

Independent examiners report

For the year ended #####

31/12/25

For 2nd Brechin Brownies

Charity number SCO34017

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)

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.

Sheena V McPherson

signature

25/1/2026

Date

PTO

Name: SUEEN K MCPHERSON

Address: 1 JEWELL PLACE
BRECHIN,
ANGUS
DD96 4L

Trustees Annual Report

For year ended: 31/12/2025

Charity (Unit) Name: 2nd Brechin Brownies

Charity Number SCO34017

District Brechin & Edzell

Division INSERT DIVISION

Charity Trustees

Unit leader:	Vikki Lockhart
Unit / assistant leader:	Brenda Angus
Unit Helper	Katrina Ogilvy
Unit Administrator	Helen Christie
Unit Administrator	Claire Menmuir

Charity Address

62A Market Street
Brechin
Angus
DD9 6BD

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.

Update 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 24 girls

The charity's main income is a subscription income. The charity aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 2 month period. This year we have been given donations and fundraising which we will use for trips next year.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Signature

Date:

Name:
Vikki Lockhart

Receipts and Payments Account

For the Year ended

Unit name

Charity Number

31/12/25

2nd Brechin Brownies

SCO34017

2025

2024

Receipts

Membership Subscriptions	£3,664.92	£2,760.00
Donations received	£521.00	£0.00
Unit Fundraising	£474.90	£32.14
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£687.00	£473.50
Grants received	£500.00	£0.00
Residential events	£300.00	£0.00
Miscellaneous Income	£41.35	£0.00
Total Receipts	£6,189.17	£3,265.64

Payments

Fundraising expenses

Unit fundraising	£10.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£1,449.00	£1,170.00
Meeting expenses	£300.87	£270.53
Property costs/rent	£238.00	£476.00
Trips	£1,551.80	£1,047.16
Residential events	£400.00	£0.00
Admin/Postage & Stationery	£75.28	£97.78
Training	£0.00	£0.00
Badges & Resources	£882.59	£375.95
Miscellaneous Expenditure	£232.97	£54.98
Total Payments	£5,140.51	£3,492.40

Surplus/(Deficit) for year

£1,048.66

-£226.76

Receipts	2024	2023
Membership subscriptions	£2,780.00	£2,584.93
Donations received	£0.00	£221.00
Unit fund raising	£37.14	£274.80
3rd Party Fundraising	£0.00	£0.00
Bank interest	£0.00	£0.00
Gifts	£0.00	£0.00
Tin's	£473.80	£687.00
Grants received	£0.00	£500.00
Residential events	£0.00	£200.00
Miscellaneous income	£0.00	£41.30
Total Receipts	£3,260.84	£4,187.73
Payments		
Fundraising expenses	£0.00	£0.00
Unit fund raising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
Payments for charitable activities		
Subscriptions	£1,170.00	£1,448.00
Meeting expenses	£370.83	£300.83
Property cost/rent	£478.00	£238.00
Trp	£1,047.10	£1,581.80
Residential events	£0.00	£400.00
Admin/office & stationary	£697.78	£133.28
Training	£0.00	£0.00
Budget & Resources	£370.88	£881.88
Miscellaneous expenditure	£88.88	£133.97
Total Payments	£3,407.49	£4,160.51

Receipts and Payments Account
for the year ended
31st March 2024
Unit Name
Charity Number

Statement of balances

For the year ended

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31/12/25

Unit name

2nd Brechin Brownies

Charity Number

SCO34017

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£2,707.57	£2,934.33
Surplus/(Deficit) for year	£1,048.66	-£226.76
Total	£3,756.23	£2,707.57

Closing Balances

Cash	£0.00	£0.00
Bank	£4,032.23	£2,707.57
less outstanding cheques	£276.00	£0.00
Total	£3,756.23	£2,707.57

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:

£0.00

Prepared by (signature): Helen M Christie Unit

Administrator

Date: 13/1/2026