INCOME																
Unit:	6th penicuik brownies															
Charity number	SC034037															
Year end date:	31st december 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				£2,160.54	£215.00	£80.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£2,455.54		
02 January 2025	m dubbar	Bank transfer		£12.50										£12.50		
02 January 2025	c blacklaw	Bank transfer		£12.50										£12.50		
02 January 2025	wilson	Bank transfer		£12.50										£12.50		
03 January 2025	ross mr colin	Bank transfer		£12.50										£12.50		
06 January 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
06 January 2025	l wilson	Bank transfer		£12.50										£12.50		
15 January 2025	a fitch	Bank transfer		£12.50										£12.50		
23 January 2025	p cunningham-duffu	Bank transfer		£12.50										£12.50		
28 January 2025	randall and karo	Bank transfer		£25.00										£25.00		
28 January 2025	john mcewan and ni	Bank transfer		£12.50										£12.50		
31 January 2025	mccaig samantha	Bank transfer		£12.50										£12.50		
03 February 2025	c blacklaw	Bank transfer		£12.50										£12.50		
03 February 2025	m dunbar	Bank transfer		£12.50										£12.50		
03 February 2025	wilson l&rr	Bank transfer		£12.50										£12.50		
03 February 2025	ross mr colin	Bank transfer		£12.50										£12.50		
04 February 2025	p cunningham-duffu	Bank transfer		£12.50										£12.50		
04 February 2025	l smyth	Bank transfer		£12.50										£12.50		
05 February 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
06 February 2025	s northcott	Bank transfer		£12.50										£12.50		
07 February 2025	mccaig samantha	Bank transfer		£12.50										£12.50		
19 February 2024	a fitch	Bank transfer		£12.50										£12.50		
21 February 2025	ronald polson	Bank transfer		£75.00										£75.00		
28 February 2025	randall and karo	Bank transfer		£12.50										£12.50		
28 February 2025	john mcewan and ni	Bank transfer		£12.50										£12.50		
03 March 2025	c blacklaw	Bank transfer		£12.50										£12.50		
03 March 2025	wilson l&r	Bank transfer		£12.50										£12.50		
03 March 2025	ross mr colin	Bank transfer		£12.50										£12.50		
04 March 2025	l smyth	Bank transfer		£12.50										£12.50		
04 March 2025	l wilson	Bank transfer		£12.50										£12.50		
05 March 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
06 March 2025	s northcott	Bank transfer		£12.50										£12.50		
07 March 2025	p cunningham-duffu	Bank transfer		£12.50										£12.50		
07 March 2025	mccaig samantha	Bank transfer		£12.50										£12.50		
17 March 2025	a fitch	Bank transfer		£12.50										£12.50		
28 March 2025	john mcewan and ni	Bank transfer		£12.50										£12.50		
01 April 2025	c blacklaw	Bank transfer		£12.50										£12.50		
01 April 2025	wilson l&r	Bank transfer		£12.50										£12.50		
02 April 2025	p cunningham-duffu	Bank transfer		£12.50										£12.50		
03 April 2025	mccaig samantha	Bank transfer		£12.50										£12.50		
03 April 2025	ross mr colin	Bank transfer		£12.50										£12.50		
04 April 2025	l smyth	Bank transfer		£12.50										£12.50		
04 April 2025	l wilson	Bank transfer		£12.50										£12.50		
07 April 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
07 April 2025	s northcott	Bank transfer		£12.50										£12.50		
09 April 2025	randall and karo	Bank transfer		£12.50										£12.50		
14 April 2025	a fitch	Bank transfer		£12.50										£12.50		
28 April 2025	john mcewan and ni	Bank transfer		£12.50										£12.50		
30 April 2025	maidland miss l/ca	Bank transfer		£12.50										£12.50		

01 May 2025	c blacklaw	Bank transfer		£12.50										£12.50		
01 May 2025	wilson l&j	Bank transfer		£12.50										£12.50		
02 May 2025	mccaig samantha	Bank transfer		£12.50										£12.50		
06 May 2025	l wilson	Bank transfer		£12.50										£12.50		
06 May 2025	s northcott	Bank transfer		£12.50										£12.50		
06 May 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
06 May 2025	l smyth	Bank transfer		£12.50										£12.50		
06 May 2025	f mccallum	Bank transfer		£12.50										£12.50		
06 May 2025	sarah black	Bank transfer		£48.04										£48.54		
28 May 2025	randall and karo	Bank transfer		£12.50										£12.50		
28 May 2025	john mcewan and ni	Bank transfer		£12.50										£12.50		
02 June 2025	c blacklaw	Bank transfer		£12.50										£12.50		
02 June 2025	wilson l and r	Bank transfer		£12.50										£12.50		
03 June 2025	f mccallum	Bank transfer		£12.50										£12.50		
04 June 2025	l smyth	Bank transfer		£12.50										£12.50		
04 June 2025	l wilson	Bank transfer		£12.50										£12.50		
05 June 2025	stephanie whitwell	Bank transfer		£12.50										£12.50		
06 June 2025	s northcott	Bank transfer		£12.50										£12.50		
01 July 2025	c blacklaw	Bank transfer		£12.50										£12.50		
01 July 2025	wilson l&j	Bank transfer		£12.50										£12.50		
03 July 2025	f mccallum	Bank transfer		£12.50										£12.50		
04 July 2025	l smyth	Bank transfer		£12.50										£12.50		
25 July 2025	sarah black	Bank transfer		£20.00										£20.00		
01 August 2025	c blacklaw	Bank transfer		£12.50										£12.50		
04 August 2025	f mccallum	Bank transfer		£12.50										£12.50		
04 August 2025	l smyth	Bank transfer		£12.50										£12.50		
06 August 2025	s northcott	Bank transfer		£12.50										£12.50		
08 August 2025	randall and karo	Bank transfer				20								£20.00		
08 August 2025	s northcott	Bank transfer				20								£20.00		
14 August 2025	stephanie whitwell	Bank transfer				20								£20.00		
20 August 2025	p cunningham-duff	Bank transfer				20								£20.00		
20 August 2025	vethanayagam	Bank transfer		£15.00										£15.00		
01 September 2025	morag polson	Bank transfer		£15.00										£15.00		
01 September 2025	c blacklaw	Bank transfer		£15.00										£15.00		
02 September 2025	randall and karo	Bank transfer		£12.50										£12.50		
03 September 2025	stephanie whitwell	Bank transfer		£15.00										£15.00		
03 September 2025	f mccallum	Bank transfer		£12.50										£12.50		
03 September 2025	mccaig samantha	Bank transfer		£15.00										£15.00		
03 September 2025	kirkland n and c	Bank transfer		£15.00										£15.00		
04 September 2025	ronald polson	Bank transfer		£50.00	£15.00									£65.00		
04 September 2025	l smyth	Bank transfer		£12.50										£12.50		
08 September 2025	s northcott	Bank transfer		£15.00										£15.00		
10 September 2025	johnston	Bank transfer		£60.00										£60.00		
11 September 2025	a fitch	Bank transfer		£12.50										£12.50		
16 September 2035	johnson a and b	Bank transfer		£15.00										£15.00		
18 September 2025	john mcewan and ni	Bank transfer		£15.00										£15.00		
25 September 2025	wilson l and j	Bank transfer			£20.00									£20.00		
25 September 2025	gray miss s	Bank transfer			£20.00									£20.00		
25 September 2025	gray miss s	Bank transfer		£15.00										£15.00		
26 September 2026	randall and karo	Bank transfer		£12.50										£12.50		
01 October 2025	morag polson	Bank transfer		£15.00										£15.00		
01 October 2025	c blacklaw	Bank transfer		£15.00										£15.00		
01 October 2025	kirkland n and c	Bank transfer		£15.00										£15.00		
01 October 2025	wilson l and j	Bank transfer		£12.50										£12.50		
03 October 2025	stephanie whitwell	Bank transfer		£15.00										£15.00		
03 October 2025	mccaig samantha	Bank transfer		£15.00										£15.00		

