

Independent examiners report

For the year ended 30 June 2026

For 2nd West Linton Brownies

Charity number SCO32959

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

Date

Name:

Address:

Trustees Annual Report

For year ended: 30 June 2026

Charity (Unit) Name: 2nd West Linton Brownies

Charity Number **SC032959**

District Upper TweedValley Town

Division TweedValley West

Charity Trustees

Unit leader: Kirsty Campbell

Unit / assistant leader: Olivia Allison

Anna Woolverton

Charity Address c/o Douglas Cottage,
Cameron Square
West Linton
EH46 7EB

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 15 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. Current reserves are sufficient to meet this and a deposit for a pack holiday.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Signature

Date:

Name:

Receipts and Payments Account

For the Year ended

30 June 2026

Unit name

2nd West Linton Brownies

Charity Number

SCO32959

	2026	2025
Receipts		
Membership Subscriptions	£1,540.60	£1,907.50
Donations received	£40.00	£420.00
Unit Fundraising	£0.00	£0.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£508.06	£389.68
Trips	£50.00	£0.00
Grants received	£0.00	£0.00
Residential events	£720.00	£550.00
Miscellaneous Income	£0.00	
Total Receipts	£2,858.66	£3,267.18
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£877.50	£926.50
Meeting expenses	£299.61	£384.17
Property costs/rent	£648.00	£576.00
Trips	£0.00	£0.00
Residential events	£672.02	£643.82
Admin/Postage & Stationery	£42.07	£79.08
Training	£0.00	
Badges & Resources	£433.24	£460.80
Miscellaneous Expenditure	£0.00	£37.00
Total Payments	£2,972.44	£3,107.37
Surplus/(Deficit) for year	(£113.78)	£159.81

Statement of balances**For the year ended****30 June 2026****Unit Name****2nd West Linton Brownies****Charity Number****SCO32959**

	2026			2025		
Opening Balances		Pack Holiday Reserve	PnL Reserve		Pack Holiday Reserve	PnL Reserve
Cash	£0.00			£0.00		
Bank	£1,464.26	£209.72	£1,254.54	£1,304.45	£0.00	£1,304.45
	£1,464.26			£1,304.45		
Surplus/(Deficit) for year	(£113.78)	£72.98	(£186.76)	£159.81	£209.72	(£49.91)
Total	£1,350.48	£282.70	£1,067.78	£1,464.26	£209.72	£1,254.54
Closing Balances						
Cash	£0.00			£0.00		
Bank	£1,350.48			£1,247.68		
plus/(less) unpresented cheques	£0.00			£216.58		
Total	£1,350.48	£282.70	£1,067.78	£1,464.26	£209.72	£1,254.54

Assets & Liabilities:

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

£0.00

£0.00

Prepared by (signature):

Date: