

## Instructions

On the INCOME tab enter your unit's name, charity number (if applicable) and year end date, in B3, B4 and B5 respectively

On the INCOME tab enter all of the income for the year, starting in cell A8. Add the value into the relevant column of the sheet

All totals will copy across to the relevant subsequent pages.

On the EXPENDITURE tab enter all of the expenditure for the year starting in cell A8. Add the value into the relevant column of the sheet

In the STATEMENT OF INCOME AND PAYMENTS, the values for the current year will automatically copy for the previous sheets

In the STATEMENT OF BALANCES tab, add in the relevant start and end of year bank balances and the amount held in cash at year end

In the TRUSTEES REPORT tab add in your district and division details (as relevant – delete one of the lines if you do not require)

In the INDEPENDENT EXAMINER tab, once the accounts have been examined, the independent examiner should add their name and signature

The STATEMENT OF BALANCES and TRUSTEES ANNUAL REPORT needs to be signed by the leader who prepared the accounts .

3RD PARTY FUNDRAISING: if your unit has raised money for another charity, the amount raised should be shown in the in the INCOME tab

Some things to be mindful of:

Accounts are still required even if your unit is not OSCR registered; You are looking after someone else's money and have a duty of care

Your accounts MUST be independently examined

The independent examiner should have no connection with the charity trustees that might inhibit their ability to carry out a proper examination

- a. the charity trustees or anyone else who is closely involved in the administration of the charity
- b. a major donor or major beneficiary of the charity
- c. a close relative, spouse, partner, business partner or employee of any of the people mentioned above.

The independent examiner need not be an accountant. If you are having trouble finding someone to sign off your accounts, please contact the OSCR helpline

INCOME			
Unit:	31st East Kilbride Brownie Unit		
Charity number:	SC053849		
Year end date:	31/08/2025		
Date	Received from	Method	Reference
TOTALS			
16.9.2024	Caldwell	Bank transfer	
21.10.2024	Dolan	Bank transfer	
	Black	Bank transfer	
	Drummond	Bank transfer	
	Maxwell	Bank transfer	
	Gallagher	Bank transfer	
	Morley	Bank transfer	
	Caldwell	Bank transfer	
	Mauchan	Bank transfer	
23.10.2024	Donaghey	Bank transfer	
	Kelly	Bank transfer	
	Singh	Bank transfer	
	McLeod	Bank transfer	
	Mcconnachie	Bank transfer	
29.10.2025	Swindells	Bank transfer	
	Hunter	Bank transfer	
09.01.2025	Drummond	Bank transfer	
	Morley	Bank transfer	
10.01.2025	Donaghey	Bank transfer	
	Brysdon	Bank transfer	
	Black	Bank transfer	
	McLeod	Bank transfer	
	Dolan	Bank transfer	
	Mauchan	Bank transfer	
13.01.2025	Gallagher	Bank transfer	
	Caldwell	Bank transfer	
	McConnachie	Bank transfer	
14.01.2025	Maxwell	Bank transfer	
	Singh	Bank transfer	
	Kelly	Bank transfer	

	Hunter	Bank transfer	
15.01.2025	Connelly	Bank transfer	
20.01.2025	Swindells	Bank transfer	
29.01.2025	Drummond	Bank transfer	
	Brysdon	Bank transfer	
	Maxwell	Bank transfer	
	Gallagher	Bank transfer	
	Morley	Bank transfer	
	Mauchan	Bank transfer	
31.01.2025	Dolan	Bank transfer	
	Connelly	Bank transfer	
	Black	Bank transfer	
	Singh	Bank transfer	
	McConnachie	Bank transfer	
03.02.2025	Donaghey	Bank transfer	
	Hunter	Bank transfer	
04.02.2025	Swindells	Bank transfer	
	Caldwell	Bank transfer	
	Kelly	Bank transfer	
10.02.2025	McLeod	Bank transfer	
17.04.2025	Gallagher	Bank transfer	
22.04.2025	McLeod	Bank transfer	
	Dolan	Bank transfer	
	Drummond	Bank transfer	
	Black	Bank transfer	
	Brysdon	Bank transfer	
	Connelly	Bank transfer	
	Mauchan	Bank transfer	
24.04.2025	Brysdon	Bank transfer	
	Donaghey	Bank transfer	
	Gallagher	Bank transfer	
25.04.2025	Maxwell	Bank transfer	
	Drummond	Bank transfer	
	Maxwell	Bank transfer	
	Connelly	Bank transfer	
	<b>McLeod</b>	<b>Bank transfer</b>	
	Black	Bank transfer	
	McConnachie	Bank transfer	

