

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Associations Accounting records, and the Receipts & Payments Account and Statement of Balances that are attached as part of this document.

My examination has been carried out under Section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005. To the best of my knowledge & belief, and in accordance with the information & explanations given to me :

- a) The association trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Association is eligible to have an independent examination
- b) The Receipts & Payments Account and Statement of Balances have been properly prepared from the records of the Association and are in agreement with them,
- c) The Receipts & Payments Account & Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Association's governing documents
- d) \* In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements of Section 33 of the 2005 Act and Regulations 4 and 9 of the 2006 Accounts Regulations have not been met.

or

\* In the course of my examination the following matters of a material nature have come to my attention :

.....

.....

.....

(please delete alternative paragraph \* as appropriate)

Signed G. Garland Dated 14<sup>th</sup> April 2026

Name..... Gloria Garland Qualification..... B.Acc., C.A.

Address Robertson Terrace  
. Forfar  
.....

**Girlguiding Angus**  
**Trustees annual report for the year ending 31 December 2025**  
**SC001309**

**Current Trustees**

Aimee McLaggan  
Carol Edwards  
Irene Morrison  
Jennifer Tonks  
Amy-Louise Scott  
Tracy Dryburgh

Maureen Walkler left 28/2/2025  
Elizabeth Wojcieszoski left 30/06/2025

**Contact Address:**

C/o Aimee McLaggan, Forfar Guide Centre, The Myre, Forfar DD8 1AZ

**Recruitment & Appointment of Trustees**

All of the trustees are members of the County Executive Committee and are appointed according to the rules of the Guiding Manual.

**Governing Document**

Girlguiding Angus is a charitable unincorporated association and the purpose and administration arrangements are set out in our Constitution.

**Charitable Purposes**

Girlguiding Angus aims to deliver a programme of informal education to girls and young women in accordance with the ethos and principals of Girlguiding UK. We aim to develop and expand girlguiding throughout the County by recruiting and supporting our volunteer leaders. During 2025 Girlguiding Angus had approximately 1032 members.

**Activities and Achievements**

During 2025 our 68 units ranging from Rainbows aged (4-7yrs) through Brownies (7-10yrs) Guides (10-14yrs) Rangers (14-18yrs) have delivered challenging and exciting programme to girls and young women. Activities were organised for all sections. Rainbows enjoyed a trip to Craigtoun Park, Brownies took part in a Detective Day at Forfar Campus, Guides and Rangers held a Raft Race and tried the new Aqua Splash at Monikie Park. A number of girls and leaders attended the Girlguiding Edinburgh Festival Camp. Leaders also enjoyed an afternoon 10 pin Bowling and Escape rooms

**Trustees Remuneration and expenses**

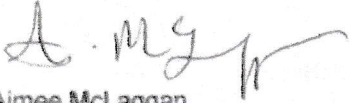
Expenses of £158 were paid to members of the Executive Committee (Trustees) and these were paid in accordance with rates agreed at the Finance Committee on the 13th November 2018. One member received expenses.

A deficit of £323 was recorded.

**Reserves**

Girlguiding Angus held unrestricted funds of £74510 at the year end. We consider this balance will enable us to continue to run Girlguiding Angus efficiently at current subscription rates, into 2026

Approved by the Trustees and signed on their behalf.



Aimee McLaggan  
County Commissioner

Girlguiding Angus  
 Receipt and payments account for the year end 31 December 2025

