



UNIT **242nd City of Glasgow Brownies**

OSCR Charity No: **SC 368011**

Year: **1 April 2025** to **31 March 2026**

Leader **Christina Sandlan**

Assistant Leader(s)
Catriona Balfour
Niamh Carey
Niamh Prosser

Leaders left in past year
Jennifer McGhee

Address
c/o Girlguiding Glasgow
Renfield Centre, 260 Bath Street
Glasgow G2 4JP

Opening Balances

Cash	£310.58
Bank - 1	£352.22
Bank - 2	
Total	£662.80

Average Number of Girls in Unit: **40**

Main Activities/Events or Residential during the year

1	Weekly meetings
2	
3	
4	
5	
6	

Description of asset	Value
	£0
	£0
	£0

Donation of services/equipment	Value
	£0
	£0

Bank Account Details

Name	Sort Code	Account No
Bank of Scotland	80-07-15	363613

Bank Signatories

Name(s)
Christina Sandlan
Marian Broadley
Josephine Irvine
Catriona Balfour

Receipts

242nd City of Glasgow Brownies

Current Balances -	
Cash	£366.82
Bank - 1	£390.40
Bank - 2	£0.00
Total	£757.22

Analysis Codes					
1	Subs - non Gift Aid	6	Materials		
2	Subs - with Gift Aid	7	Gift Aid received		
3	Donations	8	Details 8		
4	Camps / Outings / Events	9	Details 9		
5	Fund raising	10	Details 10		



2025/2026	Date	Details	Ref	Total	Code	1	2	3	4	5	6	7	8	9	10
	01-January-25	Sample Entry Line	123	£2,903.00	2	£2,903.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	04-April-25	Subs		144.00	1	144.00									
	25-April-25	Subs		129.00	1	129.00									
	02-May-25	Subs		129.00	1	129.00									
	09-May-25	Subs		129.00	1	129.00									
	16-May-25	Subs		113.00	1	113.00									
	30-May-25	Subs		123.00	1	123.00									
	06-June-25	Subs		105.00	1	105.00									
	13-June-25	Subs		144.00	1	144.00									
	15-August-25	Subs		90.00	1	90.00									
	22-August-25	Subs		81.00	1	81.00									
	29-August-25	Subs		84.00	1	84.00									
	05-September-25	Subs		90.00	1	90.00									
	12-September-25	Subs		81.00	1	81.00									
	19-September-25	Subs		84.00	1	84.00									
	10-October-25	Subs		78.00	1	78.00									
	24-October-25	Subs		84.00	1	84.00									
	31-October-25	Subs		27.00	1	27.00									
	14-November-25	Subs		90.00	1	90.00									
	21-November-25	Subs		75.00	1	75.00									
	28-November-25	Subs		68.00	1	68.00									
	05-December-25	Subs		74.00	1	74.00									
	12-December-25	Subs		87.00	1	87.00									
	09-January-26	Subs		81.00	1	81.00									
	16-January-26	Subs		96.00	1	96.00									
	23-January-26	Subs		90.00	1	90.00									

Payments

242nd City of Glasgow Brownies



Current Balances -	
Cash	£366.82
Bank - 1	£390.40
Bank - 2	£0.00
Total	£757.22

Analysis Codes			
1	Rent	7	Donations
2	Materials	8	Bank Service Charges
3	Fund raising	9	Party Supplies & Gifts
4	Camps / Outings / Events	10	Details 10
5	Annual Subscription	11	Details 11
6	Badges & Books	12	Details 12
cc	if drawing cash from the Bank on a cheque		

2025/2026	Date	Details	Ref	Cash	Cheques	Code	1	2	3	4	5	6	7	8	9	10	11	12
	01-January-25	Sample Entry Line	456	£486.76	£2,321.82	1	£0.00	£205.48	£0.00	£0.00	£2,242.50	£0.00	£72.00	£7.32	£281.28	£0.00	£0.00	£0.00
	30-April-25	World Wildlife Fund	DD	4.50		7							3.00					
	30-April-25	World Wildlife Fund	DD		3.00	7							3.00					
	30-May-25	World Wildlife Fund	DD		3.00	7							3.00					
	30-May-25	World Wildlife Fund	DD		3.00	7							3.00					
	02-June-25	Craft material	DD	30.00		2		30.00										
	13-June-25	Party supplies		127.26		9									127.26			
	30-June-25	World Wildlife Fund	DD		3.00	7							3.00					
	30-June-25	World Wildlife Fund	DD		3.00	7							3.00					
	31-July-25	World Wildlife Fund	DD		3.00	7							3.00					
	31-July-25	World Wildlife Fund	DD		3.00	7							3.00					
	29-August-25	World Wildlife Fund	DD		3.00	7							3.00					
	29-August-25	World Wildlife Fund	DD		3.00	7							3.00					
	30-September-25	World Wildlife Fund	DD		3.00	7							3.00					
	30-September-25	World Wildlife Fund	DD		3.00	7							3.00					
	21-October-25	Books and badges	DD	74.69		2		74.69										
	31-October-25	Party supplies		20.79		9									20.79			
	31-October-25	Party supplies		26.07		9									26.07			
	31-October-25	World Wildlife Fund	DD		3.00	7							3.00					
	31-October-25	World Wildlife Fund	DD		3.00	7							3.00					
	28-November-25	Christmas craft materials	DD	44.80		2		44.80										
	28-November-25	World Wildlife Fund	DD		3.00	7							3.00					
	28-November-25	World Wildlife Fund	DD		3.00	7							3.00					
	08-December-25	Selection boxes		15.00		9									15.00			
	08-December-25	Selection boxes		18.00		9									18.00			
	08-December-25	Selection boxes		4.50		9									4.50			
	12-December-25	Party supplies		36.99		9									36.99			
	31-December-25	World Wildlife Fund	DD		3.00	7							3.00					
	31-December-25	World Wildlife Fund	DD		3.00	7							3.00					
	14-January-26	2 Reams of printing paper		14.00		2		14.00										
	30-January-26	World Wildlife Fund	DD		3.00	7							3.00					
	30-January-26	World Wildlife Fund	DD		3.00	7							3.00					

Paying in to Bank or Building Society

Transfers to & from No 2 Bank a/c

Date	Details	Paying in book	Cash to Bank
11-August-25	Banking deposit	500025	900.00
19-December-25	Banking deposit	500026	920.00
06-March-26	Banking deposit	500027	540.00
Total			2,360.00

Date	Details	To	From
Total		0.00	0.00



242nd City of Glasgow Brownies

1 April 2025

to 31 March 2026

	This Year	Last Year
Receipts [In]		
Subs - non Gift Aid	£2,903.00	£0.00
Subs - with Gift Aid	£0.00	£0.00
Donations	£0.00	£0.00
Camps / Outings / Events	£0.00	£0.00
Fund raising	£0.00	£0.00
Materials	£0.00	£0.00
Gift Aid received	£0.00	£0.00
Details 8	£0.00	£0.00
Details 9	£0.00	£0.00
Details 10	£0.00	£0.00
2nd Bank account (Manual)	£0.00	£0.00
Totals	£2,903.00	£0.00
Payments [Out]		
Rent	£0.00	£0.00
Materials	£205.48	£0.00
Fund raising	£0.00	£0.00
Camps / Outings / Events	£0.00	£0.00
Annual Subscription	£2,242.50	£0.00
Badges & Books	£0.00	£0.00
Donations	£72.00	£0.00
Bank Service Charges	£7.32	£0.00
Party Supplies & Gifts	£281.28	£0.00
Details 10	£0.00	£0.00
Details 11	£0.00	£0.00
Details 12	£0.00	£0.00
2nd Bank account (Manual)	£0.00	£0.00
Totals	£2,808.58	£0.00
Surplus or (deficit) for the year	£94.42	£0.00
Balances brought forward		
Bank - 1	£352.22	£0.00
Bank - 2	£0.00	£0.00
Cash	£310.58	£0.00
	£662.80	£0.00
Balances in hand at year end		
Bank - 1	£390.40	£352.22
Bank - 2	£0.00	£0.00
Cash	£366.82	£310.58
	£757.22	£662.80

Assets and Liabilities: In addition to the above cash balances the unit has equipment to the value of £0.00 and there are no other assets or liabilities.

Prepared by: Catriona Balfour Signature & Date: 31/05/2026

Reviewer's Certificate: The above statements agree with the bank statements, records and receipts of 242nd City of Glasgow Brownies for the financial year ended 31 March 2026

Reviewed by: Fiona Sommerville Signature & Date: 08/06/2026

Designation: NW Division Treasurer Signature & Date: 08/06/2026

Additional Notes:



Girlguiding Glasgow 242nd City of Glasgow Brownies SC 368011

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 1st April 2025 TO 31st March 2026

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Unit's Accounting records and the Receipts & Payments Account and Statement of Balances that are attached as part of this document.

My examination has been carried out under Section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005.

To the best of my knowledge & belief, and in accordance with the information & explanations given to me:

- a) The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Unit is eligible to have an independent examination.
- b) The Receipts & Payments Account and Statement of Balances have been properly prepared from the records of the Unit and are in agreement with them.
- c) The Receipts & Payments Account & Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Unit's effective Constitution.
- d) * In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements of Section 33 of the 2005 Act and Regulations 4 and 9 of the 2006 Accounts Regulations have not been met.

or

* In the course of my examination the following matters of a material nature have come to my attention :

.....
.....
.....
.....

(please delete alternative paragraph * as appropriate)

Signed Fiona Sommerville

Dated 08/06/2026

Name..... Fiona Sommerville

Qualification...NW Division Treasurer

Address

c/o Girlguiding Glasgow
Renfield Centre, 260 Bath Street
Glasgow G2 4JP



Trustees' Annual Report

Girlguiding Glasgow

Charity Name	242nd City of Glasgow Brownies
Charity Number SC0	368011
Trustees at Year End	Christina Sandlan
	Catriona Balfour
	Niamh Carey
	Niamh Prosser
	0
	0
Trustees resigned during Year	0
	0
	0
	0
Charity Address	Girlguiding Glasgow
	Renfield Centre
	206 Bath Street
	Glasgow
	G2 4AF

The above unit is an unincorporated association. It has no written constitution, but operates in accordance with the Guiding Manual published by Girlguiding UK, the operating name of the Guide Association. The Guide Association is incorporated under a Royal Charter which gives power to form units across the United Kingdom.

Its trustees are the volunteer adult leaders appointed as Guiders in terms of the said Guiding Manual, and in accordance with the Royal Charter.

The charity's aim is to help girls and young women develop their potential to be leaders and effective citizens by delivering a programme of informal education in accordance with the ethos and principles of Girlguiding UK.

During the above period the charity provided this programme to girls numbering
in the area, and conducted other activities as shown below :

40

Weekly meetings

0

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.

No remuneration was paid to Trustees during the year.

Legitimate expenses reimbursed to Trustees during the Year, for travel and other related expenses necessarily incurred by them in fulfilling their duties amounted to £
and were paid to individual Trustees numbering

Further information (if applicable):

Assets held on behalf of the Charity:

0

0

0

Value

£0

£0

£0

Services or facilities donated to the Charity:

0

0

Explanation of any operating deficit:

Signed.....Christina Sandlan Name.....Christina Sandlan Date.....31/05/2026