

Girlguiding Scotland Unit Accounts Templates



Instructions for use

(version September 2022)

(expand a section by clicking the + in the left margin. To expand all answers, click the 2 at the top of the left margin. To collapse all answers, click the 1)

1) About the updated accounts templates

The unit accounts pack was updated in October 2021 in response to feedback from commissioners and treasurers who attended Scottish Money Matters training event in early 2021. The aim was to clarify the reporting requirements for units, and simplify the accounts and report templates. It is based on the Girlguiding Simple Accounts Pack (2015 version) but updated and tailored for Scotland.

2) How do I use these templates?

After opening this template file, save a copy for your unit with the year it relates to. Eg 1st Adventure Guides Annual Report & Accounts 31 Sep 21. Go to: File / Save As / then save in a folder on your computer or cloud storage. Save a new file each reporting year.

Find out which pages you will need by reading the answers to the next question. You will, as a minimum, need to have four sheets, more if your unit is a charity. You may want to reorder the tabs by dragging the ones you don't need to the right and changing those tab colours to dark grey. (right click your mouse while hovering over a tab click "Tab Color")

Fill in the boxes on 1 Unit Information sheet. 2 Receipts and Payments Register is effectively a cashbook. You would use this regularly during the year to record all your unit's receipts and payments as you incur them.

The other sheets you will only use after the year end. They are the reports you need to send to district and OSCR.

3) Which pages do I need and who do I send them to?

a) My unit is not a registered charity

Non-charities	Own records	* send to District	** send to OSCR
1 Unit Information	✓	✓	✗
2 Receipts + Payments Register (cashbook)	✓	✗	✗
3 Trustees Report (Scottish Charity)	✗	✗	✗
4a Independent Examiner's Report (non-charity)	✓	✓	✗
4b Independent Examiner's Report (Scottish Charity)	✗	✗	✗
5 Year End Accounts	✓	✓	✗
6 Gift Aid Register (Scottish Charity)	✗	✗	✗

* Only send printed or PDF pages in this column to your District Commissioner within 3 months of the end of the accounting period. Do not send this Excel file.

b) My unit is a registered charity

Charities	Own records	* send to District	** send to OSCR
1 Unit Information	✓	✓	✗
2 Receipts + Payments Register (cashbook)	✓	✗	✗
3 Trustees Report	✓	✓	✓
4a Independent Examiner's Report (non-charity)	✗	✗	✗
4b Independent Examiner's Report (Scottish Charity)	✓	✓	✓
5 Year End Accounts	✓	✓	✓
6 Gift Aid Register	✓	✓	✗

* Only send printed or PDF pages in this column to your District Commissioner within 3 months of the end of the accounting period. Do not send this Excel file.

** Send printed or PDF pages in this column to OSCR within 9 months of the end of the accounting period. Do not send this Excel file. By post or online:

<https://oscronline.oscr.org.uk/Oscr/Security/Session/Login>

4) What is the Receipts and Payments Register and how do I use it?

The Receipts and Payments Register is a tool for units to use. It is like a manual cashbook with some automation that helps you to categorise items and add them up. By filling it out regularly and accurately, it helps unit leaders fulfil their responsibility to keep proper accounting records. It should make it easier to produce the year end accounts.

You do not need to send a copy of it to your district or to OSCR, it is not part of your annual report and accounts. It is a part of the unit's accounting records (as are bank statements, purchase invoices, Gift Aid Register etc) and you should keep a copy for unit records and to pass onto your successor. The independent examiner will also need to see it, along with copy invoices, relevant correspondence and bank statements.

5) Do I need an independent examination of the year end accounts?

Yes. Both charity and non-charity accounts need to be independently examined, but it isn't as onerous as it sounds.

The independent examiner needs to be independent of the management and administration of the charity. ie cannot be related to anyone within the unit nor a member of the unit's leadership team, nor a signatory of the bank account.