SC001309

		2025	2024
		£	£
<b>Receipts</b>	<b>Note</b>		
Membership Subscriptions		4,919	3,580
Unit Bank Accounts		200	-
Ins ex halls/refund		7,172	6,664
Donations		1,150	75
Badges		276	5
Guiding Development	3	11,486	12,087
Income from Investments - Bank Interest		1,341	1,981
Archives		50	-
Other		-	54
Ladenford Fee Income	2	12,539	13,378
<b>Total Receipts</b>		<b>39,134</b>	<b>37,824</b>
<b>Payments for Charitable Activities</b>			
Guiding Development	3	11,793	13,308
Guiding Dev			
Ladenford Expenses	2	15,290	12,069
Commissioner/Adviser Expenses	1	158	465
Wages/Furlough/Redundancy		3,187	2,718
International Travel			2,400
Membership Recruitment/Start up Grant		526	956
Annual Meeting And Presentation		447	381
Badges and Certificates		814	207
Misc Expenses / P.R.		789	495
County Office Costs		213	988
Website			
Insurance, Bank charges		5,916	6,798
Annual Subs		324	350
<b>Total Payments</b>		<b>39,457</b>	<b>41,135</b>
<b>Surplus/(Deficit for Year)</b>		<b>(323)</b>	<b>(3,311)</b>

Girlguiding Angus  
 Statement of Balances as at 31st December 2025

SC001309

		2,025	2024
	<b>Note</b>	£	£
<b>Bank and Cash In Hand</b>			
<b>Opening Balances</b>			
Liquid manager 35 day acc		50,133	58,282.00
Current Accounts		24,678	19,856.00
Petty Cash		22	6.00
<b>Surplus/Deficit for Year</b>		(323)	3,311
		<u>74,510</u>	<u>74,833</u>
<b>Closing Balances</b>			
Liquid manager 35 day acc		51,356	50,132.76
Current Accounts		23,144	24,677.85
Petty Cash		10	22.02
		<u>74,510</u>	<u>74,833</u>

Accounts prepared by Irene Morrison, County Treasurer

Signed.....*Irene Morrison*.....

**Girlguiding Angus**  
**notes to the accounts to the year end 31 December 2025**

	2025	2024
	£	£
<b>1. Commissioner/Advisers Expenses</b>	158	465
The following Expenses were paid during the year		

These expenses were paid to 1 members of the Executive Committee (Trustees) and these were paid in accordance with the rates agreed at the Finance Committee on the 13th November 2018.

**2. Ladenford Den**

Ladenford Den is a facility which is run by a separate sub committee on behalf of the main Executive Committee. The facility consists of a fully equipped hut and camp facilities which act as a base for activity weekends and short stays for Brownies, Rainbows and Guide members of Girlguiding Angus. The sub committee provides regular reports to the Executive Committee.

Reason for loss was payment of remaining balance for new windows for which a donation of £5K was received during 2024

	2025	2024
	£	£
<b>Income</b>		
Fees Received	12,426	12,847
Misc income	-	23
Bank Interest	113	138
Donations	-	370
	<u>12,539</u>	<u>13,378</u>
<b>Expenditure</b>		
Insurance and Rates	602	647
Heat & Light	1,335	1,140
Telephone	-	144
Repairs and Maintenance	2,609	3,391
Safety Equipment	694	687
General Maintenance	9,582	5,672
Camps/Outings/Events	186	323
Other General Costs	282	65
	<u>15,290</u>	<u>12,069</u>

**3. Guiding Development**

A separate sub-committee of the Executive organises training and outdoor activities throughout the year which are open to various members of the County. The sub committee provides regular reports to the full County Executive.

		2025		2024
		£		£
	Income	Expenditure	Net Receipt	Net Receipt
Training		80	-80	-132
Girlguiding Scotland				0
Science Centre				125
Festival Camp Guides/Rangers				264
Brownie Revels				-97
Edinburgh Trip Rangers				-510
Cally Rally				-495
Steam Train - All Aboard				-339
Rainbow Sleepover				92
Rainbows Craigton Adventure Day	2202	2013	189	-80
Miscellaneous				-49
leaders meal Festive				0
Brownie Detective Day	453	584	-131	
Guides Raft Race/Aqua park	2030	2287	-257	
Edinburgh Guides Festival Camp	6430	6430	0	
Leader Social Bowling/Escape Rooms	345	345	0	
Miscellaneous	25	54	-29	
	<u>11,486</u>	<u>11,793</u>	<u>- 308</u>	<u>- 1,221</u>