

THE FRIENDS OF THE GORDON HIGHLANDERS MUSEUM

TRUSTEES' ANNUAL REPORT and FINANCIAL STATEMENTS

For the year ended 31st March 2026

SCOTTISH CHARITY NUMBER SC 031352

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COUNCIL and TRUSTEES

David Tait	Chairman
David Young	Honorary Treasurer and Vice Chairman
Sylvia Clement	Honorary Secretary
Jeffrey Smith	Council member and editor of Bydand Newsletter
Henry Lumsden	Retired 5th June 2025
John Cooke	Council member
Ritchie Irvine	Resigned 8th January 2026
Allison Hunter	Appointed 4th December 2025
John McLeish	Gordon Highlanders Museum Management Committee appointee
Jamie Hyde	Gordon Highlanders Museum Management Committee temporary appointee for Ruth Cox who is on maternity leave
Ruth Cox	Gordon Highlanders Museum Management Committee appointee currently on maternity leave

PRINCIPAL OFFICE

St Luke's
Viewfield Road
ABERDEEN AB15 7XH

INDEPENDENT EXAMINER

John T. Mowat, C.A.
Sherbrooke,
3 Wellbrae Terrace,
Daviot
AB51 0HZ
Aberdeenshire

BANKERS

The Royal Bank of Scotland PLC
40 Albyn Place
ABERDEEN AB10 1YN

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REPORT OF THE COUNCIL for the year to 31st March 2026

RULES – The Society of the Friends of the Gordon Highlanders Museum operates in accordance with the constitution and rules, as amended, which were adopted by the Council on 21st March 2001, updated on 7th October 2021 and 4th September 2025.

INVESTMENT POWERS – The Council has powers to invest monies in any form of investment which may commend itself to the Council.

OBJECTS – The Society has as its objects the advancement of education of the public, the stimulation of interest in and the promotion of support for the Gordon Highlanders' Museum.

GOVERNANCE – The Council is responsible for the general administration, direction and control of the affairs of the charity.

MEMBERSHIPS – The Friends started the year with 442 members across all categories of membership that is, 13 honorary, 179 life, 26 family, 106 couples and 118 individuals. The review of the membership list that started in the previous year has continued through the current year and the Friends master list has been comprehensively updated. The updated Friends master membership list at the end of March 2026 was 11 honorary, 177 life, 28 family, 106 couples and 121 individuals making a grand total of 443 members.

REVIEW OF ACTIVITIES – During the financial year the Council approved charitable payments of £13,710 – details of contributions made can be found in note 6 on page 8. The charitable payments are in line with its charitable objectives.

DEFICIT FOR YEAR - The deficit for the year of (£9,708) includes the contribution of £13,710 towards various projects undertaken by the Museum. Details of these projects are shown in Note 6 on page 8 to the Statement of Receipts and Payments in the following pages. The Trustees continue to examine opportunities to improve income for the Friends.

FUND RAISING – The annual fund-raising quiz night was unable to take place.

DONATED SERVICES – The Trustees give their time and talents free of charge.

BUSINESS RESERVE ACCOUNT - The Council continues to work towards maintaining a constant surplus of funds to be held in the Business Reserve Account to enable the Friends to assist the Museum with future funding for both planned and unplanned project costs it might incur.

RISKS – The Council is satisfied that adequate controls are in place to safeguard the funds of the Charity.

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REPORT OF THE COUNCIL for the year to 31st March 2026 (continued)

STATEMENT OF COUNCIL'S RESPONSIBILITIES – The Council is required to prepare a Trustees Annual Report and Accounts for each financial year of the state of affairs of the charity and of the excess of receipts over payments, or vice versa, for the year. In preparing these accounts the Council is required to:

- 1. Select suitable accounting policies and then apply them consistently.**
- 2. Make judgments and estimates that are reasonable and prudent.**
- 3. Prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.**
- 4. Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable it to ensure that the Accounts comply with the Constitution.**
- 5. Safeguard the assets of the Charity and hence take all reasonable steps to ensure robust procedures are in place for the prevention and detection of fraud and other irregularities.**
- 6. Take all necessary and appropriate steps to make themselves aware of any relevant information and to ensure that the independent Examiner is aware of the information.**
- 7. The Council is responsible for the appointment of additional Trustees from time to time and is always looking to recruit new members.**

APPROVED by the TRUSTEES on 7th May 2026 and SIGNED ON THEIR BEHALF

David Tait

Chairman

David Young

Vice Chairman

THE FRIENDS OF THE GORDON HIGHLANDERS MUSEUM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF THE GORDON HIGHLANDERS MUSEUM

I report on the Financial Statements of the charity for the year ended 31st March 2026, which are set out on pages 1 to 9.

