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Accounts Pages (to be printed off as end of year accounts once completed)
Receipts and payments account
Statement of Balances
Trustees annual report
Independent examiners report

Accounts process for units

· Every unit must prepare accounts - whether the unit is registered with OSCR or not
· 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

· For units that are registered charities, please note that the accounts submitted as part of your annual return, will be published unredacted on the OSCR website. This means that all of the information on the green tabs will be viewable. Please make sure you do not include any additional or unnecessary information.

During the year, record financial transactions, using the INCOME and EXPENDITURE tabs.

- Bank transactions (these should be checked against bank statements or online banking)
- Cash transactions (these should be checked against income received and any expenses paid out in cash)
- Record every transaction on the income and expenditure tabs and keep all receipts / invoices

At the year end: PREPARE ACCOUNTS

(4 pages - green tabs)

- Receipts and payments account
- Trustees' annual report
- Statement of balances

When using this pack, most of the information on these pages will be populated for you automatically, from the data input , and income and expenditure sheets

Once accounts are finalised

Accounts are independently reviewed

(See notes on who can be an independent examiner at the bottom of this

Sign accounts

Who signs which page (*this pack has been designed for pages to be type signed by a trustee - the signature is pulled through automatically from the data input tab.*)

- Receipts and payments account - **No signature**
- Statement of balances - **Trustee**
- Trustees Report - **Trustee**
- Independent examiners report - **Independent examiner** (for guidance on who can be an

Send completed and signed accounts as per your local process

Speak to your local commissioner if you are unsure of your submission date or process

Is unit registered with OSCR?

YES

NO

Complete annual OSCR return online and upload the signed accounts

A step by step guide to help with this can be accessed by clicking the link below:

www.girlguidingscotland.org.uk/wp-content/uploads/2026/01/2025-07-21-Completing-your-annual-OSCR-return.pdf

Nothing further but....

Keep a copy of the accounts

Who Can be an independent examiner ?

The independent examiner does **not** need to be an accountant but they should be someone independent of the management & administration of the unit and someone that the unit trustees believe has the required skills and experience to carry out a competent examination of the accounts.

The independent examiner should have no connection with the charity trustees that might inhibit their ability to carry out an impartial examination.

Any competent, responsible and financially competent person can review or examine the accounts, but they **must not** be:

- one of the charity trustees / unit leaders or anyone else who is closely involved in the administration of the unit
- a major donor or major beneficiary
- related to anyone within the unit
- a signatory on the bank account

If you are having trouble finding someone to examine your accounts, please speak to your commissioner in the first instance. The independent examiner should **NOT** be

Instructions

DATA INPUT

Information entered into the data input sheet will automatically be pulled through to the other sheets as required

General data	Enter unit information: name, year end date etc in blue ***boxes*** only.
Is this the first set of accounts that has been prepared for this unit?	N is automatically selected. If this is the first year of the unit operating select Y from the drop down option.
For units that are registered charities	Enter your charity number. This will start with SC0…. If the unit is not a registered charity, please leave this blank.
Number of girls programme delivered to	Add the number of girls your unit has delivered to during the year, this means the number of individual girls who have been membe unit throughout the year (not necessarily at the same time)
If accounts are significantly different from the previous year	If your accounts are similar to the previous years - make sure "no" is showing. If they are significantly different, i.e. the unit's income expenditure is significantly higher or lower then the previous year make sure the box states "yes" and add in short description of the fundraising was undertaken, or an international trip was arranged).

