

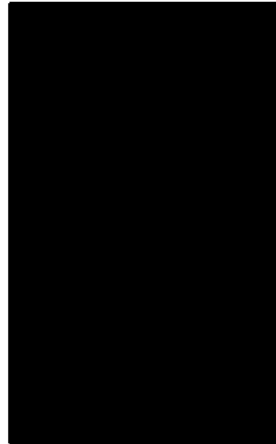
Charity registration number SC031616 (Scotland)

EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



(Appointed 1 July 2024)

Charity number (Scotland)

SC031616

Principal address

The Devil's Porridge Museum
Annan Road
Eastriggs
DG12 6TF

Independent examiner



EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Statement of financial position | 6 |
| Notes to the financial statements | 7 - 17 |

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's object is the advancement of education of the general public, without distinction of sex or of political, religious or other opinions, by the provision of an exhibition and permanent record in the form of a museum and visitor attraction comprising the existing collection together with such other objects, specimens or collections as may from time to time be acquired to celebrate the heritage of Eastriggs and Gretna.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

We run the Devil's Porridge Museum which is now open 7 days per week for the whole year, apart from a short winter break. Within the museum we provide activities for school children, both through organised school visits and an after school club. We also have an over 60s club which meets fortnightly and are providing facilities for community groups and local businesses for meetings and various activities. We are working towards a programme of community learning and activity. We also provide a service for people doing research for a myriad of purposes.

Outside the museum we work with a number of community and external organisations to celebrate and commemorate our rich heritage. We have worked with Community Councils, and other heritage groups to produce leaflets about Eastriggs and Gretna.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

2024 was once again a difficult year for museums and businesses, set against a backdrop of the Cost-of-living Crisis. Despite this, The Devil's Porridge Museum continued to be a vibrant place for visitors to come in large numbers, receiving a warm welcome from the large contingent of enthusiastic volunteers and staff who have won us several Thistle Awards in recent years. We saw, in addition, a recovery in the number of coach groups come to both visit us and take up the catering option from our café which continued to become busier, helped on by the café having its own Facebook Page. Our Office Manager, Arna Johnston, once again put in every effort to maximise the income to the Museum. Arna also took on the extra responsibility of organising the over 60s Cordite Club which has an important role in the community.

We once again continued to attract new visitors encouraged by improvements in the Museum such as the addition of the Munitions Girl hologram in the downstairs area, which [REDACTED] our Curator, and [REDACTED] our Youth and Community Officer, had worked on with Haltwhistle Films. Rebecca also organised an Open Evening Event at the end of July which was well attended and received good feedback. Monica also continued to organise activities for young people in the Museum during both term time and in the school holidays, making strong partnerships in the local community. A number of schools attended tailor-made visits to the Museum, mostly from Dumfriesshire and Cumbria but it was notable that Dunblane High School made a special stop-off on their journey to the battlefields in France/Belgium to learn about our story.

We also continued the journey of re-establishing the good practices in place before COVID19 by re-introducing two youth members, [REDACTED] to the Trustee Board. They came up with new ideas for blogs and future museum events and influenced new exhibitions like "Art in Wartime." Our Sleeping Giants project was discussed and improvements in how trustees worked were made in things like succession planning. Trustees also addressed continuing financial and inflationary pressures by adopting a number of measures to reduce costs and increase income.

Once again a special mention must go to my Vice Chair, Graham Croft, who stepped in during my enforced absence in 2023 and recovery in 2024, and chaired meetings right through to the summer. [REDACTED] Secretary, also stepped up to the mark, whilst [REDACTED] Treasurer, continued to provide us with key financial information, ensuring that we have emerged at the end of the year in a relatively solid financial position. In fact, every trustee and volunteer has contributed considerably to the running of the Museum.

The saddest event of the year was the passing of our long-standing trustee and volunteer, Robin Hall, who shared his passion for the Devil's Porridge Museum with our visitors. Our thoughts are still with his wife, Wendy, who continues to look after our Dig for Victory Garden, and with his family who have lost a special human being.

Once again, the dedication of our staff and volunteers helped us to maintain our five star Visit Scotland Status. We were fortunate again to have a conscientious team of workers. In addition to Rebecca's good work on our museum collection and developing exhibitions, [REDACTED] continued to run operations smoothly from the Office, overseeing the volunteer rota, museum cleaning and café operation. Our Youth and Community Officer, [REDACTED] headed the Climate Change project, resurrected our Youth Council and spearheaded our application for a Scottish Thistle Award for our work in the local Community. It was through everybody's great efforts that we won this Thriving Communities award, especially down to our work with young people and with the older people's Cordite Club which had been restarted after the pandemic by [REDACTED]. A large group of trustees, volunteers and staff attended the Awards evening at the Cairndale Hotel in Dumfries. It was the first South of Scotland Thistle Awards and a successful one for us.

