

Receipts and Payments Account

For the Year ended

31 December 2025

Unit name

8th Peniculk Guide Unit

Charity Number

SCO36899

2025

2024

Receipts

Membership Subscriptions	£647.50	£437.50
Donations received	£0.00	£0.00
Unit Fundraising	£0.00	£500.00
3rd Party Fundraising	£176.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£35.00
Grants received	£0.00	£0.00
Residential events	£870.00	£2,879.05
Miscellaneous Income	£0.00	£0.00
Total Receipts	£1,693.50	£3,851.55

Payments

<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£176.00	£135.00

Payments for charitable activities

Subscriptions	£612.00	£672.00
Meeting expenses	£221.35	£527.11
Property costs/rent	£380.00	£240.00
Trips	£65.00	£279.86
Residential events	£900.00	£2,306.70
Admin/Postage & Stationery	£42.99	£97.27
Training	£0.00	£0.00
Badges & Resources	£95.04	£37.80
Miscellaneous Expenditure	£10.00	£0.00
Total Payments	£2,502.38	£4,295.74

Surplus/(Deficit) for year

-£808.88**-£444.19**

Statement of balances

For the year ended
Unit name
Charity Number

31 December 2025
8th Penicuilc Guide Unit
SCO36899

2025

2024

Opening Balances

Cash	£0.00
Bank	£4,043.75

Cash	£0.00
Bank	£4,487.94

Surplus/(Deficit) for year

Total	-£808.88
	£3,234.87

Total	-£444.19
	£4,043.75

Closing Balances

Cash	£0.00
Bank	£3,234.87
less outstanding cheques	£0.00
Total	£3,234.87

Cash	£0.00
Bank	£4,043.75
less outstanding cheques	£0.00
Total	£4,043.75

Assets & Liabilities:

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

	£0.00
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Prepared by (signature): Karen McConnell

Unit Leader

Date: 23/3/26

Trustees Annual Report

For the year end

31/12/2025

Charity (Unit) Name: 8th Penicuik Guide Unit

Charity Number SCO36899

District Castlclaw

Division Midlothian

Charity Trustees Unit leader: Karen McConnell

Unit / assistant leader: Lauren Henderson

Unit / assistant leader: Louisa Easton

Charity Address 6 Sandyriggs Gardens

Dalkeith

EH22 2ED

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

Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update 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. During the above period the charity provided this programme to X 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. *If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).*

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Karen McConnell

Signature

23/3/25

Date:

Name:

1. Declaration for Unit not registered with OSCR/Inland Revenue:

Independent Examination Certificate (Unincorporated Association)

I have examined the Unit's Accounting records and the attached Receipts and Payments Account and List of Balances. To the best of my knowledge and belief, and in accordance with the explanations and information given to me, the attached Accounts have been properly prepared and are in agreement with those records.

Signed: _____ Date: _____

2. Declaration for Unit Registered with OSCR/Inland Revenue:

Independent Examination Certificate (Registered Scottish Charity)

I have examined the Trustee's Report, the Units Accounting records, and the Receipts & Payments Account and List of Balances that are attached as part of this document. To the best of my knowledge and belief, and in accordance with the information and explanations given to me:

- a) The unit is eligible under Section 7(1) of the The Charities & Trustee Investment (Scotland) Act 2005 to choose to have an independent examination instead of an audit.
- b) The Receipts & Payments Account and Balance Sheet have been properly prepared from the records of the unit and are in agreement with them,
- c) The Receipts & Payments Account & Balance Sheet comply with The Charities & Trustee Investment (Scotland) Act 2005 and with the Unit's Constitution (or Guiding Manual).

Signed: M. Roth Date: 24/3/26

Independent examiners report

For the year ended 31 December 2025

For 8th Penicuik Guide Unit

Charity number SCO36899

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

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.

M. Reith

M.

Date

24/3/26

Name:

MARION REITH

Address:

97 THE MURRAY GRAE
EDINBURGH EH17 8LLJ