

Instructions

On the INCOME tab enter your unit's name, charity number (if applicable) and year end date, in B3, B4 and B5 respectively . These will copy across to subsequent pages. Do not add these manually to the other sheets.

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 (for example column E for subscriptions income). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell O7. Use the reference column to record any additional information, for example if a girl is paying subscriptions in instalments, you can add in the instalment number for ease.

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 (for example column F for subscriptions). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell P5. In the reference column you can add in detail about what the payment was for ease of reference or information that allows you to easily check amounts against the bank account / cash tin.

In the STATEMENT OF INCOME AND PAYMENTS, the values for the current year will automatically copy for the previous sheets. Add in the values from the previous year in column D. The sheet will calculate the surplus / deficit for the year.

In the STATEMENT OF BALANCES tab, add in the relevant start and end of year bank balances and the amount held in cash at the start and end of the year. Add in the value of any cheques written during the year, but not cashed at the year end. The values in B13 and B20 should be the same.

In the TRUSTEES REPORT tab add in your district and division details (as relevant – delete one of the lines if you do not require both). Add in the name of the trustees (unit leaders), the registered address (as is registered with OSCR) and the total number of girls who have been in the unit within the year in line 25 (not necessarily all at the same time). In line 26, if your accounts vary significantly from those of the previous year, add in any reasons why this might be.

In the INDEPENDENT EXAMINER tab, once the accounts have been examined, the independent examiner should add their name, address 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, and the expenses/donation in the 'EXPENDITURE' tab. These 2 values must be the same. For example, if you hold a coffee morning for Children In Need, the money collected (i.e. £43.50) should be shown in 'INCOME' and £43.50 should be shown also in 'EXPENDITURE'. This could be the whole £43.50 was donated to Children in Need, or £38 was donated to Children in Need & £5.50 was spent on tea/coffee/biscuits for the event.

Please note: The money your unit receives in donations or subscriptions (whether OSCR registered or not) should be used for the unit, so should not be used to donate to other charities (i.e. rounding up the Payment to Children in Need to £50)

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 to take care of it and account for what you have done with it.

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 an impartial examination.

The following people will normally be considered to have a connection:

- 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 speak to your commissioner in the first instance. The independent examiner should NOT be your local commissioner if she is linked at all with your unit (i.e. she is a leader within it, related to one of the leaders, is a bank signatory, or the registered contact for OSCR).

INCOME

Unit: 2nd Pencaitland Brownies
Charity number: SCO31364
Year end date: 31/12/2025

Date	Received from	Method	Reference	Membership subscriptions	Trips	Residential events	3rd Party fundraising	Unit fundraising	Bank interest	Donations received	Gift aid	Grants received	Miscellaneous	TOTAL
TOTALS				£2,425.00	£204.00	£2,715.00	£0.00	£0.00	£0.00	£120.00	£0.00	£0.00	£0.00	£5,464.00
04.01.2025	Shona Nelson	Bank transfer	EN Subs	£40.00										£40.00
04.01.2025	J & K IP Muldowne	Bank transfer	GM Subs	£40.00										£40.00
04.01.2025	C Hatherley	Bank transfer	TF Subs	£40.00										£40.00
05.01.2025	LJN Macdonald	Bank transfer	PL Subs	£40.00										£40.00
05.01.2025	Emma Read	Bank transfer	EP & EP Subs	£70.00										£70.00
05.01.2025	Pamela Giles	Bank transfer	LGT Subs	£40.00										£40.00
05.01.2025	Jennifer Burgess	Bank transfer	LB Subs	£40.00										£40.00
05.01.2025	Nicola Watson	Bank transfer	SW Subs	£40.00										£40.00
05.01.2025	S Ower	Bank transfer	OO Subs	£40.00										£40.00
05.01.2025	S/CA Holligan	Bank transfer	EH Subs	£40.00										£40.00
05.01.2025	R McGonigle	Bank transfer	AM Subs	£40.00										£40.00
07.01.2025	J Urquhart	Bank transfer	AU Subs	£40.00										£40.00
08.01.2025	J&S Fraser	Bank transfer	AF Subs	£40.00										£40.00
11.01.2025	S Harley	Bank transfer	AH Subs	£40.00										£40.00
12.01.2025	C Harrison	Bank transfer	LH Subs	£40.00										£40.00
12.01.2025	Louse Covey & Vic	Bank transfer	NC Subs	£40.00										£40.00
13.01.2025	EM Johnston-You	Bank transfer	A BY Subs	£40.00										£40.00
14.01.2025	Freyja Howie & Ro	Bank transfer	BH Subs	£40.00										£40.00
14.01.2025	P&F Wilson	Bank transfer	LW Subs	£40.00										£40.00
16.01.2025	Matthew Nelson &	Bank transfer	EN Go Wild		£5.00									£5.00
17.01.2025	H&P Forster	Bank transfer	MF Subs	£35.00										£35.00
17.01.2025	J Urquhart	Bank transfer	AU Bag a badge		£2.00									£2.00
17.01.2025	H&P Forster	Bank transfer	MF PGL			£66.00								£66.00
17.01.2025	LJN Macdonald	Bank transfer	PL PGL			£96.00								£96.00
17.01.2025	R McGonigle	Bank transfer	AM PGL			£96.00								£96.00
17.01.2025	R McGonigle	Bank transfer	AM Bag a badge		£2.00									£2.00
18.01.2025	C Hatherley	Bank transfer	TF Bag a badge		£2.00									£2.00
18.01.2025	Shona Nelson	Bank transfer	EN PGL			£96.00								£96.00
18.01.2025	Pencaitland Com	Bank transfer	Donation							£120.00				£120.00
18.01.2025	Emma Read	Bank transfer	EP & EP PGL			£192.00								£192.00
18.01.2025	S/CA Holligan	Bank transfer	EH Bag a badge		£2.00									£2.00
18.01.2025	S/CA Holligan	Bank transfer	EH PGL			£96.00								£96.00

