

GIRLGUIDING SCOTLAND

UNIT NAME

2nd Kirkwall Brownies

CHARITY NUMBER

SCO

31114

YEAR

FROM

1-Jul-24

TO

30-Jun-25

UNIT OFFICIALS AT YEAR END

LEADERS

Katrina Black

ASSISTANT LEADERS

Emma Wooldrage

UNIT OFFICIALS WHO RESIGNED DURING THE YEAR

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 | | |
| RECEIPTS | | | |
| 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 | Total Receipts | | 2,915.00 |
| PAYMENTS | | | |
| 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 | Total Payments | | 2,285.79 |
| 401 | Surplus (Deficit) for the Period | | 629.21 |
| STATEMENT OF BALANCES | | | |
| Opening Balances | | | |
| 905 | Bank | 1,306.06 | |
| 3 | Cash | 3.00 | |
| 908 | | 1,309.06 | |
| Closing Balances | | | |
| 1,306 | Bank | 1,935.27 | |
| 3 | Cash | 3.00 | |
| 1,309 | | 1,938.27 | 629.21 |
| (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 | | | 0 |
| Being | | | |
| 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> Date <u>04/03/2025</u> | | Approved by Trustee Name..... 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** SCO31114Respective 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