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Unit: 3rd Fraserburgh Brownies
Charity number: SC39310
Year end date: 31.12.25

Date	Payee	Method	Reference	Meeting expenses	Membership subscriptions	Property costs and rent	Unit Fundraising
TOTAL				£373.26	£1,546.00	£0.00	£0.00
05.01.25	Girlguiding	Cash	Girlguiding - Leaving Gift				
05.01.25	Etsy	Cash	Leaving Gifts				
06.01.25	Tesco	Cash	Cards				
13.01.25	Tesco	Cash	Stamps				
19.01.25	Banff and Buchan Guiding	Cheque	First Aid Training - 363				
22.01.25	Moonpig	Cash	Cards				
26.01.25	Tesco	Cash	Food for leaving party	£19.88 ✓			
27.01.25	Tesco	Cash	Food for leaving party	£3.10 ✓			
08.02.25	Tesco	Cash	Thank you gift				
16.02.25	3rd Fraserburgh Guides	Cash	Brownies census who moves to Guides		£38.00		
03.03.25	Home Bargains	Cash	Food for pancakes	£3.07 ✓			
05.03.25	Girlguiding	Cheque	Census - 364		£1,508.00 ✓		
06.03.25	Post Office	Cash	Postage for census				
08.03.25	Home Bargains	Cash	Icing	£5.95 ✓			
24.03.25	Nikki Kewley	Cheque	Guide shop - 365 (Paid on same cheque)				
24.03.25	Nikki Kewley	Cheque	Guide shop - 365 (Paid on same cheque)				
24.03.25	Home Bargains	Cash	Craft materials	£9.73 ✓			
24.03.25	Asda	Cash	Craft materials	£4.00 ✓			
11.04.25	Tesco	Cash	Ink				
14.04.25	Home Bargains	Cash	Easter Craft	£7.32 ✓			
14.04.25	Asda	Cash	Flowers - Gift				
15.04.25	Lidl	Cash	Easer Chocolates	£28.39 ✓			
21.04.25	Tesco	Cash	Pens				
26.05.25	Tesco	Cash	Food	£4.42 ✓			
26.05.25	Farmfoods	Cash	Food	£3.58 ✓			
11.08.25	Girlguiding	Cash	Badges				
26.08.25	Girlguiding	Cash	Badge Books				
01.09.25	Tesco	Cash	Ink				
09.09.25	Girlguiding	Cash	Badges				
14.09.25	Tesco	Cash	Baking Ingredients	£8.21 ✓			
10.10.25	Temu	Cash	Halloween Party Prizes	£25.60 ✓			
31.10.25	Banff and Buchan Guide	Cheque	Fyvie Dues - 366				
09.11.25	Asda	Cash	Halloween Cups	£3.00 ✓			
17.11.25	Home Bargains	Cash	Christmas Crafts	£10.54 ✓			
21.11.25	Amazon	Cash	Christmas Gifts - Bracelet Making Kits	£103.30 ✓			
31.11.25	Tesco	Cash	Chocolate Selection box	£15.93 ✓			
01.12.25	Tesco	Cash	Christmas party food	£10.98 ✓			
01.12.25	Laird Disco	Cash	Laird Disco	£100.00 ✓			
08.12.25	Tesco	Cash	Baking Ingredients	£6.26 ✓			

Unit:
Charity number:
Year end date:

Date	3rd Party Fundraising	Trips	Residential events	Admin, stationery / postage	Training	Badges and resources	Miscellaneous expenditure	TOTAL
TOTAL	£0.00	£0.00	£0.00	£68.20	£60.00	£300.97	£35.49	£2,383.92
05.01.25						£68.99 ✓		£68.99
05.01.25				£5.90 ✓				£5.90
06.01.25							£4.67 ✓	£4.67
13.01.25				£13.20 ✓				£13.20
19.01.25					£60.00 ✓			£60.00
22.01.25							£11.37 ✓	£11.37
26.01.25								£19.88
27.01.25								£3.10
08.02.25							£9.45 ✓	£9.45
16.02.25								£38.00
03.03.25								£3.07
05.03.25								£1,508.00
06.03.25				£3.35 ✓				£3.35
08.03.25								£5.95
24.03.25						£82.49 ✓		£82.49
24.03.25						£18.99 ✓		£18.99
24.03.25								£9.73
24.03.25								£4.00
11.04.25				£9.00 ✓				£9.00
14.04.25								£7.32
14.04.25							£10.00 ✓	£10.00
15.04.25								£28.39
21.04.25				£9.00 ✓				£9.00
26.05.25								£4.42
26.05.25								£3.58
11.08.25						£25.20 ✓		£25.20
26.08.25						£16.75 ✓		£16.75
01.09.25				£12.75 ✓				£12.75
09.09.25						£88.55 ✓		£88.55
14.09.25								£8.21
10.10.25								£25.60
31.10.25				£15.00 ✓				£15.00
09.11.25								£3.00
17.11.25								£10.54
21.11.25								£103.30
31.11.25								£15.93
01.12.25								£10.98
01.12.25								£100.00
08.12.25								£6.26

Receipts and Payments Account

For the Year ended

31.12.25

Unit name

3rd Fraserburgh Brownies

Charity Number

SC39310

2025

2024

Receipts

Membership Subscriptions

£2,916.00

£3,573.50

Donations received

£1,038.12

£0.00

Unit Fundraising

£0.00

£0.00

3rd Party Fundraising

£0.00

£0.00

Bank Interest

£0.00

£0.00

Gift Aid

£0.00

£0.00

Trips

£0.00

£0.00

Grants received

£0.00

£0.00

Residential events

£0.00

£0.00

Miscellaneous Income

£0.00

£0.00

Total Receipts

£3,954.12

£3,573.50

Payments

Fundraising expenses

Unit fundraising

£0.00

£0.00

3rd Party Fundraising/Donation

£0.00

£0.00

Payments for charitable activities

Subscriptions

£1,546.00

£0.00

Meeting expenses

£373.26

£59.36

Property costs/rent

£0.00

£0.00

Trips

£0.00

£0.00

Residential events

£0.00

£0.00

Admin/Postage & Stationery

£68.20

£0.00

Training

£60.00

£0.00

Badges & Resources

£300.97

£0.00

Miscellaneous Expenditure

£35.49

£0.00

Total Payments

£2,383.92

£59.36

Surplus/(Deficit) for year

£1,570.20

£3,514.14

Statement of balances

As at 31.12.25
Unit name 3rd Fraserburgh Brownies
Charity Number: SC39310

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£5,006.51 ✓	£1,492.37
Surplus/(Deficit) for year	£1,570.20	£3,514.14
Total	£6,576.71	£5,006.51

Closing Balances		
Cash	£11.98 ✓	£0.00
Bank	£6,564.73 ✓	£5,006.51
less outstanding cheques	£0.00	£0.00
Total	£6,576.71	£5,006.51

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of: £0.00

Prepared by (signature): N Kelly Unit Leader
Date: 23/03/26

**Trustees Annual Report
For the year end 31.12.25**

Charity (Unit) Name: 3rd Fraserburgh Brownies

Charity Number SC39310

District Banff and Buchan

Division Kinnaird Division

Charity Trustees
Unit leader: Nikki Kewley
Unit / assistant leader: Amy Kewley

ADD IN ADDITIONAL ROWS IF REQUIRED

Charity Address
26 Cortes Crescent
Fraserburgh
AB43 9NX

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.

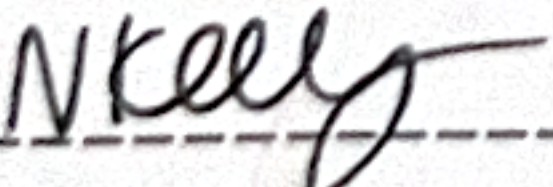
Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.

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 X 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



Signature

23/03/26

Date:

Name: NIKKI Kewley

Independent examiners report

For the year ended 31.12.25

For 3rd Fraserburgh Brownies

Charity number SC39310

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) 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

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

Date

Name:

Address:

KAREN JAPPY
BANK CUSTOMER ADVISOR
6 RATHEN ROAD
CAIRNBURG
FRASERBURGH

25/3/2026