



**Earn & Leven District
2nd Orwell Brownies**

**Charity Number (if registered):
SC032577**

**Annual Report and Financial Statements
for the year ended 31st March 2026**

**Statement of Receipts and Payments
for the year ended 31st March 2026**

2nd Orwell Brownies

	Total Funds	Previous Year
Receipts		
Subscriptions (inc census)	1793.00	1,925.00
Gift Aid		
Camps / Holidays		
Outings		
Activities		
Donations		
Grants (inc rent/hall grant)		
Fundraising		
Bank interest		
Other receipts	586.00	
Total receipts	2379.00 0.00	1,925.00
Payments		
Subscriptions (census)	986.00	777.00
Camps / Holidays		
Outings		
Hut / Hall Rents Paid		
Books, badges & materials (inc activity costs)		443.84
Donations		
Other payments	1072.44	
Total payments	2058.44 0.00	1,220.84
Surplus/(deficit) for the year	£(320.56)	704.16

Statement of balances

Opening Balances

Cash	96.85	255.78
Bank	2,440.30	1,577.21
Other		
Total funds brought forward	2,537.15	1,832.99

Closing Balances

Cash	6.02	96.85
Bank	2851.69	2,440.30
Other		
Closing funds	2857.71 0.00	2,537.15

Movement in balances

320.56	2,537.15	704.16
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In addition to the above balances the unit has other assets (£100+) at a valuation of:
£

Liabilities at the year end (if appropriate) comprised the following:
£

Prepared by:

Signature Alice Warrill
Name ALISON WARRILL
Date 25/11/26

Approved by Trustee (leader):

Signature [Signature]
Name JO WARRILL
Date 9/11/26

Independent examiner's report on the accounts																						
Report to the trustees/members of	2nd Orwell Brownies																					
Registered charity number	SC032577																					
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>4</td> <td>2025</td> <td>to</td> <td>31</td> <td>3</td> <td>2026</td> </tr> </tbody> </table>	Period start date				Period end date			Day	Month	Year		Day	Month	Year	1	4	2025	to	31	3	2026
Period start date				Period end date																		
Day	Month	Year		Day	Month	Year																
1	4	2025	to	31	3	2026																
Set out on pages	2-3																					
Respective responsibilities of trustees and examiner	<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>																					
Basis of independent examiner's statement	<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>																					
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the back of this page*]</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 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 <p>have not been met, or</p> <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:	<table border="1"> <tr> <td><i>Margaret Spence</i></td> <td>Date:</td> <td>14/5/26</td> </tr> </table>	<i>Margaret Spence</i>	Date:	14/5/26																		
<i>Margaret Spence</i>	Date:	14/5/26																				
Name:	MARGARET SPENCE																					
Relevant professional qualification(s) or body (if any):	Company Secretary																					
Address:	89A SOUTH STREET MILNATHORT KINROSS KY13 9XB																					

Authorised Signatories

2nd Orwell Brownies

Please record the names of the 3 authorised signatories and unit bank account details below

Signatory 1: ANSON HAMINGTON

Signatory 2: Hayley Clark

Signatory 3:

Account name:

Sort code:

Account number:

Main contact name:

Main contact email address:

Main contact number: