

# Urras Achadh an Droighinn/The Auchindrain Trust

Scotland · Charity number SC015528

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1965-03-03
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Auchindrain Inveraray Argyll PA32 8WD
Website	<a href="http://www.auchindrain.org.uk">www.auchindrain.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** to keep Auchindrain Township open to the public and to help people understand the importance of the heritage and history of the people who lived and worked at Auchindrain. To offer training in a number of skills in danger of disappearing for example, dry stone dyking, traditional methods of croting in a small area and to promote the Gypsy Traveller way of life by holding events open to the public to make people aware of how important the travellers were to Mid Argyll.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other defined groups'

**Objectives:** The Trust's purposes are to advance education, heritage and culture through: 1. the operation of Auchindrain as a museum illustrative of its own history, the history of Scotland's joint tenancy townships, and more generally of agriculture and rural community life in Scotland. 2. the preservation and conservation of the relict cultural landscape of Auchindrain and of the Collection. 3. the protection of the Collection from deterioration, damage, loss, accidental destruction or unauthorised disposal, and with there being a strong presumption against the disposal of any item. 4. the provision of work-based training to individuals, where doing so facilitates and supports the advancement of the Trust's other charitable purposes.

## Geography

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- **Main operating location:** Argyll And Bute
- **Geographical spread:** UK and overseas

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£180,671	£247,064	-	8
2024-03-31	£271,104	£250,131	-	9
2023-03-31	£353,110	£349,995	-	6
2022-03-31	£324,348	£287,721	-	9
2021-03-31	£372,205	£364,724	-	9

**Urras Achadh an Droighinn/The Auchindrain Trust**

Scotland - Charity number SC015528

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Urras Achadh an Droighinn/The  
Auchindrain Trust**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Urras Achadh an Droighinn/The  
Auchindrain Trust**

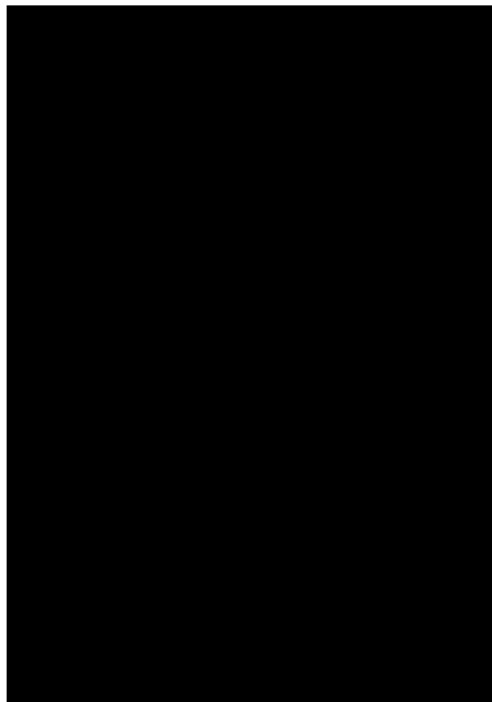
**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 15

**Urras Achadh an Droighinn/The  
Auchindrain Trust**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**




**PRINCIPAL ADDRESS**



**REGISTERED CHARITY NUMBER**

SC015528

**INDEPENDENT EXAMINER**

  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**BANKERS**

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

## **Urras Achadh an Droighinn/The Auchindrain Trust**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trust's purposes are to advance education, heritage and culture through:

The operation of Auchindrain as a museum illustrative of its own history, the history of Scotland's joint tenancy townships, and more generally of agriculture and rural community life in Scotland;

The preservation and conservation of the relict cultural landscape of Auchindrain and of the Collection;

The protection of the Collection from deterioration, damage, loss, accidental destruction or unauthorised disposal;

The provision of work based training to individuals, where doing so facilitates and supports the advancement of the Trust's other charitable purposes.

The Trust will also endeavour to act as a social enterprise working to support community and economic development within Argyll through the pursuit of its charitable purposes.

