

Independent examiners Report
For the year end 30 June 2025
For 106th City of Edinburgh Guides
Charity Number: SC045719

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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

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

19/7/25

Date

Name: COLETTE SANDERSON

Address: 19 OXGANGS GREEN
EDINBURGH EH13 9JG

Trustees Annual Report
For the year end 30 June 2025

Charity (Unit) Name: 106th City of Edinburgh Guides
Charity Number: SC045719
District Name: Castleview
Division Name: Raeburn
Charity Trustees:
Unit leader: Samantha Borthwick
Unit leader: Poppy Mason-Smith
Charity Address
Flat 9, 50 Briggers Brae
South Queensferry
EH30 9DQ

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

Its Trustees are the volunteer adult leaders trained and appointed as guiders in terms of the guiding manual. Annual up date 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 UK. During the above period the charity provided this programme to 24 girls.

The charity's main income is subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period

The unit delivered a full and varied programme throughout the year, including several trips, a residential event, and participation in an international trip. While Gift Aid was not claimed this year, we intend to submit a claim in the next financial year. There was a slight decrease in income and expenditure related to trips such as a cinema trip to see Moana 2, mini golf, arcade visits, and a beach BBQ. However, there was a notable increase in both income and expenditure associated with residential and international experiences. In April 2025, four Guides and three leaders from the unit participated in an international trip with Blackford Guides. As a result, a series of payments were received into the unit account and subsequently transferred to the organising unit. In addition, a unit residential planned for September 2024 began receiving instalment payments from May 2024 (within the previous financial year), with payments continuing into this financial year. Some Guide accounts remain unsettled with outstanding subscription and activity payments, which will result in a small negative balance being carried forward into the 2025-2026 financial year. Miscellaneous income and expenditure include refunds from purchases for materials which never arrived and the replenishment of first aid supplies. Training expenses covered first aid certification for two leaders, with a third leader's training carried out but payment for this has been carried forward into the next financial year as paid out in July 2025.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Samantha Borthwick
Signature

14/07/2025
Date:

Name: Samantha Borthwick

**Receipts and Payments Account
For the Year ended**

30 June 2025

106th City of Edinburgh Guides

Charity Number:

SC045719

	2025	2024
Receipts		
Membership Subscriptions	2,430.00	2,770.00
Donations received	-	-
Unit Fundraising	-	318.95
3rd Party Fundraising	-	-
Bank Interest	-	-
Gift Aid	-	201.50
Trips	86.00	417.00
Residential events	6,446.00	1,860.00
Miscellaneous Income	7.50	280.34
Total Receipts	8,969.50	5,847.79
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	-	81.82
3rd Party Fundraising/Donation	-	-
<u>Payments for charitable activities</u>		
Census money	1,462.50	1,512.00
Materials/crafts	233.41	281.14
Property costs/rent	-	-
Trips	694.93	899.63
Residential events	6,693.33	1,708.00
Admin/Postage & Stationery	24.00	20.91
Training	30.00	-
Badges & Resources	289.22	397.02
Miscellaneous Expenditure	46.87	260.00
Total Payments	9,474.26	5,160.52
Surplus/(Deficit) for year	(504.76)	687.27

Statement of Balances
As at 30 June 2025
106th City of Edinburgh Guides
Charity Number: SC045719

	2025	2024
Opening Balances		
Cash	0	
Bank	1995.7	1308.43
Surplus/(Deficit) for year	-504.76	687.27
Total	1490.94	1995.7
Closing Balances		
Cash	0.00	0
Bank	1,490.94	1995.7
less outstanding cheques	0	0
Total	1,490.94	1995.7

Assets & Liabilities:

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

£0.00

Liabilities at the year end (if appropriate) amount to:

£0.00



Prepared by (signature): Samantha Borthwick

Unit Leader

Date: 14/07/2025