



Auchterarder District
2nd Auchterarder Brownies

Charity Number (if registered):
SC034622

Annual Report and Financial Statements
for the year ended 31st March 2026

Trustees Annual Report

2nd Auchterarder Brownies

for the year ended 31st March 2026

Name of Unit 2nd Auchterarder Brownies
Charity Number (if applicable) SC034622

Trustees at year end Shona Watt Leader
Wilma Hutchison Assistant Leader
Assistant Leader

Trustees resigned during year n/a

Address for correspondence Belmont House
Abbey Road
Auchterarder
PH3 1DN

During the above period the unit provided the programme
to girls numbering: 25

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.

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

Our 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.

The main income is subscription income. The unit aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 3 month period.

No remuneration was paid to Trustees during the year.

Legitimate expenses reimbursed to Trustees during the year for expenses incurred in fulfilling their trustee duties nil
paid to individual trustees numbering nil

Further information (if applicable)

Services or facilities donated to the unit

n/a

Explanation of any operating deficit

n/a

All funds held by the charity are unrestricted in nature.

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the trustees

Signed Shona M. Watt Name Shona Watt Date 24th June 2026

**Statement of Receipts and Payments
for the year ended 31st March 2026**

2nd Auchterarder Brownies

	Total Funds	Previous Year
Receipts		
Subscriptions (inc census)	2,940.00	2,055.00
Gift Aid		
Camps / Holidays	755.00	550.00
Outings		78.00
Activities	35.00	130.67
Donations	21.00	
Grants (inc rent/hall grant)		
Fundraising	138.63	
Bank interest		
Other receipts	194.04	
Total receipts	4,083.67	2,813.67
Payments		
Subscriptions (census)	1,914.00	1,276.50
Camps / Holidays	796.58	397.43
Outings	191.94	301.96
Hut / Hall Rents Paid	300.00	360.00
Books, badges & materials (inc activity costs)	463.53	448.06
Donations		
Other payments	194.54	105.00
Total payments	3,860.59	2,888.95
Surplus/(deficit) for the year	223.08	-75.28

Statement of balances

Opening Balances

Cash	6.60	112.71
Bank	143.97	1,226.14
Other	0.00	-1,113.00
Total funds brought forward	150.57	225.85

Closing Balances

Cash	19.33	6.60
Bank	354.32	143.97
Other		
Closing funds	373.65	150.57

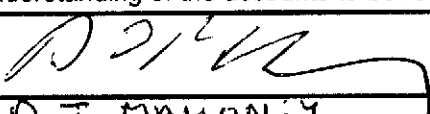
Movement in balances	223.08	-75.28
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In addition to the above balances the unit has other assets (£100+) at a valuation of:
None £ Nil

Liabilities at the year end (if appropriate) comprised the following:
None £ Nil

Prepared by:
Signature *Shona M. Watt*
Name Shona Watt
Date 24th June 2026.....

Approved by Trustee (leader):
Signature *Shona M. Watt*
Name Shona Watt.....
Date 24th June 2026.....

Report to the trustees/members of	Independent examiner's report on the accounts						
	2nd Auchterarder Brownies						
Registered charity number	SC034622						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	4	2025	to	31	3	2026
Set out on pages	2-3						
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) (d) 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 examiner's 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 examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the back of this page*] 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.						
Signed:						Date:	26/04/26
Name:	D. T. MAHONEY						
Relevant professional qualification(s) or body (if any):							
Address:	FAIRMOUNT WESTERN ROAD AUCHTERARDER PH3 1JJ						