

Independent examiners Report  
For the year end 30 June 2026

For 193 Brownies

Charity Number: SCO34682

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

which gives me reasonable cause to believe that in any material respect the

1 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.

Helen Sinclair  
Signature

26/08/2026  
Date

Name: HELEN SINCLAIR

Address: 11 LAVEROCKDALE PARK  
EDINBURGH



**Trustees Annual Report**  
**For the year end 30 June 2026**

Charity (Unit) Name: 193 Brownies

Charity Number: SCO34682

District Name: Colinton

Division Name: Pentland

Charity Trustees: Unit Guider: Dr Kirsteen Jean Murray

Unit Guider Mrs Sarah MacNeil  
Assistant Guider Dr Sarah Houldsworth  
Assistant Guider

Charity Address 115 Redford Road  
Edinburgh EH13 0AS

The above charity (unit) is an unincorporated association. It has no written constitution, but operates in accordance with the Guiding Manual, published by Girlguiding UK the operating name of the Guide Association.

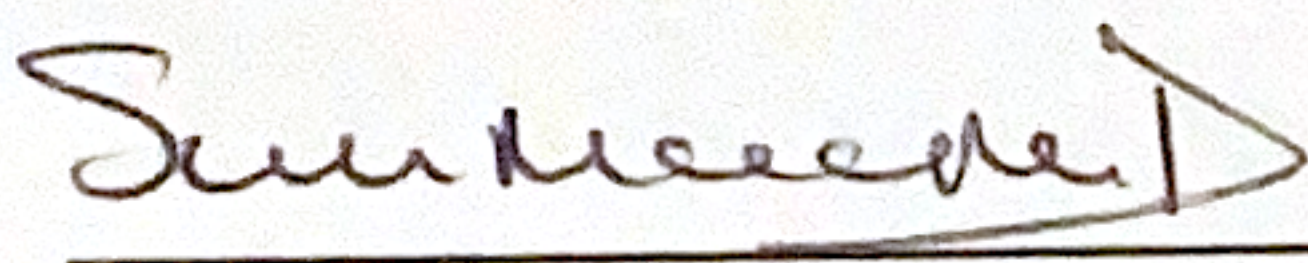
Its Trustees are the volunteer adult leaders trained and appointed as guiders in terms of the guiding manual. Annual up date training is available throughout the year.

The charity's aim is to deliver a programme of informal education in accordance with the ethos and principles of Girlguiding UK. During the above period the charity provided this programme to 24 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.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by

  
Signature

14-8-26.  
Date:

Name: SARAH MACNEIL.



**Statement of Balances**  
**As at Tuesday, 30 June 2026**  
**193 Brownies**

Charity Number: SCO34682

|                            | 2026     | 2025     |
|----------------------------|----------|----------|
| <b>Opening Balances</b>    |          |          |
| Cash                       | 0        | 0        |
| Bank                       | 2469.61  | 4019.02  |
|                            |          |          |
| Surplus/(Deficit) for year | 1261.18  | -1549.41 |
| Total                      | 3730.79  | 2469.61  |
|                            |          |          |
| <b>Closing Balances</b>    |          |          |
| Cash                       | 0.00     | 0        |
| Bank                       | 3,730.79 | 2469.61  |
| less outstanding cheques   | 0        | 0        |
| Total                      | 3,730.79 | 2469.61  |

**Assets & Liabilities:**

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

£0.00

Liabilities at the year end (if appropriate) amount to:

£0.00

Prepared by (signature): *Sue McCreedy*

Unit Leader

Date: 14.8.26



Receipts and Payments Account  
For the Year ended

Tuesday, 30 June 2026

193 Brownies

Charity Number:

SCO34682

2026

2025

**Receipts**

Membership Subscriptions

2,509.00

1,965.50

Donations received

-

-

Unit Fundraising

170.00

180.00

3rd Party Fundraising

-

-

Bank Interest

-

-

Gift Aid

-

-

Trips

1,229.00

981.00

Residential events

3,300.00

1,346.00

Miscellaneous Income

33.00

22.00

**Total Receipts**

**7,241.00**

**4,494.50**

**Payments**

Fundraising expenses

Unit fundraising

-

-

3rd Party Fundraising/Donation

-

-

Payments for charitable activities

Census money

1,798.00

1,345.50

Materials/crafts

-

-

Property costs/rent

679.00

705.01

Trips

1,734.25

1,643.40

Residential events

1,599.39

1,919.09

Admin/Postage & Stationery

-

80.20

Training

15.00

-

Badges & Resources

153.18

350.71

Miscellaneous Expenditure

1.00

-

**Total Payments**

**5,979.82**

**6,043.91**

Surplus/(Deficit) for year

**1,261.18**

**(1,549.41)**