

Independent examiner's report

For the year ended 30.06.2026

For 3rd Galashiels Brownies

Charity number

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.

Pauline Spengler

Signature *P. Spengler*

Date *26.8.2026*

Name: Pauline Spengler

Address: 26 Eildon View
Melrose
TD6 9RH

Trustees' Annual Report

For year ended 30.06.2026

Charity (Unit) Name 3rd Galashiels Brownies

Charity Number

District District

Division N/A

Charity Trustees	Unit leader (amend as appropriate)	AN Leader 1
	Unit leader (amend as appropriate)	AN Leader 2
	Unit leader (amend as appropriate)	AN Leader 3

Charity Address

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. Updated 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 girls.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Signature

Date: 25/08/2026

Name:

Matthew Hesselburg

Receipts and Payments Account

For the Year ended

30.06.2026

Unit name

3rd Galashiels Brownies

Charity Number

	2026	2025
Receipts		
Membership Subscriptions	£2,222.00	
Donations received	£1,725.00	
Unit Fundraising	£732.00	
3rd Party Fundraising	£603.60	
Bank Interest	£3.36	
Gift Aid	£0.00	
Trips	£84.00	
Grants received	£250.00	
Residential events	£0.00	
Miscellaneous Income	£224.25	
Total Receipts	£5,844.21	£0.00
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	
3rd Party Fundraising/Donation	£0.00	
<u>Payments for charitable activities</u>		
Subscriptions	£1,345.50	
Meeting expenses	£574.65	
Property costs/rent	£720.00	
Trips	£164.00	
Residential events	£0.00	
Admin/Postage & Stationery	£0.00	
Training	£0.00	
Badges & Resources	£817.25	
Miscellaneous Expenditure	£123.75	
Total Payments	£3,745.15	£0.00
Surplus/(Deficit) for year	£2,099.06	£0.00

Statement of balances

For the year ended

30.06.2026

Unit Name

3rd Galashiels Brownies

Charity Number

	2026	2025
Opening Balances		
Cash	£0.00	
Bank	£0.00	
Surplus/(Deficit) for year	£2,099.06	£0.00
Total	£2,099.06	£0.00

Closing Balances

Cash	£0.00	
Bank	£2,099.06	
less outstanding cheques	£0.00	£0.00
Total	£2,099.06	£0.00

Assets & Liabilities:

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

£0.00

Prepared by (signature):

Date: