

Independent examiners report

For the year ended 31st December 2025

For 1st Carnoustie Rainbows

Charity number SC035430

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)

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.

Irene Morrison

Signature

24/2/2026

Date

Name: IRENE MORRISON

Address: 10 CRAIG PLACE
CARNOUSTIE DD7 6DL

Trustees Annual Report

For year ended: 31st December 2025

Charity (Unit) Name: 1st Carnoustie Rainbows

Charity Number SC035430

District Carnoustie

Division Scotland

Charity Trustees Unit leader: Sarah Harrison
Beatrix Keillor
Erinn Gray

Charity Address 7A Chapman Drive
Carnoustie
DD7 6DX

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 14 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

Sarah Harrison

Signature

18/2/26

Date:

Name: SARAH HARRISON

Receipts and Payments Account

For the Year ended

31st December 2025

Unit name

1st Carnoustie Rainbows

Charity Number

SC035430

2025

2024

Receipts

Membership Subscriptions	^ £1,048.00	£935.00
Donations received	£0.00	£0.00
Unit Fundraising	£0.00	£0.00
3rd Party Fundraising	£0.00	£0.00
Bank Interest	£0.00	£0.00
Gift Aid	^ £122.62	£361.14
Trips	^ £186.80	£33.00
Grants received	£0.00	£0.00
Residential events	£0.00	£0.00
Miscellaneous Income	£0.00	£150.00
Total Receipts	^ £1,357.42	£1,479.14

Payments

Fundraising expenses

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

Payments for charitable activities

Subscriptions	^ £577.00	£550.00
Meeting expenses	£0.00	£286.81
Property costs/rent	^ £156.00	£42.00
Trips	^ £157.20	£49.00
Residential events	£0.00	£0.00
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	^ £226.03	£0.00
Miscellaneous Expenditure	£0.00	£0.00
Total Payments	^ £1,116.23	£927.81

Surplus/(Deficit) for year

£241.19

£551.33

Statement of balances

For the year ended31st December 2025

Unit name1st Carnoustie Rainbows

Charity NumberSC035430

	2025	2024
Opening Balances		
Cash	£0.00	£0.00
Bank	£1,112.52	£561.19
Surplus/(Deficit) for year	£241.19	£551.33
Total	£1,353.71	£1,112.52

Closing Balances		
Cash	£0.00	£0.00
Bank	£1,353.71	£1,112.52
less outstanding cheques	£0.00	£0.00
Total	£1,353.71	£1,112.52

Assets & Liabilities:

In addition to the above cash & bank balances, the unit has equipment to the value of:	£0.00
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Prepared by (signature): Sarah HarrisonUnit Leader

Date: 18/2/26