

Independent examiners report

For the year ended 31.12.2025

For 1st Cornhill Rainbow Guides

Charity number SC0 34421

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

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.

TJ Brook
Signature

02/02/2026
Date

Name: TRACY BROOK CTA

Address: CRAIGVIEW
ABERCHRDOR
HUNTLY
AB54 7PN

Trustees Annual Report

For year ended: 31.12.2025

Charity (Unit) Name: 1st Cornhill Rainbow Guides

Charity Number SC0 34421

District INSERT DISTRICT

Division DEVERON

Charity Trustees Unit leader: Jane Enkel
Unit / assistant leader: Christine McKay
Naomi Thom

ADD IN ADDITIONAL ROWS IF REQUIRED

Charity Address 1st Cornhill Rainbow Guides C/O Jane Enkel
Gordonstown Croft, Ordiquhill, Cornhill, Banff
Postcode

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 11 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

27.01.2026
Date:

Name: JANE ENKEL

Statement of balances

For the year ended

31.12.2025

Unit name

1st Cornhill Rainbow Guides

Charity Number

SC0 34421

	2025	2024
Opening Balances		
Cash	£0.43 ✓	£0.43
Bank	£408.58 ✓	£655.11
Surplus/(Deficit) for year	-£16.09 ✓	-£246.53
Total	£392.92	£409.01

Closing Balances

Cash	£1.99	£0.43
Bank	£390.93 ✓	£601.08 ✓
less outstanding cheques	£0.00	£192.50 ✓
Total	£392.92	£409.01

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:

£0.00

Prepared by (signature): 

Unit Leader

Date: 27.01.2026

Receipts and Payments Account

For the Year ended

Unit name

Charity Number

31.12.2025

1st Cornhill Rainbow Guides

SC0 34421

2025

2024

Receipts

Membership Subscriptions	£1,240.00	£1,170.00
Donations received	£90.00	£20.00
Unit Fundraising	£165.70	£123.10
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£0.00
Grants received	£0.00	£0.00
Residential events	£40.00	£0.00
Miscellaneous Income	£192.50	£124.00
Total Receipts	£1,728.20	£1,437.10

Payments

Fundraising expenses

Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00

Payments for charitable activities

Subscriptions	£520.00	£582.00
Meeting expenses	£128.01	£10.50
Property costs/rent	£280.00	£560.00
Trips	£108.67	£0.00
Residential events	£141.00	£45.88
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£30.00
Badges & Resources	£359.11	£440.25
Miscellaneous Expenditure	£207.50	£15.00
Total Payments	£1,744.29	£1,683.63

Surplus/(Deficit) for year

-£16.09

-£246.53

Unit: 1st Cornhill Rainbow Guides
Charity number: SC0 34421
Year end date: 31.12.2025

[illegible]