For units that are not charities, or small Scottish charities (ie have less than £250k of income), there is NO need for the independent examiner to be a qualified accountant. The trustees only need to "reasonably believe the independent examiner has the required skills and experience to carry out a competent examination of the accounts".

Your district, division or county can suggest suitable people who could review your accounts. It could be a different unit leader, a Trefoil member for instance.

6) Girlguiding guidance says that I need to provide an annual report even if my unit is not a charity. Where is it in this pack?

The Unit Information sheet includes everything that you would need to include in your annual reporting to your district. If you are a registered Scottish charity you'll need a Trustees Report (see question 3 above).

7) I can't update some of the cells on the sheets

Most of the cells contain formula that link information from one sheet to another, or make calculations. In order to protect the contents of these cells so that the file works properly, you cannot edit them.

Other cells are restricted in the type of information you can enter into them. Again this is to help the file work properly.

In general, the white cells are ones that you can edit.

8) Some of the commands on the menu are greyed out and I can't select them.

In order to protect the formulas in this workbook, each sheet is protected so that only cell that need to be changed can be edited. This is to avoid accidental deletion of formula which would stop the file from working properly.

9) What are the little red triangles in the top right of some cells?

If you hover the cursor over the cell with the red triangle, a tip will appear to help you with filling in the pages. Once you are familiar with using the template you may want to delete some of tips. Put the cursor in the cell with the red arrow you want to delete, Go to Home / Editing / Clear / Clear Comments

8) Can I delete rows that I don't need from the year end accounts?

It is best to hide rows that you don't need before printing, rather than deleting them. Deleting rows may affect the formulas and the file may not work properly after you have deleted them. The categories have been chosen to fit with Scottish charity legislation and Girlguiding, so it's best to leave them in.

To hide rows that are empty or are not relevant, in the top menu, go to Home/ Format / Hide & Unhide / Hide Rows

10) How do I print out or save the pages to send to District or OSCR?

The sheets are pre-formatted to print on one or two pages. You can print them to paper or to a PDF. Do not send the Excel file to your district or OSCR.

You may want to insert page breaks in different places on the longer reports. Position your cursor below the row you want to insert a page break, on the menu bar click Page Layout/ Breaks / Insert Page Break

If you want to send the final reports electronically to District or OSCR, you will need to send a PDF and not the Excel file. If you don't have a program that can combine PDF pages, the best way is to print the Excel pages to one PDF.

At the bottom, drag the sheet tabs that you need to the left most position, and put them in order you want them to appear in your combined report. The numbers on the tabs will help you here, as the order of the numbers would be the generally accepted order for annual reports and accounts. Just leave out the reports that are not relevant (see question 3 above).

Then on the top menu, select File / Print / , Printer, select "Microsoft Print to PDF" then in Settings, instead of "Print Active Sheets" choose to "Print Entire Workbook". Look at the preview and see the relevant start and end pages you need and fill these page numbers in "Pages X to X ". Double check the layout before pressing "Print". Then save this PDF with a meaningful name like "1st Adventure Guides Annual Report & Accounts 31 Sep 21".

11) I am very confident at using Excel and would like to edit the protected content

All the sheets are protected to prevent accidental edits that would affect the integrity of the data. You can unprotect sheets to edit. There are no passwords.

There is a hidden sheet containing lists of accounts and other categories that appear in the drop down lists in the Receipts and Payments Register. Take care when altering the account categories, as they have been carefully chosen to comply with OSCR requirements, and changing the names could have consequences to the integrity of the formulas in other parts of the workbook.

12) Where can I get more help?

Your District, division or county treasurer or commissioner are the best people to get help from to complete your unit's year end accounts. Other unit leaders in your area also have a lot of experience.

If your unit is a charity, the OSCR website has a lot of guidance on charity accounts formats and trustees duties. Girlguiding Scotland published a charity's handbook and runs annual "money matters" training.

1st Newtongrange Brownies



Unit Information

Unit Name	1st Newtongrange Brownies	District	MEGAN
Division	Melville	County	Midlothian
Accounting Year	1 January 25	to	31 December 25

Unit Leaders / Trustees that served any time during the period, up to the date the accounts were signed.

