

**Independent examiners report****For the year ended** Tuesday, June 30**For** 1st Newport Brownies**Charity number** SC031666**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.

David Smith

Signature

10/7/26  
Date

Name: DUNLO SMITH

Address: DUNCANBY, NORWOOD LANE, NEWPORT ON TAY, FIFE, DD6 8BX

# Trustees Annual Report

For year end June 30th 2026

Charity (Unit) Name: 1st Newport Brownies

Charity Number SC031666

District Newport

Division North

Charity Trustees  
Unit leader: H E S Laird  
Unit leader: K Merchant  
Unit leader: K Sanderson  
Unit Administrator:

Charity Address  
17 Norwood  
Newport-on-Tay  
Fife  
DD6 8DW

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.

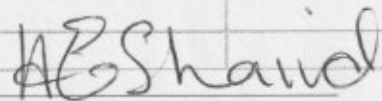
Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.

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 30 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. If the accounts for the year differ substantially from those of the previous year, add in a short explanation as to why (for example, a trip or large camp).

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Signature

7/7/26  
Date:

Name: Mrs H E S LAIRD

|                                                                                        |                               |  |             |  |  |  |  |
|----------------------------------------------------------------------------------------|-------------------------------|--|-------------|--|--|--|--|
| <b>Statement of balances</b>                                                           |                               |  |             |  |  |  |  |
| <b>As at</b>                                                                           | <b>Tuesday, June 30, 2026</b> |  |             |  |  |  |  |
| <b>Unit name</b>                                                                       | <b>1st Newport Brownies</b>   |  |             |  |  |  |  |
| <b>Charity Number:</b>                                                                 | <b>SC031666</b>               |  |             |  |  |  |  |
|                                                                                        |                               |  |             |  |  |  |  |
|                                                                                        | <b>2025</b>                   |  | <b>2024</b> |  |  |  |  |
| <b>Opening Balances</b>                                                                |                               |  |             |  |  |  |  |
| Cash                                                                                   | £0.00                         |  | £0.00       |  |  |  |  |
| Bank                                                                                   | £3,527.51                     |  | £1,922.67   |  |  |  |  |
|                                                                                        |                               |  |             |  |  |  |  |
| Surplus/(Deficit) for year                                                             | -£235.54                      |  | £1,603.84   |  |  |  |  |
| Total                                                                                  | £3,291.97                     |  | £3,526.51   |  |  |  |  |
|                                                                                        |                               |  |             |  |  |  |  |
| <b>Closing Balances</b>                                                                |                               |  |             |  |  |  |  |
| Cash                                                                                   | £0.00                         |  | £0.00       |  |  |  |  |
| Bank                                                                                   | £3,291.97                     |  | £3,527.51   |  |  |  |  |
| less outstanding cheques                                                               | £0.00                         |  | £0.00       |  |  |  |  |
| Total                                                                                  | £3,291.97                     |  | £3,527.51   |  |  |  |  |
|                                                                                        |                               |  |             |  |  |  |  |
| <b>Assets &amp; Liabilities:</b>                                                       |                               |  |             |  |  |  |  |
| In addition to the above cash & bank balances, the unit has equipment to the value of: |                               |  | £0.00       |  |  |  |  |
| Prepared by (signature): <u>AShawal</u>                                                |                               |  | Unit Leader |  |  |  |  |
| Date: <u>7/7/26</u>                                                                    |                               |  |             |  |  |  |  |
|                                                                                        |                               |  |             |  |  |  |  |