patricia Maureen Reid and the late Miss Lilian Emslie. These funds were used for volunteer training and delivering activities for girls.

Plans for future periods

Our aims for 2026 are:

Enquire

A new post of communications officer will aim to increase visibility of guiding across Scotland both locally and nationally, continuing to highlight local stories as well as aiming to secure national coverage for our national events and research. We'll also aim to continue to develop our PRA (county communications and public relations adviser) network to support local visibility with monthly development calls and online support.

Following Camp CEO in summer 2026, our postponed ambassador programme will launch. The ambassador programme will recruit a group of influential women to champion Girlguiding Scotland within their specialism and beyond.

We aim to increase our external affairs work with increased stakeholder engagement and increased visibility within youthwork, volunteering and violence against women spaces, including cross party groups, specialist networks and online.

Through the volunteer recruitment project, we'll increase interest in volunteering with us. Our team of paid recruitment officers, supported by experienced lead volunteers, will motivate and support local volunteers to create and deliver recruitment plans that reflect the specific needs of their community. We aim to see project-supported recruitment activities happening in all of our counties by the end of 2026.

We'll continue to develop training and tools to help our existing volunteers feel more confident taking part in recruitment activities, and we'll show them how to put learning into practice – whether that's by creating inclusive and effective volunteering adverts, running stalls at community events or delivering inspiring talks to a diverse range of potential volunteers. This will include delivery of an online growth conference, subject to operational board approval.

With direct support from trustees, we will commission listening exercises to be carried out to research views of members who are less well represented in guiding communities and from whom we would like to learn how we could improve and expand the reach of guiding.

Welcome

The Volunteer Recruitment Project will aim to give renewed energy to our efforts to improve how we welcome new volunteers. The staff and volunteer team attached to the project will take the lead in expanding the programme of Getting Started with Girlguiding Scotland information sessions for new volunteers. They'll also support local volunteer teams to address enquiry backlogs and blockages in the recruitment and vetting pipeline. They'll play an important part in helping to embed some of the thanks and recognition initiatives aimed at newer volunteers which we've launched in recent years including the First 15 meetings badge.

Stay

22 February 2026 marks a hundred years of World Thinking Day. This is an annual celebration to celebrate the 10 million members of Girl Guides and Girl Scouts across the world. To mark this special occasion, we will launch a week-long celebration on social media on the theme of friendship and a new international friendship badge.

We will offer 2 more rounds of the Good Guiding Fund enabling local levels to apply for a grant of up to £500 to help enhance what they can offer.

In March 2026 we will be one of five cities across the UK hosting a wide game, Cityscapes. It will see over 2,500 members take to the streets for a day and iconic venues of Glasgow in a race to gather points. We'll also capitalise on this visibility with a digital and out of home campaign across Glasgow with the aim to increase volunteer and girl enquiries.

Camp CEO will take place in August 2026 for around 60 girls aged 14 to 18 to get the opportunity to gain confidence and leadership skills through a series of workshops, challenges and group work. As well as sessions run by a fantastic group of volunteers, girls will have the opportunity to spend time with female leaders from across many different industries.

We'll launch Get On Board, a resource to support volunteers to take girls on adventures using public transport. The resource will be created in partnership with a number of transport providers including Scotrail. The resource will be complimented by Next Stop Adventure a public transport takeover day which aims to see members across the country take to public transport on the same day in May.

We'll launch Out and About 2026 with a brand new theme – Scottish myths and legends. This challenge will aim, once again, to see girls getting out from their usual meeting place to explore somewhere outdoors.

Subject to agreement of our operational board, we'll recruit and launch our next cohort of Speak Out champions. The champions will attend a series of residential and online workshops designed to develop their public speaking, knowledge of policy and confidence. The group will co-design parts of their programme aimed to deliver lasting change in Scotland whilst increasing the visibility of the charity.

Develop

Our One Team event in September 2026 will bring together people who hold roles in each of our 27 counties for a weekend of development and networking with peers. Alongside this, we'll be working to support all our peer support networks to ensure that our volunteers in county level roles have a consistent and empowering experience. This will include making funding available for networks to arrange face-to-face activities.

We'll be looking to embed learning from our Transformational Leadership Project including implementing a new support package for local commissioners based on what our pilots have shown is most effective. This will also include working more with our 18-30 year old members through our Routes community to ensure they are given more opportunities to develop their skills, meet others and feel confident to take on leadership roles.

We will celebrate the finale of the Cashback phase 6 consortium programme with an event in Stirling led by young people showcasing issues important to them. We are proud to have Girlguiding Scotland members on the committee organising this event.

In 2026 we will then start the first year of a new 3-year CashBack programme - Location CashBack - working in partnership with Scouts Scotland, Boys Brigade Scotland and Youth Scotland to deliver leadership development opportunities and trainings to members aged 10-24 in areas of need.

The Essentials

We'll continue to support trustee board members with consistent induction, ongoing learning and development, and reviewing board performance.

The Girlguiding subscription model will change in 2027, with subscriptions no longer being charged for adult volunteers. It is hoped that this change will make the organisation more appealing to potential volunteers and reinforce the gratitude to

volunteers who give their time. To ensure that all levels of guiding can continue to provide support, this new model is required to be cost neutral, meaning that the cost of girls' subscriptions will increase. These changes represent significant process changes for volunteers, and we will seek to provide guidance and information for volunteers throughout 2026, enabling them to prepare for these changes.

