Independent examiners report

For the year ended 30 June 2026

For Fyvie Guide House Management Committee

Charity number SCO 49170

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.

B Gore

Signature

13.08.2026

Date

Name: BEVERLEY GRAHAM

Address: 22 MORMOND CRESCENT
MINTLAW
AB42 5WB.

Previous Period	GIRLGUIDING	Fyvie Guide House	SCO 49170	
	RECEIPTS & PAYMENTS ACCOUNT	FOR THE PERIOD FROM	1-Jul-25 TO	30-Jun-26
	RECEIPTS			
£ 1,062.50	Fyvie Dues & Census Payments			£3,460.00 ✓
£ 10,223.00	Proceeds from Fund Raising/Donations/Grants			£21,569.78 ✓
£ 7,551.23	Rent & Utility Fees			£5,105.15 ✓
	Charitable Income			
	Legacies	0.00		
	Grants Received	4,424.00		
£ -	Donations Received	0.00		4,424.00 ✓
£ 295.00	Sales			502.50 ✓
£ -	Investment Income			0.00
£ -	Other General Income			
£ 19,131.73	Total Receipts			35,061.43
	PAYMENTS			
£ 3,300.00	Wages			2,947.50 ✓
£ 4,198.05	House Purchases/Maintenance/Improvements			14,568.37 ✓
£ -	Garden Purchases & Maintenance			350.00 ✓
£ 1,062.06	Insce & Fire Prevention			2,412.61 ✓
£ 1,841.63	Oil & Electricity			1,631.26 ✓
£ -	Fundraising Expenses			14,044.84 ✓
£ 499.89	Administrative Costs			0.00
	Other General Costs (refund holidays)			9.00 ✓
£ 10,901.63	Total Payments			35,963.58
£8,230.10	Surplus (Deficit) for the Period			-902.15
	Transfer of fundraising monies to fundraising bank account			-33,091.45
	Total cash movement for year			-33,993.60
	STATEMENT OF BALANCES			
	Opening Balances			
	Bank	57,643.89		
	Cash	0.00		
£ 49,413.77		57,643.89 ✓		
	Closing Balances			
	Bank	23,650.29		
	Cash	0.00		
£ 57,643.89		23,650.29 ✓		-33,993.60
	(the movement in balances equates to the total cash movement 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			0
	0			
	0			
	All funds held by the charity are unrestricted in nature			

Prepared By (signature) ..... DW Stead .....
Date ..... 5/07/26 .....

Approved by Trustee Name ..... Morag Reid .....
Signature ..... MORAG REID ..... (2nd)
Date ..... 5.7.26 .....

	A	B	C	D	E	F	G	H	I	J	K	L
1					Fyvie Guide House Accounts							
2					Charity number is SC04917							
3					Year 01 Jul 2025 - 30 Jun 2026							
4	RECEIPTS											
5	Date		Ref	Amount	B/Fee Rent	Electricity	Sales	Fundraising	Fyvie Dues	Open Bal	Misc	TOTAL
6		Balance in Bank										57,643.89
7												
8	01/07/2025	Girl Guiding Shop - badges	transfer	45.00			45.00					
9	02/07/2025	A McAngus 3rd Ellon R badges	transfer	90.50			90.50					
10	03/07/2025	Inverurie West Church	cheque	400.00				400.00				
11	07/07/2025	3rd Ellon Brownies	1718	69.50	69.50							
12	31/07/2025	George & Susan Andrew	transfer	1,080.00	1,080.00							
13	11/08/2025	Adyen TX52738376700 Go fund	transfer	48.30				48.30				
14		George & Susan Andrew	transfer	140.00	140.00							
15	14/08/2025	Turriff Mart Charity	1648	3,000.00				3,000.00				
16	20/08/2025	Celebrations	transfer	200.00				200.00				
17	21/08/2025	Laura Abel	transfer	266.00	266.00							
18	22/08/2025	Adyen TX53036224100 Go fund	transfer	9.46				9.46				
19	26/08/2025	2nd Parkway Brownie Unit	transfer	377.00	377.00							
20	28/08/2025	Aberdeenshire Council - boiler grant	transfer	4,424.00							£4,424.00	
21	03/09/2025	A McAngus Souvenirs	transfer	10.00			10.00					
22		Fyvie Guide House - Gordon	transfer	1,230.00					1,230.00			
23	08/09/2025		1719	155.00	155.00							
24		2nd Parkway Brownie Unit - badges	transfer	27.00			27.00					
25	10/09/2025	Shepherd & Wedderburn - Dr Olaf	transfer	3,000.00				3,000.00				
26	23/09/2025	1st Pitcaple Brownies	1720	390.00	390.00							
27												
28												
29		Sub total		14,961.76	2,477.50	-	172.50	6,657.76	1,230.00	-	4,424.00	14,961.76
30												
31	01/10/2025	Credit	transfer	36.50	36.50							
32	07/10/2025	Adyen N.V. Ext Bal Sweep	transfer	24.02				24.02				
33	10/10/2025	A McAngus 1st Macduff Guides	transfer	171.00			171.00					
34	13/10/2025	2nd Portlethen Guides	1721	20.00	20.00							
35		A McAngus 1st Macduff Guides	transfer	15.00			15.00					
36		A McAngus 1st Macduff Guides souv	transfer	72.00			72.00					
37	28/10/2025	Gordon District Daviot Explorers	transfer	20.00	20.00							
38	10/11/2025	Gordon District Daviot Explorers	transfer	186.00	186.00							
39	19/11/2025	1st Portlethen.	1722	520.00	520.00							
40	25/11/2025	Gordon District Daviot Explorers	transfer	22.99	22.99							
41	26/11/2025	B&B Fyvie Dues	transfer	925.00					925.00			
42	02/12/2025	B&B bal of Fyvie dues	chq	30.00					30.00			
43				15.00					15.00			
44				15.00					15.00			
45				15.00					15.00			
46	12/12/2025		1723	38.00	38.00		*					

Souvenirs

	A	B	C	D	E	F	G	H	I	J	K	L
47	23/12/2025	K & P Sangster donation	transfer	30.00				30.00				
48												
49		Sub total		2,155.51	843.49	-	258.00	54.02	1,000.00	-	-	2,155.51
50												
51	26/02/2026	2nd Ellon Rainbow Guides	transfer	20.00	20.00							
52		2nd Ellon Rainbow Guides	transfer	20.00	20.00							
53	02/03/2026	3rd Ellon Guides	transfer	20.00	20.00							
54	05/03/2026	2nd Parkway Brownies	transfer	20.00	20.00							
55		K&P Sangster 1hr 2hb	transfer	40.00	40.00							
56	09/03/2026	1st Macduff Guides	transfer	20.00	20.00							
57	12/03/2026	Aberdeenshire Council	transfer	4,900.00				4,900.00				
58		Pitcaple Brownies	transfer	20.00	20.00							
59	13/03/2026	4th Inverurie Brownies	transfer	20.00	20.00							
60												
61												
62												
63												
64												
65												
66												
67		Sub Total		5,080.00	180.00	-	-	4,900.00	-	-	-	5,080.00
68												
69	02/04/2026	Gordon County Guides	b/t	1,230.00					1,230.00			
70	16/04/2026	Sco Hydro Elec	b/t	519.16		519.16						
71	17/04/2026	1st Rothienorman Brownies	b/t	20.00	20.00							
72	22/04/2026	1st Cornhill Brownies	b/t	20.00	20.00							
73		1st Cornhill Rangers	b/t	20.00	20.00							
74	27/04/2026	Shepherd & Wedderburn	b/t	3,000.00				3,000.00				
75	29/04/2026	1st Daviot Oldmeldrum Beavers	b/t	20.00	20.00							
76	30/04/2026	Aberdeen Harbour	b/t	500.00				500.00				
77	07/05/2026	1st Dyce Guides	b/t	20.00	20.00							
78		1st New Elgin Guides	b/t	20.00	20.00							
79	11/05/2026	Formartine Rural Partnership	b/t	500.00				500.00				
80	12/05/2026	1st Banff Brownies - Farquhar	b/t	20.00	20.00							
81	15/05/2026	1st Huntly Rangers - Sangster	b/t	179.00	179.00							
82	18/05/2026	2nd Ellon Rainbow Guides	b/t	42.50	42.50							
83	25/05/2026	Foundation Scotland	b/t	5,958.00				5,958.00				
84	01/06/2026	K Sangster 1st Huntly Rainbows	b/t	13.50	13.50							
85		PSA Ogniste Smoki PSA Fire Dragon	b/t	20.00	20.00							
86	02/06/2026	K Gibson 1st Banff Guides	b/t	20.00	20.00							
87	05/06/2026	3rd Ellon Guides	b/t	318.00	318.00							
88	08/06/2026	A McAngus 2nd Ellon Rainbows	b/t	47.00			47.00					
89	18/06/2026	1st Cornhill Rangers DofE	b/t	62.50	62.50							
90	19/06/2026	1st Huntly Brownies	b/t	20.00	20.00							
91	30/06/2026	Cash Deposit - sale fridge etc	deposit	25.00			25.00					
92		H Farquhar 1st Banff Brownies	b/t	87.50	87.50							

