

GIRLGUIDING

1st Calside Brownies

SCO

39012

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM

01-Jan-25

TO

31-Dec-25

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Units Accounting records, and the Receipts & Payments 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 & Trustee Investment (Scotland) Act 2005.

To the best of my knowledge & belief, and in accordance with the information & 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 & Payments Account and Statement of Balances have been properly prepared from the records of the Unit and are in agreement with them,
- c) The Receipts & Payments Account & 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 and 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  Dated 27/1/26

Name Kirsty Common Qualification B.A. HOSPITALITY MGT.

Address CROSSHIVES FARM  
TUNDEGGARTH  
LOCKERBIE, DG11 2QL



GIRL GUIDING SCOTLAND

UNIT NAME	1st Calside Brownies	
CHARITY NUMBER	SCO	39012
YEAR	FROM	TO
	01-Jan-25	31-Dec-25

UNIT OFFICIALS AT YEAR END	Julie Carruthers
UNIT LEADER	
ASSISTANT GUIDERS	Norma Brown
UNIT OFFICIALS WHO RESIGNED DURING THE YEAR	

CONTACT ADDRESS	15 Carthage Avenue
	Dumfries
	DG1 4XN

BANK BALANCES	Opening balance	1938.38
	Closing Balance	1770.93
CASH BALANCES	Opening balance	9.39
	Closing Balance	6.70

DO NOT change figures in yellow boxes

Trustees Annual Report

First Calside Brownies

31-Dec-25

Charity Name	First Calside Brownies
Charity Number	39012
Trustees at Year End	Julie Carruthers
	Norma Brown
	Becci Vasey
Trustees resigned during Year	0
Charity Address	15 Carthage Avenue Dumfries DG1 4XN
	0
	0

The above 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. The Guide Association is incorporated under a Royal Charter which gives power to form units across the United Kingdom.

Its trustees are the volunteer adult leaders appointed as Guiders in terms of the said Guiding Manual, and in accordance with the Royal Charter

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 UK.

During the above period the charity provided this programme to girls numbering 18 in the area, and conducted other activities as shown below :

Sponsored Walk, Lochmaben

Dragonfly Extravaganza, Caerlaverock

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.

No remuneration was paid to Trustees during the year.

Legitimate expenses reimbursed to Trustees during the Year, for travel and other related expenses necessarily incurred by them in fulfilling their duties amounted to £

0

and were paid to individual Trustees numbering 0

Further information (if applicable)

Services or facilities donated to the Charity

Glockenspiel

0

Explanation of any operating deficit

0

0

0

0

signed Julie Carruthers Name Julie Carruthers Date 1.2.26

**Proof of Balances**

	Opening Bank Balance	1,938.38		Opening Cash Balance	9.39
<i>plus</i>	Contra Deposits to Bank Acc 2025	1,804.32	<i>plus</i>	cash received during 2025	<u>2,571.35</u>
<i>plus</i>	Direct payment to Bank Acc	17.60	<i>plus</i>	cash withdrawn from bank	<u>2,580.74</u>
	<b>Total</b>	<u>3,760.30</u>	<i>less</i>	cash deposits to the bank	<u>1,804.32</u> (Note: contra deposits to bank)
			<i>less</i>	cash expenditure (physical receipts)	<u>776.42</u>
<i>less</i>	Expenditure from Bank Acc 2025	1,989.37	<i>less</i>	cash expenditure (physical receipts)	769.72
	<b>Closing bank balance</b>	<u><b>£1,770.93</b></u>		<b>Closing cash balance</b>	<u><b>£6.70</b></u>