

Independent examiner's report**For the year ended** 31.12.2025**For** 23rd Inverness Lochardil Guides**Charity number** sco 36579Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signature

Date

07/05/2026

Name: ROSALIND SOUTER.

Address: 8 NEIL GUNN CRESCENT
INVERNESS
IV2 3EL.

Trustees' Annual Report

For year ended 31.12.2025

Charity (Unit) Name 23rd Inverness Lochardil Guides

Charity Number sco 36579

District Inverness

Division Drummond

Charity Trustees

Unit leader (amend as appropriate)	moyra brook
Unit leader (amend as appropriate)	kirsty scarr
Unit leader (amend as appropriate)	

Charity Address

The above charity (unit) is an unincorporated association. It has no written constitution, but operates in accordance with the policies and procedures published by Girlguiding, the operating name of the Guide Association.

Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Updated training is available throughout the year.

The charity's aim is to deliver a programme of informal education in accordance with the ethos and principles of Girlguiding. During the above period the charity provided this programme to 24 girls.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

07/05/2026

Signature

07/05/2026

Date:

Name:

07/05/2026

Receipts and Payments Account

For the Year ended

31.12.2025

Unit name

23rd Inverness Lochardil Guides

Charity Number

sco 36579

	2025	2024
Receipts		
Membership Subscriptions	£3,420.25	£0.00
Donations received	£0.00	£0.00
Unit Fundraising	£160.00	£0.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£266.00	£0.00
Grants received	£414.00	£0.00
Residential events	£1,320.00	£0.00
Miscellaneous Income	£193.20	£0.00
Total Receipts	£5,773.45	£0.00
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£1,566.00	£0.00
Meeting expenses	£1,050.00	£0.00
Property costs/rent	£0.00	£0.00
Trips	£322.00	£0.00
Residential events	£1,293.00	£0.00
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	£629.40	£0.00
Miscellaneous Expenditure	£184.20	£0.00
Total Payments	£5,044.60	£0.00
Surplus/(Deficit) for year	£728.85	£0.00

Statement of balances

For the year ended

31.12.2025

Unit Name

23rd Inverness Lochardil Guides

Charity Number

sco 36579

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£2,030.97	£2,788.47
Surplus/(Deficit) for year	£728.85	-£757.50
Total	£2,759.82	£2,030.97

Closing Balances

Cash	£0.00	£0.00
Bank	£2,759.82	£2,030.97
less outstanding cheques	£0.00	£0.00
Total	£2,759.82	£2,030.97

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:

£1,500.00

Prepared by (signature):

07/05/2026

moyra brook

07/05/2026

guider

Date:

07/05/2026

Data Required for Unit Accounts

Please complete all grey boxes below (this information will filter through to the accounts)

Unit Name		23rd Inverness Lochardill Guides												
Charity Number	(if applicable)	sco 36579												
Year End Date	Enter in this format: 31.12.2025	31.12.2025												
	Is this the first set of accounts that has been prepared for this unit? (Y or N)	N												
Current year	No need to enter	2026												
Prior year	No need to enter	2025												
District	(if applicable)	Inverness												
Division	(if applicable)	Drummond												
Charity trustees	<table><thead><tr><th>Role</th><th>Name</th></tr></thead><tbody><tr><td>Unit leader (amend as appropriate)</td><td>moyra brook</td></tr><tr><td>Unit leader (amend as appropriate)</td><td>kirsty scarr</td></tr><tr><td>Unit leader (amend as appropriate)</td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></tbody></table>		Role	Name	Unit leader (amend as appropriate)	moyra brook	Unit leader (amend as appropriate)	kirsty scarr	Unit leader (amend as appropriate)					
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Independent examiner	Name													
Independent examiner	Address	<table><tr><td></td></tr><tr><td></td></tr><tr><td></td></tr><tr><td></td></tr></table>												
Number of girls programme delivered to		24												
Do the accounts differ significantly from previous year ? (YES / NO)		No												
If "YES" please add explanation below														
If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).														
Date of signing	day/month/year	07/05/2026												
Statement of balances and trustees' annual reports		07/05/2026												
Role		guider												