Name	Email Address	Telephone No.	Position In Unit
Fiona Lofthouse	fionasutherland89@gmail.com		Unit Leader
Elaine Sutherland	esuth53@gmail.com		Assistant Leader
Kelly Logan			Assistant Leader

No. of Girl Members

12

Dates	Activities / Events / Residentials
September 2025	Shoebox Appeal
December 2025	Christmas Outing to Saltire Soft Play

Nothing additional to note.

Bank Account Details

	Bank a/c 1	Bank a/c 2
Account Name	1st Newtongrange Brownies	
Sort code	09-01-28	
Account number	75654873	
Name of signatory 1	Fiona Lofthouse	
Name of signatory 2	Elaine Sutherland	
Name of signatory 3	Kelly McGarry	
Name of signatory 4		

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

1st Newtowngrange Brownies

START DATE OF THIS REGISTER

1-Jan-25

END DATE OF THIS REGISTER

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

TOTAL

CASH

BANK a/c 1

BANK a/c 2

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVE'T IN CASH BAL	MOVE'T IN BANK 1 BAL	MOVE'T IN BANK 2 BAL
1	18-Jan-25	PAYMENT	BANK 1	ASDA	ASDA	Snack items	Guiding activities expenses	-19.55	-	-19.55	-
2	19-Jan-25	RECEIPT	BANK 1	KARA	KARA	Term 1	Subscriptions received	30.00	-	30.00	-
3	19-Jan-25	RECEIPT	BANK 1	OLIVIA	OLIVIA	Term 1	Subscriptions received	30.00	-	30.00	-
4	19-Jan-25	RECEIPT	BANK 1	JULIA	JULIA	Term 1	Subscriptions received	30.00	-	30.00	-
5	19-Jan-25	RECEIPT	BANK 1	LUCIA	LUCIA	Term 1	Subscriptions received	30.00	-	30.00	-
6	19-Jan-25	RECEIPT	BANK 1	AVA-MARIE	AVA-MARIE	Term 1	Subscriptions received	30.00	-	30.00	-
7	21-Jan-25	RECEIPT	BANK 1	SOPHIE	SOPHIE	Term 1	Subscriptions received	30.00	-	30.00	-
8	21-Jan-25	RECEIPT	BANK 1	NEHA	NEHA	Term 1	Subscriptions received	30.00	-	30.00	-
9	21-Jan-25	RECEIPT	BANK 1	NIAMH	NIAMH	Term 1	Subscriptions received	30.00	-	30.00	-
10	22-Jan-25	PAYMENT	BANK 1	BAKER ROSS	BAKER ROSS	Craft Items	Guiding activities expenses	-38.80	-	-38.80	-
11	23-Jan-25	RECEIPT	BANK 1	ALINA	ALINA	Term 1	Subscriptions received	30.00	-	30.00	-
12	25-Jan-25	RECEIPT	BANK 1	ROSIE	ROSIE	Term 1	Subscriptions received	30.00	-	30.00	-
13	26-Jan-25	RECEIPT	BANK 1	TRANSFER IN	TRANSFER IN	Repayment from 2024	Guiding activities receipts	140.00	-	140.00	-
14	26-Jan-25	RECEIPT	BANK 1	TRANSFER IN	TRANSFER IN	Repayment from 2024	Guiding activities receipts	75.00	-	75.00	-
15	26-Jan-25	PAYMENT	BANK 1	TRANSFER OUT	TRANSFER OUT	Repayment for 2024	Guiding activities expenses	-22.00	-	-22.00	-
16	26-Jan-25	PAYMENT	BANK 1	TRANSFER OUT	TRANSFER OUT	Repayment for 2024	Guiding activities expenses	-41.61	-	-41.61	-
17	26-Jan-25	PAYMENT	BANK 1	TRANSFER OUT	TRANSFER OUT	Repayment for 2024	Guiding activities expenses	-68.75	-	-68.75	-
18	28-Jan-25	RECEIPT	BANK 1	HOLLY	HOLLY	Term 1	Subscriptions received	30.00	-	30.00	-
19	16-Feb-25	PAYMENT	BANK 1	21ST MIDLOTHIAN	21ST MIDLOTHIAN	Hall Hire	Rent	-82.50	-	-82.50	-
20	22-Feb-25	PAYMENT	BANK 1	ACTIVITY VILLAGE	ACTIVITY VILLAGE	Subscription to resources	Guiding activities expenses	-25.95	-	-25.95	-
21	3-Mar-25	PAYMENT	BANK 1	LIDL	LIDL	Snack Foods	Guiding activities expenses	-7.40	-	-7.40	-
22	4-Mar-25	PAYMENT	BANK 1	TESCO	TESCO	Snack Foods	Guiding activities expenses	-5.30	-	-5.30	-
23	15-Mar-25	PAYMENT	BANK 1	21ST MIDLOTHIAN	21ST MIDLOTHIAN	Hall Hire	Rent	-55.00	-	-55.00	-
24	16-Mar-25	PAYMENT	BANK 1	CENSUS	GIRL GUIDING	Census	Subscriptions paid to county	-561.00	-	-561.00	-
25	24-Mar-25	PAYMENT	BANK 1	THE RANGE	THE RANGE	Craft Items	Guiding activities expenses	-25.16	-	-25.16	-
26	27-Apr-25	PAYMENT	BANK 1	21ST MIDLOTHIAN	21ST MIDLOTHIAN	Hall Hire	Rent	-110.00	-	-110.00	-
27	1-May-25	RECEIPT	BANK 1	KARA	KARA	Term 2	Subscriptions received	30.00	-	30.00	-
28	7-May-25	RECEIPT	BANK 1	OLIVIA	OLIVIA	Term 2	Subscriptions received	30.00	-	30.00	-
29	12-May-25	PAYMENT	BANK 1	TESCO	TESCO	Decoration	Residentials & outings expenses	-12.15	-	-12.15	-
30	15-May-25	RECEIPT	BANK 1	SOPHIE	SOPHIE	Term 2	Subscriptions received	30.00	-	30.00	-
31	25-May-25	PAYMENT	BANK 1	AMAZON	AMAZON	Craft Items	Guiding activities expenses	-5.79	-	-5.79	-
32	25-May-25	PAYMENT	BANK 1	AMAZON	AMAZON	Craft Items	Guiding activities expenses	-21.99	-	-21.99	-
33	9-Jun-25	PAYMENT	BANK 1	LIDL	LIDL	Snack Foods	Residentials & outings expenses	-19.84	-	-19.84	-
34	9-Jun-25	PAYMENT	BANK 1	MORRISONS	MORRISONS	Biscuits	Residentials & outings expenses	-5.05	-	-5.05	-
35	10-Jun-25	RECEIPT	BANK 1	LUCIA	LUCIA	Term 2	Subscriptions received	30.00	-	30.00	-
36	10-Jun-25	RECEIPT	BANK 1	ALINA	ALINA	Term 2	Subscriptions received	30.00	-	30.00	-
37	10-Jun-25	PAYMENT	BANK 1	HOME BARGAINS	HOME BARGAINS	Decoration	Residentials & outings expenses	-3.87	-	-3.87	-
38	10-Jun-25	PAYMENT	BANK 1	TESCO	TESCO	Decoration	Residentials & outings expenses	-12.25	-	-12.25	-
39	11-Jun-25	RECEIPT	BANK 1	JULIA	JULIA	Term 2	Subscriptions received	30.00	-	30.00	-
40	2-Sep-25	RECEIPT	BANK 1	OLIVIA	OLIVIA	Term 3	Subscriptions received	30.00	-	30.00	-
41	2-Sep-25	RECEIPT	BANK 1	JULIA	JULIA	Term 3	Subscriptions received	30.00	-	30.00	-
42	3-Sep-25	RECEIPT	BANK 1	DEAN TAVERN	DEAN TAVERN	Funding	Grants received	400.00	-	400.00	-
43	13-Sep-25	PAYMENT	BANK 1	THE WORKS	THE WORKS	Craft Items	Guiding activities expenses	-6.00	-	-6.00	-
44	18-Sep-25	PAYMENT	BANK 1	POST OFFICE	POST OFFICE	Postage	Postage, stationery & admin expenses	-5.05	-	-5.05	-
45	20-Sep-25	RECEIPT	BANK 1	SOPHIE	SOPHIE	Term 3	Subscriptions received	35.00	-	35.00	-
46	21-Sep-25	RECEIPT	BANK 1	OLIVIA	OLIVIA	Term 3	Subscriptions received	5.00	-	5.00	-