Respective responsibilities of Trustees and the Independent 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) 2005 Act 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 2006 Accounts Regulations. 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 Regulationshave 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.

John T. Mowat, C.A.

Sherbrooke,
3 Wellbrae Terrace,
Daviot
AB51 0HZ
Aberdeenshire

Dated – 1st June 2026

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STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

And

STATEMENT OF BALANCES AS AT 31ST MARCH 2026

Statement of Receipts and Payments For Year Ended 31st March 2026	YEAR TO 31 st March 2026 £	YEAR TO 31 st March 2025 £	Notes
RECEIPTS			
Subscriptions	4,158	3,281	1
Donations and Bequests	620	737	2
Gift Aid Recovered	906	1,978	3
Fund Raising Activities	0	712	4
Interest	200	368	5
TOTAL RECEIPTS	5,884	7,076	
PAYMENTS			
Direct Charitable Payments	13,710	7,338	6
Bydand Printing Costs	1,249	1,169	
Postages, Zoom, Miscellaneous Costs	633	527	7
Independent Examiner	0	50	
TOTAL PAYMENTS	15,592	9,084	
Surplus/(Shortfall) of Receipts over Payments for year	(9,708)	(2,008)	
Statement of Balances as at 31st March 2026			
Unrestricted Funds as at 31 st March 2025	20,170	22,178	
(Shortfall) of Funds for year to 31st March 2026	(9,708)	(2,008)	
Closing Balance of Un-restricted Funds at 31 st March 2026	10,462	20,170	8

APPROVED by the TRUSTEES on 7th May 2026

David Tait
Chairman

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NOTES TO THE FINANCIAL STATEMENTS

As at 31st March 2026

1. Subscriptions – £4,158 – (2025 £3,281)

Breakdown of subscriptions received in the year is as follows –

Type of Subscription	31/3/26 £	31/3/25 £
Individual	1,396	1,495
Couples	1,112	1,106
Family	150	250
Life Members	1,500	430
Totals	4,158	3,281

2. Donations and Bequests - £620 - (2025 £737)

Breakdown of donations received in the year is as follows –

	31/3/26 £	31/3/26 <i>Number</i>	31/3/25 £	31/3/25 <i>Number</i>
Donations	620	16	737	12
Totals	620	16	737	12

3. Gift Aid Receipts - £906 – (2025 - £1,978)

The claim for year 2024/25 was submitted in March 2026 and an amount of £906 plus £27 interest was received in March 2026.

Interest received of £27 from gift aid is included with bank interest – see note 5.

The estimated gift aid for year 2025/26 is £1,060.

4. Fund Raising - £0 - (2025 - £712)

The annual funding raising quiz night was not undertaken in the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

As at 31st March 2026

5. Interest Received - £200 - (2025 - £368)

Interest from 'Business Reserve Account' - £173

Interest included with gift aid received - £27

6. Direct Charitable Payments - £13,710 - (2025 - £7,338)

Charitable payments of £13,710 were made in the year to the museum for costs incurred as follows:

	2026 £
Forty Two Studio – see detail below	4,527
Dishwasher repair	973
Dishwasher replacement	4,710
Tree Pruning	2,500
Transport Grant	1,000

Total payments to Museum in year

13,710

Forty Two Studio

- Delivery of a range of creative outputs including image library audit, photoshoot/videoshoots and corporate material.

Dishwasher Replacement

- The existing dishwasher needed to be replaced as previous repairs were not effective. This is an integral requirement to enable the Museum to undertake the operations of the café and to supplement the conference and private dining experience supplied by the Museum.

Tree Pruning

- The excellent gardens of the Museum required a major pruning exercise for the year. The museum required third-party assistance to supplement the ongoing work undertaken by the volunteers on a regular basis.

SchoolsTransport Grants

- Only one payment was requested in the year. The Friends will continue to make further funding on request from the Museum.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

As at 31st March 2026

7. Postage, Zoom and Miscellaneous Costs £633 - (2025 - £527)

	2026	2025
	£	£
Postage and stationery	379	371
Zoom Cost	156	156
Retirement gift for Henry Lumsden	98	0
Total Postage, Zoom and Miscellaneous Costs	633	527

8. The closing Unrestricted Funds balance as at 31 March 2026 is £10,462

Total Funds held in Bank Accounts as at 31 March 2026 -

	2026	2025
	£	£
Funds held with The Royal of Scotland		
• Business Reserve Account	9,722	19,550
• Current Account	740	620
Total Cash and Bank Funds	10,462	20,170