Ythan Fiddlers

Consolidated Balance Sheet

2025 - 26 Season compared with 2021 - 25

	2026	2025	2024	2023	2022	2021
Opening Balances						
Cashflow Account	19,923	11,658	£14,598	£15,795	£16,714	£19,332
Petty Cash Account		0	£0	£0	£0	£0
Sub Total	**19,922**	**£11,658**	**£14,598**	**£15,795**	**£16,714**	**£19,332**
Income						
Membership	£1,404	£1,495	£1,093	£1,171	£874	£1,045
Donations received	1,561	£970	£1,688	£1,963	£135	£25
CDs	£40	£50	£35	£25	£5	£0
Dublin/Mull Trip	£5,486	£8,384	£2,875	£126	£0	£396
Trip Fund Raising	£880	£855	£987	£200	£0	£0
Other	4332	£2,364	£2,111	£1,288	£0	£0
Year Total	**13703**	**£14,118**	**£8,788**	**£4,773**	**£1,014**	**£1,466**
Expenditure						
Rent	-£612	(£600)	(£788)	(£720)	(£244)	(£244)
Administration / Other	-2,675	(£720)	(£213)	(£696)	(£189)	(£401)
Dublin/Mull Trip	-11,601	(£2,268)	(£8,541)	(£2,450)	£0	(£1,341)
Trip Fund Raising	-2,582	0	£0	£0	£0	£0
Charitable Donations	-1,700	(£1,500)	(£1,500)	(£1,550)	(£1,500)	(£2,100)
Events	-1,139	(£765)	(£686)	(£554)	£0	£0
Year Total	-20,309	**(£5,853)**	**(£11,729)**	**(£5,970)**	**(£1,933)**	**(£4,085)**
Surplus / Deficit for year	*-6,606*	*£8,265*	**(£2,940)**	**(£1,197)**	**(£918)**	**(£2,619)**
Closing Balances						
Cashflow Account	13,316	£19,923	£11,658	£14,598	£15,795	£16,714
Petty Cash Account	0	0	£0	£0	£0	£0
Sub Total	**13,316**	**£19,923**	**£11,658**	**£14,598**	**£15,795**	**£16,714**

APPENDIX 3

oscr

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts

V2

Report to the trustees/members of	Charity name Ythan Fiddlers
Registered charity number	**SC031597**
On the accounts of the charity for the period	Period start date: Day 01, Month March, Year 2025 **to** Period end date: Day 28, Month February, Year 2026
Set out on pages	(remember to include the page numbers of additional sheets)

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

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed: **Date:** 28/5/2026.

Name: ALAN SMITH

Relevant professional qualification(s) or body (if any): ACCOUNTANT (RETIRED).

Address: 32 BREAKFIELD CIRCLE
ELLON
AB41 9DD

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	March	2025	To	28	Feb	2026

Reference and administration details

Charity name	Ythan Fiddlers
Other names charity is known by	
Registered charity number	**SC031597**
Charity's principal address	C/O Hospital Cottage
	Hospital Road
	Ellon
	Postcode AB41 9AW

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Elizabeth Cameron	Chair Person		
2	Shona Brown	Treasurer		
3	Barbara Coutts	Musical Director	30 June 2025	
4	Ian Sutherland	Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Patricia Gill	Till 30 June 2025

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	

Objectives and activities

Charitable purposes	The objectives of the Ythan Fiddlers is to advance the arts of traditional Scottish music by: a. Promoting the study, practice and performance of such music b. To encourage and simulate the performance of the music to the public and interested groups c. To donate excess funding to local recognised causes as and when the members may decide at committee Promoting Scottish traditional music to the young continues to be key to our group, giving young musicians the opportunity to perform in public whilst maintaining local heritage. We aim to raise funds to cover operating costs by performing at local concerts and ceilidhs.
Summary of the main activities in relation to these objects	We were invited to play at various events during the year 2025-26. We made donations to 3 local charities in December. Members propose local charities and the whole group vote for the ones they would like to make donations to. We held our annual Rally in May 2025 which was a great success with the venue at full capacity. Planning for our Fiddlers Rally in May 2026 is underway. We held successful fiddle workshops in November and have new members following this.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	We performed at many events throughout the year. . We made 3 donations to local charities with members proposing and the whole group voting for who they would like donations given to. We held our annual Fiddlers Rally in May. Preparations for our Annual Rally in May 2026 is underway. We held fiddle workshops in November, resulting in new members joining the group. We had a great trip to Dublin in July 2025 where we performed at two concerts and took part in a workshop.

Financial review

Brief statement of the charity's policy on reserves	We will continue to raise funds for future educational trips. Of the funds raised, we have £3,683 allocated to our future trips.
Details of any deficit	
Donated facilities and services (if any)	All tutors and committee members donate their services freely, including travel to and from events.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Elizabeth M Cameron	Ian Sutherland
Full name(s)	ELIZABETH M. CAMERON	IAN SUTHERLAND
Position (e.g. Chair)	PRESIDENT	SECRETARY
Date	24/6/26	24/6/26

OSCR Office of the Scottish Charity Regulator

Ythan Fiddlers **SC031597**

Receipts and payments accounts

For the period from	01	03	2025	to	28	02	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,965				2,965	2,465
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	3,131	5,486			8,617	11,597
Gross trading receipts	2,122				2,122	56
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
A1 Sub total	8,218	5,486	-	-	13,704	14,118
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,218	5,486	-	-	13,704	14,118
A3 Payments						
Expenses for fundraising activities	3,721	11,601			15,322	3,034
Gross trading payments	-					-
Investment management costs	-				-	-
Payments relating directly to charitable activities	612				612	600
Grants and donations	1,700				1,700	1,500
Governance costs:	2,675				2,675	720
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
A3 Sub total	8,708	11,601	-	-	20,309	5,854
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	8,708	11,601	-	-	20,309	5,854
Net receipts / (payments)	(490)	(6,115)	-	-	(6,605)	8,264
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(490)	(6,115)	-	-	(6,605)	8,264

- SC031597

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,922	-			19,922	11,658
	Surplus / (deficit) shown on receipts and	(6,605)				(6,605)	8,264
	Cash and bank balances at end of year	13,317	-	-	-	13,317	19,922
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	S. Havlin.	SHONA HAVLIN	24/6/26

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
See Balance Sheet 2025-26	2,965				2,965	2,465
					-	-
					-	-
					-	-
Total	2,965	-	-	-	2,965	2,465
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
None			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
See Balance Sheet 2025-26	3,131	5,486			8,617	11,597
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	3,131	5,486	-	-	8,617	11,597
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
See Balance Sheet 2025-26	612				612	600
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	612	-	-	-	612	600
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Clydesdale Account				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,965				2,965	2,465
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	3,131	5,486			8,617	11,597
Gross trading receipts	2,122				2,122	56
buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	8,218	5,486	-	-	13,704	14,118
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,218	5,486	-	-	13,704	14,118
Payments						
Expenses for fundraising activities	3,721	11,601			15,322	3,034
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	612				612	600
Grants and donations	1,700				1,700	1,500
Governance costs:	2,675				2,675	720
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Sub total	8,708	11,601	-	-	20,309	5,854
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	
Total payments	8,708	11,601	-	-	20,309	5,854
Net receipts / (payments)	(490)	(6,115)	-	-	(6,605)	8,264
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(490)	(6,115)	-	-	(6,605)	8,264

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds