

THE DALGARVEN MILL TRUST

DALGARVEN MILL



THE LIVING PAST

TRUSTEES REPORT & ACCOUNTS FOR THE FINANCIAL YEAR 2024-25

DALGARVEN MILL TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Full name:

The Dalgarven Mill Trust.

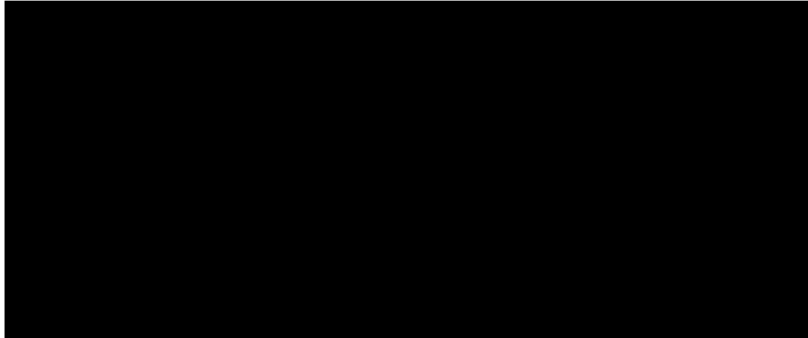
Registered Scottish Charity Number

SC 022937.

Governing Document:

Trust Deed.

Trustees:



Curatorial Adviser:



Secretary:



J & J Mc Cosh,
Solicitors,
Dalry

Principal Office:

Museum of Ayrshire Country Life and Costume
Dalgarven Mill
Kilwinning
Ayrshire KA13 6PL

Independent Examiner:



for Gilmour Hamilton LLP, Chartered Accountants.

DALGARVEN MILL TRUST: ANNUAL REPORT 2024/25

Objects

The Charity is unincorporated and established by a Trust Deed. The objects of the Trust are as set out in the Trust Deed and include the maintenance of its Listed Buildings, and the Collections of Country Life and Costume which are kept and displayed in various of the buildings on site. The Trust maintains Membership of Museums Galleries Scotland, The Association of Independent Museums, Museums South/West. The Museum has full Accreditation as awarded by the Arts Council and Museums Galleries Scotland.

Education

The Museum used to attract Primary school classes, and even had costumes made for them to wear. Sadly this season we have only had three classes from local schools. The desire to visit has not disappeared but the cost of coach hire is now beyond most schools unless they are supported by funds from the local Wind Farm. We do still have visiting students from various Higher Education institutions, and this year two of them have attended as volunteers which allowed them direct access to our Dress and Textiles Collection as and when they needed to for College projects. We have also been pleased to receive various students who have been sent by their institutions to both see and discuss methods of both conservation and display.

It continues to be difficult to attract school age children to the site. There are various reasons for this, all of which are largely out with the control of the Trustees. Firstly, we are embedded in our rural site, and access requires either coach or public transport neither of which are attractive to either parents or schools. Secondly, we have open staircases giving access to all three floors of our historic listed buildings and again these are seen as a danger by staff who are now, in our experience, unwilling to oversee children where they perceive a danger to the control of a class of, certainly primary age children. To attempt to overcome some of the above we now offer video presentations and Zoom discussions should schools or colleges request them. Since distance Learning became popular if not compulsory in many cases during Covid, we have retained contact with several Costume and Textile courses who have found our published materials of great value to their students. Similarly, our Curator and other volunteers have loaned materials and other publications to students from various Colleges. Much satisfaction has been provided by two mature students from an Edinburgh College who attended the Museum on several day visits and photographed and examined outstanding pieces of costume from the collection. They were allowed to borrow books from our extensive library and we were delighted when both graduated with distinction and have gone on to be employed, one by Glyndebourne Opera and the other by The Metropolitan Opera in New York. Other students from these and other courses have applied for access to the Collection in the coming year.

Tourism

The Museum Forum remains an important factor, and we have contributed to an exhibition at the Heritage Centre for North Ayrshire Council showing part of our collections of Fancy Dress worn by two local families on their voyage to India. In common with many other local Museums, we are still suffering from the effects of Covid. Many of the Groups, Coach firms and others who were the basis of our Group visits, have either not begun to meet again, or in the case of coaches, taking longer residential tours as these are perceived to be less of a risk of reinfection. The other underlying factor is that many local groups come because of a previous talk given by our volunteers in the evenings, and this of course has been in abeyance. It is however hopeful that touring by car and especially coaches are now returning to almost pre Covid levels. It is a fact that many groups and classes which met in the evenings in pre Covid days have discovered that it

is often rewarding to make visits to attractions rather than have solitary speakers in evening hours. We are pleased to welcome them in afternoons, and several have remained in touch or attend as volunteers.