2026 will see the launch of a completely new uniform collection for all sections and adult volunteers. This presents a significant opportunity for our retail team who will seek to maximise sales whilst supporting volunteers and parents with this change. We also aim to capitalise on this opportunity in terms of visibility for the charity with a PR moment.

An external salary benchmarking exercise will be carried out in Spring 2026, to ensure that what Girlguiding Scotland is offering staff remains competitive and fair within the third sector.

We are still eager to explore how we can be more environmentally sustainable in terms of our building, our retail operation and in all our routine ways of working. We will continue to embed improvements wherever possible.

We'll continue and aim to complete the implementation of a phased programme for updating our IT and digital systems, investing in technology to better enable staff and volunteers to undertake their roles. We will maintain our focus on cyber security, and evolving how we work and monitor security, to keep up with ever-changing threats.

Structure, governance and management

Organisational structure and decision making

The Guide Association nationally (known as Girlguiding) is incorporated under a Royal Charter that gives powers to form area Associations of which Scotland is one. The Guide Association Scotland (known as Girlguiding Scotland) conducts its activities under a Constitution for Scotland dated 12 March 2022, which has been approved by The Guide Association, and which describes the organisation of guiding in Scotland. The Guide Association Scotland utilises the operating name of Girlguiding Scotland. Girlguiding Scotland is a recognised Scottish charity registered under charity number SC005548.

Girlguiding Scotland is governed by the Trustee board who have responsibility for the decisions of the Association and has delegated its authority in specific areas to the following sub committees and working groups under individual terms of reference:

- Operational Board
- Business Management & Finance committee
- Appointments committee
- County support team

- Awards committee

In addition to the above there is also a consultative group, made up of the 27 county commissioners, Scottish chief commissioner team, Scottish representatives on the Girlguiding council, and 6 elected members aged between 18 and 30. The purpose of the consultative group is to review, consider, and comment upon the work of the Trustee Board and represent the views of the membership when there are significant decisions to be made by Trustees. Trustees attend meetings of the consultative group to hear views expressed and ask questions.

Each new member of either board, or member of a sub-committee, is offered an induction programme at the time of appointment. The induction includes information about the purpose, status, and structure of Girlguiding Scotland, as well as the legal and financial duties of the trustee board and the trustees' role.

Trustee training

New members of the trustee board had access to an induction programme. Ad hoc opportunities were offered for trustees to access additional training. The rigorous process for board member performance review continued.

Key management

The Trustee board is also authorised to appoint and delegate authority to the chief executive to implement policy. The chief executive is authorised to take appropriate financial and operational management responsibility to act within the terms of the scheme of delegated authority. The arrangements for setting the pay of the chief executive are the responsibility of the Scottish chief commissioner in consultation with other senior trustees.

Risk management

The Scottish Trustee Board continuously review the major risks to which the charity is exposed, and there is ongoing work during the year to mitigate those risks as well as an ongoing assessment of any new risks emerging during the year. The strategic risks for Girlguiding Scotland are linked to strengthening effective governance at national and county level; trustee investment and focus on growing the overall membership in particular on increasing volunteers to enable growth of membership.

Concerns management

Concerns are managed in line with a national Girlguiding framework of policies and processes for reporting. Safeguarding concerns are managed on behalf of Girlguiding Scotland by Girlguiding in line with agreed processes. The role of the Girlguiding Scotland county support team is to provide direct support to counties to help them to investigate

and resolve concerns and complaints locally. Support is also provided by Scottish headquarters to raise a concern with the Office of the Scottish Charity Regulator (OSCR). The county support team reports annually to the Scottish trustee board.

Volunteers

The Guide Association Scotland is grateful for the dedication and support of our thousands of volunteers across Scotland who give their time and energy to help our girls and young women to achieve their potential, make a difference and be their best.

Connected bodies

Girlguiding Scotland forms part of The Guide Association to whom Scottish members pay an annual subscription. In addition, Girlguiding Scotland purchases uniforms, publications etc. from Girlguiding Trading Service. These are acquired on an arm's length trading basis and are reflected through the SoFA. Girlguiding has also provided funding for delivering adventure and towards legal support during the year.

Auditor

Thomson Cooper was appointed auditor for the year ended 31 December 2025 at the Trustee board meeting held on 25 October 2025.

Statement of Responsibilities of the trustee board of Girlguiding Scotland

The trustee board is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and of the surplus or deficit of Girlguiding Scotland for that period. In so doing, the trustee board is required to:

- i. Select suitable accounting policies and then apply them consistently
- ii. Observe the methods and principles in the Charities SORP
- iii. Make judgements and estimates that are reasonable and prudent
- iv. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- v. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that Girlguiding Scotland will continue in business.

The Trustee board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Girlguiding Scotland and enable the Trustee board to ensure that the financial statements comply with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice, and the constitution of the charity. The Trustee board also has a responsibility for safeguarding

Trustees' report

the assets of Girlguiding Scotland and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

To the knowledge and belief of each of the persons who are trustee board members at the time the report is approved:

- So far as the trustee board member is aware, there is no relevant information of which the association's auditor is unaware, and
- He/she has taken all the steps that he/she ought to have taken as a trustee board member in order to make himself/herself aware of any relevant audit information, and to establish that the association's auditor is aware of the information.

