

1st Peterhead Guides



Accounts for the year ending 31 December 2025

Receipts and Payments Account

	31/12/2025	31/12/2024
Receipts		
Donations & Gift Aid received	£ -	£ -
Legacies received	£ -	£ -
Grants received	£ 2,000.00	£ -
Fundraising activities receipts	£ 2,472.50	£ 3,794.34
Interest and dividend income	£ 51.01	£ 49.60
Rents from property	£ -	£ -
Subscriptions received	£ 3,745.00	£ 4,204.10
Residential & outings receipts	£ 3,148.00	£ 1,897.00
Guiding activities receipts	£ 123.50	£ -
Sales of badges, clothing etc	£ 177.75	£ -
Other general receipts	£ -	£ -
Total Receipts	£ 11,717.76	£ 9,945.04
Payments		
Fundraising activities expenses	£ - 100.00	£ -
Grants and donations paid	£ - 15.00	£ - 15.00
Subscriptions paid to county	£ - 1,144.00	£ - 1,309.50
Residential & outings expenses	£ - 9,303.50	£ - 3,144.30
Guiding activities expenses	£ - 3,631.05	£ - 1,325.45
Training costs	£ - 30.00	£ -
Rent	£ - 859.44	£ - 1,289.20
Postage, stationery & admin expenses	£ -	£ - 37.48
Cost of items sold	£ -	£ -
Equipment purchased	£ -	£ - 279.99
Publicity expenses	£ -	£ -
Other sundry expenses	£ -	£ -
Governance costs	£ -	£ -
Total Payments	£ - 15,082.99	£ - 7,400.92
Surplus or deficit (-) for the year	£ - 3,365.23	£ 2,544.12

Statement of Assets and Liabilities

	At start of year 01/01/2025	net income or expend're (-)	At end of year 31/12/2025
Cash and bank balances			
Bank accounts	£ 4,579.71	£ - 3,247.61	£ 1,332.10
Cash held	£ 207.62	£ - 117.62	£ 90.00
Total	£ 4,787.33	£ - 3,365.23	£ 1,422.10

Other assets and liabilities

In addition to the above cash and bank balances, that the end of the accounting period, the unit has equipment to the value of £_____. * [The unit had liabilities of £_____ which were amounts owed for hall hire that had not yet been paid]. *or [There were no other assets or liabilities].

Declaration

I acknowledge my responsibility to keep safe the unit's funds and assets and to maintain proper accounting records. These accounts agree to the underlying accounting records and have been reviewed by an independent examiner.

Signature

B. Brown

Date

21/04/2026

Full Name

Brenda Brown

Position

LEADER/TRUSTEE

Trustees' Annual Report

For year ended 31.12.2025

Charity (Unit) Name 1st Peterhead Guides

Charity Number SC048321

District

Division Forties

Charity Trustees Brenda Brown
Sarah Cooper
Kerry Whyte
Wilma Sinclair

Charity Address Marleand
Crimond
Fraserburgh
AB43 8QJ

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. Updated 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 18 girls.

During the year the trustees did not receive any remuneration.

Signed on behalf of the trustees by



Signature

Date: 21/04/2026

Name: BRENDA BROWN

Independent examiners report

For the year ended 31 December 2025

For 1st Peterhead Guides

Charity number SC048321

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.

R Mackinnon

Signature

24/04/26

Date

Name: RONA MACKINNON

Address: 9 COLLIEBURN CRESCENT, PETERHEAD, AB42 1LW