"Auchindrain" means the Trust's heritable property at the place known as Achadh an Droighinn/Auchindrain in the County of Argyll. "The Collection" means all objects, specimens and items of an historical scientific or artistic nature (including the buildings and other historical structures of Auchindrain) now held by the Trust.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The old Board resigned on 5th February 2025 leaving 3 members in place.

No new funding was able to be secured prior to 31st March and Auchindrain closed.

A new Board was constituted on 28th February 2025.

There were no changes made to policy, procedure or constitution before 31st March 2025.

The Board have taken forward steps and reopened Auchindrain on 20th July 2025.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Statement of Financial Activities shows a net deficit for the year of £66,393 (2024: surplus of £20,973).

The total funds of the charity on 31st March 2025 amounted to £53,934 (2024: £120,327); of which £nil were unrestricted, free reserves (2024: £27,614) and £51,340 in designated funds which have been set aside for specific purposes (2024: £86,214) and £2,244 being the net book value of the charity's fixed assets (2024: £3,414). The trust also held £350 of restricted funds at year end (2024: £3,085).

##### **Reserves policy**

The Trust maintains a Designated Fund for Acquisitions, the unspent balance of which carries forward from year to year. This fund can only be used to acquire items for the museum's collections. Any money received from the sale of items from the collections must be placed in this fund, which may also from time to time receive allocations from General Funds.

The Trust aspires to hold a cash reserve (including secured sums owed to it such as grant payments not yet claimed against completed projects, but excluding all Restricted Funds or revenue support grant received in advance but not yet expended) equivalent to three months' operating cost: at the present time the sum for this is £61,766. The charity's unrestricted free reserves were £nil at 31 March 2025 and therefore the Trust does not have reserves at this level. The Trust's current actual cash reserve, evidenced by its Balance Sheet shown on page 6, was £54,178 on 31st March 2025. This is sufficient to enable continuity of operations by covering anticipated cashflow fluctuations during the year, and to enable the Trust to settle its affairs, including redundancy payments to staff, should it ever be considered necessary for it to be wound up.

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Urras Achadh an Droighinn/The Auchindrain Trust is a Scottish Charitable Incorporated Organisation (SCIO) and received charitable status on the 3 March 1965 with the charity number SC015528. The Charity is governed by its Constitution.

**Recruitment and appointment of new trustees**

The Trust is established as a two-tier Scottish Charitable Incorporated Organisation. The ultimate authority is the Trust's members assembled in a General Meeting. Oversight of the Trust's affairs, the setting of strategy and policy, and certain reserved matters such as staff remuneration, are placed in the hands of a group of between five and fifteen Trustees, one of whom is selected to act as Convener.

A voting majority of the Trustees in office must have been elected by, or co-opted from, the Trust's members. One Trustee may be nominated by the Duke of Argyll, one by Argyll & Bute Council. The Trustees in office may appoint up to five individuals as Trustees (up to six or seven if one or both of the nominated places remains unfilled), provided only that the number of appointed or nominated Trustees may never equal or exceed the number elected by or co-opted from the Trust's membership.

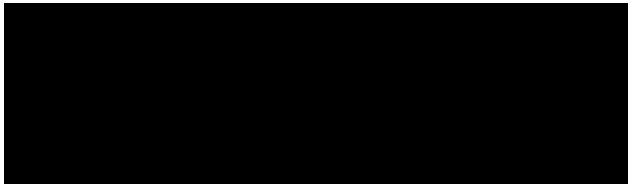
Executive responsibility for managing the Trust's affairs and operating the museum is delegated to an employed Director, being a person appropriately qualified and/or experienced to advise the Trustees in accordance with the Accreditation Standard for Museums and also being a person fit to hold office as the Chief Executive of a Scottish Charity. The Director is supported in this work by two other qualified and/or experienced senior managers, and a number of other paid and volunteer staff.

**Key management remuneration**

In the opinion of the trustees, the charity is managed by the director. Total employer costs relating to this post for the year to 31 March 2025 were £68,418 which includes £15,750 of redundancy costs (2024: £47,732).