By order of the Trustee board
16 Coates Crescent
Edinburgh EH3 7AH

Approved by the Trustee board on 13 June 2026
Authorised to sign on their behalf

A handwritten signature in black ink, reading "Elaine Rough".

Elaine Rough
Scottish Chief Commissioner

Independent auditor's report to the trustee board for the year ended 31 December 2025

Opinion

We have audited the financial statements of Girlguiding Scotland (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Independent auditor's report to the trustee board for the year ended 31 December 2025

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the Trustees of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing,

Independent auditor's report to the trustee board for the year ended 31 December 2025

as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities and Trustees Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Office of the Scottish Charity Regulator.

Independent auditor's report to the trustee board for the year ended 31 December 2025

Opening Balances

We were appointed as auditors of the Company for the first time for the year ended 31 December 2025. The financial statements for the year ended 31 December 2024 were audited by another auditor, who expressed an unmodified opinion on those statements on 21 June 2025. We have considered the opening balances as at 1 January 2025 and have obtained sufficient appropriate audit evidence regarding those balances through review of the predecessor auditor's working papers, where available, and through our own audit procedures. Based on this work, we are satisfied that the opening balances do not contain misstatements that materially affect the current year's financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud:

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management, existence and timing of recognition of income and posting of unusual journals. Our audit procedures to respond to these risks included:

- Enquiries of management about their own identification and assessment of the risks of irregularities.
- Sample testing on the posting of journals.
- Reviewing meeting minutes.
- Detailed substantive testing on the completeness of income.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent auditor's report to the trustee board for the year ended 31 December 2025

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Haro

Fiona Haro (Senior Statutory Auditor)

For and on behalf of Thomson Cooper, Statutory auditors
Dunfermline

Date: 3 July 2026

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Guide Association Scotland
Balance sheet as at 31 December 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	12	5,866	12,066
Investments	13	2,008,650	1,870,338
		<u>2,014,516</u>	<u>1,882,404</u>
Current assets			
Stocks	14	108,996	95,643
Debtors	15	68,042	179,211
Cash at bank and in hand	16	563,097	938,683
		<u>740,135</u>	<u>1,213,537</u>
Liabilities			
Creditors falling due within one year	17	80,391	237,292
Net current assets		<u>659,744</u>	<u>976,245</u>
Net assets		<u>2,674,260</u>	<u>2,858,649</u>
The funds of the charity			
Unrestricted income funds	20	539,727	172,261
Designated income funds	21	2,127,501	2,676,081
Restricted income funds	21	7,032	10,307
Endowment fund	21	-	-
Total charity funds		<u>2,674,260</u>	<u>2,858,649</u>

The financial statements were approved and authorised for issue by the Trustee board on 13 June 2026 and signed on its behalf by:



Elaine Rough, Scottish Chief Commissioner



Lisbeth Macmillan, Honorary Treasurer

The notes on pages 35 to 53 form part of these financial statements.

		Unrestricted Funds		Restricted	2025	2024
	Notes	General	Designated		Total	Total
		£	£	£	Funds	Funds
					£	£
Incoming and endowments from:						
Donations & legacies	3	9,041	19,960	-	29,001	20,984
Charitable Activities						
Subscriptions		652,549	5,100	-	657,649	648,919
Trading income	4	722,290	-	-	722,290	684,576
Events & trips income	5	-	145,580	-	145,580	6,092
Grants & other income	6	86,654	15,600	186,846	289,100	342,129
Investments	7	22,272	39,979	-	62,251	69,390
Total		1,492,806	226,219	186,846	1,905,871	1,772,090
Expenditure on:						
Raising funds	8	3,749	10,582	-	14,331	13,421
Charitable activities	9	1,532,255	496,354	190,121	2,218,730	1,924,866
Total		1,536,004	506,936	190,121	2,233,061	1,938,287
Net gain on				-		
Investments	13	60,664	82,137		142,801	77,252
Net income/(expenditure)		17,466	(198,580)	(3,275)	(184,389)	(88,945)
Transfers between funds	20/21	350,000	(350,000)	-	-	-
Net Movement in Funds		367,466	(548,580)	(3,275)	(184,389)	(88,945)
Total funds at start of year		172,261	2,676,081	10,307	2,858,649	2,947,594
Total funds at end of year 20/21		539,727	2,127,501	7,032	2,674,260	2,858,649

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure was derived from continuing operations. The notes on pages 35 to 53 form part of these financial statements.