INCOME (Receipts)

Starting in the first row in the table, add in your transaction details as follows:

Date	The date of the transaction
Received from	Who money has been received from
Bank / Cash	Select from the drop down whether the amount was in cash or was received into the bank account (e.g. cheque, bank transfer). If your unit receives cash, but this is paid into the bank account (i.e. not spent out as cash), it should be recorded as bank.
Method	In this column record more specifically how the money was received (i.e. cheque, cash, bank transfer)
Reference	This is an additional column so you can record any additional information relevant to this transaction for yourself (e.g. Subs payment 1 of 3)
Columns F to O	These columns are for the amount of money received and what it is for e.g. £30 received for membership subscriptions would go in column F **or** £5 received for trip would go in column L
Total	Do not type in here - this has a formula and will add up the total of the row (which should equal the amount received)
Running total column	At the right hand side of the sheet there is a column titled - Running total. This column will show you the running total of money received as cash, and into the bank.

EXPENDITURE (Payments)

Starting in the first row in the table, add in your transaction details as follows:

Date	The date of the transaction
Payee	Who money has been paid to e.g. "Church - Hall Rent"
Bank / Cash	In this column select from the dropdown menu whether the amount paid was in cash or by bank payment (this would include payment by cheque). This can't be left blank. If your unit does not use cash for expenditure (and pays any cash received into the bank) all payments should be categorised as bank.
Method	In this column record the payment type i.e. if it's a bank payment / cash / cheque / transfer
Reference	This is an additional column so you can record any additional information relevant to this transaction for yourself (e.g. Cheque number 0110542 - Thinking Day badges)

Instructions

Columns F to P — These columns are for the amount of the payment and what it is for
e.g. £110 paid for hall rent would go in column J **or** £7 in paid for stamps would go in column M

Total — Do not type in here - this has a formula and will add up the total of the row (this should equal the amount paid)

Running total column — At the right hand side of the sheet there is a column titled - Running total. This column will show you the running total of money spent out as cash, and bank payment.

3rd party fundraising

(Column I in Income and Column G in Expenditure)
Example: Holding a coffee morning for another charity

If your unit has raised money for another charity, the amount raised and any associated costs MUST be shown separately from the units income and costs.

		Column I on Income tab **Income**	*Column G on Expenditure tab* **Expenditure**
Amount made from coffee morning		43.50	
Costs of coffee morning (tea, coffee, milk, biscuits)			5.50
Paid to another charity			38.00
	Total:	43.50	43.50
		These values must be the same	

How this looks in the receipts and payments tab (information will pull through automatically)

	2025	2024
Receipts		
Membership Subscriptions	£1,280.00	£0.00
Donations received	£50.00	£0.00
Unit Fundraising	£26.02	£0.00
3rd Party Fundraising	£43.50	£0.00
Bank Interest	£12.98	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£0.00
Grants received	£500.00	£0.00
Residential events	£670.00	£0.00
Miscellaneous Income	£77.10	£0.00
Total Receipts	**£2,659.60**	**£0.00**
Payments		
Fundraising expenses		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£43.50	£0.00

Paying into bank

You only need to use this tab if you spend out cash. If any cash received is paid into the bank and all expenditure is via cheque, bank transfer or debit card payment you do not need to add anything to this tab.

On the left there is a box to fill in details of cash paid into the bank.

Date — Enter the date that the deposit was made to the bank

Pay-in slip reference — Enter the pay-in slip reference
Details — Enter any additional information you require (such as what the cash was collected for)
Amount (£) — Enter the amount of the deposit

You don't need to do a separate pay in for each amount of cash received. Just for each deposit. i.e. if you received subs in cash from 6 girls of £50 each and deposited all of the cash at the same time, you would just show 1 deposit of £300.

On the right there is a box to fill in details of cash withdrawn from the bank.

Date — Enter the date that the withdrawal was made

Details — Enter in any additional information you require (such as what the cash was to be used for)
Amount (£) — Enter the amount of cash withdrawn

The information at the top right will populate automatically, nothing needs to be manually entered here.

Instructions

RECEIPTS AND PAYMENTS ACCOUNT

Current year

Do not enter anything into this column as information pulls direct from the income, expenditure and data input tabs.

Previous year's figures

These need to be manually input in the blue boxes in column D from the previous years accounts or left blank if this is the unit's first set of accounts.

