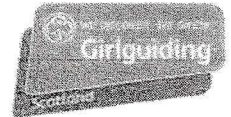


5th Montrose Brownies



Independent examiner's report on the charity's accounts

Report to the Trustees of 5th Montrose Brownies

on the charity's accounts for the period 1 January 2025 to 31 December 2025

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) (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.		
Basis of independent examiner's 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 examiner's statement	<p>In the course of my examination, no matter has come to my attention, other than disclosed below</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and have not been met <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>		
Signed:		Date:	6/2/26
Name:	CHRISTINE RUSSELL		
Relevant professional qualification(s) (if any):	/		
Address:	Stewart Cottage Hillside Montrose DD10 9HT		
Give here brief details (if any) that the examiner wishes to disclose			

5th Montrose Brownies



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

Reference and administrative details

Charity Name	5th Montrose Brownies
Charity Number	SCO 32313
Principal address	16 Teviot Place Montrose Angus DD10 8PP

Trustees who served during the year and up to the date the accounts were signed:

Trustee name	Position In Unit	Dates acted if not for whole year
Barbara Hird	leader	
June Greig	leader	

Structure, governance and management

The above unit is an unincorporated association. It has no written constitution, but operates in accordance with the Girlguiding policies and procedures published by Girlguiding, the operating name of the Guide Association. The Guide Association is incorporated under a Royal Charter which gives power to form units across the United Kingdom. The unit's trustees are the volunteer adult leaders appointed as Leaders in terms of the Girlguiding policies and procedures, and in accordance with the Royal Charter.

Objectives

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.

Activities, achievements and performance

During the period the charity provided the programme to the following number of girls in the area, and carried out activities as shown below:

Number of Girl Members:

12

Date	Activity
Sept 25	Blair Drummond
Sept 25	District Camo
Dec 25	Cinema

5th Montrose Brownies



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

In addition to the activities above, during the period the unit [insert details such as funds raised, new venues, anything significant for the year]

Financial review

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 period the charity received donated services, materials or facilities as follows:

During the period the charity's expenses were greater than the income it received. The deficit for the period was [insert amount of deficit] and arose from [and reason for deficit]

No remuneration was paid to Trustees during the year. Legitimate expenses reimbursed to Trustees during the period, for travel and other related expenses necessarily incurred by them in fulfilling their duties amounted to [insert £ amount], and were paid to individual Trustees numbering [insert number]

Declaration

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

Signed on behalf of the charity's trustees

Signature

B Hird

Full Name

Barbara Hird

Position

leader

Date

25.01.26

5th Montrose Brownies

Accounts for the year ending 31 December 2025



Receipts and Payments Account

	31/12/2025	31/12/2024
Receipts		
Donations & Gift Aid received	£ -	£ -
Legacies received	£ -	£ -
Grants received	£ -	£ -
Fundraising activities receipts	£ -	£ -
Interest and dividend income	£ -	£ -
Rents from property	£ -	£ -
Subscriptions received	£ 1,495.00	£ 1,903.50
Residentials & outings receipts	£ 734.50	£ 618.00
Guiding activities receipts	£ -	£ -
Sales of badges, clothing etc	£ -	£ -
Other general receipts	£ -	£ 521.35
Total Receipts	£ 2,229.50	£ 3,042.85
Payments		
Fundraising activities expenses	£ -	£ -
Grants and donations paid	£ -	£ -
Subscriptions paid to county	£ - 972.00	£ - 1,050.00
Residentials & outings expenses	£ - 776.00	£ - 665.30
Guiding activities expenses	£ - 412.17	£ - 165.24
Training costs	£ -	£ -
Rent	£ - 638.58	£ -
Postage, stationery & admin expenses	£ -	£ -
Cost of items sold	£ -	£ -
Equipment purchased	£ -	£ -
Publicity expenses	£ -	£ -
Other sundry expenses	£ - 75.00	£ -
Governance costs	£ -	£ -
Total Payments	£ - 2,873.75	£ - 1,880.54
Surplus or deficit (-) for the year	£ - 644.25	£ 4,923.39