	Notes	2025	2024
		£	£
Cash flows from operating activities	24	(442,326)	(181,247)
Cash flows from investing activities			
Dividends and interest		62,251	69,390
Purchase of property, plant & equipment		-	(4,876)
Disposal of investments		337,873	413,398
Purchase of investments		(333,384)	(395,011)
Net cash from/(used in) investing activities		66,740	82,901
Change in cash and cash equivalents in the year		(375,586)	(98,346)
Cash and cash equivalents at beginning of year		938,683	1,037,029
Cash & equivalents at end of year	16	563,097	938,683

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 (FRS102), as issued by the Financial Reporting Council (effective 1 January 2019), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Guide Association Scotland meets the definition of a public benefit entity under FRS102. The statements are prepared on the historical cost basis, except for investments, which have been included at fair value. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which transactions are denominated.

b) Critical judgements and estimates

In preparing the financial statements, the trustee board makes estimates and assumptions that affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. At the year-end there are no areas where critical judgements or material estimates have been made.

c) Going concern

Based on the security of membership subscription income, confirmation of grant income, ongoing promotion of retail, and the availability of adequate free reserves, the Trustee Board are of the view that the future of the charity is secure for at least the next 12 to 18 months and that on this basis the charity is a going concern.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of The Guide Association Scotland. Designated funds, which are unrestricted funds, are set aside by the trustee board for specific purposes. Restricted funds are income where the donor has imposed restrictions on the use of the funds. Details on the purpose and use of these funds are shown in note 21 to the financial statements. The Webster fund had been endowed where the capital remained intact and the income from this fund had been designated – following a review of the original paperwork during the year, the legacy had no restrictions placed on it and has now been transferred and included as part of unrestricted funds.

e) Income

Income is recognised when entitled, measurable and receipt is probable. Subscriptions run for a calendar year and are recognised when due. Income from government and other grant providers is recognised when the grant has been awarded and any performance conditions have been met. Retail income is recognised at point of sale. Ticket income is recognised once the delivery of the event has taken place. Investment income is recognised when due. Interest is recognised using the effective interest rate applicable to the asset and dividend income is recognised when declared. Legacies are recognised when The Guide Association Scotland becomes entitled to the income and it is probable that it will be received, and the amount is quantifiable. Entitlement to a legacy exists when there is sufficient evidence that gift has been left and the executor is satisfied that it is not required to settle claims on the estate. Other income is recognised when received.

f) Expenditure and basis of allocation

Expenditure is recognised on an accruals basis when The Guide Association Scotland has entered into a legal or constructive obligation and is related where practicable to the Association's charitable activities.

Cost of raising funds comprises investment management costs and direct costs associated with Friends of Girlguiding Scotland and Girlguiding Scotland fundraising activities.

Charitable expenditure includes direct and support costs associated with the four themes set out under Objectives and Activities on page 5.

g) Investments

Investment assets are valued within the financial statements at fair value in accordance with the SORP. Realised and unrealised gains or losses on assets are accounted for in full within the particular fund of which the asset forms a part.

The gain or loss arising on the disposal of an investment asset is the difference between the sales proceeds and the carrying value of the asset and is recognised in the SOFA.

h) Tangible fixed assets

Individual assets costing over £2,500 are capitalised at cost. Part of the cost of heritable property comprises land and it is not practicable to allocate the cost between land and buildings.

Depreciation is charged on tangible fixed assets on a straight-line basis to write off the cost, over their estimated useful lives. The principal rates of depreciation are:

Heritable properties	- 2% to 6.67%
Furniture & fittings	- 10%
Plant & IT equipment	- 20%

i) Stock

Stocks of goods for resale are valued at the lower of cost and net realisable value. Provision is made for obsolete or slow moving stock where appropriate.

j) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed. Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally invoice price, less any allowances for doubtful debts.

k) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks and are measured at fair value.

l) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

m) Financial assets and financial liabilities

Financial instruments are recognised in the statement of financial activities when The Guide Association Scotland becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price and subsequently accounted for as set out below.

Financial instruments are classified as basic in accordance with Chapter 11 of FRS102. At the end of each reporting period, financial instruments are measured at amortised cost using the effective interest rate method. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when The Guide Association Scotland has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

n) Pensions

The Guide Association Scotland operates a defined contribution pension scheme for staff with NEST. A number of employees are members of the Girlguiding defined contribution pension scheme with Scottish Widows. The pension charge represents the amounts payable to these schemes in respect of the year.

2. Comparative statement of financial activities

	Unrestricted Funds		Restricted	Endowment	2024 Total Funds
	General	Designated			
	£	£	£	£	£
Incoming and endowments from:					
Donations & legacies	8,568	9,563	2,853	-	20,984
Charitable Activities					
Subscriptions	644,009	4,910	-	-	648,919
Trading income	684,576	-	-	-	684,576
Events & trips income	-	6,092	-	-	6,092
Grants & other income	86,779	68,798	186,552	-	342,129
Investments	27,081	42,309	-	-	69,390
Total	1,451,013	131,672	189,405	-	1,772,090
Expenditure on:					
Raising funds	3,573	9,848	-	-	13,421
Charitable activities	1,350,339	371,128	203,399	-	1,924,866
Total	1,353,912	380,976	203,399	-	1,938,287
Net (loss)/gain on investments	51,741	25,511	-	-	77,252
Net income/(expenditure)	148,842	(223,793)	(13,994)	-	(88,945)
Transfers between funds	(754,830)	884,434	(2,634)	(126,970)	-
Net Movement in Funds	(605,988)	660,641	(16,628)	(126,970)	(88,945)
Total funds at start of year	778,249	2,015,440	26,935	126,970	2,947,594
Total funds at end of year	172,261	2,676,081	10,307	-	2,858,649

3. Donations and legacies

	Unrestricted Funds		2025	2024
	General	Designated	TOTAL	TOTAL
	£	£	£	£
<u>Funds</u>				
Donations	7,141	8,797	15,938	12,481
Legacies	-	6,569	6,569	4,000
Trust income	1,900	4,594	6,494	4,503
	9,041	19,960	29,001	20,984

Donations from trust income were gratefully received from the following organisations:

Hugh & Mary Miller Trust and JJ Calder. We are grateful for the continued support of Friends of Girlguiding Scotland and legacy income received from the late Patricia Maureen Reid and the late Miss Lillian Emslie.