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

1st Newtongrange Brownies

START DATE OF THIS REGISTER

1-Jan-25

END DATE OF THIS REGISTER

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

TOTAL

CASH

BANK a/c 1

BANK a/c 2

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVE'T IN CASH BAL	MOVE'T IN BANK 1 BAL	MOVE'T IN BANK 2 BAL
47	22-Sep-25	RECEIPT	BANK 1	NIAMH	NIAMH	Term 3	Subscriptions received	35.00	-	35.00	-
48	22-Sep-25	RECEIPT	BANK 1	EILIDH	EILIDH	Term 3	Subscriptions received	35.00	-	35.00	-
49	22-Sep-25	RECEIPT	BANK 1	EMILY	EMILY	Term 3	Subscriptions received	35.00	-	35.00	-
50	22-Sep-25	RECEIPT	BANK 1	LUCIA	LUCIA	Term 3	Subscriptions received	35.00	-	35.00	-
51	22-Sep-25	RECEIPT	BANK 1	SKYLA	SKYLA	Term 3	Subscriptions received	35.00	-	35.00	-
52	25-Sep-25	RECEIPT	BANK 1	ALINA	ALINA	Term 3	Subscriptions received	35.00	-	35.00	-
53	26-Sep-25	RECEIPT	BANK 1	KARA	KARA	Term 3	Subscriptions received	35.00	-	35.00	-
54	28-Sep-25	PAYMENT	BANK 1	AMAZON	AMAZON	Stationary	Postage, stationery & admin expenses	-16.75	-	-16.75	-
55	28-Sep-25	PAYMENT	BANK 1	BADGES	GIRL GUIDING	Badges and Books	Guiding activities expenses	-102.25	-	-102.25	-
56	29-Sep-25	PAYMENT	BANK 1	LIDL	LIDL	Cakes	Fundraising activities expenses	-9.84	-	-9.84	-
57	30-Sep-25	PAYMENT	BANK 1	TESCO	TESCO	Biscuits	Fundraising activities expenses	-3.00	-	-3.00	-
58	6-Oct-25	PAYMENT	BANK 1	HOME BARGAINS	HOME BARGAINS	Craft Items	Guiding activities expenses	-5.90	-	-5.90	-
59	7-Oct-25	PAYMENT	BANK 1	TESCO	TESCO	Craft Items	Guiding activities expenses	-5.00	-	-5.00	-
60	7-Oct-25	PAYMENT	BANK 1	HOME BARGAINS	HOME BARGAINS	Craft Items	Guiding activities expenses	-9.61	-	-9.61	-
61	11-Oct-25	RECEIPT	BANK 1	AMAZON	AMAZON	Stationary	Postage, stationery & admin expenses	16.75	-	16.75	-
62	22-Oct-25	PAYMENT	BANK 1	AMAZON	AMAZON	Ink cartridge	Other sundry expenses	-21.20	-	-21.20	-
63	30-Oct-25	PAYMENT	BANK 1	21ST MIDLOTHIAN	21ST MIDLOTHIAN	Hall Hire	Rent	-55.00	-	-55.00	-
64	31-Oct-25	PAYMENT	BANK 1	MATALAN	MATALAN	Clothing Items	Grants and donations paid	-16.80	-	-16.80	-
65	20-Nov-25	PAYMENT	BANK 1	BAKER ROSS	BAKER ROSS	Craft Items	Guiding activities expenses	-107.19	-	-107.19	-
66	26-Nov-25	RECEIPT	BANK 1	OLIVIA	OLIVIA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
67	26-Nov-25	RECEIPT	BANK 1	LUCIA	LUCIA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
68	27-Nov-25	RECEIPT	BANK 1	JULIA	JULIA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
69	27-Nov-25	PAYMENT	BANK 1	BANK CHARGE	SANTANDER	Bank Fees	Other sundry expenses	-4.99	-	-4.99	-
70	28-Nov-25	PAYMENT	BANK 1	SALTIRE	SALTIRE	Xmas Party	Residentials & outings expenses	-50.00	-	-50.00	-
71	28-Nov-25	RECEIPT	BANK 1	KARA	KARA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
72	29-Nov-25	RECEIPT	BANK 1	SKYLA	SKYLA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
73	30-Nov-25	RECEIPT	BANK 1	EILIDH	EILIDH	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
74	2-Dec-25	RECEIPT	BANK 1	SOPHIE	SOPHIE	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
75	2-Dec-25	RECEIPT	BANK 1	ALINA	ALINA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
76	2-Dec-25	RECEIPT	BANK 1	ARIA	ARIA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
77	5-Dec-25	RECEIPT	BANK 1	REBECCA	REBECCA	Xmas Party	Residentials & outings receipts	15.00	-	15.00	-
78	27-Dec-25	PAYMENT	BANK 1	BANK CHARGE	SANTANDER	Bank Fees	Other sundry expenses	-4.99	-	-4.99	-
79									-	-	-
80									-	-	-
81									-	-	-
82									-	-	-
83									-	-	-
84									-	-	-
85									-	-	-
86									-	-	-
87									-	-	-
88									-	-	-
89									-	-	-
90									-	-	-
91									-	-	-
92									-	-	-