5th Montrose Brownies

Accounts for the year ending 31 December 2025



Statement of Assets and Liabilities

	At start of year 01/01/2025	net income or expend're (-)	At end of year 31/12/2025
Cash and bank balances			
Bank accounts	£ 2,645.67	£ - 637.22	£ 2,008.45
Cash held	£ 23.04	£ - 7.03	£ 16.01
Total	<u>£ 2,668.71</u>	<u>£ - 644.25</u>	<u>£ 2,024.46</u>

Other assets and liabilities

In addition to the above cash and bank balances, that the end of the accounting period, the unit has equipment to the value of £_____. **[The unit had liabilities of £_____ which were amounts owed for hall hire that had not yet been paid]. *or [There were no other assets or liabilities].*

Declaration

I acknowledge my responsibility to keep safe the unit's funds and assets and to maintain proper accounting records. These accounts agree to the underlying accounting records and have been reviewed by an independent examiner.

Signature

BHird

Date

25.01.26

Full Name

Barbara Hird

Position

leader

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

START DATE OF THIS REGISTER

END DATE OF THIS REGISTER

5th Montrose Brownies

1-Jan-25

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

TOTAL

CASH

BANK a/c 1

BANK a/c 2

£ 23.04

£ -7.03

£ 16.01

£ 2008.45

£ 0.00

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVET IN CASH BAL	MOVET IN BANK 1 BAL	MOVET IN BANK 2 BAL
1									-	-	-
2									-	-	-
3									-	-	-
4	6-Jan-25	RECEIPT	BANK 1	na	karen	subs	Subscriptions received	30.00	-	30.00	-
5	6-Jan-25	RECEIPT	BANK 1	na	noah	subs	Subscriptions received	30.00	-	30.00	-
6	6-Jan-25	RECEIPT	BANK 1	na	oria	subs	Subscriptions received	30.00	-	30.00	-
7	6-Jan-25	RECEIPT	BANK 1	na	kyiah	subs	Subscriptions received	30.00	-	30.00	-
8	6-Jan-25	PAYMENT	BANK 1	na	friends of sangam	friends of sangam	Guiding activities expenses	-10.00	-	-10.00	-
9	8-Jan-25	PAYMENT	BANK 1	352	district	rent	Rent	-318.58	-	-318.58	-
10	11-Jan-25	PAYMENT	CASH	na	4th arb guides	subs	Other sundry expenses	-26.00	-25.00	-	-
11	11-Jan-25	PAYMENT	CASH	1	tesco	astronaut food	Guiding activities expenses	-13.45	-13.45	-	-
12	8-Jan-25	PAYMENT	BANK 1	353	hillside br	esme's subs	Other sundry expenses	-50.00	-	-50.00	-
13	13-Jan-25	RECEIPT	BANK 1	na	molle	subs	Subscriptions received	30.00	-	30.00	-
14	14-Jan-25	RECEIPT	BANK 1	na	palyln	subs	Subscriptions received	30.00	-	30.00	-
15	18-Jan-25	PAYMENT	CASH	2	tesco	jelly	Subscriptions received	30.00	-	30.00	-
16	23-Jan-25	PAYMENT	CASH	3	suki	chinese theme	Guiding activities expenses	-1.10	-1.10	-	-
17	27-Jan-25	RECEIPT	BANK 1	na	rael	subs	Guiding activities expenses	-9.85	-9.85	-	-
18	4-Feb-25	RECEIPT	BANK 1	na	thea and mathilda	subs	Subscriptions received	60.00	-	60.00	-
