

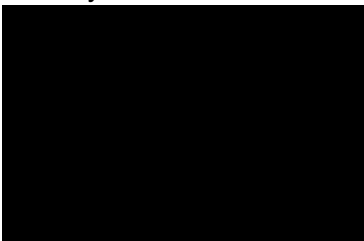
John Paul Jones Birthplace MuseumTrust

Scottish Charity Number SC020479

Trustees Report
Year Ending 31st December 2024

Trustees' Annual Report for the period 1st January 2024 to 31st December 2024
John Paul Jones Birthplace Museum Trust
SC020479

Charity Trustees



Structure, governance and management governing document

John Paul Jones Birthplace Museum Trust is a charitable trust, governed by its trust deed. The trustees who served during the year are set out above.

Trustee induction and training

New trustees undergo an orientation to brief them on their legal obligations under charity law, the content of the constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they are informed about key employees and other trustees. Trustees are encouraged to attend appropriate external training opportunities where these will facilitate the undertaking of their role.

Organisation

A board of trustees, who meet at least quarterly, administers the charity. [REDACTED] Still was the manager for the period 1st January 2024 until her resignation in October 2024.

A pool of seasonal visitor services staff were employed through the summer season from April 2024 until September 2024. At the trustees' meetings, the trustees agree on the broad strategy and areas of activity for the trust, including consideration of activities, investment, reserves and risk management policies. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the manager. The manager is responsible for ensuring that the charity delivers the services specified, day-to-day operational management of the museum, and management of the visitor services staff.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and are satisfied that systems have been established to mitigate those risks, including the establishment of a system of procedures for authorization of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimize any potential impact on the charity should any risks materialize. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

The Trust has two aims: To preserve the cottage birthplace of John Paul Jones, the father of the American Navy and to educate about his life and achievements. A cream tea fundraiser was held in May and this was in partnership with Arbigland House and Gardens. Approximately 1,260 visitors were welcomed into the museum. Various events were held with a 'doggy' theme, however attendance was low.

Reserves policy

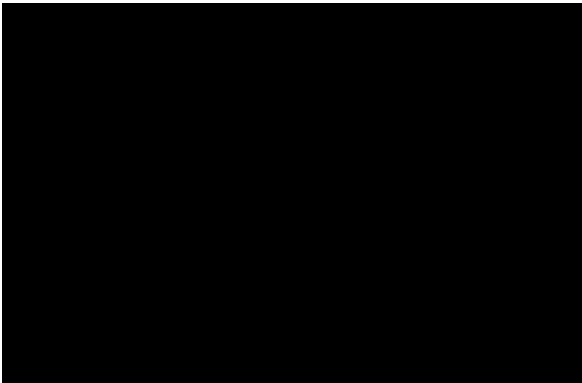
It is the policy of the charity to aim to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure to cover the winter period (October to March) and reserves which equate to three months over the summer operating period (April to September) . This provides sufficient funds to cover management and administration and support costs in the event of a significant drop in resources which would necessitate the wrapping up of the charity.

Trustee Remuneration

The trustees receive no remuneration for their services.

The trustees declare that they have approved the Trustees' Report and it is signed on behalf of the Trustees by:

Signature:



Independent Examiners Report to the Trustees of John Paul Jones Birthplace Museum Trust SC020479

I report on the accounts for the year ended 31st December 2025.

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. The charity's trustee consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and 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 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:

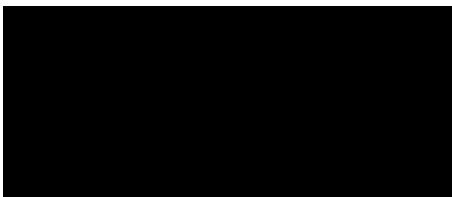
(1) which gives reasonable cause to believe that, in any material respect, the requirements

- 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.



Institute of Chartered Accountants of Scotland
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 26th September 2025

John Paul Jones Birthplace Museum Trust
SC020479

Financial Statements

Receipts and Payments Account for the year ended 31st December 2024

	2024 Unrestricted	2024 Restricted	Total	2023
Receipts				
Donations	3,386.50	0.00	3,386.50	10,133.65
Shop/Cafe Sales	1,230.87	0.00	1,230.87	6,648.03
Museum/Garden Fees	7,561.12	0.00	7,561.12	7,956.00
Caravan Park Fees	8,033.77	0.00	8,033.77	9,820.00
Arbigland	7,655.00	0.00	7,655.00	11,361.00
Grants	3,000.00	11,733.00	14,733.00	0.00
Total Receipts	30,867.26	11,733.00	42,600.26	45,918.68
Payments				
Purchases	1,663.38	0.00	1,663.38	6,131.53
Arbigland Admissions	7,655.00	0.00	7,655.00	15,312.00
Wages	15,309.66	0.00	15,309.66	27,294.25
HMRC	1,130.00	0.00	1,130.00	1,314.66
Marketing	0.00	0.00	0.00	823.10
Telephone	567.71	0.00	567.71	480.37
Subscriptions	0.00	0.00	0.00	53.94
Sundry Expenses	116.00	0.00	116.00	242.30
Payroll Fees	1,560.00	0.00	1,560.00	720.00
Heat & Light	5,302.63	0.00	5,302.63	2,136.39
Repairs & Maintenance	1,911.80	0.00	1,911.80	1,375.98
Property Repairs	614.56	0.00	614.56	3,191.97
Office Costs	505.05	0.00	505.05	462.83
Insurance	1,663.02	0.00	1,663.02	1,593.05
Examiner Fees	480.00	0.00	480.00	480.00
Total Payments	38,478.81	0.00	38,478.81	61,612.37
Surplus/(Deficit) for Year	(7,611.55)	11,733.00	4,121.45	(15,693.69)

John Paul Jones Birthplace Museum Trust
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Financial Statements

Statement of Balances as at 31st December 2024

	2024 Unrestricted	2024 Restricted	Total	2023
Bank and Cash in Hand				
Opening balances at 1 st January 2024	12,316.88	0.00	12,316.88	28,010.57
Surplus/(Deficit) for Year	(7,611.55)	11,733.00	4,121.45	(15,693.69)
Closing Balances as at 31 st December 2024	<u>4,705.33</u>	<u>11,733.00</u>	<u>16,438.33</u>	<u>12,316.88</u>

	2024	Total	2023
Assets			
Stock Held Value	1,500.00	1,500.00	1,488.41
Tangible Fixed Assets			
Land and Buildings	84,996.00	84,996.00	84,996.00
Exhibits	<u>7,062.00</u>	<u>7,062.00</u>	<u>7,062.00</u>
	<u>93,558.00</u>	<u>93,558.00</u>	<u>93,546.41</u>

Approved by the Trustees and signed on their behalf:

