



**1<sup>st</sup> Erskine Brownies**

Registered Charity SCO31976

**Receipts and Payments Accounts and Trustees Report**

For the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025

1st Erskine Brownies

SC0 31976

all funds unrestricted

## Statement of Receipts and Payments

1st July 2024-30th June 2025

Income	2025	2024
Subscriptions	£2,060	£1,172
Trips and Events	£651	£140
Donations		£70
Pantomime		£435
Gift Aid	£860	
Misc	£17	£120
	<u>£3,588</u>	<u>£1,937</u>
<b>Asset / Investment Receipts</b>	<b>£0</b>	<b>£0</b>
total receipts	<u>£3,588</u>	<u>£1,937</u>
<b>Expenditure</b>		
GG UK Census	£715	£700
Donations	£430	£250
Trips and Events	£798	£186
Pantomime		£795
Badges, Books and Activities	£201	£283
Misc.	£177	£253
total payments	<u>£2,321</u>	<u>£2,467</u>
Operating surplus (deficit) for year	<b>£1,267</b>	<b>-£530</b>

## Statement of Balances

## Reconciliation of Funds

Cash in bank and at hand 1st July	bank	£138	bank	£734
	at hand	£131	at hand	£65
Surplus / (deficit) for year		£1,267		-£530
		<u>£1,536</u>		<u>£269</u>
Cash in bank and at hand 30th June	bank	£1,475	bank	£138
	at hand	£61	at hand	£131
		<u>£1,536</u>		<u>£269</u>

Approved by Trustees Meeting of 30.3.26

signed on behalf of trustees

Name MARION MENABNEY

Signature m menabney

date 30.3.26

# 1st Erskine Brownies Monthly Income and Expenditure 2024-25

2024-25 Income	Subs	Gift Aid	Trips/ Events	Misc	
August	£130.00		£20.00		
September	£570.00		£140.00		
October	£140.00		£30.00		
November	£90.00		£35.00		
December	£100.00		£0.00	£17.47	
January	£320.00		£0.00		
February	£365.00		£165.00		
March	£205.00		£0.00		
April	£20.00		£0.00		
May	£100.00		£251.00		
June	£20.00	£859.58	£10.00		
	<b>£2,060</b>	<b>£860</b>	<b>£651</b>	<b>£17</b>	<b>£3,566</b>

2024-25 Payment	Census	Donations	Trips/Events	Badges/ Activities	Misc	
August					£9.98	
September			£100.00			
October			£84.00	£77.00		
November			£56.00		£15.00	
December				£32.57	£50.81	
January						
February	£715.00	£30.00	£176.00	£45.59		
March				£28.24	£50.00	
April		£400.00			£19.80	
May			£141.95	£17.99		
June			£240.00		£31.34	
	<b>£715</b>	<b>£430</b>	<b>£798</b>	<b>£201</b>	<b>£177</b>	<b>£2,321</b>

## CASH 2024-25

	cash in	cash out	D/T	Income for 2024-25
			£131.00	
Sep	£200.00	£0.00	£191.00	Bank £3,181.55
Oct	£5.00	-£134.05	£61.95	Cash <u>£406.50</u>
Nov	£27.50	-£71.00	£18.45	total <b>£3,588.05</b>
Dec	£100.00	-£4.59	£113.86	
Jan	£0.00	£0.00	£113.86	
Feb	£198.00	-£151.59	£160.27	Payments for 2024-25
Mar		-£78.24	£82.03	
Apr		-£19.80	£62.23	Bank £1,844.05
May	£16.00	-£17.99	£60.24	Cash <u>£477.26</u>
June			£60.24 c/f	
	<b>£406.50</b>	<b>-£477.26</b>		total <b>£2,321.31</b>