19	5-Feb-25	RECEIPT	BANK 1	na	mont rangers	subs	Subscriptions received	27.00	-	27.00	-
20	5-Feb-25	RECEIPT	CASH	na	leah	subs	Subscriptions received	30.00	-	30.00	-
21	8-Feb-25	PAYMENT	CASH	4	tesco	edible teroils	Guiding activities expenses	-6.95	-6.95	-	-
22	22-Feb-25	PAYMENT	BANK 1	354	chq	ann subs	Subscriptions paid to county	-972.00	-	-972.00	-
23	3-Mar-25	PAYMENT	CASH	5	tesco	pancake day	Guiding activities expenses	-14.55	-14.55	-	-
24	3-Mar-25	PAYMENT	CASH	6	lidl	pancake day	Guiding activities expenses	-3.87	-3.87	-	-
25	31-Mar-25	PAYMENT	CASH	7	tesco	easter	Guiding activities expenses	-14.50	-14.50	-	-
26	1-Apr-25	RECEIPT	CASH	na	isla	subs	Subscriptions received	3.00	3.00	-	-
27	1-Apr-25	RECEIPT	CASH	na	4th rainbows	subs	Subscriptions received	54.00	54.00	-	-
28	3-Apr-25	RECEIPT	BANK 1	na	noah	subs	Subscriptions received	30.00	-	30.00	-
29	6-Apr-25	PAYMENT	BANK 1	355	district	rent	Rent	-120.00	-	-120.00	-
30	7-Apr-25	RECEIPT	BANK 1	na	kira	blair drummond	Residents & outings receipts	16.00	-	16.00	-
31	7-Apr-25	RECEIPT	BANK 1	na	oria	blair drummond	Residents & outings receipts	16.00	-	16.00	-
32	7-Apr-25	RECEIPT	BANK 1	na	glulia	blair drummond	Residents & outings receipts	16.00	-	16.00	-
33	7-Apr-25	RECEIPT	BANK 1	na	karen	blair drummond	Residents & outings receipts	16.00	-	16.00	-
34	7-Apr-25	RECEIPT	BANK 1	na	quin	blair drummond	Residents & outings receipts	16.00	-	16.00	-
35	11-Apr-25	RECEIPT	BANK 1	na	palyln	blair drummond	Residents & outings receipts	16.00	-	16.00	-
36	11-Apr-25	RECEIPT	BANK 1	na	palyln	subs	Subscriptions received	30.00	-	30.00	-
37	11-Apr-25	RECEIPT	BANK 1	na	perie	blair drummond	Residents & outings receipts	16.00	-	16.00	-
38	22-Apr-25	RECEIPT	BANK 1	na	oria	subs	Subscriptions received	30.00	-	30.00	-
39	22-Apr-25	RECEIPT	BANK 1	na	kyiah	subs	Subscriptions received	30.00	-	30.00	-
40	22-Apr-25	RECEIPT	BANK 1	na	molle	subs	Subscriptions received	46.00	-	46.00	-
41	22-Apr-25	RECEIPT	BANK 1	na	clara	subs	Subscriptions received	30.00	-	30.00	-
42	22-Apr-25	RECEIPT	BANK 1	na	kearn	subs	Subscriptions received	30.00	-	30.00	-
43	26-Apr-25	PAYMENT	CASH	9	tesco	campfire	Guiding activities expenses	-8.30	-8.30	-	-
44	26-Apr-25	PAYMENT	BANK 1	356/10/11/12/13	barbara	furry teapot	Guiding activities expenses	-130.64	-	-130.64	-
45	29-Apr-25	RECEIPT	BANK 1	na	thea and mathilda	blair drummond	Residents & outings receipts	32.00	-	32.00	-
46	29-Apr-25	RECEIPT	BANK 1	na	thea and mathilda	subs	Subscriptions received	60.00	-	60.00	-

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

5th Montrose Brownies

ADDITION ERROR! check each line has been completed fully
ENTER THE OPENING BALANCES AT 1 Jan 25
MOVEMENT BALANCES IN THE PERIOD
CLOSING BALANCES CARRIED FORWARD