A special mention again to my Vice Chair, [REDACTED] who stepped in during my enforced absence, not only to chair meetings and steer The Good Ship Devil's Porridge, but also taking on my Saturday morning shift for most of the year. [REDACTED] Secretary, also stepped up to the mark, whilst Stephen Oswald, Treasurer, continued to provide us with key financial information, ensuring that we have emerged at the end of the year in a relatively solid financial position. In fact, every trustee and volunteer has contributed considerably to the running of the Museum.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

In the continuing difficult financial climate, we are grateful once again to receive the support of our main funder the Hollywood Trust which supports £47,000 of our running costs, including staffing. It has been more challenging to match fund this grant but it was great that the Young Start application, submitted by our curator, [REDACTED] had been successful. £97,000 has been awarded over three years. Other applications to the National Lottery, Beck Burn Wind Farm and The Council's Anti-Poverty Fund were unsuccessful, demonstrating the increased competitive nature of funding bids for third sector organisations.

Reserves policy

The trustees' policy is to retain up to £200,000 of normal running costs in order to meet commitments (excluding restricted funds) and to cover any unexpected expenditure.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to implement a plan for a series of new exhibitions. We are working on a speciality experience with Rail Sidings Ltd which occupies the western end of the Ministry of Defence site. We continue to develop our mentoring programme for young people to provide employability skills in all aspects of the museum's work. We also need to complete our Forward Plan in 2025 which will set our agenda for the next five years.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 20th December 2014. The organisation was previously registered as a charity but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 7th February 2014. It has a double tier structure and as such the trustees are elected by the members of the charity. Membership of the SCIO is open to all interested parties.

The trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 22 February 2024)

(Appointed 1 July 2024)

The trustees' report was approved by the Board of Trustees.



Trustee

Date: 23/08/25

EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Dated: 26/8/25

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

| | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 10,697 | 93,446 | 104,143 | 6,608 | 122,311 | 128,919 |
| Charitable activities | 4 | 150,271 | - | 150,271 | 172,040 | - | 172,040 |
| Other trading activities | 5 | 3,950 | (107) | 3,843 | 9,120 | - | 9,120 |
| Total income | | <u>164,918</u> | <u>93,339</u> | <u>258,257</u> | <u>187,768</u> | <u>122,311</u> | <u>310,079</u> |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 326 | 3,117 | 3,443 | 219 | 2,097 | 2,316 |
| Charitable activities | 7 | 205,130 | 74,892 | 280,022 | 155,286 | 192,946 | 348,232 |
| Total expenditure | | <u>205,456</u> | <u>78,009</u> | <u>283,465</u> | <u>155,505</u> | <u>195,043</u> | <u>350,548</u> |
| Net income/(expenditure) | | <u>(40,538)</u> | <u>15,330</u> | <u>(25,208)</u> | <u>32,263</u> | <u>(72,732)</u> | <u>(40,469)</u> |
| Transfers between funds | | (349) | 349 | - | (28,818) | 28,818 | - |
| Net movement in funds | | <u>(40,887)</u> | <u>15,679</u> | <u>(25,208)</u> | <u>3,445</u> | <u>(43,914)</u> | <u>(40,469)</u> |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 January 2024 | | <u>463,190</u> | <u>127,265</u> | <u>590,455</u> | <u>459,745</u> | <u>171,179</u> | <u>630,924</u> |
| Fund balances at 31 December 2024 | | <u>422,303</u> | <u>142,944</u> | <u>565,247</u> | <u>463,190</u> | <u>127,265</u> | <u>590,455</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|----------------|-----------------------|----------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 59,467 | | 85,340 |
| Heritage assets | 13 | | 52,100 | | 52,100 |
| | | | <u>111,567</u> | | <u>137,440</u> |
| Current assets | | | | | |
| Stocks | 14 | 6,872 | | 3,565 | |
| Debtors | 15 | 2,567 | | 38,561 | |
| Cash at bank and in hand | | 450,527 | | 412,803 | |
| | | <u>459,966</u> | | <u>454,929</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(6,286)</u> | | <u>(1,914)</u> | |
| Net current assets | | | <u>453,680</u> | | <u>453,015</u> |
| Total assets less current liabilities | | | <u><u>565,247</u></u> | | <u><u>590,455</u></u> |
| The funds of the charity | | | | | |
| Restricted income funds | 17 | | 142,944 | | 127,265 |
| Unrestricted funds | 18 | | 422,303 | | 463,190 |
| | | | <u>565,247</u> | | <u>590,455</u> |

