

Instructions

On the INCOME tab enter your unit's name, charity number (if applicable) and year end date, in C1, C2 and C3 respectively . These will copy across to subsequent pages.

On the INCOME tab enter all of the income for the year, starting in cell A6. Add the value into the relevant column of the sheet (for example column D for subscriptions income). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell O5. Use the reference column to record any

All totals will copy across to the relevant subsequent pages.

On the EXPENDITURE tab enter all of the expenditure for the year starting in cell A6. Add the value into the relevant column of the sheet (for example column F for subscriptions). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell P5. In the reference column you can add in detail

In the STATEMENT OF INCOME AND PAYMENTS, the values for the current year will automatically copy for the previous sheets. Add in the values from the previous year in column D. The sheet will

In the STATEMENT OF BALANCES tab, add in the relevant start and end of year bank balances and the amount held in cash at the start and end of the year. Add in the value of any cheques written during the year, but not cashed at the year end. The values in B13 and B20 should be the same.

In the TRUSTEES REPORT tab add in your district and division details (as relevant – delete one of the lines if you do not require both). Add in the name of the trustees (unit leaders), the registered address (as is registered with OSCR) and the total number of girls who have been in the unit within the year in line 25 (not necessarily all at the same time). In line 26, if your accounts vary

In the INDEPENDENT EXAMINER tab, once the accounts have been examined, the independent examiner should add their name, address and signature.

The STATEMENT OF BALANCES and TRUSTEES ANNUAL REPORT needs to be signed by the leader who pr

3RD PARTY FUNDRAISING: if your unit has raised money for another charity, the amount raised should be shown in the 'INCOME' tab, and the expenses/donation in the 'EXPENDITURE' tab. These 2 values must be the same. For example, if you hold a coffee morning for Children In Need, the money collected (i.e. £43.50) should be shown in 'INCOME' and £43.50 should be shown also in 'EXPENDITURE'. This could be the whole £43.50 was donated to Children in Need, or £38 was donated to Children in Need & £5.50 was spent on tea/coffee/biscuits for the event. Please note: The money your unit receives in donations or subscriptions (whether OSCR registered

Some things to be mindful of:

Accounts are still required even if your unit is not OSCR registered; You are looking after someone else's money and have a duty to take care of it and account for what you have done with it.

Your accounts MUST be independently examined

The independent examiner should have no connection with the charity trustees that might inhibit their ability to carry out an impartial examination. The following people will normally be considered

- a. the charity trustees or anyone else who is closely involved in the administration of the
- b. a major donor or major beneficiary of the charity
- c. a close relative, spouse, partner, business partner or employee of any of the people

The independent examiner need not be an accountant. If you are having trouble finding someone to sign off your accounts, please speak to your commissioner in the first instance. The independent examiner should NOT be your local commissioner if she is linked at all with your unit (i.e. she is a

repared the accounts .

