



Girlguiding
East Lothian County

Girlguiding East Lothian
Accounts
to
31st December 2025

GIRLGUIDING EAST LoTHIAN

Charity number - SC005512

Principal address

Karen Masterton
County Commissioner
32 Muirpark Road
Tranent
East Lothian
EH33 2AT

Aims and Objectives

The aim of Girlguiding East Lothian is to act as an umbrella organisation for all the Rainbow, Brownie, Guide, Ranger and Senior section units within the County. Adult leaders for these units are trained by the County and various activities are run at a County level. Our objective is to enable girls and young women to fulfil their potential and to take an active and responsible role in society by taking part in a distinctive, stimulating and enjoyable programme of activities.

Names of Finance Committee

County Commissioner		Karen Masterton
Assistant County Commissioner		Gayle Kennie
County Treasurer		Evelyn Aitken
Guiding Development Advisor		Amanda Jane Thomson/Hannah Ramsay
Division Commissioner	From 23/09/25	Shannon Irvine
Division Commissioner	From 23/09/25	Elise Brown
Division Commissioner	From 23/09/25	Claire Reynolds
Division Commissioner	From 23/09/25	Jess De Costa

Bank

Royal Bank of Scotland
32 Court Street
Haddington
East Lothian
EH41 3NS

GIRLGUIDING EAST LoTHIAN - CONSOLIDATED

STATEMENT OF RECEIPTS AND PAYMENTS

	Year to 31.12.25		Year to	Year to
	Designated	General	31.12.25	31.12.24
	£	£	TOTAL	TOTAL
			£	£
Receipts				
Donations, legacies and grants	-	21,412	21,412	17,449
Membership Subscriptions	-	21,264	21,264	11,372
Other income	-	70,980	70,980	44,278
Investment income	-	3,202	3,202	3,047
Total Receipts	-	116,857	116,857	76,146
Payments				
Guiding activities and events	-	60,178	60,178	48,492
Subscriptions to CHQ/SHQ	-	8,004	8,004	5,076
Support costs	-	31,837	31,837	19,188
Management/administration	-	6,308	6,308	6,124
Total Payments	-	106,326	106,326	78,880
Surplus/(deficit) for year	-	10,531	10,531	- 2,734

STATEMENT OF BALANCES

Funds				
Balances at start of year	16,542	72,664	89,206	91,917
Surplus/(deficit) for the year	-	10,531	10,531	- 2,734
Cash	-	14	14	23
Balances at end of year	16,542	83,209	99,751	89,206
Investments				
798 M&G Charifund	-	25,053	25,053	21,353
Other Assets				
Allison Cargill House	-	747,000	747,000	747,000

Evelyn Aitken

Evelyn Aitken FCPFA
Hon Treasurer

Independent examiner's report on the accounts

Report to the members of Girlguiding East Lothian
Registered Charity number - SC005512

On the accounts of the charity for the period 1st January 2025 to 31st December 2025

Respective responsibilities of the 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 examiner's 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 examiner's 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.

Signed: Denise McCandlish

Date: 26/5/26

Name: DENISE MCCANDLISH

Address: 20 KELLIE PLACE
DUNBAR
EAST LOTHIAN
EH42 1GF