



Perth City District
5th Perth Brownies

Charity Number (if registered):
SC035829

Annual Report and Financial Statements
for the year ended 31st March 2026

Trustees Annual Report

5th Perth Brownies

for the year ended 31st March 2026

Name of Unit 5th Perth Brownies
Charity Number (if applicable) SC035829

Trustees at year end	CarrieAnn Northcott	Leader
	Persephone Beer	Assistant Leader
	Katie McClements	Unit Helper

Trustees resigned during year

Address for correspondence
4 Selkirk Place
Perth
PH1 1SH

During the above period the unit provided the programme to girls numbering: 19

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

paid to individual trustees numbering

Further information (if applicable)

Services or facilities donated to the unit
£40 Scotmid Vouchers

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 PP Seph Name Seph Beer Date 23/7/2026

**Statement of Receipts and Payments
for the year ended 31st March 2026**

5th Perth Brownies

	Total Funds	Previous Year
Receipts		
Subscriptions (inc census)	2,502.00	2,127.00
Gift Aid	0.00	0.00
Camps / Holidays	686.40	778.25
Outings	1,206.50	1,325.00
Activities	0.00	0.00
Donations	118.11	167.25
Grants (inc rent/hall grant)	499.00	57.91
Fundraising	550.19	484.65
Bank interest	0.00	0.00
Other receipts	115.00	4.00
Total receipts	5,677.20	4,944.06
Payments		
Subscriptions (census)	1,392.00	1,054.50
Camps / Holidays	1,361.60	370.00
Outings	1,592.95	1,321.50
Hut / Hall Rents Paid	332.00	351.00
Books, badges & materials (inc activity costs)	842.63	1,468.28
Donations	0.00	0.00
Other payments	309.54	17.00
Total payments	5,830.72	4,582.28
Surplus/(deficit) for the year	-153.52	361.78

Statement of balances

Opening Balances

Cash	46.29	46.29
Bank	866.32	405.54
Other	-99.00	
Total funds brought forward	813.61	451.83

Closing Balances

Cash	49.89	46.29
Bank	610.20	866.32
Other		-99.00
Closing funds	660.09	813.61

Movement in balances	-153.52	361.78
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In addition to the above balances the unit has other assets (£100+) at a valuation of:

£

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

£

Prepared by:

Signature *pp. Saph*

Name Saph Beer

Date 23rd July 2026

Approved by Trustee (leader):

Signature *pp. CarrieAnn*

Name CarrieAnn Northcot

Date 23rd July 2026

Report to the
trustees/members of

Independent examiner's report on the accounts

5th Perth Brownies

Registered charity number

SC035829

On the accounts of the
charity for the period

Period start date

Period end date

Day

Month

Year

Day

Month

Year

1

4

2025

to

31

3

2026

Set out on pages

2-3

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) (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.

Basis of independent
examiner's 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 examiner's
statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the back of this page*]

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.

Signed:



Date:

30.07.2026

Name:

Fiona Allstaff

Relevant professional
qualification(s) or body (if
any):

n/a

Address:

26a Murray Crescent

Craigie

Perth

PH2 0HR

Authorised Signatories

5th Perth Brownies

Please record the names of the 3 authorised signatories and unit bank account details below

Signatory 1: Persephone Beer

Signatory 2: CarrieAnn Northcott

Signatory 3: Catherine Stewart

Account name: 5th Perth Brownie Unit

Sort code 80-91-28

Account number 00961528

Main contact name Persephone Beer

Main contact email address PRBeer4@gmail.com

Main contact number 01738 625241

Opening balances

Cash	46.29
Bank	866.32
Other	-99.00
Total brought forward	813.61

Receipts

Subscriptions	2,502.00
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Outings	1,206.50
Activities	0.00
Donations	118.11
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Fundraising	550.19
Bank interest	0.00
Other receipts	115.00
Total receipts	5,677.20

Payments

Subscriptions	1,392.00
Camps & Holidays	1,361.60
Outings	1,592.95
Hut/hall rent paid	332.00
Books, Badges, Materials	842.63
Donations	0.00
Other payment	309.54
Total payments	5,830.72

Net receipts/payments **-153.52**

Total Funds at Year End 660.09

Cash	49.89
Bank	610.20
Other	
Total funds	660.09