



**Carse of Gowrie District**  
**1st Longforgan Rainbows**

**Charity Number (if registered):**  
**SC039356**

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

# Trustees Annual Report

## 1st Longforgan Rainbows

### for the year ended 31st March 2026

Name of Unit 1st Longforgan Rainbows  
 Charity Number (if applicable) SC039356

Trustees at year end  
 Caitlyn Percy Leader  
 Hannah Cowieson Leader  
 Molly Irvine Leader  
 Susan Forbes 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: 11

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**  
**1st Longforgan Rainbows**

|                                                | <b>Total Funds</b> | <b>Previous Year</b> |
|------------------------------------------------|--------------------|----------------------|
| <b>Receipts</b>                                |                    |                      |
| Subscriptions (inc census)                     | 1,170.00           | 425.00               |
| Gift Aid                                       | 263.98             |                      |
| Camps / Holidays                               | 0.00               |                      |
| Outings                                        | 68.90              |                      |
| Activities                                     | 0.00               |                      |
| Donations                                      | 30.00              |                      |
| Grants (inc rent/hall grant)                   | 0.00               |                      |
| Fundraising                                    | 60.00              | 271.00               |
| Bank interest                                  | 0.00               |                      |
| Other receipts                                 | 531.66             | 1,617.60             |
| <b>Total receipts</b>                          | <b>2,124.54</b>    | <b>2,313.60</b>      |
| <b>Payments</b>                                |                    |                      |
| Subscriptions (census)                         | 1,082.00           | 30.00                |
| Camps / Holidays                               | 0.00               |                      |
| Outings                                        | 92.75              |                      |
| Hut / Hall Rents Paid                          | 0.00               | 192.00               |
| Books, badges & materials (inc activity costs) | 275.84             | 155.20               |
| Donations                                      | 38.90              |                      |
| Other payments                                 | 611.67             | 1,552.57             |
| <b>Total payments</b>                          | <b>2,101.16</b>    | <b>1,929.77</b>      |
| <b>Surplus/(deficit) for the year</b>          | <b>23.38</b>       | <b>383.83</b>        |

**Statement of balances**

|                                    |                 |                 |
|------------------------------------|-----------------|-----------------|
| <b>Opening Balances</b>            |                 |                 |
| Cash                               | 397.04          | 117.74          |
| Bank                               | 1,507.97        | 1,403.44        |
| Other                              | 0.00            | 0.00            |
| <b>Total funds brought forward</b> | <b>1,905.01</b> | <b>1,521.18</b> |
| <b>Closing Balances</b>            |                 |                 |
| Cash                               | 17.60           | 397.04          |
| Bank                               | 1,910.79        | 1,507.97        |
| Other                              | 0.00            | 0.00            |
| <b>Closing funds</b>               | <b>1,928.39</b> | <b>1,905.01</b> |
| <b>Movement in balances</b>        | <b>23.38</b>    | <b>383.83</b>   |

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  
On the accounts of the  
charity for the period

1st Longforgan Rainbows

SC039356

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:

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