



Independent reviewer's checklist and confirmation form

Unit or level to complete this section

Name of unit or level	1st Broom Guides
Name of local commissioner	
Contact details for local commissioner*	

*Email address or phone number

Independent reviewer to complete the following sections

Name of independent reviewer	SIM NEVILLE
Contact details for independent reviewer*	SIMNEVILLE20@GMAIL.COM
☒ I confirm that I am not a member of the unit or level leadership team, a signatory of the unit or level's bank account, or related to anyone in the unit or level	
☒ I confirm that I understand the checks required and that I am responsible and financially confident to complete these checks	
☒ I confirm that I will hold any personal and/or financial data given to me securely, only share it with people that need to see it for the purpose of this review, and will securely destroy or return the data when it is no longer needed for review purposes	

*Email address or phone number

I confirm that I've carried out the following checks on the accounts for the above unit or level:

- ☒ A bank account exists in the name of the unit or level, and most income is recorded here
- ☒ Spending and income are accurately recorded across financial records, based on the information I have reviewed, including:
 - Bank statements
 - Paying in books
 - Cheque books
 - Invoices
 - Receipts
- ☒ If any information was missing, this has now been provided
- ☒ Payments have been dual authorised
- ☒ Where online banking is used, the users have confirmed there is no sharing of passwords
- ☒ Grant money has been used for the right purpose
- ☒ Cash held is minimal
- ☒ Money collected for another charity has been passed on appropriately
- ☒ Any errors noted have been adjusted for

Please tick one

- ☒ During my review, there have been no concerns about how the unit or level named above keeps accounts or spends money
- ☐ During my review, there have been concerns which have been raised with the commissioner or HQ

Please give a summary of your findings:

You can find more information about this process in our end of year review of accounts procedure.

Signature	
Date	27/02/2026



1st Biggar Guides

Year: 01 January 2025 to 31 December 2025

Level trustees:

Jenny Milner
Gillian Falkner
Kirsty McLaughlan

Currency symbol

£

Opening Balances

Cash	-
Bank 1	4,275.93
Bank 2	-
Total	4,275.93



Holidays ~ Events

	Start date	End date
1 Event 1 - PGL	01 January 2025	31 December 2025
2 Event 2 - cinema trip	01 January 2025	31 December 2025
3 Event 3 - Science Centre Sleepover	01 January 2025	31 December 2025
4 Event 4 - change me	01 January 2025	31 December 2025
5 Event 5 - change me	01 January 2025	31 December 2025
6 Event 6 - change me	01 January 2025	31 December 2025
7 Event 7 - change me	01 January 2025	31 December 2025
8 Event 8 - change me	01 January 2025	31 December 2025

Bank account details

Name	Sort code	Account no.
1st Biggar Guides	83-16-11	00138977

Bank 1 signatories

Jenny Milner
Kirsty McLaughlan

Bank 2 signatories

Privacy statement

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Income

Current balances ~		£
Cash		0.00
Bank 1		3,583.29
Bank 2		0.00
Total		3,583.29

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Date	Payer reference	Details	Receipt ref	£ Cheque or cash	£ Online receipt	Fees	Welcome Pack	Annual Subscription	Events	Donation	Bank Interest	Fundraising	Uniform	Details 9	Details 10	Details 11	Details 12	Details 13	Details 14	Details 15
31 December 2025	Event 1 - PGL	Event 1 - PGL	tab	-	3,005.88	930.00	-	-	2,015.00	70.00	45.88	-	-	-	-	-	-	-	-	-
31 December 2025	Event 2 - cinema trip	Event 2 - cinema trip	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 3 - Science Cent	Event 3 - Science Cent	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 4 - change me	Event 4 - change me	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 5 - change me	Event 5 - change me	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 6 - change me	Event 6 - change me	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 7 - change me	Event 7 - change me	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 8 - change me	Event 8 - change me	tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
07 January 2025	Georgie	Fees and PGL (half)	tab	-	92.50	27.50	-	-	65.00	-	-	-	-	-	-	-	-	-	-	-
08 January 2025	Rebekah G	PGL			130.00				130.00											
08 January 2025	Rebekah G	Fees			55.00	55.00														
08 January 2025	Georgie	Fees and PGL (half)			92.50	27.50			65.00											
10 January 2025	Abbie	Fees			55.00	55.00														
13 January 2025	Indie	Fees			75.00	55.00				20.00										
13 January 2025	Eva	PGL			130.00				130.00											
16 January 2025	Greer	PGL			130.00				130.00											
17 January 2025	Rebekah B	PGL			130.00				130.00											
20 January 2025	Amy	Fees and PGL			185.00	55.00			130.00											
20 January 2025	Isia	PGL + Donation			140.00	10.00			130.00											
20 January 2025	Natasha	PGL			130.00				130.00											
20 January 2025	Rowan	PGL			130.00				130.00											
20 January 2025	Rowan	Fees			55.00	55.00														
21 January 2025	Sophie	Fees and PGL			185.00	55.00			130.00											
21 January 2025	Jessica	PGL			130.00				130.00											
05 February 2025	Greer	?			50.00					50.00										
12 February 2025	Hattie	PGL			130.00				130.00											
12 February 2025	Lena	PGL			130.00				130.00											
05 March 2025	Isia	Fees			45.00	45.00														
28 March 2025	Interest	Interest			15.79						15.79									
27 June 2025	Interest	Interest			11.83						11.83									
11 September 2025	Sophie	Fees			55.00	55.00														
15 September 2025	Rebekah G	Fees			55.00	55.00														
15 September 2025	Lena	Fees			55.00	55.00														
16 September 2025	Indie	Fees			55.00	55.00														
18 September 2025	Tessa	Fees			55.00	55.00														
29 September 2025	Interest	Interest			9.22						9.22									
02 October 2025	Rowan	Fees			55.00	55.00														
23 October 2025	Rebekah G	Cinema			5.00				5.00											
23 October 2025	Sophie	Science Centre			50.00				50.00											
23 October 2025	Rebekah B	Science centre + cinema			55.00				55.00											

Date	Payer reference	Details	Receipt ref	£ Cheque or cash	£ Online receipt	Fees	Welcome Pack	Annual subscription	Events	Donation	Bank Interest	Fundraising	Uniform	Details 9	Details 10	Details 11	Details 12	Details 13	Details 14	Details 15
27 October 2025	Greer	Science Centre			50.00	50.00			50.00											
27 October 2025	Greer	Fees			50.00	50.00														
30 October 2025	Rowan	Science Centre			50.00				50.00											
06 November 2025	Amy (cash deposit)	Science Centre		50.00					50.00											
12 November 2025	Eva	SC and Fees			105.00	55.00			50.00											
01 December 2025	Lena	Fees			55.00	55.00			5.00											
08 December 2025	Rebekah B	Cinema			5.00				5.00											
11 December 2025	Rowan	Cinema			5.00				5.00											
22 December 2025	Lena (cash deposit)	Cinema		5.00					5.00											
30 December 2025	Interest	Interest			9.04						9.04									

Diff

Expenditure

Current balances ~		£
Cash		0.00
Bank 1	3,583.29	
Bank 2	0.00	
Total	3,583.29	

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CC Enter 1 into column G if drawing cash from the bank on a cheque, if not leave blank

Date	Payee reference	Details	Payment ref	£ Cash payments	£ Bank or cheque payments	CC	Venue Rent	Materials	Badges	Events	Uniform	Annual Subs	Outings	Shipping	Details 9	Details 10	Details 11	Details 12	Details 13	Details 14	Details 15
31 December 2025	Event 1 - PGL	Event 1 - PGL	Tab	-	3,753.52	-	503.60	562.82	146.70	1,548.00	50.00	896.00	39.00	7.40	-	-	-	-	-	-	-
31 December 2025	Event 2 - cinema trip	Event 2 - cinema trip	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 3 - Science Centre Sleaf	Event 3 - Science Centre Sleaf	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 4 - change me	Event 4 - change me	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 5 - change me	Event 5 - change me	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 6 - change me	Event 6 - change me	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 7 - change me	Event 7 - change me	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 December 2025	Event 8 - change me	Event 8 - change me	Tab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06 February 2025	Hall Hire	Cheque 653			46.80		46.80														
10 February 2025	PGL	Cheque 654			918.00					918.00											
10 February 2025	PGL	Cheque 655			390.00					390.00											
04 March 2025	GG Subs	Cheque 656			896.00							896.00									
01 April 2025	Hall Hire	Cheque 661			70.20		70.20														
29 April 2025	Hall Hire	Cheque 662			93.60		93.60														
30 May 2025	Anna Campbell receipts	Cheque 662			210.50			85.15	71.40		50.00			3.95							
02 June 2025	Hall Hire	Cheque 663			87.90		87.90														
09 June 2025	Hall Hire	Cheque 664			58.60		58.60														
17 June 2025	Anna Campbell receipts	Cheque 665			189.76			189.76													
18 June 2025	Karen Gracie receipts	Cheque 666			102.47			102.47													
22 July 2025	Hall Hire	Cheque 667			29.30		29.30														
14 October 2025	Jenny Milner Receipts	Cheque 657			398.74			79.99	75.30	240.00				3.45							
24 November 2025	Hall Hire	Cheque 660			117.20		117.20														
25 November 2025	Gillian Falkner Receipts	Cheque 723			12.10			12.10													
02 December 2025	Jenny Milner Receipts	Cheque 722			93.35			93.35													
23 December 2025	Jenny Milner Receipts	Cheque 725			39.00								39.00								

Diff



Date	Details	Paying in slip ref	Cash or cheques to Bank
			55.00
06 November 2025	Amy Science Centre	506	50.00
22 December 2025	Lena Cinema	507	5.00

Banking - Page 1

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Transfers to & from No 2 Bank a/c[illegible]

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BANK RECONCILIATION

PERIOD ENDING: 31 December 2025

£

BANK 1 BALANCE PER ACCOUNTS:

3,583.29

BALANCE PER BANK STATEMENT:

3,583.29

DIFFERENCE:

—

DIFFERENCE REPRESENTED BY:

PAYMENTS MADE BUT NOT YET CLEARED

TOTAL

10

RECEIPTS PRESENTED TO THE BANK BUT NOT YET CLEARED**TOTAL**

1

GRAND TOTAL

1

DIFFERENCE

1

	This year	Last year
	£	£
Income in		
Fees	930.00	0.00
Welcome Pack	0.00	0.00
Annual Subscription	0.00	0.00
Events	2,015.00	0.00
Donation	70.00	0.00
Bank Interest	45.88	0.00
Fundraising	0.00	0.00
Uniform	0.00	0.00
Details 9	0.00	0.00
Details 10	0.00	0.00
Details 11	0.00	0.00
Details 12	0.00	0.00
Details 13	0.00	0.00
Details 14	0.00	0.00
Details 15	0.00	0.00
2nd bank account (manual)	0.00	0.00
Totals	3,060.88	0.00
Expenditure out	£	£
Venue Rent	503.60	0.00
Materials	562.82	0.00
Badges	146.70	0.00
Events	1,548.00	0.00
Uniform	50.00	0.00
Annual Subs	896.00	0.00
Outings	39.00	0.00
Shipping	7.40	0.00
Details 9	0.00	0.00
Details 10	0.00	0.00
Details 11	0.00	0.00
Details 12	0.00	0.00
Details 13	0.00	0.00
Details 14	0.00	0.00
Details 15	0.00	0.00
2nd bank account (manual)	0.00	0.00
Totals	3,753.52	0.00
Surplus or (deficit) for the year	-692.64	0.00

Balances brought forward	Bank 1	4,275.93	0.00
	Bank 2	0.00	0.00
	Cash	0.00	0.00
		4,275.93	0.00
Balances in hand at	Bank 1	3,583.29	4,275.93
year end	Bank 2	0.00	0.00
	Cash	0.00	0.00
		3,583.29	4,275.93

Assets and liabilities: In addition to the above cash balances the unit has equipment to the value of
 0.00 (if applicable, see equipment list tab). There are no other assets or liabilities.

Prepared by: Jenny Milner **Signature and date:** Jenny Milner 16/2/25
 (PRINT NAME)

Reviewer's Certificate: The above statements agree with the records and vouchers of

1st Biggar Guides for the financial year ended **31 December 2025**

Reviewed by: **Signature and date:**
 (PRINT NAME)

Notes:

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