4. Trading income

	Unrestricted Funds	2025	2024
	General	TOTAL	TOTAL
	£	£	£
Retail	722,290	722,290	684,576
	722,290	722,290	684,576

5. Events income

	Unrestricted Funds	2025	2024
	Designated	TOTAL	TOTAL
	£	£	£
Roar & Explore	112,074	112,074	-
Amsterdam 2025	27,020	27,020	-
Other events	6,488	6,488	6,092
	145,580	145,580	6,092

6. Grants and other income

	Unrestricted Funds			2025	2024
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Grants					
Accord Energy	-	-	-	-	1,000
Children in Need	-	-	-	-	1,571
CYPFEIF fund *	63,000			63,000	63,000
EC Hendry Trust		500		500	-
Friends of Girlguiding	-	7,600	4,400	12,000	14,500
The Gannochy Trust	-	-	50,000	50,000	-
Girlguiding UK	5,000	6,500	-	11,500	90,000
Scottish Power	-	-	-	-	20,000
Youthlink Scotland #	-	-	132,446	132,446	113,789
Youthlink Scotland	-	-	-	-	11,754
Grants total	68,000	14,600	186,846	270,446	315,623
Other					
Fee income	-	1,000	-	1,000	7,727
Rent receivable	18,504	-	-	18,504	18,504
Other income	150	-	-	150	275
	86,654	15,600	186,846	289,100	342,129

* Scottish Government through the Children, Young People & Families Early Intervention Fund

Youthlink Scotland, the Cashback for Communities programme

7. Investments

	Unrestricted Funds		2025	2024
	General	Designated	TOTAL	TOTAL
	£	£	£	£
Bank interest	10,587	-	10,587	15,361
Dividends & interest	11,685	39,979	51,664	54,029
	22,272	39,979	62,251	69,390

8. Raising funds

	Unrestricted Funds		2025	2024
	General	Designated	TOTAL	TOTAL
	£	£	£	£
Investment management	3,749	6,922	10,671	10,333
Direct costs	-	3,660	3,660	3,088
	3,749	10,582	14,331	13,421

9. Charitable expenditure

	Unrestricted Funds			2025	2024
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Grants paid	-	66,587	115,983	182,570	220,387
Direct costs:					
Retail	560,139			560,139	510,993
	560,139	-	-	560,139	510,993
Support costs:					
Staff costs (note 11)	697,744	97,513	61,770	857,027	723,079
Headquarters overheads	137,923	4,936	3,418	146,277	159,082
Retail overheads	40,722	-	-	40,722	37,819
Learning and development support	3,242	-	-	3,242	5,157
Project costs	12,387	295,437	8,082	315,906	167,993
Professional fees	13,664	-	-	13,664	22,748
Governance (note 10)	17,436	-	-	17,436	22,182
Committees/working groups	18,600	-	606	19,206	14,679
Depreciation	2,489	3,711	-	6,200	9,592
Irrecoverable VAT	27,909	28,170	262	56,341	31,155
	972,116	429,767	74,138	1,476,021	1,193,486
	1,532,255	496,354	190,121	2,218,730	1,924,866

10. Governance

	2025		2024
	Unrestricted Funds		
	General	TOTAL	TOTAL
	£	£	£
Audit fee	10,750	10,750	14,750
Audit fee – prior years	1,550	1,550	3,350
Trustee meetings	5,136	5,136	4,082
	17,436	17,436	22,182

11. Analysis of staff costs, trustee expenses and cost of key management

	Unrestricted Funds			2025	2024
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Salaries and wages	585,460	81,388	56,393	723,241	620,117
Social security costs	63,271	8,850	3,003	75,124	53,280
Pension costs	49,013	7,275	2,374	58,662	49,682
	697,744	97,513	61,770	857,027	723,079

The average number of staff employed during the year was:

	2025	2024
	number	Number
Full time	20	16
Part time	5	6
Total Staff	25	22

One employee received employee benefits, excluding employer pension costs, of more than £60,000. The highest paid employee was the chief executive, whose emoluments were a salary of £71,208 and pension contribution of £7,121 (2024: £68,780 salary, £6,880 pension). Emoluments for the other key management personnel (as shown on page 1) totalled £178,319 (2024: £171,518), which included pension contributions of £17,742 (2024: £17,141).

Members of the Trustee board and other sub-committees are volunteers who are not remunerated for their services. The remunerated members of these committees are full time staff whose costs are reflected in the figures noted above. No trustees received remuneration of any kind throughout the current and prior years.

Payments are made to volunteers to reimburse them for travel and certain other related expenses necessarily incurred by them in fulfilling their duties as committee members, advisers and essential volunteer training which amounted to £29,380 (2024: £18,333) of which £6,069 was paid to 9 trustee board members (2024: £4,954 to 8 members).