03 October 2025	johnston a/stu	Bank transfer		£15.00										£15.00
06 October 2025	rachel stevenson	Bank transfer		£7.00										£7.00
06 October 2025	l smyth	Bank transfer		£12.50										£12.50
06 October 2025	s northcott	Bank transfer		£15.00										£15.00
06 October 2025	vethanayagam	Bank transfer		£15.00										£15.00
09 October 2025	vethanayagam	Bank transfer			£20.00									£20.00
13 October 2025	l wilson	Bank transfer		£30.00										£30.00
20 October 2025	john mcewan and ni	Bank transfer		£15.00										£15.00
22 October 2025	johnston a and b	Bank transfer		£15.00										£15.00
24 October 2025	d cairns	Bank transfer		£30.00										£30.00
30 October 2025	kirkland n and c	Bank transfer		£15.00										£15.00
03 November 2025	morag polson	Bank transfer		£15.00										£15.00
03 November 2025	stephanie whitwell	Bank transfer		£15.00										£15.00
03 November 2025	l wilson	Bank transfer		£15.00										£15.00
03 November 2025	randall and karo	Bank transfer		£12.50										£12.50
03 November 2025	c blacklaw	Bank transfer		£15.00										£15.00
03 November 2025	sarah black	Bank transfer		£30.00										£30.00
03 November 2025	vethanayagam	Bank transfer		£15.00										£15.00
03 November 2025	johnston a/stu	Bank transfer		£15.00										£15.00
03 November 2025	gray miss s	Bank transfer		£15.00										£15.00
03 November 2025	wilson l and j	Bank transfer		£12.50										£12.50
04 November 2025	l smyth	Bank transfer		£12.50										£12.50
06 November 2025	s northcott	Bank transfer		£15.00										£15.00
12 November 2025	c blacklaw	Bank transfer			£10.00									£10.00
17 November 2025	johnston a and b	Bank transfer			£10.00									£10.00
17 November 2025	vethanayagam	Bank transfer			£10.00									£10.00
18 November 2025	john mcewan and ni	Bank transfer		£15.00										£15.00
20 November 2025	s lowe	Bank transfer			£10.00									£10.00
20 November 2025	s lowe	Bank transfer		£45.00										£45.00
24 November 2025	d cairns	Bank transfer			£10.00									£10.00
26 November 2025	morag polson	Bank transfer			£10.00									£10.00
27 November 2025	gray miss s	Bank transfer			£10.00									£10.00
27 November 2025	wilson l and j	Bank transfer			£10.00									£10.00
27 November 2025	mccaig samantha	Bank transfer		£30.00										£30.00
28 November 2025	randall and karo	Bank transfer		£12.50	£10.00									£22.50
28 November 2025	sarah black	Bank transfer		£40.00										£40.00
01 December 2025	s lowe	Bank transfer		£15.00										£15.00
01 December 2025	morag polson	Bank transfer		£15.00										£15.00
01 December 2025	l wilson	Bank transfer		£15.00										£15.00
01 December 2025	c blacklaw	Bank transfer		£15.00										£15.00
01 December 2025	johnston a/stu	Bank transfer		£15.00	£10.00									£25.00
01 December 2025	wilson l and j	Bank transfer		£12.50										£12.50
02 December 2025	vethanayagam	Bank transfer		£15.00										£15.00
03 December 2025	stephanie whitwell	Bank transfer		£15.00										£15.00
03 December 2025	l wilson	Bank transfer			£10.00									£10.00
03 December 2025	neil a	Bank transfer			£10.00									£10.00
03 December 2025	sarah black	Bank transfer		£20.00	£20.00									£40.00
04 December 2025	l smyth	Bank transfer		£12.50										£12.50
04 December 2025	maitland miss l/ca	Bank transfer		£15.00										£15.00
08 December 2025	s northcott	Bank transfer		£15.00										£15.00
10 December 2025	john mcewan and ni	Bank transfer		£15.00										£15.00

