

**Independent examiners Report  
For the year end 30 June 2025  
For 23rd Edinburgh Guides  
Charity Number: SC034650**

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) (d) 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

which gives me reasonable cause to believe that in any material respect the

- 1 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.

12 Sept 2025  
Date

**Receipts and Payments Account  
For the Year ended**

**30 June 2025**

**23rd Edinburgh Guides**

**Charity Number:**

**SC034650**

	<b>2025</b>	<b>2024</b>
<b>Receipts</b>		
Membership Subscriptions	3,120.50	3,023.00
Donations received	3,202.90	24.00
Unit Fundraising	1,023.68	-
3rd Party Fundraising	-	386.35
Bank Interest	-	-
Gift Aid	706.22	1,054.15
Trips	389.00	705.00
Residential events	17,975.38	3,855.00
Miscellaneous Income	66.00	-
<b>Total Receipts</b>	<b>26,483.68</b>	<b>9,047.50</b>
<b>Payments</b>		
<u>Fundraising expenses</u>		
Unit fundraising	-	-
3rd Party Fundraising/Donation	-	396.65
<u>Payments for charitable activities</u>		
Census money	2,457.00	2,443.00
Materials/crafts	147.58	137.30
Property costs/rent	-	300.00
Trips	1,170.00	885.00
Residential events	21,598.71	3,410.64
Admin/Postage & Stationery	-	2.99
Training	-	15.00
Badges & Resources	235.36	339.85
Miscellaneous Expenditure	88.90	64.45
<b>Total Payments</b>	<b>25,697.55</b>	<b>7,994.88</b>
<b>Surplus/(Deficit) for year</b>	<b>786.13</b>	<b>1,052.62</b>

*A. M. Macintosh*  
12/9/25

Statement of Balances			
As at 30 June 2025			
23rd Edinburgh Guides			
Charity Number: SC034650			
	2025		2024
<b>Opening Balances</b>			
Cash	31.12		17.31
Bank	2,441.21		1,402.40
Surplus/(Deficit) for year	786.13		1,052.62
<b>Total</b>	<b>3,258.46</b>		<b>2,472.33</b>
<b>Closing Balances</b>			
Cash	30.00		31.12
Bank	4,234.18		3,394.23
less outstanding cheques	-1,005.72		-953.02
<b>Total</b>	<b>3,258.46</b>		<b>2,472.33</b>
<u>Assets &amp; Liabilities:</u>			
In addition to the above cash & bank balances, the unit has equipment to the value of:			£3,000.00
Liabilities at the year end (if appropriate) amount to:			£350.00
- This represents money owed to Polwarth Church as a donation for use of hall			
Prepared by (signature):			Unit Leader
Date: 12/9/25			

**Trustees Annual Report  
For the year end 30 June 2025**

Charity (Unit) Name: 23rd Edinburgh Guides

Charity Number: SC034650

District Name: Merchiston and Gorgie

Division Name: Pentland

Charity Trustees: Unit Guider:

Assistant Guide

Assistant Guide

Assistant Guide

Charity Address

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.

The income and expenditure for residential events was higher this year as we organised a trip to Amsterdam in April 2025.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

12/09/2025  
Date: