

Instructions

On the INCOME tab enter your unit's name, charity number (if applicable) and year end date, in C1, C2 and C3 respectively. These values will copy across to subsequent pages.

On the INCOME tab enter all of the income for the year, starting in cell A6. Add the value into the relevant column of the sheet (for example column D for subscriptions income). In the method select the method of payment from the list. The sheet will add values in each column automatically and provide an overall total in cell O5. 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 A6. 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 values in each column automatically and provide an overall total in cell P5. In the reference column you can add in detail of what the payment was for for ease of reference or information that allows you to easily check amounts against the bank or cash tin.

In the STATEMENT OF INCOME AND PAYMENTS, the values for the current year will automatically copy for the previous sheet. 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 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). Add in the name of the trustees (unit leaders), the registered address (as is registered with OSCR) and the total number of trustees 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 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 in 'EXPENDITURE'. This could be the whole £43.50 was donated to Children in Need, or £38 was donated to Children in Need & £5 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 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:

- the charity trustees or anyone else who is closely involved in the administration of the charity
- a major donor or major beneficiary of the charity
- 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, speak to your commissioner in the first instance. The independent examiner should **NOT** be your local commissioner if she is 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 the unit).

1st Newport & Wormit Rainbows
SC052343
20/06/2025

[illegible]

Receipts and Payments Account

For the Year ended

Unit name

Charity Number

#####

1st Newport & Wormit Rainbows

SC052343

	2025	2024
Receipts		
Membership Subscriptions	£2,035.00	£1,780.00
Donations received	£0.00	£0.00
Unit Fundraising	£0.00	£0.00
3rd Party Fundraising		£525.35
Bank Interest	£0.00	£0.00
Gift Aid	£0.00	£0.00
Trips	£0.00	£10.00
Grants received	£0.00	£0.00
Residential events	£0.00	£0.00
Miscellaneous Income	£0.00	£0.00
Total Receipts	£2,035.00	£2,315.35
Payments		
<u>Fundraising expenses</u>		
Unit fundraising	£0.00	£0.00
3rd Party Fundraising/Donation	£525.35	£0.00
<u>Payments for charitable activities</u>		
Subscriptions	£1,045.00	£712.50
Meeting expenses	£401.03	£696.04
Property costs/rent	£400.00	£0.00
Trips	£0.00	£0.00
Residential events	£0.00	£0.00
Admin/Postage & Stationery	£0.00	£0.00
Training	£0.00	£0.00
Badges & Resources	£91.95	£0.00
Miscellaneous Expenditure	£0.00	£70.00
Total Payments	£2,463.33	£1,478.54
Surplus/(Deficit) for year	-£428.33	£836.81

Statement of balances

For the year ended

Unit name

Charity Number

#####

1st Newport & Wormit Rainbows

SC052343

	2025	2024
Opening Balances		
Cash	-£2.00	£0.00
Bank	1652.93	£1,827.50
Surplus/(Deficit) for year	-£428.33	-£176.57
Total	£1,224.60	£1,650.93

Closing Balances		
Cash	-£2.00	-£2.00
Bank	£1,222.60	£1,652.93
less outstanding cheques	£0.00	£0.00
Total	£1,224.60	£1,650.93

Assets & Liabilities:	
In addition to the above cash & bank balances, the unit has equipment to the value of:	£0.00

Prepared by (signature): _____ Jane Lindsay

Unit Leader

Date: _____26/09/25_____

Charity (Unit) Name: 1st Newport & Wormit Rainbows

Charity Number SC052343

District Fife

Division INSERT DIVISION

Charity Trustees

Unit leader:	Sarah McCowan
Unit Leader:	Leah Narsapur
Unit Leader:	Jane Lindsay

Charity Address

Insert address	Newport Church Hall, Blyth Street
City / town	Newport on Tay
Postcode	DD6 8DB

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 15 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

Jane Lindsay
Signature

----- 26/09/2025
Date:

Name:
Jane Lindsay

Address: 59 Cupar Road, Newport On Tay, DD6 8DF