Unit: 1st Penicuik Guides

Charity number: SCO34234

Year end date: 31/12/2025

Date	Received from	Method	Reference	Membership subscriptions	Trips	Residential events	3rd Party fundraising	Unit fundraising	Bank interest	Donations received	Gift aid	Grants received	Miscellaneous	TOTAL
TOTALS				£178500	£26600	£379500	£000	£62550	£000	£100000	£000	£000	£000	£747150
15/01/2025	S Stewart	Bank transfer	Ruby Hastings	£4000										£4000
15/01/2025	F Idowu	Bank transfer	Huldah Idowu	£4000										£4000
15/01/2025	Allan Dunbar	Bank transfer	Bonnie Dunbar	£4000										£4000
16/01/2025	VB Torquemada	Bank transfer	Amy Couper	£4000										£4000
16/01/2025	L Young	Bank transfer	Lucy & Olivia Finlayson			£10000								£10000
16/01/2025	L Young	Bank transfer	Lucy & Olivia Finlayson	£11000										£11000
16/01/2025	Gillian Anderson	Bank transfer	Nicole Anderson	£4000										£4000
16/01/2025	Jennie Chinem	Bank transfer	Anatswa Chinembiri	£4000										£4000
17/01/2025	Ross Patterson	Bank transfer	Elise Patterson	£4000										£4000
20/01/2025	Tracey Stewart	Bank transfer	Jessica Stewart	£4000										£4000
20/01/2025	C Dobie	Bank transfer	Savannah & Tamsin Dobie	£8000										£8000
20/01/2025	C Dobie	Bank transfer	Savannah Dobie			£5000								£5000
20/01/2025	TA French	Bank transfer	Eve Smith	£3000										£3000
21/01/2025	Grant Waddell	Bank transfer	Rubee Wilkie	£4000										£4000
21/01/2025	Mikolajczyk	Bank transfer	Amelia Mikolajczyk	£4000										£4000
21/01/2025	Mikolajczyk	Bank transfer	Amelia Mikolajczyk			£10000								£10000
21/01/2025	Y Scott	Bank transfer	Amelie Scott	£4000										£4000
23/01/2025	Y Scott	Bank transfer	Amelie Scott			£5000								£5000
02/01/2025	Tracey Stewart	Bank transfer	Jessica Stewart			£5000								£5000
27/01/2025	M McLauchlin	Bank transfer	Anna McLauchlin	£4000										£4000
27/01/2025	F Goodwin	Bank transfer	Carley Goodwin			£5000								£5000
27/01/2025	F Goodwin	Bank transfer	Carley Goodwin	£4000										£4000
28/01/2025	S Hall	Bank transfer	Olivia Hall	£4000		£5000								£9000
28/01/2025	E Brown	Bank transfer	Hannah Brown	£4000		£5000								£9000
28/01/2025	Jennie Chinem	Bank transfer	Anatswa Chinembiri			£5000								£5000
28/01/2025	M Pineau	Bank transfer	Rose Pineau			£5000								£5000
28/01/2025	M Pineau	Bank transfer	Rose Pineau	£4000										£4000
29/01/2025	S Stewart	Bank transfer	Ruby Hastings			£5000								£5000
30/01/2025	C Hand	Bank transfer	Rose Hand	£4000										£4000
30/01/2025	C Hand	Bank transfer	Rose Hand			£5000								£5000
30/01/2025	Allan Dunbar	Bank transfer	Bonnie Dunbar			£5000								£5000
30/01/2025	A Bruce	Bank transfer	Mya Bruce	£4000										£4000
03/02/2025	Fiona Wilkie	Bank transfer	Amelia Fraser	£4000										£4000
03/02/2025	Victoria Crosbie	Bank transfer	Chloe Crosbie	£4000		£5000								£9000
04/02/2025	Grant Waddell	Bank transfer	Rubee Wilkie			£5000								£5000
18/02/2025	4th Guides	Bank transfer	4th Guides Camp			£15000								£15000
20/02/2025	C Dobie	Bank transfer	Tamsin Dobie			£5000								£5000
25/02/2025	Ross Patterson	Bank transfer	Elise Patterson			£5000								£5000
04/03/2025	Lindsey McDona	Cash	Sofia McDonald			£5000								£5000
04/03/2025	CC Dunn	Cash	Phoebe Dunn			£3000								£3000
17/03/2025	Jennie Chinem	Bank transfer	Guess the Bunny					£1000						£1000
17/03/2025	Grant Waddell	Bank transfer	Guess the Bunny					£750						£750
17/03/2025	Tracey Stewart	Bank transfer	Guess the Bunny					£500						£500
17/03/2025	L Young	Bank transfer	Guess the Bunny					£1000						£1000
17/03/2025	Y Scott	Bank transfer	Guess the Bunny					£500						£500
17/03/2025	Fiona Wilkie	Bank transfer	Guess the Bunny					£500						£500
18/03/2025	S Stewart	Bank transfer	Guess the Bunny					£500						£500
18/03/2025	E Brown	Bank transfer	Guess the Bunny					£1000						£1000
18/03/2025	J Holmes	Bank transfer	Guess the Bunny					£500						£500
18/03/2025	F Idowu	Bank transfer	Guess the Bunny					£500						£500
18/03/2025	VB Torquemada	Bank transfer	Guess the Bunny					£500						£500
18/03/2025	F Goodwin	Bank transfer	Guess the Bunny					£1000						£1000
18/03/2025	A Bruce	Bank transfer	Guess the Bunny					£1000						£1000

