

Instructions
On the INCOME tab enter your unit's name, charity number (if applicable) and year end date, in B3, B4 and B5 respectively . These will copy across to subsequent pages. Do not add these manually to the other sheets.
On the INCOME tab enter all of the income for the year, starting in cell A8. Add the value into the relevant column of the sheet (for example column E for subscriptions income). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell O7. Use the reference column to record any additional information, for example if a girl is paying subscriptions in instalments, you can add in the instalment number for ease.
All totals will copy across to the relevant subsequent pages.
On the EXPENDITURE tab enter all of the expenditure for the year starting in cell A8. Add the value into the relevant column of the sheet (for example column F for subscriptions). In the method select the method of payment from the list. The sheet will add up the values in each column automatically and provide an overall total in cell P5. In the reference column you can add in detail about what the payment was for ease of reference or information that allows you to easily check amounts against the bank account / cash tin.
In the STATEMENT OF INCOME AND PAYMENTS, the values for the current year will automatically copy for the previous sheets. Add in the values from the previous year in column D. The sheet will calculate the surplus / deficit for the year.
In the STATEMENT OF BALANCES tab, add in the relevant start and end of year bank balances and the amount held in cash at the start and end of the year. Add in the value of any cheques written during the year, but not cashed at the year end. The values in B13 and B20 should be the same.
In the TRUSTEES REPORT tab add in your district and division details (as relevant - delete one of the lines if you do not require both). Add in the name of the trustees (unit leaders), the registered address (as is registered with OSCR) and the total number of girls who have been in the unit within the year in line 25 (not necessarily all at the same time). In line 26, if your accounts vary significantly from those of the previous year, add in any reasons why this might be.
In the INDEPENDENT EXAMINER tab, once the accounts have been examined, the independent examiner should add their name, address and signature.
The STATEMENT OF BALANCES and TRUSTEES ANNUAL REPORT needs to be signed by the leader who prepared the accounts .
3RD PARTY FUNDRAISING: if your unit has raised money for another charity, the amount raised should be shown in the in the 'INCOME' tab, and the expenses/donation in the 'EXPENDITURE' tab. These 2 values must be the same. For example, if you hold a coffee morning for Children In Need, the money collected (i.e. £43.50) should be shown in 'INCOME' and £43.50 should be shown also in 'EXPENDITURE'. This could be the whole £43.50 was donated to Children in Need, or £38 was donated to Children in Need & £5.50 was spent on tea/coffee/biscuits for the event. Please note: The money your unit receives in donations or subscriptions (whether OSCR registered or not) should be used for the unit, so should not be used to donate to other charities (i.e. rounding up the Payment to Children in Need to £50)
Some things to be mindful of: Accounts are still required even if your unit is not OSCR registered; You are looking after someone else's money and have a duty to take care of it and account for what you have done with it. Your accounts MUST be independently examined The independent examiner should have no connection with the charity trustees that might inhibit their ability to carry out an impartial examination. The following people will normally be considered to have a connection: <ul style="list-style-type: none"> a. the charity trustees or anyone else who is closely involved in the administration of the charity b. a major donor or major beneficiary of the charity c. a close relative, spouse, partner, business partner or employee of any of the people mentioned above. The independent examiner need not be an accountant. If you are having trouble finding someone to sign off your accounts, please speak to your commissioner in the first instance. The independent examiner should NOT be your local commissioner if she is linked at all with your unit (i.e. she is a leader within it, related to one of the leaders, is a bank signatory, or the registered contact for OSCR).

[illegible]

Receipts and Payments Account			
For the Year ended	1/1/25–31/12/25		
Unit name	1st Mintlaw Rainbows		
Charity Number	SC038588		
	2025		2024
Receipts			
Membership Subscriptions	£1,569.00		£0.00
Donations received	£0.00		£0.00
Unit Fundraising	£0.00		£0.00
3rd Party Fundraising	£0.00		£0.00
Bank Interest	£0.15		£0.00
Gift Aid	£0.00		£0.00
Trips	£0.00		£0.00
Grants received	£0.00		£0.00
Residential events	£0.00		£0.00
Miscellaneous Income	£64.00		£0.00
Total Receipts	£1,633.15		£0.00
Payments			
<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	£988.00		£0.00
Meeting expenses	£0.00		
Property costs/rent	£427.50		£0.00
Trips	£0.00		£0.00

Residential events	£41.50		£0.00
Admin/Postage & Stationery	£0.00		£0.00
Training	£0.00		£0.00
Badges & Resources	£179.63		£0.00
Miscellaneous Expenditure	£65.00		£0.00
Total Payments	£1,701.63		£0.00
Surplus/(Deficit) for year	-£68.48		£0.00

Statement of balances			
For the year ended			
Unit name			
Charity Number SC038588			
	2025		2024
Opening Balances			
Cash	£0.00		£0.00
Bank	£2,018.15		£2,845.81
Surplus/(Deficit) for year	-£68.48		-£827.66
Total	£1,949.67		£2,018.15
Closing Balances			
Cash	£0.00		£0.00
Bank	£0.00		£2,018.15
less outstanding cheques	£0.00		£0.00
Total	£0.00		£2,018.15
<u>Assets & Liabilities:</u>			
In addition to the above cash & bank balances, the unit has equipment to the value of:			£0.00
Prepared by (signature): _____			Unit Leader
Date: _____			

Trustees Annual Report

For year ended:	1/1/25-31/12/25						
Charity (Unit) Name:	1st Mintlaw Rainbows						
Charity Number	SC038588						
District	Banff and Buchan						
Division	Brucklay						
Charity Trustees	Unit leader:	Patricia Fraser					
	Unit / assistant leader:	Rebecca Greig					
Charity Address	2 The Beeches						
	Mintlaw						
	AB42 5UA						
<p>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.</p>							
<p>Its trustees are the volunteer adult leaders trained and appointed as per the Girlguiding policies and procedures. Update training is available throughout the year.</p>							
<p>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 X girls.</p>							
<p>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. <i>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).</i></p>							
<p>During the year the trustees did not receive any remuneration.</p>							
Signed on behalf of the trustees by							
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Signature				Date:			

Name:							
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Independent examiners report									
For the year ended		1/1/25-31/12/25							
For		1st Mintlaw Rainbows							
Charity number		SC038588							
<u>Respective responsibilities of trustees and examiner</u>									
<p>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.</p>									
<u>Basis of Independent Examiners Statement</u>									
<p>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.</p>									
<u>Independent Examiners Statement</u>									
In the course of my examination, no matter has come to my attention									
<p>1 which gives me reasonable cause to believe that in any material respect the requirements:</p>									
<ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and 									
<ul style="list-style-type: none"> to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 									
have not been met, or									
<p>2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>									

Signature						Date			
Name:									
Address:									