

LARGS AND DISTRICT MUSEUM AND HISTORICAL SOCIETY

Scottish Charitable Incorporated Organisation No. SC001454

Receipt and Payment Accounts for the year ended 28th February 2026

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: George Newlands (Chair)
Anne Cowgill (Secretary)
Christine Thomas (Treasurer)
Linda Grieve (to Oct 2025)
James Rankin (to June 2025)
Rick Boston
Ian McIntosh
Richard Topping
Jestein Gibson
Tom Marshall
Nicola Dunsmore (from Oct 2025)
Gordon Scott (from Oct 2025)

Independent Examiner: Drummond Bone, BA, ACCA
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 56 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 2025 to February 2026, the Museum was open from April to September and 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 the Boys Brigade, 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 anniversary of VE and VJ Days, an exhibition highlighting weaving including historical costumes with clothes for children to try on and 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 and photograph scanner and printer.

We continue the process of applying for accreditation from Museums and Galleries Scotland and are grateful to Jill McColl of North Ayrshire Council who continues to be our mentor.

Financial Review

At the end of February 2026 the accounts showed total Receipts of £13,114 (2025: £18,394) and total Payments of £6,945 (2025: £16,294) resulting in a surplus of £6,169 (2025: £2,100).

Unrestricted Receipts of £13,114 include a slight increase in membership subscriptions to £831 and grants from North Ayrshire Council of £700. Donations had decreased slightly to £2,768 although monies received from Historical Environment Scotland for key-holding for the Skelmorlie Aisle had increased to £3,743. £278 was received for Use of Premises, with income from Annual Coffee Morning almost doubling to £1,635 and Miscellaneous Income of £48. In addition the Museum received a bequest of £3,000 from the estate of the late Jean Donaldson.

Unrestricted Payments for the year to February 2026 were £6,945 (2025: £7,981). Electricity costs had reduced to £1,828 although Telephone/Internet costs had increased to £686. There were reductions in Printing/Stationery (£124), General Expenses (162), Premises costs (£804) and Preservation Materials (£460), however there were increases in Insurance (£1,232) and Website costs (£624). £916 was spent on purchasing new chairs. New expenditure for the year was £21 for Bank and other charges and £30 for speaker fees.

There was no Restricted Income or Expenditure during the year and there is a zero balance in our Restricted Fund.

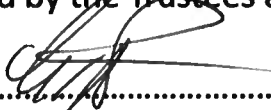
Reserves Policy

The Charity's funds are kept in a Bank of Scotland account and the balance on 28th February 2025 was £16,225. Of this amount, the Trustees have designated £1,000 for the purchase of books. Of the balance, £3,472 has been set aside as Reserves – this represents six 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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George Newlands, Chair

Date 16/3/2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
RECEIPTS				
Membership subscriptions	831	0	831	825
NAC grants	700	0	700	8,418
Bequests	3,000	0	3,000	0
Use of premises	278	0	278	484
Donations	2,768	0	2,768	2,974
HES payment for keyholding	3,743	0	3,743	2,986
Sale of books	111	0	111	1,732
Miscellaneous income	48	0	48	87
Coffee morning	1,635	0	1,635	888
Total Receipts	13,114	0	13,114	18,394
PAYMENTS				
Electricity	1,828	0	1,828	2,924
Telephone	686	0	686	451
Website costs	624	0	624	496
Printing/stationery	124	0	124	212
General expenses	162	0	162	454
Insurance	1,232	0	1,232	1,025
Affiliation fees	20	0	20	20
Premises costs	804	0	804	7,080
Repayment retail books	38	0	38	118
Preservation materials	460	0	460	2,469
Bank and other charges	21	0	21	0
Speaker fees	30	0	30	0
Equipment	916	0	916	1,045
Total Payments	6,945	0	6,945	16,294
Surplus/(deficit) for the year	6,169	0	6,169	2,100
STATEMENT OF BALANCES				
Bank balance brought forward	10,056	0	10,056	7,061
Surplus/(deficit)	6,169	0	6,169	2,995
Bank balance carried forward	16,225	0	16,225	10,056

The accounts were approved by the Trustees on 16TH MARCH 2026.

Signed
George Newlands, Chair

Signed
Christine Thomas, 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 – The Charity currently has no Restricted Funds.

ENDOWMENT FUND – The Charity has no Endowment Funds.

4. TRUSTEE REMUNERATION

No Trustees received any remuneration from the Charity.

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 2026 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



Date

26 / 03 / 2026

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