

Independent examiners report

For the year ended 31 December 2025

For 6th Carnoustie Brownie Pack

Charity number SCO 34279

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.

Signature

21/1/26

Date

Name: Jennifer Craib
5 Newton Crescent
Carnoustie

Address: DD7 6HW

Trustees Annual Report**For the year end****31/12/2025****Charity (Unit) Name:** 6th Carnoustie Brownie Pack**Charity Number** SCO 34279**District** Carnoustie District**Division** Angus County

Charity Trustees Unit leader: Irene Morrison
Unit / assistant leader: Annetta Anderson
Samantha Hunter

Charity Address Insert address 10 Craig Place
City / town Carnoustie
Postcode DD7 6DL

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 10 girls.

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. *If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).*

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Irene Morrison

Signature

3/1/2026

Date:

IRENE MORRISON
Name:

Receipts and Payments Account

For the Year ended

31/12/2025

Unit name

6th Carnoustie Brownie Pack

Charity Number

SCO 34279

| | 2025 | 2024 |
|---|------------------|------------------|
| Receipts | | |
| Membership Subscriptions | £1,300.50 | £1,674.00 |
| Donations received | £0.00 | £0.00 |
| Unit Fundraising | £0.00 | £0.00 |
| 3rd Party Fundraising | £0.00 | £0.00 |
| Bank Interest | £0.00 | £0.00 |
| Gift Aid | £921.76 | £0.00 |
| Trips | £287.00 | £188.00 |
| Grants received | £0.00 | £0.00 |
| Residential events | £320.50 | £0.00 |
| Miscellaneous Income | £20.00 | £26.63 |
| Total Receipts | £2,849.76 | £1,888.63 |
| Payments | | |
| <u>Fundraising expenses</u> | | |
| Unit fundraising | £0.00 | £0.00 |
| 3rd Party Fundraising/Donation | £0.00 | £0.00 |
| <u>Payments for charitable activities</u> | | |
| Subscriptions | £594.00 | £766.00 |
| Meeting expenses | £105.43 | £186.52 |
| Property costs/rent | £161.00 | £224.00 |
| Trips | £467.05 | £345.00 |
| Residential events | £430.50 | £50.00 |
| Admin/Postage & Stationery | £0.00 | £0.00 |
| Training | £0.00 | £0.00 |
| Badges & Resources | £327.77 | £226.58 |
| Miscellaneous Expenditure | £271.06 | £12.99 |
| Total Payments | £2,356.81 | £1,811.09 |
| Surplus/(Deficit) for year | £492.95 | £77.54 |

Statement of balances

For the year ended

31/12/2025

Unit name

6th Carnoustie Brownie Pack

Charity Number

SCO 34279

| | 2025 | | 2024 |
|----------------------------|------------------|---|------------------|
| Opening Balances | | | |
| Cash | £0.00 | | £0.00 |
| Bank | £1,222.57 | ^ | £1,145.03 |
| Surplus/(Deficit) for year | £492.95 | | £77.54 |
| Total | £1,715.52 | | £1,222.57 |

Closing Balances

| | | | |
|--------------------------|------------------|---|------------------|
| Cash | £0.00 | | £0.00 |
| Bank | £1,715.52 | | £1,222.57 |
| less outstanding cheques | | | £0.00 |
| Total | £1,715.52 | ^ | £1,222.57 |

Assets & Liabilities:

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

£0.00

Prepared by (signature): Helen McMahon Unit Leader

Date: 3/1/2026