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TOTALS				£2,425.00	£204.00	£2,715.00	£0.00	£0.00	£0.00	£120.00	£0.00	£0.00	£0.00	£5,464.00
18.01.2025	Jennifer Burgess	Bank transfer	KB subs	£30.00										£30.00
18.01.2025	H&P Forster	Bank transfer	MF Bag a badge		£2.00									£2.00
18.01.2025	Nicola Watson	Bank transfer	SW PGL			£96.00								£96.00
19.01.2025	S Harley	Bank transfer	AH Bag a badge		£2.00									£2.00
19.01.2025	EM Johnston-You	Bank transfer	A BY Bag a badge		£2.00									£2.00
19.01.2025	EM Johnston-You	Bank transfer	A BY PGL			£96.00								£96.00
19.01.2025	Freyja Howie & Ro	Bank transfer	BH Bag a badge		£2.00									£2.00
19.01.2025	C Robson	Bank transfer	CK bag a badge		£2.00									£2.00
19.01.2025	C Robson	Bank transfer	CK PGL			£96.00								£96.00
19.01.2025	C Harrison	Bank transfer	LH bag a badge		£2.00									£2.00
21.01.2025	EM Johnston-You	Bank transfer	A BY Go Wild		£5.00									£5.00
22.01.2025	P & F Wilson	Bank transfer	LW PGL			£96.00								£96.00
22.01.2025	Jennifer Burgess	Bank transfer	LB PGL			£96.00								£96.00
24.01.2025	S Ower	Bank transfer	OO PGL			£96.00								£96.00
25.01.2025	S Harley	Bank transfer	AH PGL			£96.00								£96.00
27.01.2025	C Harrison	Bank transfer	LH PGL			£96.00								£96.00
29.01.2025	C Hatherley	Bank transfer	TF PGL			£96.00								£96.00
31.01.2025	Pamela Giles	Bank transfer	LGT PGL			£96.00								£96.00
31.01.2025	J Urquhart	Bank transfer	AU PGL			£96.00								£96.00
31.01.2025	Fiona Latimer	Bank transfer	FL PGL			£96.00								£96.00
31.01.2025	S/CA Holligan	Bank transfer	EH FIAF			£45.00								£45.00
31.01.2025	Freyja Howie & Ro	Bank transfer	BH PGL			£96.00								£96.00
31.01.2025	Freyja Howie & Ro	Bank transfer	BH FIAF			£45.00								£45.00
31.01.2025	H&P Forster	Bank transfer	MF FIAF			£45.00								£45.00
31.01.2025	Matthew Nelson &	Bank transfer	EN FIAF			£45.00								£45.00
31.01.2025	C Hatherley	Bank transfer	TF FIAF			£45.00								£45.00
31.01.2025	Nicola Watson	Bank transfer	SW FIAF			£45.00								£45.00
31.01.2025	Emma Read	Bank transfer	EP & EP FIAF			£90.00								£90.00
31.01.2025	LJN Macdonald	Bank transfer	PL FIAF			£45.00								£45.00
02.02.2025	Jennifer Burgess	Bank transfer	LB & KB FIAF		£30.00	£45.00								£75.00
03.02.2025	K/CA Muldowney	Bank transfer	GM FIAF		£30.00									£30.00
04.02.2025	S Harley	Bank transfer	AH FIAF			£45.00								£45.00

INCOME

Unit: 2nd Pencaitland Brownies

Charity number: SC031364

Year end date: 31/12/2025

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INCOME

Unit: 2nd Pencaitland Brownies

Charity number: SC031364

Year end date: 31/12/2025

[illegible]

INCOME

Unit: 2nd Pencaitland Brownies

Charity number: SC031364

Year end date: 31/12/2025

[illegible]