31/10/2025

Approved by order of the board of trustees on ..... F0CD0000-7980-56E7-9EB0-08DE16CAA13D ..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Urras Achadh an Droighinn/The  
Auchindrain Trust**

I report on the accounts for the year ended 31 March 2025 set out on pages five to fifteen.

**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). The charity's 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 31/10/2025  
FOC00090-7980-56E7-9ECA-98DE466AA13D

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	126,699	9,124	135,823	222,293
<b>Charitable activities</b>					
To advance education, heritage and culture	3	34,593	-	34,593	48,686
Other income	4	<u>10,255</u>	<u>-</u>	<u>10,255</u>	<u>125</u>
<b>Total</b>		<u>171,547</u>	<u>9,124</u>	<u>180,671</u>	<u>271,104</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
To advance education, heritage and culture	5	<u>235,205</u>	<u>11,859</u>	<u>247,064</u>	<u>250,131</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(63,658)</u>	<u>(2,735)</u>	<u>(66,393)</u>	<u>20,973</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>117,242</u>	<u>3,085</u>	<u>120,327</u>	<u>99,354</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>53,584</u>	<u>350</u>	<u>53,934</u>	<u>120,327</u>

**CONTINUING OPERATIONS**

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in note 10.

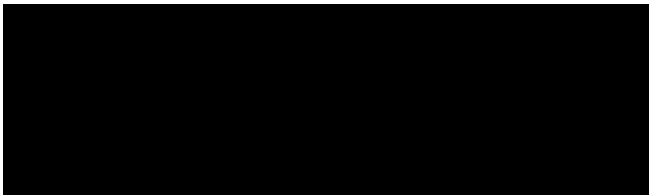
**Urras Achadh an Droighinn/The Auchindrain Trust**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	11	2,244	3,414
<b>CURRENT ASSETS</b>			
Stocks	12	-	3,040
Debtors	13	3,419	63,145
Cash at bank		<u>54,178</u>	<u>62,729</u>
		57,597	128,914
<b>CREDITORS</b>			
Amounts falling due within one year	14	(5,907)	(12,001)
		<u>51,690</u>	<u>116,913</u>
<b>NET CURRENT ASSETS</b>			
		<u>51,690</u>	<u>116,913</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>53,934</u>	<u>120,327</u>
<b>NET ASSETS</b>			
		<u>53,934</u>	<u>120,327</u>
<b>FUNDS</b>	16		
Unrestricted funds:			
General fund		-	27,614
Development Fund		51,248	86,122
Acquisitions		92	92
Designated Fixed Assets		<u>2,244</u>	<u>3,414</u>
		<u>53,584</u>	<u>117,242</u>
Restricted funds		<u>350</u>	<u>3,085</u>
<b>TOTAL FUNDS</b>		<u>53,934</u>	<u>120,327</u>

29/10/2025

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**General information**

Urras Achadh an Droighinn/The Auchindrain Trust ("the charity") is Scottish charitable incorporated organisation governed by its constitution. It was registered as a charity in Scotland (registered number: SC015528) on 3 March 1965. Its registered address is [REDACTED].

**Basis of preparing the financial**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

All assets costing more than £500 are capitalised and valued at historic cost. Tangible fixed assets are depreciated over their useful life as follows:

Fixtures & Fittings - 3 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Urras Achadh an Droighinn/The Auchindrain Trust is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	3,017	1,679
Gift aid	2,758	4,143
Grants	<u>130,048</u>	<u>216,471</u>
	<u>135,823</u>	<u>222,293</u>

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Historic Environment Scotland	120,924	200,000
City of Edinburgh Fund	-	7,123
Inspiralba Employment Grant	9,124	6,377
Argyll & the Isles Grant	-	2,971
	<u>130,048</u>	<u>216,471</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Tearoom	2,241	5,128
Shop	4,958	7,040
Admissions	26,904	36,223
Membership	490	295
	<u>34,593</u>	<u>48,686</u>

**4. OTHER INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Miscellaneous income	255	125
Insurance claim	10,000	-
	<u>10,255</u>	<u>125</u>