18/03/2025	C Dobie	Bank transfer	Guess the Bunny					£1000								£1000
18/02/2025	S Hall	Bank transfer	Guess the Bunny					£500								£500
20/03/2025	L Easton	Bank transfer	Guess the Bunny					£1000								£1000
01/04/2025	Gillian Anderson	Bank transfer	Nicole Anderson		£1000											£1000
02/04/2025	S Stewart	Bank transfer	Ruby Hastings		£1000											£1000
02/04/2025	VB Torquemada	Bank transfer	Amy Couper		£1000											£1000
04/04/2025	Jennie Chinem	Bank transfer	Anatswa Chinembiri				£5000									£5000
04/04/2025		Cash	transfer of cash to bank			-£5000	-£3000									-£8000
04/04/2025		Bank transfer	500264			£5000	£3000									£8000
04/04/2025		Cash	transfer of cash to bank				-£5000									-£5000
04/04/2025		Bank transfer	500265				£5000									£5000
04/04/2025	8th Guides	Cheque	Payment of Cheque into bank				£37000									£37000
07/04/2025	4th Guides	Bank transfer	4th Guides Camp				£15000									£15000
07/04/2025	A Bruce	Bank transfer	Guess the Bunny					£500								£500
07/04/2025	Y Scott	Bank transfer	Guess the Bunny					£500								£500
07/04/2025	L Young	Bank transfer	Guess the Bunny					£250								£250
07/04/2025	C Clark	Bank transfer	Guess the Bunny					£500								£500
08/04/2025	Cake sale	Cash	Cake Sale					£6250								£6250
14/04/2025	M Pineau	Bank transfer	Rose Pineau		£1000											£1000
14/04/2025	Y Scott	Bank transfer	Amelle Scott		£1000											£1000
14/04/2025	S Hall	Bank transfer	Olivia Hall		£1000											£1000
14/04/2025	Y Scott	Bank transfer	Guess the Bunny					£1000								£1000
14/04/2025	L Easton	Bank transfer	Guess the Bunny					£1000								£1000
15/04/2025	L Young	Bank transfer	Lucy & Olivia Finlayson			£2000										£2000
15/04/2025	C Dobie	Bank transfer	Savannah & Tamsin Dobie			£2000										£2000
15/04/2025	F Goodwin	Bank transfer	Carley Goodwin			£1000										£1000
15/04/2025	E Brown	Bank transfer	Hannah Brown			£1000										£1000
15/04/2025	M McLauchlin	Bank transfer	Anna McLauchlin			£1000										£1000
17/04/2025	Tracey Stewart	Bank transfer	Jessica Stewart			£1000										£1000
22/04/2025	C Hand	Bank transfer	Rose Hand			£1000										£1000
22/04/2025	Victoria Crobie	Bank transfer	Chloe Crobie			£1000										£1000
22/04/2025	Mikolajczyk	Bank transfer	Amelia Mikolajczyk			£1000										£1000
22/04/2025	F Idowu	Bank transfer	Huldah Idowu			£1000										£1000
22/04/2025	Fiona Wilkie	Bank transfer	Amelia Fraser			£1000										£1000
22/04/2025	Grant Waddell	Bank transfer	Rubee Wilkie			£1000										£1000
25/04/2025	Ross Patterson	Bank transfer	Elise Patterson				£5000									£5000
25/04/2025	Easter Bunny	Cash	Guess the Bunny					£7250								£7250
02/05/2025	F Idowu	Bank transfer	Huldah Idowu			£4000										£4000
02/05/2025	Penicuik on Par	Cash	Penicuik on Parade					£2550								£2550
27/05/2025	L Young	Bank transfer	Lucy & Olivia Finlayson			£10000										£10000
27/05/2025	Tracey Stewart	Bank transfer	Jessica Stewart			£5000										£5000
31/05/2025	Penicuik on Par	Cash	Penicuik on Parade					£31000								£31000
28/05/2025	C Dobie	Bank transfer	Savannah & Tamsin Dobie				£10000									£10000
02/06/2025	S Stewart	Bank transfer	Ruby Hastings				£5000									£5000
02/06/2025	C Hand	Bank transfer	Rose Hand				£5000									£5000
03/06/2025	Victoria Crobie	Bank transfer	Chloe Crobie				£5000									£5000
04/06/2025	M Pineau	Bank transfer	Rose Pineau				£5000									£5000
05/06/2025	S Hall	Bank transfer	Olivia Hall				£9000									£9000
06/06/2025	Y Scott	Bank transfer	Amelle Scott				£5000									£5000
06/06/2025	Victoria Crobie	Bank transfer	Chloe Crobie		£2600											£2600
17/06/2025	Bank of Scotlan	Bank transfer	Bank of Scotland						£50000							£50000
17/06/2025	J Holmes	Bank transfer	Orla Holmes				£10000									£10000
18/06/2025	Pagan & Johns	Bank transfer	Caterina Pagan				£10000									£10000
23/06/2025	Allan Dunbar	Bank transfer	Bonnie Dunbar					£5000								£5000
24/06/2025	F Idowu	Bank transfer	Huldah Idowu				£6000									£6000
26/06/2025	CC Dunn	Bank transfer	Phoebe Dunn				£10000									£10000
26/06/2025	C Clark	Bank transfer	Caroline Clark				£10000									£10000
25/07/2025		Cash	Transfer of cash to bank				-£3000		-£47050							####

