

Trustees Annual Report

or year ended:

31/12/2025

Charity (Unit) Name:

1st Grantown-on-Spey Brownies

Charity Number

SCO36776

District

Badenoch & Strathspey

Division

Scotland

Charity Trustees

Unit leader:	Victoria Cowan
Unit / assistant leader:	Julie Scott
Unit / assistant leader:	Jean Walker

Charity Address

10 Strathspey Drive
Grantown-on-Spey
PH26 3EY

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.

s trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.

he 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 35 girls.

he 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). There was a large camp in June 2025 which accounts for the additional income and expenditure.*

uring the year the trustees did not receive any remuneration.

igned on behalf of the trustees by



Signature



Date:

ame: Victoria Cowan

Statement of balances

For the year ended

31/12/2025

Unit name

1st Grantown-on-Spey Brownies

Charity Number

SCO36776

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£2,163.66	£2,568.80
Surplus/(Deficit) for year	£695.24	-£405.14
Total	£2,858.90	£2,163.66

Closing Balances

Cash	£0.00	£0.00
Bank	£2,858.90	£2,163.66
less outstanding cheques	£0.00	£0.00
Total	£2,858.90	£2,163.66

Assets & Liabilities:

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

£0.00

Prepared by (signature): V. COWAN

Unit Leader

Date: 6/2/2026

For the Year ended

31/12/2025

Unit name

1st Grantown-on-Spey Brownies

Charity Number

SCO36776

2025

2024

Receipts

Membership Subscriptions	£2,643.50	£2,385.50
Donations received	£200.00	£0.00
Unit Fundraising	£362.88	£20.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£360.00
Grants received	£1,500.00	£0.00
Residential events	£3,539.50	£0.00
Miscellaneous Income	£260.00	£0.00
Total Receipts	£8,505.88	£2,765.50

Payments

Fundraising expenses

Unit fundraising	£40.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£1,512.00	£1,390.50
Meeting expenses	£213.02	£337.96
Property costs/rent	£315.00	£450.00
Trips	£220.00	£560.73
Residential events	£5,087.03	£0.00
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	£318.59	£372.46
Miscellaneous Expenditure	£105.00	£58.99
Total Payments	£7,810.64	£3,170.64

Surplus/(Deficit) for year

£695.24

-£405.14

**Independent examiners report
for the year ended 31/12/2025**

or 1st Granttown-on-Spey Brownies

charity number SC036776

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

The 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 Examiners Statement

In the course of my examination, no matter has come to my attention

I 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.

L McInnes

Signature

20/03/26

Date

name: LISA MCINNES

address: ELLAN HOUSE
STATION ROAD
CARBRIDGE
PH23 3AN