TOTAL

CASH BANK a/c 1 BANK a/c 2

START DATE OF THIS REGISTER
END DATE OF THIS REGISTER

1-Jan-25
31-Dec-25

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVET IN CASH BAL	MOVET IN BANK 1 BAL	MOVET IN BANK 2 BAL
47	29-Apr-25	RECEIPT	CASH	na	lauren	blair drummond	Residents & outings receipts	16.00	16.00	-	-
48	3-May-25	RECEIPT	CASH	na	nala and emelia	blair drummond	Residents & outings receipts	32.00	32.00	-	-
49	6-May-25	RECEIPT	BANK 1	na	libby	subs	Subscriptions received	30.00	-	30.00	-
50											
51	20-May-25	PAYMENT	CASH	na	lauren	refund blair drummond	Residents & outings expenses	-16.00	-16.00	-	-
52	26-May-25	PAYMENT	CASH	14	tesco	no cook cooking	Guiding activities expenses	-2.50	-2.50	-	-
53	20-Jun-25	RECEIPT	BANK 1	na	oria	camp	Residents & outings receipts	40.00	-	40.00	-
54	24-Jun-25	RECEIPT	BANK 1	na	kyah	camp	Residents & outings receipts	40.00	-	40.00	-
55	24-Jun-25	RECEIPT	BANK 1	na	leah	camp blair drummond	Residents & outings receipts	86.00	-	86.00	-
56	26-Jun-25	RECEIPT	BANK 1	na	patyn	camp	Residents & outings receipts	40.00	-	40.00	-
57	30-Jun-25	RECEIPT	BANK 1	na	karen	camp	Residents & outings receipts	40.00	-	40.00	-
58	29-Jun-25	PAYMENT	BANK 1	357	district	rent	Rent	-70.00	-	-70.00	-
59	30-Jul-25	RECEIPT	BANK 1	na	thea and mathilda	camp	Residents & outings receipts	80.00	-	80.00	-
60	1-Aug-25	RECEIPT	BANK 1	na	molle	camp	Residents & outings receipts	60.00	-	60.00	-
61	26-Aug-25	RECEIPT	BANK 1	na	libby	camp	Residents & outings receipts	40.00	-	40.00	-
62	26-Aug-25	RECEIPT	BANK 1	na	ava	blair drummond	Residents & outings receipts	16.00	-	16.00	-
63	26-Aug-25	RECEIPT	BANK 1	na	molle	subs	Subscriptions received	30.00	-	30.00	-
64	27-Aug-25	RECEIPT	BANK 1	na	mia	subs	Subscriptions received	30.00	-	30.00	-
65	29-Aug-25	RECEIPT	BANK 1	na	noah	subs	Subscriptions received	30.00	-	30.00	-
66	29-Aug-25	RECEIPT	BANK 1	na	lauren	subs	Subscriptions received	30.00	-	30.00	-
67	1-Sep-25	RECEIPT	BANK 1	na	perle	blair drummond	Residents & outings receipts	16.00	-	16.00	-
68	1-Sep-25	RECEIPT	BANK 1	na	karen	subs	Subscriptions received	30.00	-	30.00	-
69	3-Sep-25	RECEIPT	BANK 1	na	thea and mathilda	subs	Subscriptions received	60.00	-	60.00	-
70	5-Sep-25	RECEIPT	BANK 1	na	frya	subs	Subscriptions received	16.00	-	16.00	-
71	9-Sep-25	RECEIPT	BANK 1	na	molle	blair drummond	Residents & outings receipts	16.00	-	16.00	-
72	10-Sep-25	RECEIPT	BANK 1	na	carra	blair drummond	Residents & outings receipts	16.00	-	16.00	-
73	11-Sep-25	RECEIPT	BANK 1	na	oria	subs	Subscriptions received	30.00	-	30.00	-
74	12-Sep-25	RECEIPT	BANK 1	na	patyn	subs	Subscriptions received	30.00	-	30.00	-
75	9-Sep-25	PAYMENT	CASH	15	aldi	no cook cooking	Guiding activities expenses	-22.99	-22.99	-	-
76	9-Sep-25	PAYMENT	CASH	16	lidl	sausage sizzle	Guiding activities expenses	-25.00	-25.00	-	-
77	27-Sep-25	PAYMENT	CASH	17	guide shop	badges	Guiding activities expenses	-13.50	-13.50	-	-
78	1-Oct-25	RECEIPT	BANK 1	na	libby	subs	Subscriptions received	35.00	-	35.00	-
79	1-Oct-25	RECEIPT	CASH	na	leah	subs	Subscriptions received	30.00	-	30.00	-
80	1-Oct-25	RECEIPT	CASH	na	frya	subs	Subscriptions received	30.00	-	30.00	-
81	1-Oct-25	RECEIPT	CASH	na	frya	blair drummond	Residents & outings receipts	16.00	-	16.00	-
82	5-Oct-25	PAYMENT	BANK 1	358	district	rent	Rent	-60.00	-	-60.00	-
83	5-Oct-25	PAYMENT	BANK 1	359	barbara	blair drummond	Residents & outings expenses	-760.00	-	-760.00	-
84	13-Oct-25	RECEIPT	BANK 1	na	karen	subs	Subscriptions received	30.00	-	30.00	-
85	17-Oct-25	RECEIPT	BANK 1	na	patyn	subs	Subscriptions received	30.00	-	30.00	-
86	21-Oct-25	RECEIPT	BANK 1	na	molle	subs	Subscriptions received	30.00	-	30.00	-
87	21-Oct-25	RECEIPT	BANK 1	na	lauren	subs	Subscriptions received	30.00	-	30.00	-
88	26-Oct-25	RECEIPT	BANK 1	na	noah	subs	Subscriptions received	30.00	-	30.00	-
89	24-Oct-25	RECEIPT	BANK 1	na	mia	subs	Subscriptions received	30.00	-	30.00	-
90	24-Oct-25	RECEIPT	BANK 1	na	mia	cinema	Residents & outings receipts	5.50	-	5.50	-
91	27-Oct-25	RECEIPT	BANK 1	na	oria	cinema	Residents & outings receipts	5.50	-	5.50	-
92	27-Oct-25	RECEIPT	BANK 1	na	oria	subs	Subscriptions received	30.00	-	30.00	-

