

Trustees Annual Report

2026

Charity (Unit) Name: 1ST Laurencekirk Brownies

Charity Number SC040431

District Mearns

Division Kincardine and

Charity Trustees

Unit leader: Gillian Watson

Unit / assistant leader:

Lisa McFarlane

District Administrator Katrina Jackson

Charity Address 5 Glensough Cottages

Fettercairn

Laurencekirk

AB30 1HB

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 25 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).* **We held a Brownie Camp for the district due to low numbers so all finances are input in this account. also we have a few parents who have paid the County Event payments in to this account due to an error**
During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

G Watson

Signature

05/08/2026

Date:

Name:

G WATSON

Statement of balances

As at
Unit name

30 June 2026
1st Laurencekirk Brownies

Charity Number:

SC040431

2025/26

24/25

Opening Balances

Cash	£0.00
Bank	£2,025.85

£40.78
£771.27

Surplus/(Deficit) for year

£427.91

£186.61

Total

£2,453.76

£998.66

Closing Balances

Cash	£0.00
Bank	£3,057.16
less outstanding cheques	£0.00
Total	£3,057.16

£0.00
£2,063.14
£37.29
£2,025.85

Assets & Liabilities:

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

£0.00

Prepared by (signature):

G. Dalson

Unit Leader

Date:

05/08/2026

Receipts and Payments Account**For the Year ended****30 June 2026****Unit name****1st Laurencekirk Brownies****Charity Number****SC040431**

	2025/26	24/25
Receipts		
Membership Subscriptions	£4,419.50	£3,740.00
Donations received	£500.00	£275.00
Unit Fundraising	£0.00	£0.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£31.86	£32.20
Gift Aid	£622.77	£0.00
Trips	£452.00	£780.00
Grants received	£0.00	£0.00
Residential events	£0.00	£0.00
Miscellaneous Income	£21.45	£250.40
Total Receipts	£6,047.58	£5,077.60

PaymentsFundraising expenses

Unit fundraising	£35.72	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£1,740.00	£1,435.50
Meeting expenses	£1,640.37	£1,206.51
Property costs/rent	£336.70	£450.60
Trips	£1,118.00	£64.00
Residential events	£0.00	£801.19
Admin/Postage & Stationery	£49.00	£41.39
Training	£0.00	£25.28
Badges & Resources	£696.88	£802.67
Miscellaneous Expenditure	£3.00	£63.85
Total Payments	£5,619.67	£4,890.99

Surplus/(Deficit) for year	£427.91	£186.61
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Independent examiners report

For the year ended 30 June 2026

For 1st Laurencekirk Brownies

Charity number SC040431

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.

K. Shears

Signature

27/8/26

Date

Name: KATHERINE SHEARS

Address: 58 FAULKNER AVENUE
LAURENCEKIRK
AB30 1AU