

Registered Charity Number
SC002778

The Scottish Flag Trust

Report and Financial Statement

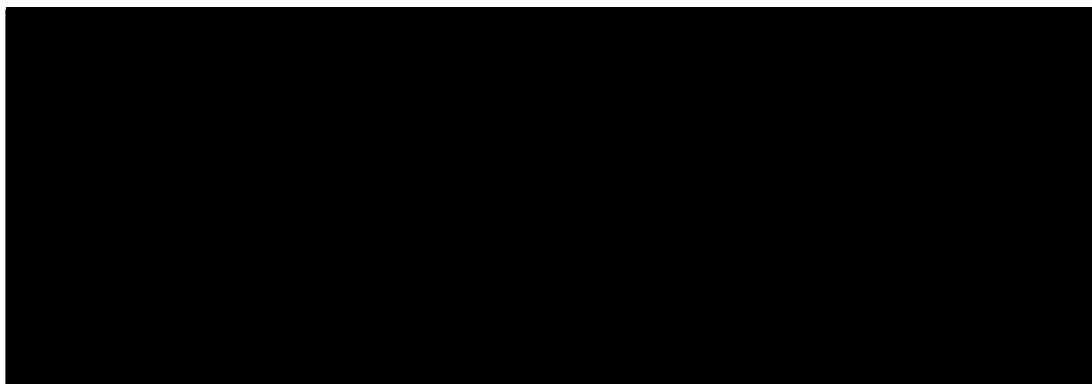
For the year ended 31 December 2024

The Scottish Flag Trust

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Scottish Flag Trust: Report of the Trustees for the year ended 31 December 2024

LEGAL & ADMINISTRATIVE INFORMATION



Structure, Government & Management Governing Document

The Trust is governed by its Constitution, last updated 29 October 2011. As a charity, it is registered with the Office of the Scottish Charity Regulator (OSCR) reference SC002778.

Trustees and Organisation

The Trust is an unincorporated association with a maximum of 8 Trustees, at least 2 of whom shall be members of the Saltire Society. Throughout 2024 the Trust had a full complement of Trustees. The Trust is required to have a minimum of 3 board meetings each year, and in 2024 meetings were held in February, May and September.

Objectives

As set out in the Constitution, the purposes of the Trust are:-

- a) the advancement of the heritage of the birthplace of Scotland's national flag – the St Andrew's Cross or Saltire – including the maintenance and upkeep of the Saltire Memorial and associated floodlighting and the Flag Heritage Centre located within Athelstaneford Kirkyard, East Lothian.
- b) the advancement of the education of the public at large and Scots as to the origins of Scotland's national flag, and the encouragement of the proper use of the flag both within and outwith Scotland.

Risk Management

The Trust regularly reviews policies and assesses risk. The gradual deterioration of the structures and pathways at the birthplace had been identified in 2021 as a major concern, and a programme of refurbishment and renewal was drawn up to address this. The Trustees had also identified the urgent need to increase revenue streams to meet annual maintenance costs, and measures to address this have just been put in place.

2024 ACHIEVEMENTS

Visitor Season: The Heritage Centre was able to open for the full 7 month season April to October, though there was some disruption in the summer for visitors during the implementation of the path upgrade and timeline works (see below). Visitor numbers remained steady. Thanks are due to custodian [REDACTED] who took over responsibility for ensuring the Centre and toilet were opened daily throughout the period. The Tap to Donate facility in the Heritage Centre continues to be a worthwhile investment in attracting card donations.

Arising from the last VisitScotland report and recommendations, a number of improvements were carried out prior to the Heritage Centre opening in April 2024. These included a thorough cleaning of the high level screen in the Doocot, and the cutting back of vegetation immediately in front of the viewpoint.

Renewal Project – Paths Resurfacing and Timeline: Much of the Trust's focus in the year related to the implementation of the pathways project. This involved the upgrading of the entrance to the Kirkyard, the replacement of steps by the War Memorial with a ramp, and the laying of a resin bound aggregate surface path to the Heritage Centre with a spur to the toilet to the rear of the Kirk. The work was successfully carried out by Ashwood Scotland Ltd during June/July, with great care to avoid disruption to weddings in the Kirk during that period. There was a delay in the delivery and installation of the 12 timeline roundels, and this was finally signed off at the start of November. Some additional costs were incurred during the project due to unforeseen issues relating to pipework by the toilet and at the site entrance. The Kirkyard gates also had to be removed temporarily.

The overall project costs were in the region of £125,000. Particular thanks are due to the main funding partners – East Lothian Council and Valencia Communities Fund. There were also welcome contributions from East Lammermuir Community Council and from East Lothian Community Rail Partnership. Thanks are also due to the sponsors of each of the 12 timeline roundels. Towards the year end, a planning application was submitted for consent to erect a timeline information panel on the Kirkyard wall adjacent to the Heritage Centre, and this will also acknowledge all of the sponsors.

Trustee [REDACTED] generously hosted a special lunch for sponsors on 30 November, followed by an inspection on site of the upgrade path and the timeline roundels.

Future Project – The Saltire Memorial: Following the upgrading of the path to the Heritage Centre and timeline, attention turned to the next phase of work, namely the enhancement of the Memorial and its setting, together with the path leading to it. A preliminary inspection of hairline cracks in the concrete plinth of the Memorial was commissioned and carried out in May by firm CRL (Concrete Repairs Limited). This was followed by a more detailed report from CRL outlining various treatment options and costs, but a decision on these has still to be taken.

Future Project – AV Upgrade: While the Trust holds a final report from [REDACTED] the University of the Highlands & Islands identifying innovative ways in which the light show within the Heritage Centre can be enhanced using the latest digital technology, little progress was made during 2024 in identifying funding.