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 6)</b>	<b>Support costs (see note 7)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
To advance education, heritage and culture	<u>245,464</u>	<u>1,600</u>	<u>247,064</u>

**Urras Achadh an Droighinn/The  
Auchindrain Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	186,836	182,852
Bank Charges	292	1,576
Project Development	-	5,160
Conversion and Maintenance	4,614	6,715
Depreciation	1,170	98
Electrical Work	398	1,909
Farming Costs	467	111
Health and Safety Services	2,400	2,400
Insurance	7,890	5,713
Interns	-	252
Interpretation and Collections	190	354
IT Costs	3,878	2,746
Marketing	44	2,590
Memberships and Subscriptions	940	2,955
Office Costs	980	1,612
Professional Fees	14,287	10,968
Site Cleaning	-	159
Tools and Plant	226	1,412
Training	-	964
Travel and Subsistence	466	2,879
Utilities	8,551	8,072
Visitors Centre	4,226	970
Workwear	382	1,849
Tearoom	1,082	1,122
Shop	6,145	3,243
	<u>245,464</u>	<u>248,681</u>

**7. SUPPORT COSTS**

	<b>Finance</b>
	<b>£</b>
To advance education, heritage and culture	<u>1,600</u>

Support costs, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>To advance education, heritage and culture £</b>	<b>Total activities £</b>
Accountancy - IE Fee	<u>1,600</u>	<u>1,450</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	171,896	162,929
Social security costs	5,317	6,988
Other pension costs	<u>9,623</u>	<u>12,935</u>
	<u>186,836</u>	<u>182,852</u>

Included within the wages and salaries for the year ended 31 March 2025 are redundancy costs of £35,670.

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Project Staff	<u>8</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	205,822	16,471	222,293
<b>Charitable activities</b>			
To advance education, heritage and culture	48,686	-	48,686
Other income	<u>125</u>	<u>-</u>	<u>125</u>
<b>Total</b>	<u>254,633</u>	<u>16,471</u>	<u>271,104</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
To advance education, heritage and culture	<u>227,313</u>	<u>22,818</u>	<u>250,131</u>
<b>NET INCOME/(EXPENDITURE)</b>	27,320	(6,347)	20,973
<b>Transfers between funds</b>	<u>247</u>	<u>(247)</u>	<u>-</u>
<b>Net movement in funds</b>	27,567	(6,594)	20,973
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>89,675</u>	<u>9,679</u>	<u>99,354</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>117,242</u>	<u>3,085</u>	<u>120,327</u>

**Urras Achadh an Droighinn/The  
Auchindrain Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. TANGIBLE FIXED ASSETS**

**Fixtures  
and  
fittings  
£**

**COST**

At 1 April 2024 and 31 March 2025

3,512

**DEPRECIATION**

At 1 April 2024

98

Charge for year

1,170

At 31 March 2025

1,268

**NET BOOK VALUE**

At 31 March 2025

2,244

At 31 March 2024

3,414

**12. STOCKS**

**2025  
£**

**2024  
£**

Stock

-

3,040

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2025  
£**

**2024  
£**

Trade debtors

2,070

58,286

Other debtors

-

223

VAT

1,142

2,557

Prepayments

207

2,079

3,419

63,145

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

**2025  
£**

**2024  
£**

Trade creditors

223

4,562

Social security and other taxes

2,277

1,925

Pension

1,151

-

Other creditors

44

660

Accrued expenses

2,212

4,854

5,907

12,001

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
Fixed assets	2,244	-	2,244	3,414
Current assets	57,247	350	57,597	128,914
Current liabilities	<u>(5,907)</u>	<u>-</u>	<u>(5,907)</u>	<u>(12,001)</u>
	<u>53,584</u>	<u>350</u>	<u>53,934</u>	<u>120,327</u>

**Comparatives for analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
Fixed Assets	3,414	-	3,414	-
Current Assets	125,829	3,085	128,914	123,423
Current liabilities	<u>(12,001)</u>	<u>-</u>	<u>(12,001)</u>	<u>(24,069)</u>
	<u>117,242</u>	<u>3,085</u>	<u>120,327</u>	<u>99,354</u>