12. Tangible fixed assets

	Heritable Property £	Furniture & Fittings £	IT Equipment £	TOTAL £
Cost				
At 1 January 2025	3,315	50,990	80,491	134,796
Additions	-	-	-	-
Disposals	-	-	(34,241)	(34,241)
At 31 December 2025	3,315	50,990	46,250	100,555
Depreciation				
At 1 January 2025	3,315	47,303	72,112	122,730
Charge for the year	-	449	5,751	6,200
Disposals	-	-	(34,241)	(34,241)
At 31 December 2025	3,315	47,752	43,622	94,689
Net Book Value				
At 31 December 2025	-	3,238	2,628	5,866
At 31 December 2024	-	3,687	8,379	12,066

All assets are used for direct charitable purposes. All assets are held at historical cost. This includes 16 Coates Crescent which is the headquarters of Girlguiding Scotland. A valuation obtained by the trustees for internal strategy planning in May 2025 indicated that the current market of this property is £1.7M. The trustees have chosen not to revalue the property in the accounts as there are currently no plans to sell or redevelop.

13. Investments

	Unrestricted LONG fund General £	Restricted SHORT fund £	Total 2025 £	2024 £
Market value at 1 January 2025	650,739	1,219,599	1,870,338	1,811,473
Acquisitions	74,265	259,119	333,384	395,011
Disposals	(68,154)	(269,719)	(337,873)	(413,398)
Transfer between fund	-	-	-	-
Net (loss)/gain on revaluation	60,664	82,137	142,801	77,252
Market value at 31 December 2025	717,514	1,291,136	2,008,650	1,870,338
Historical cost at 31 December 2025	592,588	1,230,963	1,823,551	1,861,445

Most of the investments of the Association are held in pooled managed funds.

14. Stocks

	2025	2024
	£	£
Shop goods for resale	108,996	95,643

15. Debtors

	2025	2024
	£	£
Trade debtors	2,844	11,705
Accrued income	49,582	50,366
Other debtors	50	91
Prepayments	15,566	117,049
	68,042	179,211

16. Cash at bank and in hand

	2025	2024
	£	£
Cash held by investment manager	21,689	27,627
Cash at bank	541,408	911,056
	563,097	938,683

17. Creditors: amounts falling due within 1 year

	2025	2024
	£	£
Trade creditors	35,754	114,087
Accruals & deferred income	33,843	120,399
Taxation & social security	10,794	2,806
	80,391	237,292

18. Deferred income

	2025	2024
	£	£
At 1 January 2025	77,982	-
Amount released to income	(77,982)	-
Amount deferred in year	-	77,982
At 31 December 2025	-	77,982

Deferred income represented tickets sales for events that took place in 2025.

19. Financial assets and liabilities

	2025	2024
	£	£
Financial assets at amortised cost	565,991	950,479
Financial liabilities at amortised cost	(69,597)	(234,486)

Financial assets comprise trade debtors, other debtors, and cash at bank and in hand.
Financial liabilities comprise trade creditors, accruals and other creditors.

20. General funds

	Balance at 1 Jan 2025	Income	Expenditure	Transfers	Gains and Losses	Balance at 31 Dec 2025
	£	£	£	£	£	£
General Fund	172,261	1,492,806	(1,536,004)	350,000	60,664	539,727
Net increase in general funds						367,466

2024 MOVEMENT	Balance at 1 Jan 2024	Income	Expenditure	Transfers	Gains and Losses	Balance at 31 Dec 2024
	£	£	£	£	£	
General Fund	778,249	1,451,013	(1,353,912)	(754,830)	51,741	172,261
Net (decrease) in general funds						(605,988)

21. Project funding held as designated, restricted and endowment funds

Funds are raised to finance specific projects and these are held in both unrestricted and restricted funds.

UNRESTRICTED FUNDS	Balance at 1 Jan 2025 £	Income £	Expenditure £	Transfers £	Gains and Losses £	Balance at 31 Dec 2025 £
<u>Designated Funds</u>						
Operational Rolling Plan						
– Transformational & Fresh	463,242	204,834	(396,508)	74,325	–	345,893
Good Guiding Fund	280,979	–	(66,587)	(74,325)	–	140,067
Volunteer Recruitment Project	–	–	(5,362)	556,776	–	551,414
Friends of Girlguiding	9,373	20,385	(16,585)	–	–	13,173
Operational Rolling Plan – Recurring	202,032	1,000	(11,991)	–	–	191,041
County Transformation Fund	30,093	–	(4,994)	(25,099)	–	–
FABRIC fund	50,000	–	(1,198)	–	–	48,802
IT Fund	50,000	–	–	–	–	50,000
Contingency Fund	350,000	–	–	(350,000)	–	–
Strategic Investment	1,240,362	–	(3,711)	(531,677)	82,137	787,111
SHORT income fund (formally Netherurd Adventure income)	–	–	–	–	–	–
Webster Income fund	–	–	–	–	–	–
	2,676,081	226,219	(506,936)	(350,000)	82,137	2,127,501
Net decrease in designated funds						(548,580)