	A	B	C	D	E	F	G	H	I	J	K	L
93		H Farquhar 1st Banff Brownies	b/t	182.00	182.00							
94												
95	Total	Sub total		12,864.16	1,085.00	519.16	72.00	9,958.00	1,230.00	-	-	12,864.16
96												
97		**TOTAL**		**35,061.43**	**4,585.99**	**519.16**	**502.50**	**21,569.78**	**3,460.00**	**-**	**4,424.00**	**35,061.43**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Fyvie Guide House Accounts**														
2	**Charity Number SC04917**														
3	**Year 01 Jul 2025 - 30 Jun 2026**														
4	**PAYMENTS**														
5	Date		Ref	Amount	Wages	House purchses	House Mainten	Garden Mainten	Insce & Fire Check	Electricty & Oil	Imprvmnt Expenses	Fundraise exp	Admin & Expenses	Misc	**TOTAL**
6	03/07/2025	Audrey McAngus cleaning		150.00			150.00								
7		CM Campbell Electrical	1324	852.91			852.91								
8	17/07/2025	Unity Insurance		165.86					165.86						
9	29/07/2025	Michael Duguid		300.00	300.00										
10	08/08/2025	Morag Reidford - various		72.51		72.51									
11		Turriff Fuels		542.38						542.38					
12		MCC Joinery	5872	8,268.68								8,268.68			
13		MCC Joinery	5871	8,848.90							8,848.90				
14	27/08/2025	Morag Reidford - various		65.11		65.11									
15		Michael Duguid		300.00	300.00										
16	17/09/2025	Helen Simpson - CO alarm	transfer	£21.99			21.99								
17		Morag Reidford - wine Stuart	transfer	£9.00										9.00	
18		AD Heating - Pellet Stove ser	transfer	£90.76			90.76								
19		Unity Insurance	transfer	£1,616.05					1,616.05						
20		Aaron Wallace - trees	transfer	350.00				350.00							
21	22-Sep	Michael Duguid	transfer	300.00	300.00										
22	29-Sep	SSE energy	d/d	176.95						176.95					
23		Morag Reidford for planning	transfer	357.00								357.00			
24															
25															
26				22,488.10	900.00	137.62	1,115.66	350.00	1,781.91	719.33	8,848.90	8,625.68	0.00	9.00	22,488.10
27															
28	27/10/2025	Michael Duguid	transfer	£350.00	350.00										
29	29/10/2025	Skye Jackson	transfer	£150.00			150.00								
30	30/10/2025	Aberdeen Alarm Co	iv 98481	£24.00			24.00								
31		Simpson Services	Inv 305	£640.00			640.00								
32	12/11/2025	Unity Insurance	9690186	265.00					265.00						
33	23/11/2025	Michael Duguid	transfer	280.00	280.00										
34		Transfer to f/r account	transfer	33,091.45								33,091.45			
35	22/12/2025	Aberdeen Alarm Co 99087	transfer	199.20			199.20								
36		Michael Duguid	transfer	315.00	315.00										
37															
38															
39				35,314.65	945.00	-	1,013.20	-	265.00	-	-	33,091.45	-	-	35,314.65
40															
41	06/01/2026	SSE Energy	d/d	212.14						212.14					
42		PAT Test 15350	transfer	66.00			66.00								
43	19/01/2026	Rentokil Insurance	transfer	263.70					263.70						
44	23/01/2026	Michael Duguid	transfer	157.50	157.50										
45	16/02/2026	Aberdeen Alarm Co	transfer	237.60			237.60								
46	23/02/2026	Michael Duguid	transfer	157.50	157.50										
47	16/03/2026	Ocean Wind - f/r account	transfer	4,900.00								4,900.00			
48	22/03/2026	Michael Duguid	transfer	157.50	157.50										
49		Morag Reidford	transfer	56.36		56.36									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
50															
51				6,208.30	472.50	56.36	303.60	0.00	263.70	212.14	0.00	4,900.00	0.00	0.00	6,208.30
52															
53	01/04/2026	SSE Energy	d/d	129.64						129.64					
54	17/04/2026	FGMC int transfer	b/t	519.16								519.16			
55	22/04/2026	Michael Duguid	b/t	315.00	315.00										
56	30/04/2026	Morag Reidford	b/t	544.87		544.87									
57	06/05/2026	Billy Miller Contractor	b/t	1,113.60			1,113.60								
58	25/04/2026	Michael Duguid	b/t	315.00	315.00										
59	25/05/2026	Aberdeen Alarm Co - 104908	b/t	102.00					102.00						
60		Aberdeen Alarm Co - 104909	b/t	78.00			78.00								
61	01/06/2026	Morag Reidford - various	b/t	300.10		300.10									
62		Laraine Thomson - Nisbets	b/t	1,006.14		1,006.14									
63	15/06/2026	Turriff Fuels 1019917	b/t	570.15						570.15					
64	22/06/2026	Morag Reidford - First aid etc	b/t	50.32		50.32									
65															
66				5,043.98	630.00	1,901.43	1,191.60	-	102.00	699.79	-	519.16	-	-	5,043.98
67															
68															
69		**TOTAL**		69,055.03	2,947.50	2,095.41	3,624.06	350.00	2,412.61	1,631.26	8,848.90	47,136.29	-	9.00	69,055.03
70															
71		Open Bal		£ 57,643.89											
72		Plus Income		**£ 35,061.43**											
73				£ 92,705.32											
74		Less Expenditure		**£ 69,055.03**											
75		Closing Balance		£ 23,650.29											

25/05/26