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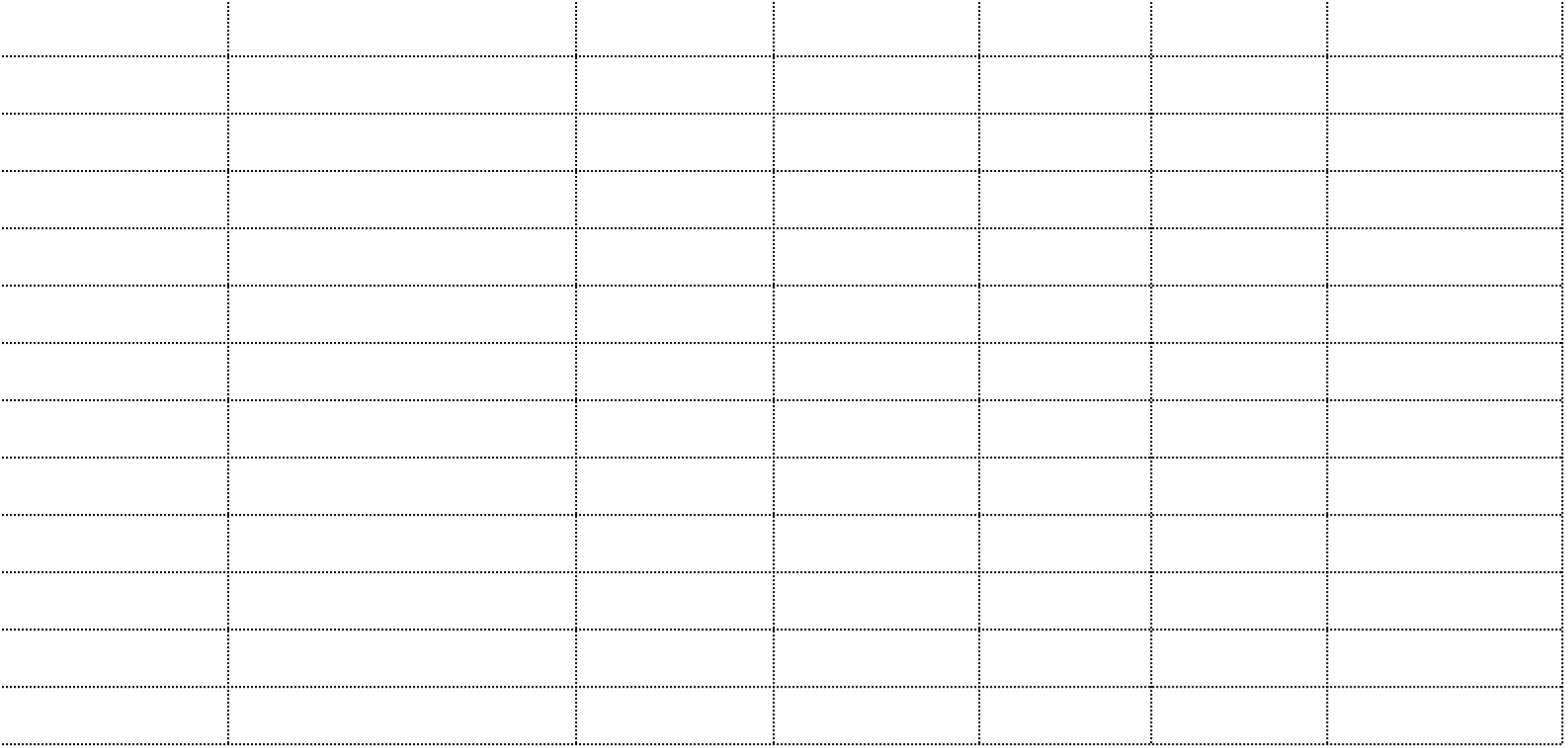
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<b>TOTAL</b>
<b>£2,486.45</b>
<b>£45.00</b>
<b>£7.00</b>
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£24.50