21. Project funding held as designated, restricted and endowment funds (continued)

2024 MOVEMENT	Balance at 1 Jan 2024	Income	Expenditure	Transfers	Gains and Losses	Balance at 31 Dec 2024
	£	£	£	£	£	£
<u>Designated Funds</u>						
Operational Rolling Plan						
– Transformational & Fresh	523,628	36,227	(186,144)	89,531	-	463,242
Good Guiding Fund	80,118	36,571	(113,912)	278,202	-	280,979
Volunteer Recruitment Project	-	-	-	-	-	-
Friends of Girlguiding	13,351	16,565	(18,511)	(2,032)	-	9,373
Operational Rolling Plan (Recurring)	-	-	-	202,032	-	202,032
County Transformation Fund	74,376	-	(44,283)	-	-	30,093
FABRIC fund	-	-	-	50,000	-	50,000
IT Fund	-	-	-	50,000	-	50,000
Contingency fund	-	-	-	350,000	-	350,000
SHORT Investment Fund (formally Netherurd adventure capital fund)	1,224,882	-	(10,031)	-	25,511	1,240,362
SHORT income fund (formally Netherurd Adventure Income Fund)	29,902	38,187	(8,095)	(59,994)	-	-
Webster Income fund	69,183	4,122	-	(73,305)	-	-
	<u>2,015,440</u>	<u>131,672</u>	<u>(380,976)</u>	<u>884,434</u>	<u>25,511</u>	<u>2,676,081</u>
Net increase in designated funds						<u>660,641</u>

Designated funds are expendable at the discretion of the Trustee board in accordance with the pre-determined guidelines set by that committee. Transfers to and from designated funds represent transfers to and from general reserves, approved by the Trustee board.

Funds are designated for particular projects as follows:

The operational rolling plan fund (transformational & fresh):

The operational rolling plan was implemented to take forward projects supporting the Girlguiding Scotland strategic aims. This fund is specifically for new, transformational and fresh projects.

21. Project funding held as designated, restricted and endowment funds (continued)

The Good Guiding Fund:

The Good Guiding Fund was created following a review of underutilised designated funds. By replacing multiple designated funds with a single fund, we hoped to:

- Make it easier for members to find funding that matches their needs;
- Make it easier for members to apply for that funding and;
- Award more funding to members at a time when costs were rising for all

The fund was launched on 26 September 2022.

In 2023, trustees set aside funding to enable the fund to support members for 3 years. To manage the volume of applications and give members adequate time to prepare applications, it was also determined that the fund should move from annual to bi-annual rounds.

Volunteer Recruitment Project:

At the start of 2025 Girlguiding Scotland's trustees made a three-year commitment to invest in a Volunteer Recruitment Project. This project aims to get more people volunteering with Girlguiding across Scotland.

Friends of Girlguiding Scotland (FoGGS)

To support Girlguiding Scotland at the discretion of the Trustee board.

The operational rolling plan fund (recurring):

The operational rolling plan (transformational & fresh) fund has been running for a couple of years and this fund (recurring) was created to allow the smaller and now more routine projects that had initially been pitched to the operational rolling plan (transformational & fresh) fund to continue before they are either considered core and run as operational in the business or cease.

County transformation fund (halliday legacy) (formerly Governance and digital transformation fund).

This fund was received originally to support counties to recover from the impact of COVID-19 via dedicated development officers focused on three strands: restructure of county governance, growth of membership, inclusion and diversity. The balance in this fund has been transferred to the volunteer recruitment project.

FABRIC fund:

This fund was created to meet any expenditure that may be required for expenditure and upkeep of the property that is not of a routine nature.

IT Fund:

This fund was created to allow for the organisation to meet and plan for future software needs that would allow the organisation to meet its strategic plan.

21. Project funding held as designated, restricted and endowment funds (continued)

Contingency fund:

This fund had been created to ensure there was enough funds available to meet the reserves policy based on 3-6 months of operating costs. Both the unrestricted and designated funds are currently held in bank accounts and investments which are easily accessible should they be required to meet the reserves policy. Therefore, it was felt that a separate fund is no longer required and this balance has been transferred back to unrestricted funds.

SHORT investment fund (formally Netherurd adventure capital fund)

To support the development of adventure for all members following the sale of Netherurd Activity Centre.

SHORT income fund (formally Netherurd adventure income fund)

The proceeds from the sale of Netherurd in 2021 are invested by Brewin Dolphin. The investment income is credited to this designated fund and Brewin Dolphin fees are offset against the income. This fund was closed in 2024 with the net investment income being allocated and used to support projects in the operational rolling plan – transformational & fresh fund.

Webster income fund

Flexible income fund established from the legacy of Miss Elizabeth Webster which is invested as part of the LONG fund. The income is to be used in the best interests of Scottish Guiding, and from 2025 will be allocated to the operational rolling plan – transformational & fresh fund.

