

GIRLGUIDING

2nd Carnoustie Rainbows

SCO

42917

RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE PERIOD FROM

1-Jan-25

TO

31-Dec-25

## INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Units Accounting records, and the Receipts & Payments Account and Statement of Balances that are attached as part of this document.

My examination has been carried out under Section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005.

To the best of my knowledge & belief, and in accordance with the information & explanations given to me :

- a) The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Unit is eligible to have an independent examination.
- b) The Receipts & Payments Account and Statement of Balances have been properly prepared from the records of the Unit and are in agreement with them,
- c) The Receipts & Payments Account & Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Unit's effective Constitution.
- d) \* In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements of Section 33 of the 2005 Act and Regulations 4 and 9 of the 2006 Accounts Regulations have not been met.

or

\* In the course of my examination the following matters of a material nature have come to my attention :

.....  
.....  
.....  
.....

(please delete alternative paragraph \* as appropriate)

Signed

*J. Koraib*

Dated

*21/1/26*

Name

*Jennifer Koraib*

Qualification

*Bank officer*

Address

*5 Newton Crescent**Carnoustie**DD7 6HW*

# Trustees Annual Report

## 2nd Carnoustie Rainbows

31-Dec-25

Charity Name	2nd Carnoustie Rainbows
Charity Number SCO	42917
Trustees at Year End	Irene Morrison
	Samantha Hunter
	Kathryn Murray
	Abbie Mearns
Trustees resigned during Year	Paula McGregor Ferrier
	0
	0
Charity Address	Carnoustie Guide Hall
	Yeaman Street
	Carnoustie
	DD7 7AW
	0

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.

Its trustees are the volunteer adult leaders appointed as Guiders in terms of the said Guiding Manual, and in accordance with the Royal Charter

The charity's 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.

During the above period the charity provided this programme to girls numbering  
in the area, and conducted other activities as shown below :

10

Innoflate

Blair Drummond

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.

No remuneration was paid to Trustees during the year.

Legitimate expenses reimbursed to Trustees during the Year, for travel and other related expenses necessarily incurred by them in fulfilling their duties amounted to £

0

and were paid to individual Trustees numbering

0

Further information (if applicable)

Services or facilities donated to the Charity

0

0

£997 owed to Carnoustie District and others due to bank account signatory problem

Debts repaid January 2026

0

0

signed Irene Morrison Name IRENE MORRISON Date 8/1/26

		GIRLGUIDING	2nd Carnoustie Rainbows	SCO	42917
Previous Period	RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM <span style="border: 1px solid black; padding: 2px;">1-Jan-25</span> TO <span style="border: 1px solid black; padding: 2px;">31-Dec-25</span>				
<b>RECEIPTS</b>					
1,314		Membership Subscriptions		1,484.00	^
		Proceeds from Fund Raising Activities		0.00	
357		Guiding Activities & Events		428.50	^
		Charitable Income			
		Legacies	0.00		
		Grants Received	0.00		
10		Donations Received	1,578.49	1,578.49	^
		Miscellaneous Sales		0.00	
		Investment Income		0.00	
		Other General Income		0.00	
1,681		Total Receipts		3,490.99	^
<b>PAYMENTS</b>					
450		Membership Subscriptions to County		432.00	^
		Expenses of Fund Raising Activities		0.00	
991		Guiding Activities & Events		1,424.12	
		Publicity Expenses		0.00	
		Cost of Miscellaneous Sales		0.00	
		Donations Made		0.00	
		Administrative Costs		0.00	
		Other General Costs		800.00	^
1,441		Total Payments		2,656.12	
240		Surplus (Deficit) for the Period		834.87	
<b>STATEMENT OF BALANCES</b>					
Opening Balances					
297		Bank	767.63		^
343		Cash	112.51		^
640			880.14		^
Closing Balances					
768		Bank	1,715.01		^
1,124		Cash	0.00		^
1,891			1,715.01		^
	(the movement in balances equates to the surplus/deficit from the period shown above)				
	In addition to the above balances the unit has other assets at a valuation of				0
	Being				0
					0
	Liabilities at the year end (if appropriate) comprised the following				997
	<u>Problem with bank signatories, withdrawals not possible. Carnoustie District</u> <u>paid invoices. New acc open, debt now repaid</u>				
	All funds held by the charity are unrestricted in nature				
Prepared By (signature) <u>Irene E Monahan</u>			Approved by Trustee Name.....		
Date <u>8/1/2026</u>			Signature .....		
			Date.....		