

**Independent examiners Report
For the Year ended 30 June 2026
For 188 Guide Unit
Charity Number: SC036710**

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) (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

8TH JUN 2026

Name: IAN E. HASTIE

Address: 1/2

18 MORNINGSIDE GARDEN
EDINBURGH EH10 5LE

**Trustees Annual Report
Year ended 30 June 2026**

Charity (Unit) Name: 188 City of Edinburgh Guides

Charity Number: SC036710

Charity Trustees: Unit Guider: Alison McLaughlin

Assistant Guider: Caroline Macfie
Assistant Guider Katherine Scott
Assistant Guider Moira Clark

Charity Address 12 Hailes Gardens
EH13 0JL

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 36 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.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Signature



Date: 30.06.2026

Receipts and Payments Account
For the Year ended 30 June 2026
For 188 Guide Unit
Charity Number: SC036710

	2026	2025
Receipts		
Membership Subscriptions	3695.00	4067.00
Donations received	0.00	0.00
Unit Fundraising	0.00	0.00
3rd Party Fundraising	0.00	0.00
Bank Interest	0.00	0.00
Gift Aid	895.08	859.40
Trips	1616.00	465.00
Residential events	1280.00	5440.00
Miscellaneous Income	0.00	120.00
Total Receipts	7486.08	10951.40
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>		
Census money	2457.00	2980.06
Materials/crafts	187.37	104.50
Property costs/rent	800.00	826.00
Trips	3191.69	2554.93
Residential events	1240.00	4863.00
Admin/Postage & Stationery	0.00	17.42
Training	0.00	45.00
Badges & Resources	180.80	369.27
Miscellaneous Expenditure	1.84	381.15
Total Payments	8058.70	12141.33
Deficit for year	-572.62	-1189.93

Statement of Balances
As at 30th June 2026
For 188 Guide Unit
Charity Number SC036710

	2026	2025
Opening Balances		
Cash	0.00	0.00
Bank	1255.48	2445.41
Deficit for year	-572.62	-1189.93
Total	682.86	1255.48
Closing Balances		
Cash	0.00	0.00
Bank	682.86	1255.48
less outstanding cheques	0.00	
Total	682.86	1255.48

Assets & Liabilities:

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

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

£0.00
£0.00

Prepared by:  Unit Leader

Date: 30.06.2026

Statement of Balances Check

0.00

0.00