

Independent examiners report
For the year ended 31.12.2025

For 1st Cornhill Ranger Guides

Charity number SC0 48562

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
ABERGHIRDER
HUNTLY
AB54 7PN

Trustees Annual Report

For year ended: 31.12.2025

Charity (Unit) Name: 1st Cornhill Ranger Guides

Charity Number SC0 48562

District INSERT DISTRICT

Division DEVERON

Charity Trustees

Unit leader:	Jane Enkel
Unit / assistant leader:	Natalie Milne
	Janet Philip
	Christine McKay

ADD IN ADDITIONAL ROWS IF REQUIRED

Charity Address 1st Cornhill Ranger Guides C/O Jane Enkel
Gordonstown Croft, Ordiquhill, Cornhill, Banff
AB45 2HB

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 8 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 Ranger Guides
Charity Number SC0 48562

	2025	2024
Opening Balances		
Cash	£5.43 ✓	£137.62
Bank	£876.54 ✓	£1,430.87
Surplus/(Deficit) for year	£278.29 ✓	-£686.52
Total	£1,160.26 ✓	£881.97
Closing Balances		
Cash	£0.43 ✓	£5.43
Bank	£1,159.83 ✓	£876.54
less outstanding cheques	£0.00 ✓	£0.00
Total	£1,160.26 ✓	£881.97

Assets & Liabilities:

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

£0.00

Prepared by (signature): for M Osher

Unit Leader

Date: 27.01.2026

Receipts and Payments Account

For the Year ended

Unit name

Charity Number

31.12.2025

1st Cornhill Ranger Guides

SC0 48562

2025

2024

Receipts

Membership Subscriptions	£370.00	£455.00
Donations received	£723.00	£1,530.36
Unit Fundraising	£902.75	£2,209.08
3rd Party Fundraising	£370.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£10.00	£45.00
Grants received	£784.00	£0.00
Residential events	£245.00	£0.00
Miscellaneous Income	£280.80	£0.00
Total Receipts	£3,685.55	£4,239.44

Payments

Fundraising expenses

Unit fundraising	£150.44	£91.28
3rd Party Fundraising/Donation	£370.00	£0.00

Payments for charitable activities

Subscriptions	£208.00	£291.00
Meeting expenses	£0.00	£19.33
Property costs/rent	£170.00	£195.00
Trips	£375.00	£425.50
Residential events	£1,247.59	£2,970.86
Admin/Postage & Stationery	£0.00	£0.00
Training	£240.00	£0.00
Badges & Resources	£571.23	£917.99
Miscellaneous Expenditure	£75.00	£15.00
Total Payments	£3,407.26	£4,925.96

Surplus/(Deficit) for year

£278.29

-£686.52

1st Cornhill Ranger Guides

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31.12.2025

Date	Received from	Method	Reference	Membership subscriptions	Trips	Residential events	3rd Party fundraising	Unit fundraising	Bank interest	Donations received	Gift aid	Grants received	Misc	TOTAL
TOTALS				£370.00	£10.00	£246.00	£370.00	£902.75	£0.00	£723.00	£0.00	£784.00	£280.80	£3,695.55
13.01.2025	PM	Bank transfer		£15.00										£15.00
04.02.2025	KC	Bank transfer		£5.00										£5.00
04.03.2025	KC	Bank transfer		£5.00										£5.00
07.03.2025	DM	Bank transfer				£20.00								£20.00
07.03.2025	MM	Bank transfer		£15.00										£15.00
07.03.2025	MM	Bank transfer				£35.00								£35.00
10.03.2025	GT	Bank transfer		£15.00										£15.00
10.03.2025	GT	Bank transfer				£35.00								£35.00
14.03.2025	PM	Bank transfer				£20.00								£20.00
21.03.2025	Brownies	Bank transfer	Badges											
21.03.2025	Rainbows	Bank transfer	Badges										£41.00	£41.00
24.03.2025	JD	Bank transfer											£30.20	£30.20
01.04.2025	GG Scotland	Bank transfer	Cashback community										£7.00	£7.00
04.04.2025	KC	Bank transfer		£5.00								£447.00		£447.00
15.04.2025	GG Scotland	Bank transfer	Cashback community	£15.00								£337.00		£337.00
29.04.2025	GT	Bank transfer												£16.00
30.04.2025	LSCT	Bank transfer								£723.00				£723.00
06.05.2025	KC	Bank transfer		£5.00										£5.00
09.05.2025	Blingo	Cash						£517.00						£517.00
13.05.2025	LMcK	Bank transfer		£15.00		£35.00								£50.00
19.05.2025	PM	Bank transfer		£15.00		£15.00								£30.00
22.05.2025	Rainbows	Bank transfer	Guide Shop									£69.00		£69.00
29.05.2025	DM	Cash				£15.00								£16.00
29.05.2025	SE & ME	Cash				£70.00								£70.00
01.06.2025	Highland Games	Cash						£165.75						£165.75
02.06.2025	MM	Bank transfer		£15.00										£16.00
04.06.2025	KC	Bank transfer		£5.00										£5.00
01.07.2025	SE & ME	Cash		£45.00										£46.00
01.07.2025	LMcK	Cash		£15.00										£16.00
04.07.2025	KC	Bank transfer		£5.00										£6.00
04.08.2025	KC	Bank transfer		£5.00										£5.00
04.08.2025	KC	Bank transfer		£5.00										£5.00
04.08.2025	DM	Bank transfer		£15.00										£16.00
18.09.2025	Guests	Cash	Surfing		£10.00									£10.00
30.09.2025	SE & ME	Cash		£30.00										£30.00
30.09.2025	LMcK	Cash		£15.00										£16.00
02.10.2025	KLM	Bank transfer		£15.00										£16.00
06.10.2025	KC	Bank transfer		£5.00										£6.00
25.10.2025	Concert	Cash	For Cornhill Youth				£370.00	£220.00						£590.00
04.11.2025	KC	Bank transfer		£5.00										£6.00
17.11.2025	Rainbows	Bank transfer	Guide Shop										£54.80	£54.80
17.11.2025	Brownies	Bank transfer	Guide Shop										£78.80	£78.80
04.12.2025	KC	Bank transfer		£5.00										£5.00
19.12.2025	ES	Bank transfer		£30.00										£30.00
19.12.2025	SE & ME	Cash		£30.00										£30.00
19.12.2025	LMcK	Cash		£15.00										£16.00
														£0.00

1st Cornhill Ranger Guides

Charity number: SC0 48562

Year and date:	01.12.2020
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