EXPENDITURE

Unit: **5th penicuik brownies**
Charity number: **SC034637**
Year end date: **31st december 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				**£426.02**	**£1,020.00**	**£330.00**	**£0.00**	**£0.00**	**£0.00**	**£140.00**	**£80.99**	**£0.00**	**£74.00**	**£415.14**	**£2,486.15**	
30/01/2025	st james	Bank transfer				£30.00									**£30.00**	
28/02/2025	st james	Bank transfer				£30.00									**£30.00**	
10/03/2025	sarah black	Bank transfer			£1,020.00										**£1,020.00**	
31/03/2025	st james	Bank transfer				£30.00									**£30.00**	
22/04/2025	sarah black	Bank transfer	reciepts	£197.41											**£197.41**	
06/05/2025	sarah black	Bank transfer		£48.47											**£48.47**	
12/05/2025	sarah black	Bank transfer		£53.42											**£53.42**	
27/05/2025	sarah black	Bank transfer		£25.00											**£25.00**	
29/05/2025	sarah black	Bank transfer		£10.00											**£10.00**	
30/05/2025	st james	Bank transfer				£30.00									**£30.00**	
02/06/2025	lindsey johnst	Bank transfer	kites	£45.95											**£45.95**	
10/06/2025	sarah black	Bank transfer		£31.77											**£31.77**	
17/06/2025	sarah black	Bank transfer		£4.00											**£4.00**	
30/06/2025	st james	Bank transfer				£30.00									**£30.00**	
22/07/2025	sarah black	Bank transfer		£10.00											**£10.00**	
28/07/2025	glasgow scie	Bank transfer								£100.00					**£100.00**	
30/07/2025	st james	Bank transfer				£30.00									**£30.00**	
01/09/2025	st james	Bank transfer				£30.00									**£30.00**	
17/09/2025	sarah black	Bank transfer									£36.99				**£36.99**	
22/09/2025	sarah black	Bank transfer									£44.00				**£44.00**	
03/10/2025	st james	Bank transfer				£30.00									**£30.00**	
30/10/2025	sarah black	Bank transfer											£74.00		**£74.00**	
30/10/2025	st james	Bank transfer				£30.00									**£30.00**	
12/11/2025	lindsey johnst	Bank transfer												£303.52	**£303.52**	
21/11/2025	sarah black	Bank transfer												£28.00	**£28.00**	
28/11/2025	sarah black	Bank transfer												£10.00	**£10.00**	
01/12/2025	sarah black	Bank transfer								£40.00					**£40.00**	
01/12/2025	st james	Bank transfer				£30.00									**£30.00**	
30/12/2025	st james	Bank transfer				£30.00									**£30.00**	
18/12/2025	sarah black	Bank transfer												£73.62	**£73.62**	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	
															£0.00	

Receipts and Payments Account

For the Year ended **31st december 2025**
Unit name **5th penicuik brownies**
Charity Number **SC034637**

	2025	2024
Receipts		
Membership Subscriptions	£2,160.54	£1,939.50
Donations received	£0.00	£0.00
Unit Fundraising	£0.00	£0.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£215.00	£868.00
Grants received	£0.00	£0.00
Residential events	£80.00	£0.00
Miscellaneous Income	£0.00	£0.00
Total Receipts	**£2,455.54**	**£2,807.50**
Payments		
Fundraising expenses		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
Payments for charitable activities		
Subscriptions	£1,020.00	£816.00
Meeting expenses	£426.02	£337.06
Property costs/rent	£330.00	£370.00
Trips	£0.00	£1,027.00
Residential events	£140.00	£0.00
Admin/Postage & Stationery	£80.99	£0.00
Training	£0.00	£0.00
Badges & Resources	£74.00	£0.00
Miscellaneous Expenditure	£415.14	£0.00
Total Payments	**£2,486.15**	**£2,550.06**
Surplus/(Deficit) for year	**-£30.61**	**£257.44**

Statement of balances

For the year ended	**31st december 2025**
Unit name	**5th penicuik brownies**
Charity Number	**SC034637**

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£764.20	£0.00
Surplus/(Deficit) for year	**-£30.61**	**£257.44**
Total	**£733.59**	**£257.44**
Closing Balances		
Cash	£0.00	£0.00
Bank	£839.59	£0.00
less outstanding cheques	£0.00	£0.00
Total	**£839.59**	**£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): Sarah Black Unit Leader

Date: 29/3/2026

Trustees Annual Report

For year ended: 31st december 2025

Charity (Unit) Name: 5th penicuik brownies

Charity Number SC034637

District Scotland

Division Castlelaw

Charity Trustees

Unit leader: Lindsey Johnstone

Unit / assistant leader: Sarah Black

ADD IN ADDITIONAL ROWS IF REQUIRED

Charity Address

6 merlyon way
Penicuik
Eh26 0jn

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

S Black
Signature

29/3/2026
Date:

Independent examiners report

For the year ended **31st december 2025**

For **5th penicuik brownies**

Charity number **SC034637**

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)

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.

Katie McKinnon
Signature

30/4/2026
Date

Name: Katie McKinnon