

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD
FROM 1st January to 31st December 25

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' report, the Unit Accounting Records and the Receipts and Payment Account and Statement of Balances that are attached as part of this document.

My examination has been carried out under Section 44 (1) c of the Charities and Trustee Investment (Scotland) Act 2005.

To the best of my knowledge and belief, and in accordance with the information and explanations given to me:

- a) The charity trustees consider that the audit requirement of regulation 10 (1) (d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Unit is eligible to have an independent examination.
- b) The Receipts and Payments Account and Statement of Balances have been properly prepared from the records of the unit are in agreement with them.
- c) The Receipts and payments Account and Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Unit's effective Constitution.
- d) *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 requirements of Section 33 of the 2005 Act and Regulations 4 & 9 of the 2006 Accounts Regulations have not been met.

OR

*In the course of my examination the following matters of a material nature have come to my attention:

Please delete alternative paragraph* as appropriate

Signed CG Alloway

Name CG ALLOWAY

Dated 10/3/2026

Qualification AATQB

TRUSTEES ANNUAL REPORT

1ST KIRKINNER BROWNIE UNIT

FOR THE PERIOD FROM
1st January 2025 to 31st December 2025

Charity Name	1 st Kirkinner Brownies
Charity Number	SC038939
Charity Trustees	Judith Galloway
Unit Helpers	Rebecca Milven
Charity Address	Moorpark of Baldoon, Kirkinner, DG8 9BY

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

Its trustees are the volunteer leaders appointed as Guiders in terms of the said Guiding manual.

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 12 girls in the area.

The charity's main income is subscription income. The charity aims to build sufficient cash funds to meet all expenditure due and anticipated during a 2 month period.

Signed 

Name Judith Galloway

Date 5.8.26

GIRLGUIDING

1ST KIRKINNER BROWNIES

SC038939

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD
FROM 1ST JANUARY 2025 to 31ST DECEMBER 2025**

RECEIPTS

Membership Subscriptions	941.60
Proceeds from fundraising activities	0.00
Guiding Activities and Events	876.00
Charitable Income – Donation Received	650.00

TOTAL RECEIPTS **2467.60**

PAYMENTS

Membership Subscriptions	757.50
Guiding Activities and Events	920.79
Other General Expenses	1384.00

TOTAL PAYMENTS **3062.29**

SURPLUS/(DEFICIT) FOR THE PERIOD **(594.69)**

STATEMENT OF BALANCES

Opening Balances	Bank	5860.49
	Cash	301.10
Closing Balances	Bank	5325.79
	Cash	241.11

SURPLUS/(DEFICIT) FOR PERIOD

(594.69)

Prepared by

Name

Judith Galloway

Date

26/2/26