STATEMENT OF BALANCES

Current year

You do not need to enter any information for the current year. This information pulls directly from the income, expenditure, data input tabs

IMPORTANT The opening cash and bank balances are taken from the figures entered for the previous year so make sure these are correct otherwise your current year won't balance !

The figures for the closing bank (in cell B18) and cash (in cell B17) balances are automatically calculated and should be checked against the bank statement at the year end and the physical cash balance respectively.

Previous year's figures

These need to be manually input in column D from the previous years accounts or left blank if this is the unit's first set of accounts.

TRUSTEES' ANNUAL REPORT

All of the required information for this report will automatically be pulled through from the data input tab.

INDEPENDENT EXAMINERS REPORT

All of the required information (inlcuding a typed signature) for this report will automatically be pulled through from the data input tab.
The details of the independent examiner should not be added until they have confirmed that they are happy to sign off the independent examiner's report.

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Data Required for Unit Accounts

Please complete all grey boxes below (this information will filter through to the accounts)

Unit Name		9th Renfrew Brownies
Charity Number	(if applicable)	SCO40641
Year End Date	Enter in this format: **31.12.2025**	30.06.2026
	Is this the first set of accounts that has been prepared for this unit? (Y or N)	N
Current year	No need to enter	2026
Prior year	No need to enter	2025
District	(if applicable)	Renfrew Town District
Division	(if applicable)	Renfrew Division

Charity trustees

Role	Name
Unit leader	Jennifer Mackay
Leader	Alison McAuley
Leader	Jennifer Woods

Address		32 North Lodge Road
		Renfrew
		PA4 9AS
Independent examiner	Name	Lynda Semple
	Address	7 Tirry Way
		Renfrew
		PA4 0YE
Number of girls programme delivered to		26
Do the accounts differ significantly from previous year ? (YES / NO)		yes

If "**YES**" please add explanation below

We spent a lot more on a residential trip this year as some of the girls attended the Division weekend at PGL.

Date of signing	8/4/2026
Name of person signing accounts	Jennifer Mackay
Role	Unit Leader

INCOME (Receipts)

Unit:	**9th Renfrew Brownies**
Charity number:	**SCO40641**
Year end date:	**30.06.2026**

