

# 2nd Kirkwall Brownies

Scotland · Charity number SC031114

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2001-03-16
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	12 Royal Oak Road Kirkwall Orkney KW15 1RF
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## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education'

**What the charity does:** The charity is a Brownie Unit which delivers the Girlguiding programme to girls aged between 7 and 10. The unit meets once a week during term time, and runs trips and residential events for the girls.

**Beneficiaries:** 'Children or young people'

**Objectives:** Advancement of education

## Geography

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- **Main operating location:** Orkney Islands
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£2,915	£2,286	-	0
2024-06-30	£2,968	£256,734	-	0
2023-06-30	£2,126	£1,988	-	0
2022-06-30	£1,561	£1,430	-	0
2021-06-30	£415	£867	-	0

**2nd Kirkwall Brownies**

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# Accounts

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GIRLGUIDING SCOTLAND

UNIT NAME	2nd Kirkwall Brownies		
CHARITY NUMBER	SCO	31114	
YEAR	FROM	1-Jul-24	TO 30-Jun-25

	<i>UNIT OFFICIALS AT YEAR END</i>		
LEADERS	Katrina Black		
ASSISTANT LEADERS	Emma Wooldrage		
	<i>UNIT OFFICIALS WHO RESIGNED DURING THE YEAR</i>		

CONTACT ADDRESS	12 Royal Oak Road
	Kirkwall, KW15 1RF

BANK BALANCES	Opening balance	1306.06
	Closing Balance	1935.27
CASH BALANCES	Opening balance	3.00
	Closing Balance	3.00

		GIRLGUIDING	2nd Kirkwall Brownies	SCO	31114
Previous Period	RECEIPTS & PAYMENTS ACCOUNT		FOR THE PERIOD FROM	1-Jul-23	TO 30-Jun-24
<b>RECEIPTS</b>					
2,447		Membership Subscriptions			2,418.00
0		Proceeds from Fundraising Activities			0.00
79		Guiding Activities & Events			56.00
		Charitable Income			
		Legacies	0.00		
		Grants Received	0.00		
130		Donations Received	165.00		165.00
53		Miscellaneous Sales			77.50
0		Investment Income			0.00
260		Other General Income			198.50
2,968		<b>Total Receipts</b>			<b>2,915.00</b>
<b>PAYMENTS</b>					
1,606		Membership Subscriptions to Girlguiding			1,408.00
0		Expenses of Fundraising Activities			0.00
546		Guiding Activities & Events			586.85
0		Publicity Expenses			0.00
0		Cost of Miscellaneous Sales			0.00
0		Donations Made			0.00
11		Administrative Costs			0.00
405		Other General Costs			290.94
2,567		<b>Total Payments</b>			<b>2,285.79</b>
401		<b>Surplus (Deficit) for the Period</b>			<b>629.21</b>
<b>STATEMENT OF BALANCES</b>					
Opening Balances					
905		Bank	1,306.06		
3		Cash	3.00		
908			<b>1,309.06</b>		
Closing Balances					
1,306		Bank	1,935.27		
3		Cash	3.00		
1,309			<b>1,938.27</b>		<b>629.21</b>
(the movement in balances equates to the surplus/deficit from the period shown above)					
In addition to the above balances the unit has other assets at a valuation of					
		Being	0		0
			0		
Liabilities at the year end (if appropriate) comprised the following					
			0		0
			0		
All funds held by the charity are unrestricted in nature					
Prepared By (signature) <u>Kate Black</u>			Approved by Trustee Name.....		
Date <u>04/03/2025</u>			Signature .....		
			Date.....		

## Trustees' Annual Report

**For year ended** 30.06.2025

**Charity (Unit) Name** 2nd Kirkwall Brownies

**Charity Number** SCO31114

**District**

**Division** Girlguiding Orkney Division

**Charity Trustees** Katrina Black  
Emma Wooldrage  
Deborah Langan

**Charity Address** 12 Royal Oak Road  
Kirkwall  
KW15 1RF

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. Updated 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 22 girls.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Katrina Black

Signature

Date:

04/03/2026.

Name: KATRINA BLACK

**Independent examiner's report**

**For the year ended** 30.06.2026

**For** 2nd Kirkwall Brownies

**Charity number** SCO31114

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

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.

L Copland

Signature

Date 11.03.26

Name: Lorraine Copland

Address: 4 Grimsetter Place  
Kirkwall  
KW15 1XS