Independent examiners report

For the year ended 30 June 2026

For 1ST NEWBURGH GUIDES

Charity number SCO43785

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

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.

Jayne Simpson — 22-SEP-26

Signature — Date

Name: JAYNE SIMPSON

Address: CHAPELTON MEADOW, METHLICK, ABERDEENSHIRE, AB41 7EP

Receipts and Payments Account

For the Year ended	**30 June 2026**
Unit name	**1ST NEWBURGH GUIDES**
Charity Number	**SCO43785**

	2026	2025
Receipts		
Membership Subscriptions	£1,183.00	£911.00
Donations received	£0.00	£0.00
Unit Fundraising	£96.00	£333.85
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£422.50	£0.00
Grants received	£0.00	
Residential events	£0.00	
Miscellaneous Income	£0.00	£0.00
Total Receipts	**£1,701.50**	**£1,244.85**
Payments		
Fundraising expenses		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
Payments for charitable activities		
Subscriptions	£960.00	£904.00
Meeting expenses	£0.00	£236.35
Property costs/rent	£225.00	£272.00
Trips	£588.50	£0.00
Residential events	£0.00	£0.00
Admin/Postage & Stationery	£123.03	£0.00
Training	£0.00	£0.00
Badges & Resources	£0.00	£0.00
Miscellaneous Expenditure	£30.76	£15.00
Total Payments	**£1,927.29**	**£1,427.35**
Surplus/(Deficit) for year	**-£225.79**	**-£182.50**

Statement of balances

As at **30 June 2026**
Unit name **1ST NEWBURGH GUIDES**
Charity Number: **SCO43785**

	2026	2025
Opening Balances		
Cash	£0.00	£0.00
Bank	**£1,029.51**	£1,212.01
Surplus/(Deficit) for year	**-£225.79**	**-£182.50**
Total	**£803.72**	**£1,029.51**
Closing Balances		
Cash	£0.00	£0.00
Bank	£1,023.72	£1,287.86
less outstanding cheques	£220.00	£258.35
Total	**£803.72**	**£1,029.51**

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of: **£0.00**

Prepared by (signature): _____ Karen I McAra Unit Leader

Date: 17 July 2026