



**Perth City District**  
**20th Perth (St Matthews) Rainbows**

**Charity Number (if registered):**

**SC049184**

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



# Trustees Annual Report

## 20th Perth (St Matthews) Rainbows

### for the year ended 31st March 2026

Name of Unit 20th Perth (St Matthews) Rainbows  
Charity Number (if applicable) SC049184

Trustees at year end Rachel Hunt Leader  
Caroline McCabe Assistant Leader  
Emma Forbes Assistant Leader

Trustees resigned during year 1

Address for correspondence 12 Augustus Way  
Perth  
PH10BA

During the above period the unit provided the programme to girls numbering: 12

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

nil

Explanation of any operating deficit

nil

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 Rachel Hunt

Name Rachel Hunt

Date

12/04/2026



**Statement of Receipts and Payments  
for the year ended 31st March 2026**

**20th Perth (St Matthews) Rainbows**

	<b>Total Funds</b>	<b>Previous Year</b>
<b>Receipts</b>		
Subscriptions (inc census)	1,280.00	978.00
Gift Aid	0.00	
Camps / Holidays	876.17	208.00
Outings	187.00	345.00
Activities	0.00	
Donations	500.00	
Grants (inc rent/hall grant)	0.00	113.99
Fundraising	83.88	
Bank interest	0.00	
Other receipts	0.00	
<b>Total receipts</b>	<b>2,927.05</b>	<b>1,644.99</b>
<b>Payments</b>		
Subscriptions (census)	923.00	610.50
Camps / Holidays	1,008.42	150.00
Outings	253.00	442.50
Hut / Hall Rents Paid	390.00	340.00
Books, badges & materials (inc activity costs)	383.46	412.59
Donations	0.00	
Other payments	0.42	
<b>Total payments</b>	<b>2,958.30</b>	<b>1,955.59</b>
<b>Surplus/(deficit) for the year</b>	<b>-31.25</b>	<b>-310.60</b>

**Statement of balances**

**Opening Balances**

Cash	0.00	
Bank	126.44	437.04
Other	0.00	
<b>Total funds brought forward</b>	<b>126.44</b>	<b>437.04</b>

**Closing Balances**

Cash	0.00	
Bank	95.19	126.44
Other		
<b>Closing funds</b>	<b>95.19</b>	<b>126.44</b>

<b>Movement in balances</b>	<b>-31.25</b>	<b>-310.60</b>
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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 *Rachel Hunt*

Name Rachel Hunt

Date 12/4/26

Approved by Trustee (leader):

Signature *Rachel Hunt*

Name Rachel Hunt

Date 12/04/26



Independent examiner's report on the accounts																						
Report to the trustees/members of	20th Perth (St Matthews) Rainbows																					
Registered charity number	SC049184																					
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tr> <td>1</td> <td>4</td> <td>2025</td> <td>to</td> <td>31</td> <td>3</td> <td>2026</td> </tr> </table>	Period start date				Period end date			Day	Month	Year		Day	Month	Year	1	4	2025	to	31	3	2026
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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the back of this page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <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>																					
Signed:	<table border="1"> <tr> <td><i>Nichola Cassidy</i></td> <td>Date:</td> <td>20/04/2026</td> </tr> </table>	<i>Nichola Cassidy</i>	Date:	20/04/2026																		
<i>Nichola Cassidy</i>	Date:	20/04/2026																				
Name:	Nichola Cassidy																					
Relevant professional qualification(s) or body (if any):																						
Address:	27 Kirkton Road Perth PH10AF																					