

LARGS AND DISTRICT MUSEUM AND HISTORICAL SOCIETY

Scottish Charitable Incorporated Organisation No. SC001454

Receipt and Payment Accounts for the year ended 28th February 2025

Reference and administrative Information

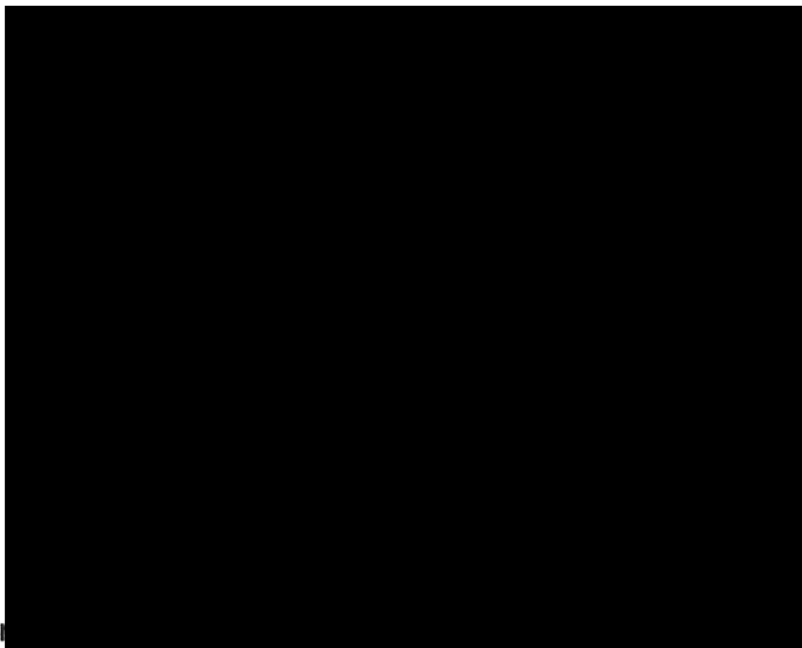
Charity Name: Largs and District Museum and Historical Society

Charity Registration No: SC001454

Address: Kirkgate House, Manse Court, Largs, KA30 8AW

Contact name: Christine Thomas

Trustees:



Independent Examiner

Pearson, Bone & Co
6 Waterside Street
Largs
KA30 9LN

Bankers:

Bank of Scotland
Main Street,
Largs
KA30

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity changed its status from an Incorporated Charity and Company Limited by Guarantee to a Scottish Charitable Incorporated Organisation (SCIO) on 8th June 2023. The charity is governed by a Constitution updated at the time of converting to a SCIO and regularly reviewed.

Recruitment and Appointment of Trustees

Any current member of the Society is eligible to stand for election as a Trustee. All Trustees have to stand down at each Annual General Meeting but are eligible to re-stand for election. The office bearers of the Charity are appointed at the Annual General Meeting or by the Trustees at a meeting following the Annual General Meeting if this is not possible at that meeting.

Organisation Structure

The Charity Executive Committee meets regularly to conduct the affairs of the Charity.

Objectives and Activities

The Charity owns the Largs Museum building and aims to promote the history of Largs and the local area through exhibitions at the Museum and by other means such as presentations, meetings with invited speakers, providing information and liaising with other local organisations, local schools and other youth organisations. The Charity maintains a website and Facebook page which are regularly updated. The Museum is staffed by wholly unpaid volunteers. Currently there are 58 members. The Museum is normally open for 3 hours over 4 days per week from April to September with special visits available outwith these times. The Museum is free to all and the Charity depends on donations, grants and fundraising to operate the Charity and maintain the Museum building in good repair. The Museum is also a keyholder for the Skelmorlie Aisle, a scheduled monument in the Largs Graveyard, which is under the guardianship of Historic Environment Scotland and the Museum receives payment for this service.

Achievements and Performance

During the financial year March 2024 to February 2025, the Museum was able to welcome visitors 12 hours each week, consisting of 3 hours per day Thursday to Sunday inclusive. Some of the exhibits available to view were the history of Barrfields Theatre, a display on geological artefacts found locally, information

on Sir Thomas Brisbane, information panels on the villages of Fairlie and Skelmorlie, a display reflecting the 70th anniversary of the D Day landings including information on some of the people on local War monuments and information on some local Italian families who were interned and various historical artefacts on things of local interest in the Largs area.

The Museum also has an extensive amount of research materials and there is a small research area in the Museum which people are able to use. Following recent grant awards the Museum was able to buy a variety of equipment to enhance the facilities the Museum offers, including a digital microfilm scanner to allow it to make available its extensive collection of films of the local newspaper, "The Largs and Millport Weekly News". A grant from the Kelburn Windfarm Project has enabled the Museum to carry out required repairs to the outside wall of the Museum and extend our disabled access ramp.

As a result of us applying to become an accredited Museum we were able to apply for and obtain a grant to enable us to purchase archival storage materials. This has allowed us to carry out work to re-pack our archival materials. We have also started the process to apply for accreditation and are grateful to [REDACTED] of North Ayrshire Council who has agreed to be our mentor.

