

Independent examiners report

For the year ended 31 March 2026

For 2nd Fochabers Brownies

Charity Number SC049030

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. Its 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 accounted presented with those records. It also includes consideration of any unusual items or disclosures 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.

L. Lewis

Signature

17/5/26

Date

Name: LAURA LEWIS

Address: 16 McKenzie Road, Buckie, AB56 1DH

Trustees Annual Report

For the year end 31 March 2026

Charity (Unit) Name: 2nd Fochabers Brownies
Charity Number: SCO49030
District: Buckie and Seafield
Charity Trustees: Unit Leader Lisa Campbell
Unit Leader Kay Dawson
Guide Leader Lorna Fraser
District Commissioner Janet McDonald

Charity Address: 50 Birnie Place
Mosstodloch
Fochabers
Moray
IV32 7JW

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. Updated 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 17 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).

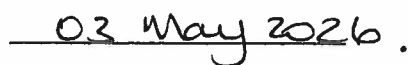
The additional funds held in 2nd Fochabers Brownies bank account is from the 4 years of gift aid received and not yet allocated.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by:



Signature



Date

Name: LISA CAMPBELL

Statement of balances

As at 31-Mar-26
Unit name 2nd Fochabers Brownies
Charity number SC049030

	2025-2026	2024-2025
Opening Balances		
Cash	6.46	18.66
Bank	1529.56	<u>1378.88</u>
Surplus/(Deficit) for year	1536.02	1397.54
Total		
Closing Balances		
Cash	126.46	6.46
Bank	2785.12	1529.56
less outstanding cheques	<u>0</u>	<u>0</u>
Total	2911.58	1536.02

Assets & Liabilities:

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

0

0

Prepared by (signature):
Unit Leader

WV Campbell
3/5/2026 date

Receipts and Payments Account

As at 31-Mar- 2026.
Unit name 2nd Fochabers Brownies
Charity number SC049030

Receipts (£)	2025-2026	2024-2025
Membership subscriptions	2640.00	2390.00
Donations received	157.00	145.25
Unit Fundraising	0.00	144.72
3rd Party Fundraising	0.00	288.98
Bank Interest	0.00	0.00
Gift Aid	1254.59	0.00
Trips	582.45	570.00
Grants received	125.00	360.00
Residential events	518.00	619.00
Miscellaneous Income	184.00	185.51
Total Receipts	5461.04	4703.46
Payments (£)		
<u>Fundraising expenses</u>		
Unit fundraising	0	87.9
3rd Party fundraising/donations	0	288.98
<u>Payments for charitable activities</u>		
Census	1452.00	1250
Meeting expenses	471.34	383.51
Property costs/rent	495.00	540
Trips	806.38	670
Residential events	583.86	768.89
Admin/postage & stationery	0.00	0
Training	0.00	0
Badges & resources	256.90	356.9
Miscellaneous Expenditure	20.00	0
Total payments	4085.48	4346.18
Surplus/(Deficit) for year	1375.56	357.28