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

1st Newtongrange Brownies

START DATE OF THIS REGISTER

1-Jan-25

END DATE OF THIS REGISTER

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	TOTAL	CASH	BANK a/c 1	BANK a/c 2
								£ 0.00	£ 0.00	£ 734.09	£ 0.00
93								-	-	-	-
94								-	-	-	-
95								-	-	-	-
96								-	-	-	-
97								-	-	-	-
98								-	-	-	-
99								-	-	-	-
100								-	-	-	-
101								-	-	-	-
102								-	-	-	-
103								-	-	-	-
104								-	-	-	-
105								-	-	-	-
106								-	-	-	-
107								-	-	-	-
108								-	-	-	-
109								-	-	-	-
110								-	-	-	-
111								-	-	-	-
112								-	-	-	-
113								-	-	-	-
114								-	-	-	-
115								-	-	-	-
116								-	-	-	-
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124								-	-	-	-
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126								-	-	-	-
127								-	-	-	-
128								-	-	-	-
129								-	-	-	-
130								-	-	-	-
131								-	-	-	-
132								-	-	-	-
133								-	-	-	-
134								-	-	-	-
135								-	-	-	-
136								-	-	-	-
137								-	-	-	-
138								-	-	-	-

RECEIPTS AND PAYMENTS REGISTER

(Template version: Sept 2022)

UNIT NAME

1st Newtongrange Brownies

START DATE OF THIS REGISTER

1-Jan-25

END DATE OF THIS REGISTER

31-Dec-25

ADDITION ERROR! check each line has been completed fully

ENTER THE OPENING BALANCES AT 1 Jan 25

MOVEMENT BALANCES IN THE PERIOD

CLOSING BALANCES CARRIED FORWARD

TOTAL	CASH	BANK a/c 1	BANK a/c 2
	£ 0.00	£ 734.09	
	£ 0.00	£ 69.22	£ 0.00
£ 0.00	£ 0.00	£ 803.31	£ 0.00

LINE	DATE	RECEIPT or PAYMENT	BANK or CASH	REFERENCE	RECEIVED FROM / PAID TO	DESCRIPTION	ACCOUNTS CATEGORY	AMOUNT	MOVE'T IN CASH BAL	MOVE'T IN BANK 1 BAL	MOVE'T IN BANK 2 BAL
139									-	-	-
140									-	-	-
141									-	-	-
142									-	-	-
143									-	-	-
144									-	-	-

