

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

**Tuesday, 30 June 2026**

*93rd C Brownies*

**Charity Number:** SC031069

|                                           | 2026            | 2025            |
|-------------------------------------------|-----------------|-----------------|
| <b>Receipts</b>                           |                 |                 |
| Membership Subscriptions                  | 2300            | 2,000.00        |
| Donations received                        |                 |                 |
| Unit Fundraising                          |                 |                 |
| 3rd Party Fundraising                     |                 |                 |
| Bank Interest                             |                 |                 |
| Gift Aid                                  | 380             | 306.66          |
| Trips                                     | 125.00          |                 |
| Residential events                        | 1190            | 1,065.00        |
| Miscellaneous Income                      | 72.1            | 133.00          |
| <b>Total Receipts</b>                     | <b>4,067.10</b> | <b>3,504.66</b> |
| <b>Payments</b>                           |                 |                 |
| <u>Fundraising expenses</u>               |                 |                 |
| Unit fundraising                          |                 |                 |
| 3rd Party Fundraising/Donation            |                 |                 |
| <u>Payments for charitable activities</u> |                 |                 |
| Census money                              | 1240            | 1,111.50        |
| Materials/crafts                          | 285.55          | 159.70          |
| Property costs/rent                       | 186             | 192.00          |
| Trips                                     | 428.6           | 129.75          |
| Residential events                        | 1004.15         | 794.42          |
| Admin/Postage & Stationery                | 7.56            | 33.00           |
| Training                                  | 22.5            | 15.00           |
| Badges & Resources                        | 341.35          | 261.80          |
| Miscellaneous Expenditure                 | 237.61          | 382.86          |
| <b>Total Payments</b>                     | <b>3,753.32</b> | <b>3,080.03</b> |
| <b>Surplus/(Deficit) for year</b>         | <b>313.78</b>   | <b>424.63</b>   |

**Statement of Balances**  
**As at Tuesday, 30 June 2026**  
*93rd C Brownies*

Charity Number: SC031069

|                            | 2026                 | 2025                 |
|----------------------------|----------------------|----------------------|
| <b>Opening Balances</b>    |                      |                      |
| Cash                       | <input type="text"/> | <input type="text"/> |
| Bank                       | 2254.75              | 1830.12              |
| Surplus/(Deficit) for year | 313.78               | <b>424.63</b>        |
| Total                      | <b>2568.53</b>       | <b>2254.75</b>       |
| <b>Closing Balances</b>    |                      |                      |
| Cash                       | <input type="text"/> | <input type="text"/> |
| Bank                       | 2568.53              | 2,254.75             |
| less outstanding cheques   | <input type="text"/> | 0                    |
| Total                      | <b>2,568.53</b>      | <b>2254.75</b>       |

Assets & Liabilities:

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

Prepared by (signature): Janet Rough Unit Leader

Date: 01/07/2026

| Bank Reconciliation                                        |            |
|------------------------------------------------------------|------------|
|                                                            | £          |
| Opening bank balance <sup>(1)</sup>                        | 2254.75    |
| plus Income as per cashbook <sup>(2)</sup>                 | 4,067.10   |
| less Expenditure as per cashbook <sup>(3)</sup>            | 3,753.32   |
|                                                            |            |
| Closing balance @ <sup>(4)</sup>                           | 30/06/2025 |
|                                                            | £2,568.53  |
| Balance according to Bank Statement <sup>(5)</sup>         | 2568.53    |
| plus deposits made in period not showing on bank statement |            |
| less outstanding transactions <sup>(6)</sup>               |            |
|                                                            |            |
|                                                            |            |
|                                                            |            |
|                                                            |            |
|                                                            |            |
|                                                            |            |
| Total <sup>(7)</sup>                                       |            |

Reconciled?(8)

£2,568.53

To do the reconciliation, make the following calculations:

1. Write down your opening balance (this is the amount you had in your bank account at the end of last period (this will be filled in for you)
2. Add to this the income total for the period (from your cashbook) (this will be filled in for you)
3. Subtract the expenditure for the period (from your cashbook) (this will be filled in for you)
4. Record this total (CALCULATED FOR YOU)
5. Enter balance per bank statement on the last day of the period
6. Subtract any cheques that have been issued but not cleared through the bank yet. List each separately using the cheque number, enter all amounts as positive, spreadsheet
7. this is the total of the balance per bank statement, plus any items still to go into the bank account, less any amounts still to come out (CALCULATED FOR YOU)
8. Check that the amount in number 4 above is the same as that in number 7 above. If it is, your accounts are reconciled against your bank account/cash tin.