This is drop down

					Enter the amount recieved in one of these columns (that best describes what the money is for)											Running total	
Date	**Received from**	**Bank / Cash**	**Method**	**Reference**	**Membership subscriptions**	**Donations received**	**Unit fundraising**	**3rd Party fundraising**	**Bank interest**	**Gift aid**	**Trips**	**Grants received**	**Residential trips**	**Miscellaneous**	**TOTAL**	**Bank**	**Cash**
					£2,133.00	**£0.00**	**£0.00**	**£0.00**	**£11.34**	**£0.00**	**£482.00**	**£0.00**	**£1,171.00**	**£0.00**	**£3,797.34**		
01/07/2025	parents	Bank	bank transfer		£54.00										**£54.00**	54.00	0.00
02/07/2025	parents	Bank	bank transfer		£9.00										**£9.00**	63.00	0.00
14/07/2025	parents	Bank	bank transfer		£18.00										**£18.00**	81.00	0.00
14/07/2025	parents	Bank	bank transfer	Blair Drummond Trip							£10.00				**£10.00**	91.00	0.00
15/07/2025	parents	Bank	bank transfer	Blair Drummond Trip							£20.00				**£20.00**	111.00	0.00
17/07/2025	parents	Bank	bank transfer		£9.00										**£9.00**	120.00	0.00
21/07/2025	parents	Bank	bank transfer		£9.00										**£9.00**	129.00	0.00
22/07/2025	parents	Bank	bank transfer		£18.00										**£18.00**	147.00	0.00
23/07/2025	parents	Bank	bank transfer		£9.00										**£9.00**	156.00	0.00
28/07/2025	parents	Bank	bank transfer		£18.00										**£18.00**	174.00	0.00
31/07/2025	parents	Bank	bank transfer		£9.00										**£9.00**	183.00	0.00
01/08/2025	parents	Bank	bank transfer		£54.00										**£54.00**	237.00	0.00
04/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	246.00	0.00
06/08/2025	parents	Bank	bank transfer	Blair Drummond Trip							£10.00				**£10.00**	256.00	0.00
11/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	265.00	0.00
13/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	274.00	0.00
18/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	283.00	0.00
19/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	292.00	0.00
19/08/2025	parents	Bank	bank transfer	Blair Drummond Trip							£26.00				**£26.00**	318.00	0.00
22/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	327.00	0.00
26/08/2025	parents	Bank	bank transfer		£45.00										**£45.00**	372.00	0.00
28/08/2025	parents	Bank	bank transfer		£18.00										**£18.00**	390.00	0.00
29/08/2025	parents	Bank	bank transfer		£9.00										**£9.00**	399.00	0.00
01/09/2025	parents	Bank	bank transfer		£36.00										**£36.00**	435.00	0.00
01/09/2025	parents	Bank	bank transfer	Blair Drummond Trip							£42.00				**£42.00**	477.00	0.00
02/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	486.00	0.00
02/09/2025	parents	Bank	bank transfer	Blair Drummond Trip							£20.00				**£20.00**	506.00	0.00
02/09/2025	parents	Cash	cash	Blair Drummond Trip							£26.00				**£26.00**	506.00	26.00
03/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	515.00	26.00
09/09/2025	parents	Bank	bank transfer	Blair Drummond Trip							£42.00				**£42.00**	557.00	26.00
09/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	566.00	26.00
09/09/2025	parents	Cash	cash	Blair Drummond Trip							£26.00				**£26.00**	566.00	52.00
10/09/2025	parents	Bank	bank transfer	Blair Drummond Trip							£26.00				**£26.00**	592.00	52.00
16/09/2025	parents	Bank	bank transfer		£18.00										**£18.00**	610.00	52.00
17/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	619.00	52.00
19/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	628.00	52.00