Future Development

A project is planned to develop the tourism potential of the mill, contribute to the growth of the local economy and to build a sustainable future for the mill. The project will include an analysis of the current business operation and the development of a strategy to increase income across the Mill's revenue streams.

Our twin aims are to make the Mill and its grounds a tourist attraction which also has strong connections to the local farming and countryside communities. The retention of the mill's historic fabric is essential to our twin aims. The historic fabric tells the local and country community's story as well as our costume collection covering a wider view of society from the Victorian era to the 1950's. The mill building was historically a place for gathering, likewise, the mill's architecture and machinery are a portal to the past for the visitor, allowing people to learn about our community's heritage.

Trustees

The Grantor and various public bodies each have the right to nominate a trustee, who are otherwise nominated and appointed by the existing trustees. Led by the Chairman, the Trustees can be ten in number, and the smallest quorum for non-financial decisions, is defined as four including the Chairman. The Trustees, currently nine in number, meet formally three times a year for the discussion of and decisions regarding matters of principle or finance, smaller sub-groups meet as required to deal with minor issues according to their particular skills and interests, they report back to the main group at the formal meetings. The Trustees are also kept up to date by Newsletters issued by the Chairman and/or the Finance Officer, all are also kept informed by the blog posts and the Facebook/Instagram streams run by a volunteer Social Media Officer. The Chairman writes blog posts in which he discusses past present or future happenings. It is important to say that most of the Trustees are also volunteers or visit the site and buildings, many on a frequent if not daily basis.

Finance

In the year to 5th April 2025, we had a deficit of £6,731. This compares with the deficit for the previous period of £1,586.

The total bank balance on 5th April 2025 was £42,501.

Last year we suffered some interruption to the rent figure due to the loss of our previous tenant in the Old Byre. The improved figure of £8580 represents a full years rent received from our new tenant KCR Academy together with MMF our coffee room operator.

You will note that there was a substantial one off Miscellaneous income figure of £1500 received from NAC for hire of costumes for an exhibition. This was very much a one off payment but very welcome.

Museum admissions, general sales, book sales and donations were all significantly down this year representing a fall in visitor numbers. This may be a sign of the economic times. We have taken steps in 25-26 to improve our on line presence and our physical marketing through leaflet drop to try and improve visitor numbers.

The main detractor on the cost side was from heat and light costs. This is very much reflective of underbilling by our supplier in the 23-24 year due to a major change in IT systems which delayed billing. Of the £15k shown around £5k relates to the previous period. The billing is now up to date and a significant drop in the overall figure should be noted in 25-26.

Also of note are the Telephone/Broadband costs. The poor quality of the Broadband connection had been causing major problems for the Museum for some time. Following major infrastructure improvements in the area an opportunity arose to secure a fast internet connection commensurate with our needs. Around £300 of the figure shown represents one off installation costs for the new service. Prior to 2024 we had a very basic broadband provision over the telephone line which was significantly less costly but not suitable for purpose.

Reserves Policy

The trustees' policy is to maintain minimum reserves of around 12 months running costs. The reserves at the year-end more than meet that target.

DALGARVEN MILL TRUST
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 5 APRIL 2025

	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
	£		£	£		£
Receipts						
General Sales	330		330	238		238
Book Sales	1,078		1,078	1,644		1,644
Rent received	8,580		8,580	7,235		7,235
Hire of Costumes	1,500		1,500			
Museum Admissions	10,267		10,267	12,430		12,430
Donations	901		901	1,008		1,008
Rent deposit				1,650		1,650
Heat & light reimbursed	5,242		5,242	4,215		4,215
Wayleave	33		33	33		33
Grants	500		500	1,000	1,000	2,000
Gift Aid						
Bank interest	348		348	317		317
TOTAL RECEIPTS	28,779	0	28,779	29,770	1,000	30,770
Payments						
Marketing and publicity	314		314	1,304		1,304
Repairs and renewals	3,475		3,475	4,374		4,374
Heat and light	15,238		15,238	6,774	1,000	7,774
Insurance	8,761		8,761	7,991		7,991
Water rates				2,914		2,914
Telephone/Broadband	2,069		2,069	1,286		1,286
Professional fees	1,140		1,140	2,400		2,400
Rent deposit repaid				500		500
Wages	4,160		4,160	3,520		3,520
Subscriptions						
General expenses				36		36
Office repairs/IT	353		353	257		257
TOTAL PAYMENTS	35,510	0	35,510	31,356	1,000	32,356
Surplus/(Deficit) for the year	(6,731)	0	(6,731)	(1,586)	0	(1,586)

