



Carse of Gowrie District

5th Carse of Gowrie Brownies

Charity Number (if registered): SC053069

Annual Report and Financial Statements

for the year ended 31st March 2026

Trustees Annual Report

5th Carse of Gowrie Brownies

for the year ended 31st March 2026

Name of Unit 5th Carse of Gowrie Brownies
 Charity Number (if applicable)

Trustees at year end Susan Forbes Leader
 Molly Irvine Leader
 Hannah Cowieson Leader
 Caitlyn Percy Leader

Trustees resigned during year

Address for correspondence 73 Main Street
 Longforgan
 Dundee
 DD2 5EW

During the above period the unit provided the programme to girls numbering: 16

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.

The trustees are volunteer adult leaders appointed as Leaders in terms of the said Guiding Manual and in accordance with the Royal Charter. Our 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.

The main income is subscription income. The unit aims to hold sufficient cash funds to meet all expenditure due and anticipated during a 3 month period.

No remuneration was paid to Trustees during the year.
 Legitimate expenses reimbursed to Trustees during the year for expenses incurred in fulfilling their trustee duties 0
 paid to individual trustees numbering 0

Further information (if applicable)
 Services or facilities donated to the unit

Explanation of any operating deficit

All funds held by the charity are unrestricted in nature.

Declaration

The trustees declare that they have approved the trustees' report above
 Signed on behalf of the trustees

Signed M Irvine Name MOLLY IRVINE Date 06/04/2026

**Statement of Receipts and Payments
for the year ended 31st March 2026
5th Carse of Gowrie Brownies**

	Total Funds	Previous Year
Receipts		
Subscriptions (inc census)	1,702.00	1,920.00
Gift Aid	1,447.49	
Camps / Holidays	0.00	
Outings	23.00	186.00
Activities	0.00	
Donations	0.00	
Grants (inc rent/hall grant)	0.00	
Fundraising	108.90	1,019.36
Bank interest	0.00	
Other receipts	1,541.52	822.98
Total receipts	4,822.91	3,948.34
Payments		
Subscriptions (census)	990.00	888.00
Camps / Holidays	0.00	
Outings	43.65	262.14
Hut / Hall Rents Paid	0.00	
Books, badges & materials (inc activity costs)	371.42	386.17
Donations	0.00	
Other payments	1,115.57	790.00
Total payments	2,520.64	2,326.31
Surplus/(deficit) for the year	2,302.27	1,622.03

Statement of balances

Opening Balances		
Cash	705.61	671.59
Bank	2,258.01	670.00
Other	0.00	
Total funds brought forward	2,963.62	1,341.59
Closing Balances		
Cash	0.00	705.61
Bank	5,265.89	2,258.01
Other	0.00	
Closing funds	5,265.89	2,963.62
Movement in balances	2,302.27	1,622.03

In addition to the above balances the unit has other assets (£100+) at a valuation of:

£0

Liabilities at the year end (if appropriate) comprised the following:

£0

Prepared by:

Signature M Irvine

Name MOLLY IRVINE

Date 06/04/2026

Approved by Trustee (leader):

Signature M Irvine

Name MOLLY IRVINE

Date 06/04/2026

Independent examiner's report on the accounts

Report to the trustees/members of Registered charity number	5th Carse of Gowrie Brownies						
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	4	2025		31	3	2026
Set out on pages	2-3						
Respective responsibilities of trustees and examiner	<p>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) (d) 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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the back of this page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:	Kyle Gordon CA					Date:	31/05/2026
Name:	Kyle Gordon						
Relevant professional qualification(s) or body (if any):	Chartered Accountant (Institute of Chartered Accountants of Scotland)						
Address:	44A Mid Stocket Road						
	Aberdeen						
	AB15 5JD						