[illegible]

1st Penicuiik Guides

SCO34234

31/12/2025

[illegible]

Receipts and Payments Account

For the Year ended31 December 2025

Unit name1st Penicuik Guides

Charity NumberSCO34234

	2025	2024
Receipts		
Membership Subscriptions	£178500	£220000
Donations received	£100000	£87000
Unit Fundraising	£62550	£44200
3rd Party Fundraising	£000	£000
Bank Interest	£000	£000
Gift Aid	£000	£000
Trips	£26600	£48200
Grants received	£000	£000
Residential events	£379500	£210500
Miscellaneous Income	£000	£000
Total Receipts	£747150	£609900
Payments		
Fundraising expenses		
Unit fundraising	£000	£000
3rd Party Fundraising/Donation	£000	£000
Payments for charitable activities		
Subscriptions	£153000	£120000
Meeting expenses	£38841	£33949
Property costs/rent	£000	£35000
Trips	£32245	£46352
Residential events	£434220	£248725
Admin/Postage & Stationery	£000	£299
Training	£000	£000
Badges & Resources	£29495	£18590
Miscellaneous Expenditure	£000	£21724
Total Payments	£687801	£524639
Surplus/(Deficit) for year	£59349	£85261

Statement of balances

For the year ended 31 December 2025
Unit name 1st Penicuik Guides
Charity Number SCO34234

	2025	2024
Opening Balances		
Cash	£8000	£000
Bank	£291202	£213941
Surplus/(Deficit) for year	£59349	£85261
Total	£358551	£299202

Closing Balances		
Cash	£21000	£8000
Bank	£337551	£291202
less outstanding cheques	£000	£000
Total	£358551	£299202

Assets & Liabilities:

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

£7000

Prepared by (signature): __Lana Easton_____

Unit Leader

Date: __4/3/26_____

Charity (Unit) Name: 1st Penicuik Guides

Charity Number SCO34234

District

Division Castlelaw Division

Charity Trustees Unit leader: Lindsey McDonald
Unit leader: Lana Easton

Charity Address 3 Waterloo Bank
Penicuik
EH26 8NS

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 15 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. This year we have not paid Hall Hire - we had written a cheque but have had this returned as they have asked for us to complete a bank transfer instead which we will do in 2026

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Lana Easton

Signature

04/03/2026

Date:

Name:

LANA EASTON

Independent examiners report**For the year ended 31 December 2025****For 1st Penicuik Guides****Charity number SCO34234**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

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.

Carol Mann

####

Signature

Date

Name:

Carol Mann

Address:

2 Friarton Gardens

Penicuik

Midlothian

EH26 9HG