1st Newtongrange Brownies



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

Reference and administrative details

Charity Name	1st Newtongrange Brownies
Charity Number	SCO33341
Principal address	6 Shiel Hall Loan Rosewell EH24 9DG

Trustees who served during the year and up to the date the accounts were signed:

Trustee name	Position In Unit	Dates acted if not for whole year
Fiona Lofthouse	Unit Leader	
Elaine Sutherland	Assistant Leader	
Kelly Logan	Assistant Leader	

Structure, governance and management

The above unit is an unincorporated association. It has no written constitution, but operates in accordance with the Girlguiding policies and procedures published by Girlguiding, the operating name of the Guide Association. The Guide Association is incorporated under a Royal Charter which gives power to form units across the United Kingdom. The unit's trustees are the volunteer adult leaders appointed as Leaders in terms of the Girlguiding policies and procedures, and in accordance with the Royal Charter.

Objectives

The charity's aim is to help girls and young women develop their potential to be leaders and effective citizens by delivering a programme of informal education in accordance with the ethos and principles of Girlguiding.

Activities, achievements and performance

During the period the charity provided the programme to the following number of girls in the area, and carried out activities as shown below:

Number of Girl Members:

12

Date	Activity
September 2025	Shoebox Appeal
December 2025	Christmas Outing to Saltire Soft Play

1st Newtongrange Brownies



Trustees' Report

for the period from 1 January 2025 to 31 December 2025

Nothing additional to note.

Financial review

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.

During the period the charity received donated services, materials or facilities as follows:

Nothing to note.

Deficit is listed however funding due from 2024 expenses from other bank account was received in 2025 providing a surplus.

No personal expenses were taken. Transfers were to cover items purchased for guiding use only.

Declaration

The trustees declare that they have approved the trustees' report as detailed above.

Signed on behalf of the charity's trustees

Signature

Full Name

Position

Date

Fiona Lofthouse
Unit Leader
09/08/2026

1st Newtongrange Brownies



Independent examiner's report

Report to the members of 1st Newtongrange Brownies
on the accounts for the period 1 January 2025 to 31 December 2025

Responsibilities of the unit leader	The unit leader is entrusted with the safe keeping of the unit's funds and is responsible for seeing that a proper account of the funds is kept. The unit leader need not do all management of funds directly and may delegate tasks, however, the leader is ultimately responsible for the accounts.		
Basis of independent examiner's statement	An independent examination includes a review of the accounting records kept by the unit 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 unit leaders about such items. I have not carried out an audit, and consequently, I do not express an audit opinion on the accounts.		
Independent examiner's statement	In the course of my examination, other than disclosed below, I confirm that the unit - has kept adequate accounting records during the accounting period, and - accounts presented agree in all material respects to the underlying accounting records, - has disclosed all the necessary information to enable proper understanding of the accounts.		
Signed:		Date:	
Name:			
Relevant professional qualification(s) (if any):			
Address:			
Give here brief details (if any) that the examiner wishes to disclose	[write "There were no further details to disclose" if none, or give details]		

Independent examiner's report on the charity's accounts

**Report to the Trustees of 1st Newtongrange Brownies
on the charity's accounts for the period 1 January 2025 to 31 December 2025**

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) (d) 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 examiner's 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 examiner's statement	In the course of my examination, no matter has come to my attention, other than disclosed below 1. which gives me reasonable cause to believe that in any material respect the requirements: • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and have not been met 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.		
Signed:		Date:	
Name:			
Relevant professional qualification(s) (if any):			
Address:			
Give here brief details (if any) that the examiner wishes to disclose			