Marking St Andrew's Day: On Saturday 30 November, a special St Andrew Service was held in Athelstaneford Kirk to mark Scotland's national day. The Trust worked closely with the Kirk Session and the minister [REDACTED] in making this a memorable occasion. The weather was kind as the Haddington Pipe Band performed by the Memorial as guests arrived, with Heralds from the Lyon Court present at the ceremonial hoisting of the new Saltire. Gifford Community Choir had been invited to perform at the Service, and their singing of Scottish numbers was warmly received by a packed congregation. Everyone was invited back to the Village Hall afterwards for refreshments.

In the run up to St Andrew's Day, on 28 November, the Trust invited guests to a Saltire Race Day at Musselburgh Racecourse, courtesy once more of the generosity of Trustee [REDACTED]. The 1.00pm race was named *The Athelstaneford Home of the Saltire Juvenile Maiden Hurdle Race*.

Athelstaneford Primary School marked the national day by raising a new Saltire on the school flagpole, courtesy of Trustee [REDACTED]

365 Saltire Sponsorship: This initiative has continued to provide an important revenue stream for the Trust. People are invited to sponsor the flying of the national flag on a day of their choice, such as a birthday or anniversary, or as a gift for a friend or relative. By the end of 2024, 159 supporters were sponsoring dates on which to fly the Saltire. The names of all sponsors are displayed within the Heritage Centre.

The Scottish Flag Trust	2024		2023
Receipts & Payments Account Year ended 31 December 2024	Restoration Project Restricted	General Unrestricted	£
	£	£	£
RECEIPTS			
Donations, regular	-	4,363	7,950
Dovecote donations	970		665
Restn Fund: donations re pathways	12,261		9,750
Restoration Fund: grants received:	27,865		
<i>Per note 6, page 6</i>	-		-
Gift Aid	2,932	400	1,980
	44,028	4,763	20,345
Charitable activities & fund raising			
Sale of flags and merchandise		130	157
Flag Day sponsorship fundraising		5,073	4,083
Bank interest received	-	820	741
Total Receipts	44,028	10,786	25,326
PAYMENTS			
Charitable activities			
Dovecot: heritage centre survey	1,770	-	2,693
Pathways project	94,607		12,904
ELC rates, church rent, and repairs	-	113	83
Insurance	-	1,270	1,152
Electricity		312	34
Audio-visual, Electrosonic		1,159	1,160
St Andrew's Day		538	250
Website and internet		48	-
	96,377	3,440	18,276
Administration			
Staff cost: curator	-	1,600	1,500
Newsletter printing and stationery		349	230
Fund raising: flags, events, race day	2,324		3,953
Subscriptions - SCVO		279	174
	-	212	169
	2,324	2,440	6,026
Governance costs			
Independent accounts examination	-	100	100
Total Payments	98,701	5,980	24,402
Surplus/(deficit) for year	(54,673)	4,806	924
Fund balances brought forward	41,889	24,712	65,677
Inter-funds transfer	12,784	(12,784)	
Fund balances carried forward	0	16,734	66,601

**The Scottish Flag Trust
Statement of Balances
at 31 December 2024**

ASSETS	2024	2023
	£	£
Bank - Interest account	14,992	63,198
Bank - Current account	1,378	1,040
PayPal Account	364	1,223
Stripe E-commerce Account	-	1,140
Net Assets	<u>16,734</u>	<u>66,601</u>

Represented by :

	£	£
Unrestricted funds	16,734	24,712
Restricted fund - restoration	-	41,889
Total Funds	<u>16,734</u>	<u>66,601</u>

Other assets:

Sum due to Scottish Flag Trust after 31.12.2024

Gift Aid claim received February 2025 £2,366

Liabilities:

Sum due by Scottish Flag Trust after 31.12.2024

Honorarium Independent Examiner £100

These accounts were approved by the committee of trustees on

...14 April 2025

and signed on that day on their behalf by [REDACTED] Chairman.

[REDACTED]

THE SCOTTISH FLAG TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 December 2024

1 Basis on which accounts have been prepared

With effect from 1st January 2007, the Trust's accounts have been prepared on the Receipts and Payments basis which is applicable to smaller charities with an annual income below £250,000.

The charity is entirely dependent on the continuing support of its subscribing member donors, both individual and corporate, Gift Aid recovered and public donations.

2 Taxation

As a registered charity, the trust is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the trust and is therefore included in any relevant costs.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objects similar to those of the charity.

3 Remuneration and expenses for Trustees

The executive committee, who are trustees, receive neither remuneration nor round-sum expenses. A trustee making a necessary payment to Flag Trust purposes is only reimbursed for receipted approved expenditure.

4 Endowment Funds

The charity had no endowment funds in the year ended 31 December 2023.

5 Restricted Funds

On 30th November 2019, the Trust started a campaign to raise funds for necessary renovations. The balance of the fund at 31 December 2024 stood at £ NIL, (2023 £41,889), since the renovations were completed..

6 Grant Funders

	2024	2023	2022	2021
Restoration Fund: grants received:	£	£	£	£
' East Lothian Council	27,865	-	34,825	
' Historic Environment Scotland	-	-	36,581	5,000
' Viridor Credits	-	-	20,000	
' Baird Trust	-	-	3,000	
Pathways improvement project:				
East Lammermuir Community council	-	2,500	-	-
Other pathways donations	-	7,250		
East Lothian Community Rail Partnership:				4,000
Turtleton Charitable Trust	-	-	-	5,000
Dovecot restoration: Swire etc	-	665	-	15,000
	27,865	10,415	94,406	29,000

**Independent Examiner's Report
to the Trustees of the Scottish Flag Trust**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 6.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended 2010. 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 opinion on the view given in the accounts.

Independent Examiner's 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.

[Redacted signature area]

Date:  April 2025