**16. MOVEMENT IN FUNDS**

	<b>At 1/4/24 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/25 £</b>
<b>Unrestricted funds</b>				
General fund	27,614	(62,488)	34,874	-
Development Fund	86,122	-	(34,874)	51,248
Acquisitions	92	-	-	92
Designated Fixed Assets	<u>3,414</u>	<u>(1,170)</u>	<u>-</u>	<u>2,244</u>
	117,242	(63,658)	-	53,584
<b>Restricted funds</b>				
Inspiralba Employment Grant	162	(162)	-	-
City of Edinburgh Fund	2,573	(2,573)	-	-
Virtual Reality	<u>350</u>	<u>-</u>	<u>-</u>	<u>350</u>
	<u>3,085</u>	<u>(2,735)</u>	<u>-</u>	<u>350</u>
<b>TOTAL FUNDS</b>	<u>120,327</u>	<u>(66,393)</u>	<u>-</u>	<u>53,934</u>

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	171,547	(234,035)	(62,488)
Designated Fixed Assets	<u>-</u>	<u>(1,170)</u>	<u>(1,170)</u>
	171,547	(235,205)	(63,658)
<b>Restricted funds</b>			
Inspiralba Employment Grant	9,124	(9,286)	(162)
City of Edinburgh Fund	<u>-</u>	<u>(2,573)</u>	<u>(2,573)</u>
	<u>9,124</u>	<u>(11,859)</u>	<u>(2,735)</u>
<b>TOTAL FUNDS</b>	<u>180,671</u>	<u>(247,064)</u>	<u>(66,393)</u>

**Comparatives for movement in funds**

	<b>At 1/4/23 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/24 £</b>
<b>Unrestricted funds</b>				
General fund	30,461	27,418	(30,265)	27,614
Development Fund	59,122	-	27,000	86,122
Acquisitions	92	-	-	92
Designated Fixed Assets	<u>-</u>	<u>(98)</u>	<u>3,512</u>	<u>3,414</u>
	89,675	27,320	247	117,242
<b>Restricted funds</b>				
Inspiralba Employment Grant	6,311	(6,149)	-	162
City of Edinburgh Fund	2,519	54	-	2,573
Virtual Reality	350	-	-	350
Summer Interns	<u>499</u>	<u>(252)</u>	<u>(247)</u>	<u>-</u>
	<u>9,679</u>	<u>(6,347)</u>	<u>(247)</u>	<u>3,085</u>
<b>TOTAL FUNDS</b>	<u>99,354</u>	<u>20,973</u>	<u>-</u>	<u>120,327</u>

**Urras Achadh an Droighinn/The Auchindrain Trust**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	254,633	(227,215)	27,418
Designated Fixed Assets	<u>-</u>	<u>(98)</u>	<u>(98)</u>
	254,633	(227,313)	27,320
<b>Restricted funds</b>			
Inspiralba Employment Grant	6,377	(12,526)	(6,149)
City of Edinburgh Fund	7,123	(7,069)	54
Summer Interns	-	(252)	(252)
Charts Income	<u>2,971</u>	<u>(2,971)</u>	<u>-</u>
	<u>16,471</u>	<u>(22,818)</u>	<u>(6,347)</u>
<b>TOTAL FUNDS</b>	<u><u>271,104</u></u>	<u><u>(250,131)</u></u>	<u><u>20,973</u></u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**18. PURPOSE OF FUNDS**

General Funds - The unrestricted, free reserves of the charity.

Designated Fixed Asset Fund - Represents the net book value of the charity's tangible fixed assets. Depreciation is charged to the fund and additions are transferred to it.

Development Fund - Designated funds to develop a Conservation Management Plan.

Acquisitions - Designated fund to acquire items for the museum's collections.

Inspiralba Employment Grant - Employment grant for wages

City of Edinburgh Fund - Employment grant for wages

Virtual Reality - Money received for virtual reality