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**EXPENDITURE****Unit: 31st East Kilbride Brownie Unit****Charity number: SC053849****Year end date: 31/8/2025**

	Payee	Method	
Date			
TOTAL			
02.09.2024	Gallagher	Bank transfer	
	Mauchan	Bank transfer	
	Sainsburys	Debit card	
	B&M	Debit card	
13.09.2024	Sainsburys	Debit card	
	Lidl	Debit card	
02.10.2024	New Jennaration	Bank transfer	
04.10.2024	Home Bargains	Debit card	
24.10.2024	Girlguiding Shop	Debit card	
30.10.2024	Rainbows (For Cinema Trip)	Bank transfer	
01.11.2024	Asda	Debit card	
	B&M	Debit card	
04.11.2024	Lidl	Debit card	
29.11.2024	Girlguiding Shop	Debit card	
	Girlguiding Shop	Debit card	
11.02.2025	Gallagher	Bank transfer	
13.02.2025	Trading Internet	Debit card	Girlguiding shop
19.02.2025	Gallagher	Bank transfer	
20.02.2025	HQ2004132 (GG Insurance)	Debit card	Insurance
27.02.2025	Sainsburys	Debit card	
27.02.2025	Lidl	Debit card	
03.03.2025	Amazon	Debit card	
	Lidl	Debit card	
07.03.2025	McCallum	Bank transfer	
	Lidl	Debit card	
13.03.2025	Gallagher	Bank transfer	
14.03.2025	B&M	Debit card	
28.03.2025	McCallum	Bank transfer	
12.05.2025	B&M	Debit card	
14.05.2025	Gallagher	Bank transfer	

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Reference	Meeting expenses	Membership subscriptions	Property costs and rent	Unit Fundraising	3rd Party Fundraising
	£197.14	£1,100.00	£160.47	£0.00	£0.00
Receipt 1 & A: Authorised	£5.50				
Receipt 2 & B: Authorised	£2.85				
Receipt 3 & C: Authorised	£1.15				
Receipt 4 & C: Authorised	£5.98				
Receipt 5 & D & E: Authorised	£3.45				
Receipt 6 & D & E: Authorised	£2.70				
Receipt 7 & F: Authorised					
Receipt 8 & G: Authorised	£6.32				
Receipt 9 & H: Authorised					
Receipt 10 & I: Authorised					
Receipt 11 & J: Authorised	£12.80				
Receipt 12 & K: Authorised	£4.99				
Receipt 13 & L: Authorised	£1.58				
Receipt 14 & M: Authorised					
Receipt 15 & M: Authorised					
Receipts 16 - 21 & N: Authorised	£37.01				
Receipt 22 & O: Authorised					
Receipt 23 & P: Authorised					
Receipt 24 & Q: Authorised		£1,100.00			
Receipt 25 & S: Authorised	£12.55				
Receipt 26 & T, U : Authorised	£4.40				
Receipt 27 & V: Authorised					
Receipt 28 & W: Authorised	£2.94				
Receipt 29 & X: Authorised			£35.07		
Receipt 30 & Y: Authorised	£3.99				
Receipt 31 & Z: Authorised	£4.63				
Receipt 32 & AA: Authorised	£6.00				
Receipt 33 & BB: Authorised			£46.76		
Receipt 34 & CC: Authorised	£13.00				
Receipts 35 – 41 & DD:	£28.83				