<b>Independent examiner's report on the accounts</b>																											
<b>Report to the trustees/members of</b>	1 <sup>st</sup> Erskine Brownies																										
<b>Registered charity number</b>																											
<b>On the accounts of the charity for the period</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">Period start date</th> <th></th> <th colspan="3" style="text-align: center;">Period end date</th> </tr> <tr> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> <th></th> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> </tr> <tr> <td style="text-align: center;">1<sup>st</sup></td> <td style="text-align: center;">July</td> <td style="text-align: center;">2024</td> <td style="text-align: center;">to</td> <td style="text-align: center;">30<sup>th</sup></td> <td style="text-align: center;">June</td> <td style="text-align: center;">2025</td> </tr> </table>						Period start date				Period end date			Day	Month	Year		Day	Month	Year	1 <sup>st</sup>	July	2024	to	30 <sup>th</sup>	June	2025
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<b>Set out on pages</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; padding: 5px;">1-5</td> <td style="padding: 5px;">(remember to include the page numbers of additional sheets)</td> </tr> </table>						1-5	(remember to include the page numbers of additional sheets)																			
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<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>																										
<b>Basis of independent examiner's statement</b>	<p>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.</p>																										
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>																										
<b>Signed:</b>	DMcPhee			<b>Date:</b>	28.3.26																						
<b>Name:</b>	DENISE MCPHEE																										
<b>Relevant professional qualification(s) or body (if any):</b>	HCPC REGISTERED																										
<b>Address:</b>	91 BLANTYRE COURT																										
	ERSKINE																										
	PA8 6BQ																										

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.





Office of the Scottish Charity Regulator

### Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	07	2024	To	30	06	2025

### Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

1 <sup>st</sup> Erskine Brownies
SC0 31976
Renfrewshire Guide Association
Camp and Training Centre
South Newton
Kilmacolm
Postcode PA13 4TD

### Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marion Menabney	Guider in charge		
2	Joyce Melrose	Assistant Guider		
3	Barbara Jackson			
4	Grace Ledwood		From November 2024	

### Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Marion Menabney	
Margaret Melrose	
Barbara Jackson	
Grace Ledwood	From November 2024

### Structure, governance and management

Type of governing document

1<sup>st</sup> Erskine Brownies 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. The Guide Association is incorporated under a Royal Charter which gives power to form units across the Unit Kingdom.

## **Trustee recruitment and appointment**

The charity's trustees are voluntary adult leaders appointed as Guiders in terms of the said Guiding Manual and in accordance with the Royal Charter. All Guiders must complete the Guiding UK Leader's Qualification and attend Child Safety and First Aid training at least every three years. Adult helpers do not require to have qualifications but must (along with Guiders) be PVG checked before working with the girls

## **Objectives and activities**

### **Charitable purposes**

The charity's aim is to help girls and young women develop their potential to be leaders and effective citizens by delivering a programme of informal education in accordance with the ethos and principles of Girlguiding UK.

### **Summary of the main activities in relation to these objects**

The Brownie Programme covers a wide range of activities which encourage self development, team working, caring for the community, raising awareness of world issues, and enjoying the outdoors. Girls participate in a variety of events and projects during the course of a year within and outwith the meeting place. During term time the unit meets weekly in a local church. In return for the use of the church facilities, the unit makes an annual donation to church funds.

## **Achievements and performance**

The girls were busy with a variety of activities during 2024-25.

The unit had 16 girls for the duration of the session.

Within the unit the Brownies worked on a variety of badges based on the Be Well and Have Adventures themes.

With other units they participated in Renfest, an event organised by Renfrewshire Division, the Annual Brownie Ball, a Thinking Day evening at Pandemonium and a joint end of term party with Rainbows. The last evening of the session was spent at a local bowling centre.

## **Financial review**

### **Brief statement of the charity's policy on reserves**

The unit does not retain large reserves. Its primary source of income is the annual subscription, supplemented from time to time with fundraising activities. It aims to hold sufficient funds to meet all planned expenditure requirements within any two month period; funds for specific purposes (uk registration fees, pantomime, pack holiday etc) may be collected over longer periods of time.



**Grants, donations and charitable income**

The unit received Gift Aid income of £860 at the end of the year.

**Details of any deficit**

n/a

**Donated facilities and services (if any)**

None

**Assets**

A small store of craft materials and play equipment is held with an approximate value of £250

**Liabilities**

None

**Trustees Remuneration**

No remuneration or expenses were paid to trustees during 2023-24.

**Declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

**Signature(s)** M Menabney

**Full name(s)** Marion Menabney

**Position (e.g. Chair)** Guider in Charge

**Date** 30.3.26