

**Independent examiners report**

**For the year ended 31 December 2025**

**For 1st Macduff Rangers**

**Charity number SC040290**

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 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

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.

Iona Stewart  
Signature

16/01/2026  
Date

Name IONA STEWART

Address TILLYBO  
FISHERIE  
TURRIF  
AB53 5SB

**Trustees Annual Report**  
**For the year end 31st December 2025**

**Charity (Unit) Name:** 1st Macduff Rangers

**Charity Number** SC040290

**District** BANFF & BUCHAN COUNTY

**Division** DEVERON DIVISION

**Charity Trustees** Unit leader: Rebecca Barnard  
Unit / assistant leader: Rachel Sivewright  
Unit / assistant leader: Lynn Mackinnon  
ADD IN ADDITIONAL ROWS IF REQUIRED

**Charity Address** 24 Souter Street  
Macduff  
AB44 1PD

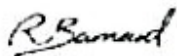
The above charity (unit) is an unincorporated association. It has no written constitution, but operates in accordance with the policies and procedures, published by Girlguiding, the operating name of the Guide Association.

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 6 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).  
Trip to Paris with Banff Guides in July 2024

During the year the trustees did not receive any remuneration.



Signature

16/01/2026

Date:

Name: Rebecca Barnard

**Statement of balances**

**As at** 31 December 2025  
**Unit name** 1st Macduff Rangers  
**Charity Number:** SC040290

	2025	2024
<b>Opening Balances</b>		
Cash	£0.00	£0.00
Bank	£437.93	£1,137.85
Surplus/(Deficit) for year	£284.30	-£699.92
Total	£722.23	£437.93

<b>Closing Balances</b>		
Cash	£0.00	£0.00
Bank	£722.23	£437.93
less outstanding cheques	£0.00	£0.00
Total	£722.23	£437.93

Assets & Liabilities:

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

£579.00

Prepared by (signature): R. Bamard ..... Unit Leader

Date: 16/01/2026

## Receipts and Payments Account

For the Year ended

31 December 2025

Unit name

1st Macduff Rangers

Charity Number

SC040290

	2025	2024
<b>Receipts</b>		
Membership Subscriptions	£204.00	£455.00
Donations received	£0.00	£270.00
Unit Fundraising	£0.00	£851.02
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£55.00
Grants received	£560.00	£0.00
Residential events	£0.00	£20.00
Miscellaneous Income	£0.00	£0.00
<b>Total Receipts</b>	<b>£764.00</b>	<b>£1,651.02</b>
<b>Payments</b>		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£0.00	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£260.00	£291.00
Meeting expenses	£0.00	£0.00
Property costs/rent	£180.00	£105.00
Trips	£29.70	£55.00
Residential events	£0.00	£1,707.76
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	£0.00	£83.90
Miscellaneous Expenditure	£10.00	£108.28
<b>Total Payments</b>	<b>£479.70</b>	<b>£2,350.94</b>
<b>Surplus/(Deficit) for year</b>	<b>£284.30</b>	<b>-£699.92</b>



