

Independent examiners report
For the year ended 31 December 2025
For 1st Cornhill Brownies
Charity number SC0 33755

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

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 Regulationshave 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.

TJ Brook
Signature

03/02/2026
Date

Name: TRACY BROOK CTA

Address: CRAIGVIEW
ABERCHROER
HUNTLY
AB54 7PN

Statement of balances

For the year ended

31 December 2025

Unit name

1st Cornhill Brownies

Charity Number

SC0 33755

	2025	2024
Opening Balances		
Cash	£3.14 ✓	£3.39
Bank	£1,947.80 ✓	£1,755.68
Surplus/(Deficit) for year	-£360.51	£191.87
Total	£1,590.43 ✓	£1,950.94

Closing Balances

Cash	£3.14 ✓	£3.14
Bank	£1,587.29 ✓	£2,058.99
less outstanding cheques	£0.00	£111.19
Total	£1,590.43 ✓	£1,950.94

Assets & Liabilities:

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

£0.00

Prepared by (signature): Full Grehel

Unit Leader

Date: 27.01.2026

Receipts and Payments Account

For the Year ended

Unit name

Charity Number

31 December 2025

1st Cornhill Brownies

SC0 33755

	2025	2024
Receipts		
Membership Subscriptions	£1,432.00 ✓	£2,080.00
Donations received	£90.00 ✓	£24.00
Unit Fundraising	£165.70 ✓	£123.10
3rd Party Fundraising	£80.00 ✓	£0.00
Bank Interest	£0.00 ✓	£0.00
Gift Aid	£0.00 ✓	£0.00
Trips	£137.50 ✓	£0.00
Grants received	£0.00 ✓	£0.00
Residential events	£306.00 ✓	£0.00
Miscellaneous Income	£204.19 ✓	£37.00
Total Receipts	£2,415.39 ✓	£2,264.10
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00 ✓	£0.00
3rd Party Fundraising/Donation	£80.00 ✓	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£1,144.00 ✓	£873.00
Meeting expenses	£50.11 ✓	£34.74
Property costs/rent	£515.00 ✓	£670.00
Trips	£221.50 ✓	£0.00
Residential events	£350.05 ✓	£80.00
Admin/Postage & Stationery	£0.00 ✓	£0.00
Training	£30.00 ✓	£0.00
Badges & Resources	£172.05 ✓	£304.49
Miscellaneous Expenditure	£213.19 ✓	£110.00
Total Payments	£2,775.90 ✓	£2,072.23
Surplus/(Deficit) for year	-£360.51 ✓	£191.87

Trustees Annual Report

For year ended: 31/12/2025

Charity (Unit) Name: 1st Cornhill Brownies

Charity Number SC0 33755

District INSERT DISTRICT

Division DEVERON

Charity Trustees
Unit leader: Christine McKay
Unit / assistant leader: Naomi Thom
Jane Enkel

ADD IN ADDITIONAL ROWS IF REQUIRED

Charity Address
1st Cornhill Brownies C/O Christine McKay
Kirkton, Ordiquhill, Cornhill, Banff
AB45 2HN

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.

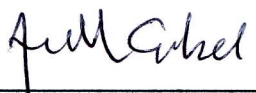
Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.

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 16 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

27.01.2026
Date:

Name: JANE ENKEL

1st Cornhill Brownies

Charity number: SC0 33755

Date	Received from	Method	Reference	Membership subscriptions	Trips	Residential events	3rd Party fundraising	Unit fundraising	Bank interest	Donations received	Gift aid	Grants received	Misc.	TOTAL
TOTALS				£1,432.00	£137.50	£306.00	£80.00	£165.70	£0.00	£90.00	£0.00	£0.00	£204.19	£2,415.39
13.01.2025	G&E McK	Bank transfer		£30.00										£30.00
13.01.2025	BW	Bank transfer		£30.00										£30.00
17.01.2025	NE	Bank transfer		£30.00										£30.00
17.01.2025	IF	Bank transfer		£60.00										£60.00
20.01.2025	SS	Bank transfer		£30.00										£30.00
20.01.2025	MM	Bank transfer		£30.00										£30.00
28.01.2025	Rainbows	Bank transfer	Census PE	£52.00										£52.00
30.01.2025	CB x 2	Bank transfer		£60.00										£60.00
03.02.2025	DT	Bank transfer		£30.00										£30.00
03.02.2025	NL	Bank transfer		£30.00										£30.00
05.02.2025	L&DC	Bank transfer		£20.00										£20.00
05.02.2025	L&DC	Bank transfer	Mistake for Guides											£20.00
12.02.2025	Portsoy players	Bank transfer	Refund		£53.50									£53.50
17.02.2025	CD	Bank transfer		£30.00										£30.00
24.02.2025	LC	Bank transfer		£30.00										£30.00
04.03.2025	SS	Bank transfer		£30.00										£30.00
06.03.2025	L&DC	Bank transfer		£10.00										£10.00
17.03.2025	Bunny drive	Cash	Lifeboat fund				£80.00							£80.00
21.03.2025	Rainbows	Bank transfer	Cinema		£94.00									£84.00
14.04.2025	BW	Bank transfer		£30.00										£30.00
14.04.2025	G&E McK	Bank transfer		£30.00										£30.00
07.05.2025	SS	Bank transfer		£30.00										£30.00
08.05.2025	DT	Bank transfer		£30.00										£30.00
09.05.2025	MM	Bank transfer		£30.00										£30.00
12.05.2025	CB x 2	Bank transfer		£60.00										£60.00
12.05.2025	IF	Bank transfer		£60.00										£60.00
12.05.2025	NL	Bank transfer		£30.00										£30.00
27.05.2025	CD	Bank transfer		£30.00										£30.00
01.06.2025	Highland games	Cash						£165.70						£165.70
09.06.2025	LC	Bank transfer		£30.00										£30.00
01.08.2025	Cancelled CHQs	Cheque	MOB Failure										£111.19	£111.19
26.08.2025	BW	Bank transfer		£30.00		£5.00								£35.00
26.08.2025	MM	Bank transfer		£30.00		£5.00								£35.00
27.08.2025	CB	Bank transfer		£30.00		£5.00								£35.00
28.08.2025	LC	Bank transfer		£30.00		£5.00								£35.00
29.08.2025	SS	Bank transfer		£30.00		£5.00								£35.00
29.08.2025	DT	Bank transfer		£30.00		£5.00								£35.00
29.08.2025	NL	Bank transfer		£30.00		£5.00								£35.00
01.09.2025	Aberchirder Brwn	Cheque	Camp			£120.00								£120.00
11.09.2025	IF	Bank transfer		£60.00		£10.00								

[illegible]

Unit: **1st Cornhill Brownies**
Charity number: **SC0 33755**
Year end date: **31/12/2025**

[illegible]