

1st Cradlehall Rainbows



Independent examiner's report on the charity's accounts

Report to the Trustees of 1st Cradlehall Rainbows

on the charity's accounts for the period 1 January 2025 to 31 December 2025

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 disclosed below 1. which gives me reasonable cause to believe that in any material respect the requirements: • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and have not been met 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.		
Signed:	<i>John A Kirk</i>	Date:	30 3 26
Name:	JOHN KIRK		
Relevant professional qualification(s) (if any):	COMPANY DIRECTOR		
Address:	ROTHIE MOON FARM WETHY BRIDGE INVERNESS PH25 3AA		
Give here brief details (if any) that the examiner wishes to disclose			

1st Cradlehall Rainbows

Accounts for the year ending 31 December 2025



Receipts and Payments Account

	31/12/2025	31/12/2024
Receipts		
Donations & Gift Aid received	£ 803.60	£ -
Legacies received	£ -	£ -
Grants received	£ -	£ -
Fundraising activities receipts	£ -	£ 20.00
Interest and dividend income	£ -	£ -
Rents from property	£ -	£ -
Subscriptions received	£ 1,410.00	£ 1,470.00
Residential & outings receipts	£ 224.00	£ 102.00
Guiding activities receipts	£ -	£ -
Sales of badges, clothing etc	£ -	£ -
Other general receipts	£ -	£ 10.00
Total Receipts	£ 2,437.60	£ 1,602.00
Payments		
Fundraising activities expenses	£ -	£ -
Grants and donations paid	£ -	£ -
Subscriptions paid to county	£ - 864.00	£ 875.50
Residential & outings expenses	£ - 481.00	£ 177.29
Guiding activities expenses	£ - 424.23	£ 420.92
Training costs	£ -	£ -
Rent	£ -	£ -
Postage, stationery & admin expenses	£ -	£ -
Cost of items sold	£ -	£ -
Equipment purchased	£ -	£ -
Publicity expenses	£ -	£ -
Other sundry expenses	£ 4.50	£ -
Governance costs	£ -	£ -
Total Payments	£ - 1,764.73	£ 1,473.71
Surplus or deficit (-) for the year	£ 672.87	£ 128.29

Statement of Assets and Liabilities

	At start of year 01/01/2025	net income or expend're (-)	At end of year 31/12/2025
Cash and bank balances			
Bank accounts	£ 999.94	£ 672.87	£ 1,672.81
Cash held	£ -	£ -	£ -
Total	£ 999.94	£ 672.87	£ 1,672.81

Other assets and liabilities

There were no other assets or liabilities.

Declaration

I acknowledge my responsibility to keep safe the unit's funds and assets and to maintain proper accounting records. These accounts agree to the underlying accounting records and have been reviewed by an independent examiner.

Signature

Carol Dixon

Date

30/12/2026

Full Name

CAROL DIXON

Position

TRUSTEE