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

START DATE OF THIS REGISTER

END DATE OF THIS REGISTER

5th Montrose Brownies

1-Jan-25

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

TOTAL

CASH

BANK a/c 1

BANK a/c 2

£ 23.04

£ -7.03

£ 0.00

£ 16.01

£ 2008.45

£ 0.00

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVEMENT IN CASH BAL	MOVEMENT IN BANK 1 BAL	MOVEMENT IN BANK 2 BAL
93	29-Oct-25	RECEIPT	BANK 1	na	lauren	cinema	Residential & outings receipts	5.50	-	5.50	-
94	1-Nov-25	PAYMENT	CASH	21	savers	xmas gifts	Guiding activities expenses	-7.07	-7.07	-	-
95	8-Nov-25	PAYMENT	CASH	22	tesco	edible big dens	Guiding activities expenses	-13.14	-13.14	-	-
96	10-Nov-25	RECEIPT	BANK 1	na	molle	cinema	Residential & outings receipts	5.50	-	5.50	-
97	15-Nov-25	RECEIPT	CASH	23	tesco	indian theme	Guiding activities receipts	-8.20	-8.20	-	-
98	5-Dec-25	PAYMENT	CASH	18	baker ross	xmas gifts	Guiding activities expenses	-41.90	-41.90	-	-
99	5-Dec-25	PAYMENT	CASH	19	temu	xmas gifts	Guiding activities expenses	-26.16	-26.16	-	-
100	8-Dec-25	RECEIPT	BANK 1	na	karen	cinema	Residential & outings receipts	5.50	-	5.50	-
101	8-Dec-25	RECEIPT	BANK 1	na	korah	cinema	Residential & outings receipts	5.50	-	5.50	-
102	8-Dec-25	RECEIPT	CASH	na	patlyn	cinema	Residential & outings receipts	5.50	5.50	-	-
103	8-Dec-25	RECEIPT	CASH	na	leah	subs	Subscriptions received	30.00	30.00	-	-
104	8-Dec-25	PAYMENT	CASH	na	district	cinema	Guiding activities expenses	-38.50	-38.50	-	-
105	20-Dec-25	PAYMENT	CASH	20	district	rent	Guiding activities expenses	-70.00	-70.00	-	-
106	8-Dec-25	RECEIPT	CASH	na	yla	subs	Subscriptions received	130.00	130.00	-	-
107											
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113											
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