22/09/2025	parents	Bank	bank transfer		£9.00										**£9.00**	637.00	52.00
25/09/2025	parents	Bank	bank transfer	PGL									£45.00		**£45.00**	682.00	52.00
26/09/2025	parents	Bank	bank transfer		9.00										**£9.00**	691.00	52.00
26/09/2025	parents	Bank	bank transfer	PGL									£45.00		**£45.00**	736.00	52.00
29/09/2025	RBS	Bank	bank transfer						£2.98						**£2.98**	738.98	52.00
29/09/2025	parents	Bank	bank transfer		18.00										**£18.00**	756.98	52.00
30/09/2025	parents	Bank	bank transfer	PGL									£51.00		**£51.00**	807.98	52.00
01/10/2025	parents	Bank	bank transfer		54.00										**£54.00**	861.98	52.00
02/10/2025	parents	Bank	bank transfer	PGL									£90.00		**£90.00**	951.98	52.00
07/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	960.98	52.00
13/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	969.98	52.00
16/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	978.98	52.00
17/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	987.98	52.00
20/10/2025	parents	Bank	bank transfer		18.00										**£18.00**	1,005.98	52.00
22/10/2025	parents	Bank	bank transfer		18.00										**£18.00**	1,023.98	52.00
27/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,032.98	52.00
28/10/2025	parents	Bank	bank transfer		27.00										**£27.00**	1,059.98	52.00
31/10/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,068.98	52.00
03/11/2025	parents	Bank	bank transfer		63.00										**£63.00**	1,131.98	52.00
04/11/2025	parents	Bank	bank transfer	cinema							£6.00				**£6.00**	1,137.98	52.00
04/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,146.98	52.00
05/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,155.98	52.00
07/11/2025	parents	Bank	bank transfer	cinema							£18.00				**£18.00**	1,173.98	52.00
07/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,182.98	52.00
10/11/2025	parents	Bank	bank transfer	cinema							£12.00				**£12.00**	1,194.98	52.00
11/11/2025	parents	Bank	bank transfer	cinema							£6.00				**£6.00**	1,200.98	52.00
12/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,209.98	52.00
12/11/2025	parents	Bank	bank transfer	cinema							£6.00				**£6.00**	1,215.98	52.00
13/11/2025	parents	Bank	bank transfer	cinema							£6.00				**£6.00**	1,221.98	52.00
14/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,230.98	52.00
17/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,239.98	52.00
17/11/2025	parents	Bank	bank transfer	cinema							£18.00				**£18.00**	1,257.98	52.00
18/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,266.98	52.00
18/11/2025	parents	Bank	bank transfer	cinema							£7.00				**£7.00**	1,273.98	52.00
19/11/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,282.98	52.00
24/11/2025	parents	Bank	bank transfer		18.00										**£18.00**	1,300.98	52.00
26/11/2025	parents	Bank	bank transfer		18.00										**£18.00**	1,318.98	52.00
28/11/2025	parents	Bank	bank transfer		27.00										**£27.00**	1,345.98	52.00
01/12/2025	parents	Bank	bank transfer		63.00										**£63.00**	1,408.98	52.00
02/12/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,417.98	52.00
03/12/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,426.98	52.00
17/12/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,435.98	52.00
19/12/2025	parents	Bank	bank transfer		9.00										**£9.00**	1,444.98	52.00
22/12/2025	parents	Bank	bank transfer		36.00										**£36.00**	1,480.98	52.00
29/12/2025	parents	Bank	bank transfer		27.00										**£27.00**	1,507.98	52.00