The notes on page 8 form an integral part of these accounts

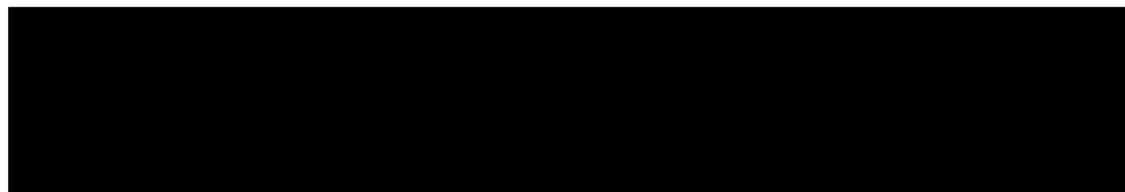
The above statement excludes funds received by the charity as agent as detailed in note 4

DALGARVEN MILL TRUST
STATEMENT OF BALANCES
AS AT 5 APRIL 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Funds reconciliation				
Cash at bank at 5 April 2024	46,232	3,000	49,232	50,818
Surplus/(deficit) for year	(6,731)	0		(1,586)
Transfer between funds	0	0	0	0
Cash at bank at 5 April 2025	39,501	3,000	42,501	49,232
 Bank and Cash Balance			£	£
Current account			16,919	24,427
Business Bonus Reserve account			25,040	24,692
Imprest account			542	113
			<u>42,501</u>	<u>49,232</u>
 Other Assets (Unrestricted Fund)				
At trustees estimated valuation				
Listed building			300,000	300,000
Display collections, mill equipment etc			300,000	300,000
Stock			2,000	2,500
Water rates paid in advance			0	1,519
			<u>602,000</u>	<u>604,019</u>
 Liabilities (Unrestricted fund)				
Accrued expenses			100	100
Prepaid rental and deposits			1,650	1,650
			<u>1,750</u>	<u>1,750</u>

The notes on page 8 form an integral part of these accounts

Approved by the Trustees on 05 December 2025 and signed on their behalf by:



DALGARVEN MILL TRUST

Notes to the 2024-25 Financial Statements:

1. Basis of Accounting

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

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when grants or donations are received for a specified purpose. Currently there are restricted funds of £3,000 to be used for professional guidance as to the development or otherwise of currently underused elements of the Listed buildings on the site. (Currently held as part of the Business Bonus Reserve Account).

3. Taxation

The Trust is recognised as a charity by the Inland Revenue (SC 022937) and as such is exempted from Tax under Section 505 of the Income and Corporation Tax Act 1988 subject to income being applicable to charitable purposes only.

4. Fund received as agent

The charity shares a card payment system with the coffee shop operated from the Mill by a tenant. As a result, the charity receives funds which belong to the coffee shop operator and are not at the disposal of the trustees. These receipts (and the corresponding payments) which totalled £43,576 over the year have been excluded from the statement of receipts and payments.

5. Related party transactions

The original Grantors of the Charity are still involved, one as a Trustee and the other renting the space occupied by the coffee shop for which she pays £1,500. The Charity also recovers an agreed proportion of utility costs from the coffee shop which, during the year, totaled £5,242. The coffee shop staff perform many of the "front of house" duties for the Charity's Museum, free of charge.

Independent Examiner's Report to the Trustees of Dalgarnen Mill Trust

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 6-8.

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 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

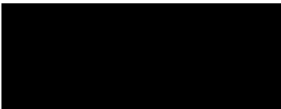
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 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 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.


For Gilmour Hamilton LLP, Chartered Accountants
37 Portland Road, Kilmarnock KA1 2DJ


Date: 17 December 2025