| Cash Reconciliation                             |            |
|-------------------------------------------------|------------|
|                                                 |            |
| Opening cash balance <sup>(1)</sup>             |            |
| plus Income as per cashbook <sup>(2)</sup>      |            |
| less Expenditure as per cashbook <sup>(3)</sup> |            |
|                                                 |            |
| Closing balance @ <sup>(4)</sup>                | 30/06/2025 |
|                                                 |            |
| Balance according to Cash Tin                   |            |

Reconciled?(6)

£0.00

To do the reconciliation, make the following calculations:

1. Write down your opening balance (this is the amount you had in your cash tin at the end of last period (this will be filled in for you)
2. Add to this the income total for the period (from your cashbook) (this will be filled in for you)
3. Subtract the expenditure for the period (from your cashbook) (this will be filled in for you)
4. Record this total (calculated)
5. Enter balance per cash tin on the last day of the period
6. Check that the amount in number 4 above is the same as that in number 5 above. If it is, your accounts are reconciled against your

**Trustees Annual Report  
For the year end 30 June 2026**

Charity (Unit) Name: *93rd c Brownies*

Charity Number: *SC031069*

District: *Gilmerton*

Division: *Blackford*

Charity Trustees: Unit Guider: *Janet Rough*

Assistant Guider *Marsailidh Twigg*

Assistant Guider *Bethany Simpson*

Charity Address *205 The Murrays  
Edinburgh  
EH17 8UN*

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 20 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.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Signature

*Janet Rough*

Date:

*01/07/2026*

Name:

*JANET ROUGH*

**Independent examiners Report  
For the year end 30 June 2026**

**For** 93rd C Brownies

**Charity Number:** SC031069

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 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.

Eleanor J Grieve  
Signature

13<sup>th</sup> July 2026  
Date

Name:

ELEANOR J GRIEVE

Address:

26 RAVENSCROFT GARDENS  
EDINBURGH  
EH17 8RP

93Rd C City Of Edinburgh Brownie Pack  
Janet Rough  
205 The Murrays  
Edinburgh  
United Kingdom  
EH17 8UN

## Your Account

**Sort Code** 80-02-73  
**Account Number** 00186287

## CHARITY ACCOUNT

01 June 2026 to 30 June 2026

|                  |           |                                |           |
|------------------|-----------|--------------------------------|-----------|
| <b>Money In</b>  | £280.00   | <b>Balance on 01 June 2026</b> | £3,598.31 |
| <b>Money Out</b> | £1,269.78 | <b>Balance on 30 June 2026</b> | £2,568.53 |

## Your Transactions

| Date                                  | Description                                         | Type | Money In (£) | Money Out (£) | Balance (£) |
|---------------------------------------|-----------------------------------------------------|------|--------------|---------------|-------------|
| 01 Jun 26                             | LIVINGSTON K & N SKYE<br>LIVINGSTON                 | FPI  | 40.00        |               | 3,598.31    |
| 01 Jun 26                             | N STRATHIE RUBY SUBS<br>300000001780501811 804644   | FPI  | 40.00        |               | 3,638.31    |
| 01 Jun 26                             | RAE D & D ABI RAE FEEA<br>25205528818098000R 835100 | FPI  | 40.00        |               | 3,678.31    |
| 02 Jun 26                             | RACHEL BOWES SUBS RUNA<br>V HUBX66EF3AB6631E19      | FPI  | 40.00        |               | 3,718.31    |
| 02 Jun 26                             | BROWN JR ROSE SUBS<br>RP4679967652094900 202015     | FPI  | 40.00        |               | 3,758.31    |
| 08 Jun 26                             | BETHANY SIMPSON<br>300000001783639789 PH EXPS       | FPO  |              | 55.19         | 3,703.12    |
| 08 Jun 26                             | CITY OF EDINBURGH<br>500000001780237013             | FPO  |              | 246.00        | 3,457.12    |
| 08 Jun 26                             | JANET ROUGH<br>500000001780237520                   | FPO  |              | 201.52        | 3,255.60    |
| 08 Jun 26                             | LIBERTON KIRK<br>500000001780237987 H26-127         | FPO  |              | 48.00         | 3,207.60    |
| 08 Jun 26                             | K&N LIVINGSTON<br>300000001783641755                | FPO  |              | 40.00         | 3,167.60    |
| 08 Jun 26                             | JANET ROUGH<br>300000001783642126                   | FPO  |              | 552.96        | 2,614.64    |
| 08 Jun 26                             | E MCMANUS ROSIE<br>500000001780513474 804887        | FPI  | 80.00        |               | 2,694.64    |
| 18 Jun 26                             | LIBERTON KIRK<br>100000001775827728 026-05          | FPO  |              | 7.56          | 2,687.08    |
| 22 Jun 26                             | MARSAILIDH TWIGG<br>300000001790723785              | FPO  |              | 20.43         | 2,666.65    |
| 22 Jun 26<br>(Continued on next page) | JANET ROUGH<br>600000001787093728                   | FPO  |              | 98.12         | 2,568.53    |