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<b>TOTAL</b>
<b>£3,032.25</b>
<b>£5.50</b>
<b>£2.85</b>
<b>£1.15</b>
<b>£5.98</b>
<b>£3.45</b>
<b>£2.70</b>
<b>£30.00</b>
<b>£6.32</b>
<b>£34.34</b>
<b>£120.00</b>
<b>£12.80</b>
<b>£4.99</b>
<b>£1.58</b>
<b>£18.50</b>
<b>£93.45</b>
<b>£37.01</b>
<b>£131.79</b>
<b>£5.72</b>
<b>£1,100.00</b>
<b>£12.55</b>
<b>£4.40</b>
<b>£40.00</b>
<b>£2.94</b>
<b>£35.07</b>
<b>£3.99</b>
<b>£4.63</b>
<b>£6.00</b>
<b>£46.76</b>
<b>£13.00</b>
<b>£28.83</b>



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# Receipts and Payments Account

For the Year ended

31/08/2025

Unit name

31st East Kilbride Brownie Unit

Charity Number

SC053849

	2025	2024
<b>Receipts</b>		
Membership Subscriptions	£2,019.50	£2,104.00
Donations received	£0.00	£295.75
Unit Fundraising	£0.00	£3.50
3rd Party Fundraising	£0.00	£14.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£314.50	£197.50
Grants received	£0.00	£666.00
Residential events	£0.00	£0.00
Miscellaneous Income	£152.45	£104.22
<b>Total Receipts</b>	<b>£2,486.45</b>	<b>£3,384.97</b>
<b>Payments</b>		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£20.00
<u>Payments for charitable activities</u>		
Subscriptions	£1,100.00	£679.00
Meeting expenses	£197.14	£311.55
Property costs/rent	£160.47	£0.00
Trips	£856.50	£354.66
Residential events	£0.00	£0.00
Admin/Postage & Stationery	£40.00	£488.69
Training	£0.00	£189.45
Badges & Resources	£488.69	£553.64
Miscellaneous Expenditure	£189.45	£77.78
<b>Total Payments</b>	<b>£3,032.25</b>	<b>£1,996.83</b>

Surplus/(Deficit) for year

**-£545.80**

**£1,388.14**

**2023**

**£0.00**

£0.00

£0.00

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£0.00

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# Statement of balances

For the year ended

31st August 2025

Unit name

31st East Kilbride Brownie Unit

Charity Number

SC053849

End 2025

END 2024

## Opening Balances

Cash	0
Bank	£1,388.34

£0.00

Surplus/(Deficit) for year

**-£545.80**

**£0.00**

Total

**£842.54**

**£0.00**

## Closing Balances

Cash	0
Bank	£842.54
less outstanding cheques	0
Total	<b>£842.54</b>

£0.00
£1,388.34
£0.00
<b>£1,388.34</b>

## Assets & Liabilities:

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

<b>£0.00</b>
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Prepared by (signature): \_\_\_\_\_ Sarah McCallum

Unit Leader

Date: \_\_\_\_\_26/01/26\_\_\_\_\_

End 2023

£0.00
£50.00

£0.00
£50.00

£0.00
£50.00
£0.00
£50.00

**For year ended:** 31/8/2025

**Charity (Unit) Name:** 31st East Kilbride Brownie Unit

**Charity Number** SC053849

**District** Westwood

**Division** EK Division 1

**Charity Trustees**

Unit leader:	Maria Gallagher
Unit / assistant leader:	Sarah McCallum

**Charity Address**

30 Orwell Wynd  
East Kilbride  
G75 8FZ

The above charity (unit) is an unincorporated association. It has no written constitution, but operates in accordance with the 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 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 its anticipated expenses during a 2 month period. *If the accounts for the year differ substantially from those of the previous year, please provide an 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



Sarah McCallum

Signature

\_\_\_\_\_ 26/01/26

Date:

Name:

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expenditure due and  
*ous year, add in a short*



# Independent examiners report

For the year ended      **Sunday, August 31, 2025**

For                              **31st East Kilbride Brownie Unit**

Charity number          **SC053849**

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the 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.

## 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 Regulations

- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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



26/01/2026

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Signature

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Date

Name: Jill Paterson

Address:

Available on request

the Charities and Trustee Investment  
er that the audit requirement of  
e accounts as required under section

ations 2006. An examination includes

f the 2006 Accounts Regulations, and

e 2006 Accounts Regulations

accounts to be reached.