Financial Review

At the end of February 2025 the accounts showed total Receipts of £18,394 (2024: £13,948) and total Payments of £16,294 (2024: £11,044) resulting in a surplus of £2,100 (2024: £2,904) which includes Restricted funds.

Unrestricted Receipts of £10,976 include increases in membership subscriptions, donations and fundraising income from coffee morning and sale of surplus books. The Charity received £2,986 from Historic Environment Scotland for holding the keys for the Skelmorlie Aisle. The Charity is also grateful to North Ayrshire Council for grants of £1,000. In addition £5,000 was received as a grant from the Kelburn Windfarm Trust and £2,418 from Museums & Galleries Scotland for the purchase of storage materials. Income from use of the premises was slightly more than 2024 at £484.

Unrestricted Payments for the year to February 2025 were £7,981 (2023: £14,527). Payments for Electricity and Telephone (Broadband) were reduced. Website costs include monthly payments to Ionos for website cover. General expenses and Affiliation fees have reduced – we no longer have to pay a

subscription to Visit Scotland. Insurance has increased to £1,025. Premises costs include new blind, waste removal, repair to roof, picture hanging kit and repair to door. It also includes the £500 excess for costs incurred from Kelburn Windfarm Trust grant. The Museum has an arrangement with a few authors to sell their books with payment less a donation to the Museum being passed on. This amounted to £118. Equipment costs of £150 include purchase of a camera and some digitisation equipment not covered by grant.

Restricted Funds include receipt and payment of £5,000 grant from Kelburn Windfarm Trust to cover repairs to Museum walls and extension of disabled ramp, receipt and payment of £2,418 grant from Museum & Galleries Scotland for preservation materials and safe. In addition the balance remaining of £895 received from the NAC Locality & UKSPF Participatory Budgeting Fund was spent on digitisation equipment. There is now a zero balance in our Restricted Fund.

Reserves Policy

The Charity's funds are kept in a Bank of Scotland account and the balance on 28th February 2025 was £10,056. Of this amount, the Trustees have designated £1,000 for the purchase of books. Of the balance, £2,000 are set aside as reserves – this represents three months expenditure.

Statement of Trustees' Responsibilities

The Trustees are responsible for ensuring that proper accounting records which reflect an accurate view of the Charity's financial situation are kept and that financial statements, independently examined, are produced each year, are approved by the Trustees and are submitted to the Office of Scottish Charity Records (OSCR) timeously. Records must comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:


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 Chair

Date 24/3/25

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
RECEIPTS				
Membership subscriptions	825	0	825	520
NAC grants	1,000	7,418	8,418	1,485
Use of premises	484	0	484	458
Donations	2,974	0	2,974	2,135
HES payment for keyholding	2,986	0	2,986	6,155
Car boot sale	0	0	0	240
Sale of books	1,732	0	1,732	1,574
Miscellaneous income	87	0	87	0
Coffee morning	888	0	888	1,381
Total Receipts	10,976	7,418	18,394	13,948

PAYMENTS				
Electricity	2,924	0	2,924	3,192
Telephone	451	0	451	1,425
Website costs	496	0	496	340
Printing/stationery	212	0	212	39
General expenses	454	0	454	639
Insurance	1,025	0	1,025	877
Affiliation fees	20	0	20	214
Premises costs	2,080	5,000	7,080	4,228
Repayment retail books	118	0	118	0
Preservation materials	51	2,418	2,469	0
Equipment	150	895	1,045	90
Total Payments	7,981	8,313	16,294	11,044
Surplus/(deficit) for the year	2,995	(895)	2,100	2,904

STATEMENT OF BALANCES

Bank balance brought forward	7,061	895	7,956	5,052
Surplus/(deficit)	2,995	(895)	2,100	2,904
Bank balance carried forward	10,056	0	10,056	7,956

The accounts are approved by the Trustees on 24TH MARCH 2025.

Signed

Signed

Chair

Treasurer

NOTES TO THE ACCOUNTS

1. BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act, 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. INVESTMENTS

The Charity has no investments. All funds are deposited in the Charity's Bank of Scotland Account.

3. FUNDS

UNRESTRICTED FUND – For general expenditure.

RESTRICTED FUND – Contains the amounts of grants received from various bodies.

ENDOWMENT FUND – The Charity has no Endowment Funds.

4. TRUSTEE REMUNERATION

No Trustees received any remuneration from the Charity. The Trustees agreed that the sale of surplus books from the Charity would be carried out through McLaren Books, a business owned by one of the Trustees,



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LARGS AND DISTRICT MUSEUM AND HISTORICAL SOCIETY

I report on the accounts of the Charity for the year ended 28th February 2025 which are set out on Pages 6 and 7.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 (as amended). 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 view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention (other than disclosed below*) 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 (as amended), and
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

[Redacted Signature]

Date

24 / 03 / 2025

[Redacted Name]
Pearson Bone & Co,
6 Waterside Street
Largs, KA30 9LN