30/12/2025	RBS	Bank	bank transfer					£3.09						**£3.09**	1,511.07	52.00
02/01/2026	parents	Bank	bank transfer		81.00									**£81.00**	1,592.07	52.00
06/01/2026	parents	Bank	bank transfer		18.00									**£18.00**	1,610.07	52.00
07/01/2026	parents	Bank	bank transfer		9.00									**£9.00**	1,619.07	52.00
08/01/2026	parents	Bank	bank transfer	PGL								£275.00		**£275.00**	1,894.07	52.00
08/01/2026	parents	Bank	bank transfer	Thinking Day						£20.00				**£20.00**	1,914.07	52.00
14/01/2026	parents	Bank	bank transfer		27.00									**£27.00**	1,941.07	52.00
19/01/2026	parents	Bank	bank transfer		9.00									**£9.00**	1,950.07	52.00
19/01/2026	parents	Bank	bank transfer	PGL								£115.00		**£115.00**	2,065.07	52.00
21/01/2026	parents	Bank	bank transfer	Thinking Day						£10.00				**£10.00**	2,075.07	52.00
22/01/2026	parents	Bank	bank transfer		18.00									**£18.00**	2,093.07	52.00
23/01/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,102.07	52.00
23/01/2026	parents	Bank	bank transfer	Thinking Day						£10.00				**£10.00**	2,112.07	52.00
23/01/2026	parents	Bank	bank transfer	PGL								£115.00		**£115.00**	2,227.07	52.00
26/01/2026	parents	Bank	bank transfer	Thinking Day						£20.00				**£20.00**	2,247.07	52.00
26/01/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,256.07	52.00
27/01/2026	parents	Bank	bank transfer	Thinking Day						£20.00				**£20.00**	2,276.07	52.00
27/01/2026	parents	Bank	bank transfer	PGL								£160.00		**£160.00**	2,436.07	52.00
28/01/2026	parents	Bank	bank transfer	PGL								£160.00		**£160.00**	2,596.07	52.00
28/01/2026	parents	Bank	bank transfer		18.00									**£18.00**	2,614.07	52.00
30/01/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,623.07	52.00
02/02/2026	parents	Bank	bank transfer		72.00									**£72.00**	2,695.07	52.00
02/02/2026	parents	Bank	bank transfer	PGL								£115.00		**£115.00**	2,810.07	52.00
02/02/2026	parents	Bank	bank transfer	Thinking Day						£15.00				**£15.00**	2,825.07	52.00
04/02/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,834.07	52.00
05/02/2026	parents	Bank	bank transfer		18.00									**£18.00**	2,852.07	52.00
05/02/2026	parents	Bank	bank transfer	Thinking Day						£10.00				**£10.00**	2,862.07	52.00
06/02/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,871.07	52.00
06/02/2026	parents	Bank	bank transfer	Thinking Day						£40.00				**£40.00**	2,911.07	52.00
19/02/2026	parents	Bank	bank transfer	Thinking Day						£10.00				**£10.00**	2,921.07	52.00
19/02/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,930.07	52.00
23/02/2026	parents	Bank	bank transfer		18.00									**£18.00**	2,948.07	52.00
24/02/2026	parents	Bank	bank transfer		18.00									**£18.00**	2,966.07	52.00
26/02/2026	parents	Bank	bank transfer		9.00									**£9.00**	2,975.07	52.00
02/03/2026	parents	Bank	bank transfer		108.00									**£108.00**	3,083.07	52.00
03/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,092.07	52.00
04/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,101.07	52.00
11/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,110.07	52.00
16/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,119.07	52.00
19/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,128.07	52.00
23/03/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,146.07	52.00
26/03/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,155.07	52.00
27/03/2026	parents	Bank	bank transfer		36.00									**£36.00**	3,191.07	52.00
30/03/2026	RBS	Bank	bank transfer						£3.98					**£3.98**	3,195.05	52.00
30/03/2026	parents	Bank	bank transfer		27.00									**£27.00**	3,222.05	52.00
01/04/2026	parents	Bank	bank transfer		72.00									**£72.00**	3,294.05	52.00
20/04/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,312.05	52.00
21/04/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,321.05	52.00
22/04/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,330.05	52.00
23/04/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,339.05	52.00
24/04/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,357.05	52.00
27/04/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,366.05	52.00
28/04/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,384.05	52.00
01/05/2026	parents	Bank	bank transfer		72.00									**£72.00**	3,456.05	52.00
05/05/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,465.05	52.00
08/05/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,474.05	52.00
19/05/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,483.05	52.00
20/05/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,492.05	52.00
21/05/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,501.05	52.00
22/05/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,519.05	52.00
26/05/2026	parents	Bank	bank transfer		36.00									**£36.00**	3,555.05	52.00
28/05/2026	parents	Bank	bank transfer		27.00									**£27.00**	3,582.05	52.00
01/06/2026	parents	Bank	bank transfer		72.00									**£72.00**	3,654.05	52.00
03/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,663.05	52.00
05/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,672.05	52.00
15/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,681.05	52.00
19/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,690.05	52.00
22/06/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,708.05	52.00
23/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,717.05	52.00
26/06/2026	parents	Bank	bank transfer		9.00									**£9.00**	3,726.05	
29/06/2026	RBS	Bank	bank transfer						£1.29					**£1.29**	3,727.34	
29/06/2026	parents	Bank	bank transfer		18.00									**£18.00**	3,745.34	
														£0.00	3,745.34	52.00
					£2,133.00	£0.00	£0.00	£0.00	£11.34	£0.00	£482.00	£0.00	£1,171.00	£0.00	£3,797.34	

EXPENDITURE (Payments)

Unit:	**9th Renfrew Brownies**
Charity number:	**SCO40641**
Year end date:	**30.06.2026**

This is drop down

See instructions

Date	Payee	Bank / Cash	Method	Reference	Unit fundraising	3rd Party Fundraising	Subscriptions	Meeting expenses	Property costs / rent	Trips	Residential events	Admin, stationery / postage	Training	Badges & resources	Miscellaneous expenditure	TOTAL	Running total Bank	Cash
					£0.00	**£0.00**	**£1,652.00**	**£151.66**	**£0.00**	**£608.00**	**£1,236.92**	**£0.00**	**£0.00**	**£369.24**	**£0.00**	**£4,017.82**		
02/09/2025	RM - Blair Drummond refund	Bank	cheque	1/000267						£16.00						**£16.00**	16.00	0.00
02/09/2025	L - Blair Drummond refund of overpayment	Cash	cash							£16.00						**£16.00**	16.00	16.00
02/09/2025	Girlguiding Renfrew Division	Bank	cheque	2/000267						£210.00						**£210.00**	226.00	16.00
07/09/2025	Girlguiding Shop	Bank	cheque	3/000268										£24.85		**£24.85**	250.85	16.00
21/09/2025	Aldi	Bank	cheque	5/000269				£4.72								**£4.72**	255.57	16.00
21/09/2025	Aldi	Bank	cheque	6/000269				£8.81								**£8.81**	264.38	16.00
26/09/2025	Girlguiding Renfrew Division	Bank	cheque	000269							£405.00					**£405.00**	669.38	16.00
27/09/2025	Girlguiding Shop	Bank	cheque	4/000268										£67.60		**£67.60**	736.98	16.00
29/09/2025	Sainsburys	Bank	cheque	7/000269				£16.45								**£16.45**	753.43	16.00
19/10/2025	Girlguiding Shop	Bank	cheque	8/000270										£34.94		**£34.94**	788.37	16.00
26/10/2025	Aldi	Cash	cash	9				£12.91								**£12.91**	788.37	28.91
31/10/2025	Sainsburys	Bank	cheque	10/000271				£6.45								**£6.45**	794.82	28.91
02/11/2025	Aldi	Cash	cash	11				£6.47								**£6.47**	794.82	35.38
06/11/2025	Odeon	Bank	cheque	000271						£108.00						**£108.00**	902.82	35.38
25/11/2025	Girlguiding Shop	Bank	cheque	12/000273										£19.55		**£19.55**	922.37	35.38
26/11/2025	Girlguiding Shop	Bank	cheque	13/000273										£23.45		**£23.45**	945.82	35.38
26/11/2025	Odeon	Bank	cheque	000273						£12.00						**£12.00**	957.82	35.38
29/11/2025	Aldi	Bank	cheque	14/000273				£18.95								**£18.95**	976.77	35.38
09/12/2025	Paisley Players	Bank	cheque	15/000272						£90.00						**£90.00**	1,066.77	35.38
11/01/2026	Girlguiding Shop	Bank	cheque	16/000276										£28.05		**£28.05**	1,094.82	35.38
29/01/2026	Girlguiding Renfrew Division	Bank	cheque	000274							£805.00					**£805.00**	1,899.82	35.38
07/02/2026	Girlguiding Renfrewshire	Bank	cheque	18/000276						£156.00						**£156.00**	2,055.82	
25/02/2026	Girlguiding Shop	Bank	cheque	17/000276										£55.25		**£55.25**	2,111.07	35.38
04/03/2026	Girlguiding UK	Bank	cheque	000275			£1,652.00									**£1,652.00**	3,763.07	35.38
21/03/2026	Girlguiding Shop	Bank	cheque	19/000276										£11.15		**£11.15**	3,774.22	35.38
04/05/2026	Girlguiding Shop	Bank	cheque	20/000277										£51.85		**£51.85**	3,826.07	35.38
30/05/2026	Girlguiding Shop	Bank	cheque	21/000277										£34.30		**£34.30**	3,860.37	35.38
30/05/2026	Tesco	Bank	cheque	22/000277				£20.95								**£20.95**	3,881.32	35.38
05/06/2026	The Works	Bank	cheque	23/000277				£12.00								**£12.00**	3,893.32	35.38
06/06/2026	Girlguiding Shop	Bank	cheque	25/000277										£18.25		**£18.25**	3,911.57	35.38
06/06/2026	Aldi	Bank	cheque	24/000277				£9.90								**£9.90**	3,921.47	35.38
13/06/2026	Aldi	Bank	cheque	26/000277				£4.35								**£4.35**	3,925.82	35.38
10/06/2026	Baker Ross	Cash	cash	27				£29.70								**£29.70**	3,925.82	65.08
21/06/2026	Glasgow Science Centre	Cash	cash	28							£26.92					**£26.92**	3,925.82	92.00
					£0.00	£0.00	£1,652.00		£0.00	£608.00	£1,236.92	£0.00	£0.00	£369.24	£0.00	£4,017.82		