EXPENDITURE

Unit: 2nd Pencaitland Brownies

Charity number: SCO31364

Year end date: 31/12/2025

Date	Payee	Method	Reference	Meeting expenses	Membership subscriptions	Property costs and rent	Unit Fundraising	3rd Party Fundraising	Trips	Residential events	Admin, stationery / postage	Training	Badges and resources	Miscellaneous expenditure	TOTAL
TOTAL				£631.62	£1,566.00	£250.00	£0.00	£0.00	£249.00	£810.00	£0.00	£0.00	£125.00	£203.85	£3,835.47
10.02.2025	PGL Travel Ltd	Cheque	Chq 124 - final payment PGL							£1,986.00					£1,986.00
17.02.2025	GGEL	Cheque	Chq 123 - bag a badge day 12 brownies						£24.00						£24.00
19.02.2025	Jaci urquhart	Cheque	Chq 128 - re	£17.55											£17.55
28.02.2025	FIAF	Cheque	Chq 130 Festival in a field 18 campers @£45 and 2 day @ £30						£60.00	£810.00					£870.00
05.03.2025	GirlGuiding	Cheque	Chq 126 - subs 3 adults 2		£1,566.00										£1,566.00
10.03.2025	Pencaitland Bc	Cheque	Chq 125- rent for bowling club			£135.00									£135.00
13.03.2025	Gill Sinton	Cheque	Chq 127 rece	£417.80											£417.80
24.03.2025	Jennifer Atkins	Cheque	Chq 129 - re	£32.99											£32.99
28.03.2025	Duke of Edin A	Cheque	Chq 131 - brownies go wild 12 brownies x£5						£60.00						£60.00
23.04.2025	Jennifer Atkins	Cheque	Chq 132 - gir	£135.35											£135.35
25.04.2025	Girl Guiding Sc	Cheque	Chq 134 - girl guiding badges etc see receipt 12										£30.65		£30.65
29.04.2025	Annabel Gallo	Cheque	Chq 133 - rei	£16.43											£16.43
27.05.2025	FIAF	Cheque	Chq 135 - add 1 day only attendee						£30.00						£30.00
07.07.2025	GGEL	Cheque	Chq 136 - junior guiding east lothian challenge badge x 3										£3.00		£3.00
01.09.2025	Jennifer Atkins	Cheque	Chq 137 - Je	£11.50											£11.50
18.09.2025	Pencaitland Bc	Cheque	Chq 139 - rent for bowling club			£115.00									£115.00
29.10.2025	Emma Read	Bank transfer	Flag and pole											£160.95	£160.95
14.11.2025	GGEL	Bank transfer	Silent Disco 14 x £5						£70.00						£70.00
14.11.2025	Jennifer Atkins	Bank transfer	Wreath & Badges										£91.35	£42.90	£134.25
17.11.2025	GGEL	Bank transfer	Add 1 x Disco ticket						£5.00						£5.00

Receipts and Payments Account

For the Year ended

Wednesday, Decem

Unit name

2nd Pencaitland Brownies

Charity Number

SCO31364

	2025	2024
Receipts		
Membership Subscriptions	£2,425.00	£2,230.00
Donations received	£120.00	£100.00
Unit Fundraising	£0.00	£75.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£204.00	£1,545.00
Grants received	£0.00	£0.00
Residential events	£2,715.00	£0.00
Miscellaneous Income	£0.00	£0.00
Total Receipts	£5,464.00	£3,950.00

Payments

Fundraising expenses

Unit fundraising	£0.00	£75.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£1,566.00	£1,296.00
Meeting expenses	£631.62	£2,276.46
Property costs/rent	£250.00	£0.00
Trips	£249.00	£0.00
Residential events	£810.00	£0.00
Admin/Postage & Stationery	£0.00	£0.00

Training	£0.00	£0.00
Badges & Resources	£125.00	£0.00
Miscellaneous Expenditure	£203.85	£0.00
Total Payments	£3,835.47	£3,647.46
Surplus/(Deficit) for year	£1,628.53	£302.54

Statement of balances

For the year ended
Unit name
Charity Number

Wednesday, Decem
2nd Pencaitland Brownies
SCO31364

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£3,537.04	£3,234.50
Surplus/(Deficit) for year	£1,628.53	£302.54
Total	£5,165.57	£3,537.04

Closing Balances		
Cash	£0.00	£0.00
Bank	£3,179.57	£3,537.04
less outstanding cheques	£0.00	£0.00
Total	£3,179.57	£3,537.04

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:	£0.00
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Prepared by (signature): _____ E-Head. _____ Unit Admin

Date: ___07.02.2026_____

Trustees Annual Report

For year ended: 31/12/2025

Charity (Unit) Name: 2nd Pencaitland Brownies

Charity Number SCO31364

District Haddington

Division Hopetoun

Charity Trustees
Unit leader: Jennifer Atkinson
Unit assistant: Katy Aird
Unit Admin Emma Read

Charity Address
Insert address 16 Linekilns
City / town Pencaitland, Tranent
Postcode EH34 5HF

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 X 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

E- Read. _____
Signature

07.02.2026

Date:

Name: Emma Read

Independent examiners report
For the year ended Wednesday, Dec
For 2nd Pencaitland Brownies
Charity number SCO31364

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.



Signature

23/02/20:
Date

Name: Robert Davies

Address: 6 Traprain Terrace
Haddington
EH41 3QD