

Independent examiners report

For the year ended 31 December 2025

For 11th Arbroath Brownies

Charity number SCO 31107

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

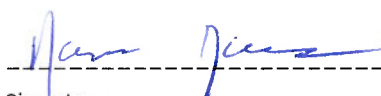
Independent Examiners Statement

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.



Signature

22/3/2026

Date

Name: DONALD MACANDREW

Address: 26 JOHN PORTER WYND, ABIS 8LE

Trustees Annual Report
For the year end 31/12/2025

Charity (Unit) Name: 11th Arbroath Brownies

Charity Number SCO 31107

District Arbroath Town

Division Angus

Charity Trustees

Unit leader:	Kelly Boyce
Unit leader:	Vicki White
Unit leader:	Brenda Fulton

Charity Address 17 Beechwood Road
Arbroath
DD11 4HS

The above charity (11th Arbroath Brownies) 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.

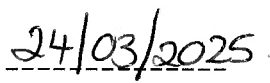
The charity's main income is subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period. *If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).*

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Signature



Date:

Name:

Receipts and Payments Account

For the Year ended

31 December 2025

Unit name

11th Arbroath Brownies

Charity Number

SCO 31107

2025

2024

Receipts

Membership Subscriptions	£1,588.00	£1,082.00
Donations received	£0.00	£0.00
Unit Fundraising	£0.00	£42.00
3rd Party Fundraising	£21.59	£43.25
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£389.00	£272.00
Grants received	£0.00	£0.00
Residential events	£0.00	£0.00
Miscellaneous Income	£0.00	£250.00
Total Receipts	£1,998.59	£1,689.25

Payments

Fundraising expenses

Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£864.00	£750.00
Meeting expenses	£127.24	£111.66
Property costs/rent	£138.00	£236.50
Trips	£657.26	£168.09
Residential events	£145.40	£322.36
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	£29.15	£631.37
Miscellaneous Expenditure	£0.00	£250.00

Total Payments	£1,961.05	£2,469.98
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Surplus/(Deficit) for year	£37.54	-£780.73
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Statement of balances

As at **31 December 2025**
Unit name **11th Arbroath Brownies**
Charity Number: **SCO 31107**

	2025	2024
Opening Balances		
Cash	£67.50	£277.70
Bank	£1,429.72	£2,000.25
Surplus/(Deficit) for year	£37.54	-£780.73
Total	£1,534.76	£1,497.22

Closing Balances

Cash	£43.70	£67.50
Bank	£1,491.06	£1,429.72
less outstanding cheques	£0.00	£0.00
Total	£1,534.76	£1,497.22

Assets & Liabilities:

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

£0.00

Prepared by (signature): K Bayle

Unit Leader

Date: 24/03/2026