1st Newtongrange Brownies

Accounts for the year ending 31 December 2025



Receipts and Payments Account

	31/12/2025	31/12/2024
Receipts		
Donations & Gift Aid received	£ -	£ -
Legacies received	£ -	£ -
Grants received	£ 400.00	£ -
Fundraising activities receipts	£ -	£ -
Interest and dividend income	£ -	£ -
Rents from property	£ -	£ -
Subscriptions received	£ 855.00	
Residentials & outings receipts	£ 150.00	£ -
Guiding activities receipts	£ 215.00	£ -
Sales of badges, clothing etc	£ -	£ -
Other general receipts	£ -	£ -
Total Receipts	£ 1,620.00	£ -
Payments		
Fundraising activities expenses	£ - 12.84	£ -
Grants and donations paid	£ - 16.80	£ -
Subscriptions paid to county	£ - 561.00	£ -
Residentials & outings expenses	£ - 103.16	£ -
Guiding activities expenses	£ - 518.25	£ -
Training costs	£ -	£ -
Rent	£ - 302.50	£ -
Postage, stationery & admin expenses	£ - 5.05	£ -
Cost of items sold	£ -	£ -
Equipment purchased	£ -	£ -
Publicity expenses	£ -	£ -
Other sundry expenses	£ - 31.18	£ -
Governance costs	£ -	£ -
Total Payments	£ - 1,550.78	£ -
Surplus or deficit (-) for the year	£ 69.22	£ -

1st Newtongrange Brownies

Accounts for the year ending 31 December 2025



Statement of Assets and Liabilities

	At start of year 01/01/2025	net income or expend're (-)	At end of year 31/12/2025
Cash and bank balances			
Bank accounts	£ 734.09	£ 69.22	£ 803.31
Cash held	£ -	£ -	£ -
Total	<u>£ 734.09</u>	<u>£ 69.22</u>	<u>£ 803.31</u>

Other assets and liabilities

In addition to the above cash and bank balances, that the end of the accounting period, the unit has equipment to the value of £0. **[The unit had liabilities of £_____ which were amounts owed for hall hire that had not yet been paid]. *or [There were no other assets or liabilities].*

Declaration

I acknowledge my responsibility to keep safe the unit's funds and assets and to maintain proper accounting records. These accounts agree to the underlying accounting records and have been reviewed by an independent examiner.

Signature

Fiona Lofthouse
Unit Leader

Date

09/08/2026

Full Name

Position

Subscription Register (to support Gift Aid claim)



Unit Name	1st Newtongrange Brownies		
Period from	01/01/2025	to	31/12/2025

Subscription Income Received												Gift Aid declaration? Y / N	Total Amount Gift Aid Claimed On	Total Amount No Gift Aid Claimed On
Ref	Name of Child	Date of Birth	House No / Name	Postcode	Gift Aid Signatory (name of parent/ guardian)	Date of last subs received	Term 1	Term 2	Term 3	Term 4	Total			
1	Shona Taylor	01/01/2010				05/09/2021		£ 10.00	£ 10.00	£ 10.00	£ 30.00	N		£ 30.00
2	Poppy Black	02/02/2010			Jock Black	05/09/2021			£ 10.00	£ 10.00	£ 20.00	Y	£ 20.00	
3	Daisy Meadows	03/03/2010			Pretty Meadows	05/09/2021	£ 10.00	£ 10.00	£ 10.00	£ 10.00	£ 40.00	Y	£ 40.00	
4											£ -	Y	£ -	
5											£ -	N		£ -
6											£ -	Y	£ -	
7											£ -			
8											£ -			
9											£ -			
10											£ -			
11											£ -			
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25											£ -			
26											£ -			
27											£ -			
28											£ -			
29											£ -			
30											£ -			
Totals											£ 90.00		£ 60.00	£ 30.00