Paying in or withdrawing money from the bank

Unit:	**9th Renfrew Brownies**
Charity number:	**SCO40641**
Year end date:	**30.06.2026**

	FROM (£)	TO (£)
Bank	0	0
Cash	0	0
	0	0

This page to be used when either:
Paying cash into the bank
Withdrawing money from the bank to be spent out as cash

Paying cash into the bank

Date	Pay-in slip reference	Details	Amount (£)

Receipts and Payments Account

For the Year ended	**30.06.2026**
Unit name	**9th Renfrew Brownies**
Charity Number	**SCO40641**

	2026	2025
Receipts		
Membership Subscriptions	£2,133.00	£2,614.00
Donations received	£0.00	
Unit Fundraising	£0.00	
3rd Party Fundraising	£0.00	
Bank Interest	£11.34	£16.22
Gift Aid	£0.00	
Trips	£482.00	£492.00
Grants received	£0.00	£116.00
Residential events	£1,171.00	£511.00
Miscellaneous Income	£0.00	
Total Receipts	**£3,797.34**	**£3,749.22**
Payments		
Fundraising expenses		
Unit fundraising	£0.00	
3rd Party Fundraising/Donation	£0.00	
Payments for charitable activities		
Subscriptions	£1,652.00	£1,540.00
Meeting expenses	£151.66	£192.70
Property costs/rent	£0.00	
Trips	£608.00	£905.00
Residential events	£1,236.92	£700.00
Admin/Postage & Stationery	£0.00	
Training	£0.00	
Badges & Resources	£369.24	£328.99
Miscellaneous Expenditure	£0.00	
Total Payments	**£4,017.82**	**£3,666.69**
Surplus/(Deficit) for year	**-£220.48**	**£82.53**

Statement of balances

For the year ended	**30.06.2026**
Unit Name	**9th Renfrew Brownies**
Charity Number	**SCO40641**

	2026
Opening Balances	
Cash	£40.00
Bank	£897.18
Surplus/(Deficit) for year	**-£220.48**
Total	**£716.70**

Closing Balances	
Cash	£0.00
Bank	£716.70
less outstanding cheques	£0.00
Total	**£716.70**

Assets & Liabilities:

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

Prepared by (signature): Jennifer Mackay

Jennifer Mackay

Date: 8/4/2026

2025

£40.00
£814.65

£82.53

£937.18

£40.00
£897.18
£0.00

£937.18

£0.00

Unit Leader

Trustees' Annual Report

For year ended	30.06.2026	
Charity (Unit) Name	9th Renfrew Brownies	
Charity Number	SCO40641	
District	Renfrew Town District	
Division	Renfrew Division	
Charity Trustees	Unit leader	Jennifer Mackay
	Leader	Alison McAuley
	Leader	Jennifer Woods
Charity Address	32 North Lodge Road Renfrew PA4 9AS	

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 26 girls.

We spent a lot more on a residential trip this year as some of the girls attended the Division weekend at PGL.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

Jennifer Mackay

_____ 8/4/2026

Signature Date:

Name: Jennifer Mackay

Independent examiner's report
For the year ended **30.06.2026**
For **9th Renfrew Brownies**
Charity number **SCO40641**

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.

Lynda Semple

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Signature Date 8/4/2026

Name: Lynda Semple

Address: 7 Tirry Way
Renfrew
PA4 0YE