21. Project funding held as designated, restricted and endowment funds (continued)

RESTRICTED FUNDS	Balance at 1 Jan 2025	Income	Expenditure	Transfers	Balance at 31 Dec 2025
	£	£	£	£	£
Chief Commissioner's Fund	7,772	2,400	(3,140)	-	7,032
New Unit Grants	2,035	2,000	(4,035)	-	-
Gannochy	-	50,000	(50,000)	-	-
Generation CashBack Fund	-	132,446	(132,446)	-	-
Special Events Fund	500	-	(500)	-	-
Adventure Fund	-	-	-	-	-
Developing Guiding Fund	-	-	-	-	-
Garfield Weston	-	-	-	-	-
HBoS	-	-	-	-	-
	10,307	186,846	(190,121)	-	7,032

Net decrease in restricted funds **(3,275)**

RESTRICTED FUNDS 2024 MOVEMENT	Balance at 1 Jan 2024	Income	Expenditure	Transfers	Balance at 31 Dec 2024
	£	£	£	£	£
Chief Commissioner's Fund	7,444	2,353	(2,025)	-	7,772
New Unit Grants	-	7,000	(4,965)	-	2,035
Gannochy	-	-	-	-	-
Generation CashBack Fund	8,958	113,798	(122,756)	-	-
Special Events Fund	4,913	11,754	(13,519)	(2,648)	500
Adventure Fund	-	54,000	(54,000)	-	-
Developing Guiding Fund	5,427	-	(5,427)	-	-
Garfield Weston	193	-	(207)	14	-
HBoS	-	500	(500)	-	-
	26,935	189,405	(203,399)	(2,634)	10,307

Net decrease in restricted funds **(16,628)**

Restricted Funds are expendable in accordance with each donor's specifications. The purposes of the individual funds are as follows:

Chief commissioner's fund

To be used by the Chief Commissioner at her discretion.

New unit grants

This fund has been created to support new and re-opening units with initial set up costs.

21. Project funding held as designated, restricted and endowment funds (continued)

Gannochy Trust (Good Guiding Fund)

To support grant making through the Good Guiding Fund.

Generation CashBack

To provide proactive support to disadvantaged young people between 10 and 24 years via a local development worker. The aims are to build confidence, develop physical and personal skills, effect positive change in behaviours and aspirations and improve the wellbeing. Grants are available to new and existing groups.

Special events fund

To record external small funding for specific Guiding events and projects.

Adventure fund

To be used to support counties enhance either existing programs or to organise events in their county.

Developing guiding (Gannochy Trust)

To support local initiatives to increase guiding provision, effective regional collaboration on projects that have positive outcomes for girls, development of flexible guiding models and training provision to support growth.

Garfield Weston

To support training sessions.

HBoS

To support training sessions.

21. Project funding held as designated, restricted and endowment funds (continued)

ENDOWMENT FUND	Balance at	Income	Expenditure	Transfers	Balance at
	1 Jan 2025				31 Dec 2025
	£	£	£	£	£
Webster Legacy	-	-	-	-	-

ENDOWMENT FUND 2024 MOVEMENT	Balance at	Income	Expenditure	Transfers	Balance at
	1 Jan 2024				31 Dec 2024
	£	£	£	£	£
Webster Legacy	126,970	-	-	(126,970)	-

The Webster Legacy Endowment Fund represented a legacy received in 1997. Invested as part of the LONG investment, income generated from this legacy was originally used to run training weekends at Netherurd. Since the original legacy had no conditions placed on it and Netherurd had been sold, the endowment has been transferred back to unrestricted funds and from 2025, the income generated from this investment will be allocated to the operational rolling plan (transformational & fresh) fund.

22. Funds

Fund balances at 31 December 2025 are represented by:

	Unrestricted Funds		Restricted	Total
	General	Designated		
AT 31 December 2025	£	£	£	£
Tangible Fixed Assets	5,866	-	-	5,866
Investments	-	2,008,650	-	2,008,650
Current Assets	608,020	118,851	7,032	733,903
Creditors falling due within 1 year	(74,159)	-	-	(74,159)
	539,727	2,127,501	7,032	2,674,260
2024 COMPARATIVE				
Tangible Fixed Assets	3,687	8,379	-	12,066
Investments	-	1,870,338	-	1,870,338
Current Assets	231,289	971,941	10,307	1,213,537
Creditors falling due within 1 year	(62,715)	(174,577)	-	(237,292)
	172,261	2,676,081	10,307	2,858,649

23. Related party transactions

The Guide Association is an umbrella organisation. Girlguiding Scotland is one of nine separately constituted Country/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

During the year, purchases of £468,361 (excluding VAT) were made from The Guide Association Trading Service (2024: £435,214). These purchases were made at arm's length. £9,614.46 was included in trade creditors at the year-end (2024: £23,693). The Guide Association Trading Service is a wholly owned subsidiary of the Guide Association.

During the year £210 (2024 - £210) was paid to the Scottish Alliance for Children's Rights for membership fees for which S Hunter is a also trustee.

24. Reconciliation of net income to net cash flow from operating activities

	2025	2024
	£	£
Net income / (expenditure) for the reporting period:	(184,389)	(88,945)
Adjustments for:		
Depreciation charges	6,200	9,591
Unrealised loss/ (gain) on investments	(142,801)	(77,252)
Dividends and interest	(62,251)	(69,390)
(Profit) on sale of fixed assets	-	-
Decrease/ (increase) in stock	(13,353)	(24,568)
Decrease/ (increase) in debtors	111,169	(106,904)
(Decrease)/increase in creditors	(156,901)	176,221
Net cash (used in)/provided by operating activities	<u>(442,326)</u>	<u>(181,247)</u>

25. Analysis of changes in new debt

The charity has no indebtedness under any term debt facility (2024: Nil).