The financial statements were approved by the trustees on 23/8/25



Trustee

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Eastriggs and Greta Heritage Group (SCIO) is a registered charity in Scotland and is unincorporated. The address of the principal office is The Devil's Porridge Museum, Annan Road, Easttriggs, DG12 6TF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure over £2,000 must be agreed in advance by the board of Trustees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------------|----------------------|
| Leasehold land and buildings | 4% straight line |
| Leasehold improvements | 4% straight line |
| Equipment | 20-33% straight line |
| Fixtures and fittings | 10-20% straight line |
| Computers | 20-33% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Heritage assets measured under the cost model are initially recognised at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 10,697 | - | 10,697 | 6,608 | - | 6,608 |
| Grants | - | 93,446 | 93,446 | - | 122,311 | 122,311 |
| | <u>10,697</u> | <u>93,446</u> | <u>104,143</u> | <u>6,608</u> | <u>122,311</u> | <u>128,919</u> |
| Donations and gifts | | | | | | |
| Donations | 2,324 | - | 2,324 | 3,608 | - | 3,608 |
| Gift Aid reclaimed | 8,373 | - | 8,373 | 3,000 | - | 3,000 |
| | <u>10,697</u> | <u>-</u> | <u>10,697</u> | <u>6,608</u> | <u>-</u> | <u>6,608</u> |

4 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|------------------------------|------------------------------------|------------------------------------|
| Charitable activities | | |
| Admissions | 87,730 | 96,494 |
| Cafe | 50,050 | 56,231 |
| Merchandise | 12,491 | 19,315 |
| | <u>150,271</u> | <u>172,040</u> |

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fundraising events | 532 | - | 532 | 771 | - | 771 |
| Shop income | 450 | (107) | 343 | 694 | - | 694 |
| Other income | 2,968 | - | 2,968 | 7,655 | - | 7,655 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Other trading activities | 3,950 | (107) | 3,843 | 9,120 | - | 9,120 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

6 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|----------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Trading costs | | | | | | |
| Cordite Club | 176 | 49 | 225 | 101 | 692 | 793 |
| Activity Costs | 150 | 3,068 | 3,218 | 118 | 1,405 | 1,523 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 326 | 3,117 | 3,443 | 219 | 2,097 | 2,316 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

| | Merchandise costs 2024 £ | Research 2024 £ | Total 2024 £ | Total 2023 £ |
|--|-----------------------------------|-----------------------|--------------------|--------------------|
| Staff costs | - | 145,708 | 145,708 | 139,766 |
| Depreciation and impairment | - | 25,873 | 25,873 | 46,279 |
| Purchases | 4,051 | 24,795 | 28,846 | 39,151 |
| Rent | - | 27,187 | 27,187 | 27,510 |
| Light and heat | - | 11,126 | 11,126 | 20,203 |
| Repairs and maintenance | - | 12,436 | 12,436 | 13,874 |
| Insurance | - | 2,480 | 2,480 | 1,344 |
| Other motor/travel costs | - | 6 | 6 | - |
| Telephone | - | 1,680 | 1,680 | 1,637 |
| Other office costs | - | 441 | 441 | 812 |
| Resources purchases | - | 6,406 | 6,406 | 31,684 |
| Advertising | - | 1,598 | 1,598 | 4,362 |
| Equipment hire and maintenance | - | 366 | 366 | 733 |
| Subscriptions | - | 4,371 | 4,371 | 5,183 |
| Staff expenses | - | - | - | 1,050 |
| Studio Arc | - | 345 | 345 | - |
| Other charitable expenditure | - | 8,375 | 8,375 | 12,424 |
| | 4,051 | 273,193 | 277,244 | 346,012 |
| Share of governance costs (see note 8) | - | 2,778 | 2,778 | 2,220 |
| | 4,051 | 275,971 | 280,022 | 348,232 |
| Analysis by fund | | | | |
| Unrestricted funds - general | 4,051 | 201,079 | 205,130 | 155,286 |
| Restricted funds | - | 74,892 | 74,892 | 192,946 |
| | 4,051 | 275,971 | 280,022 | 348,232 |
| For the year ended 31 December 2023 | | | | |
| Unrestricted funds - general | 19,025 | 136,261 | | 155,286 |
| Restricted funds | - | 192,946 | | 192,946 |
| | 19,025 | 329,207 | | 348,232 |

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|--------------------------|-----------|-----------|
| Governance costs | 2,778 | 2,220 |
| Analysed between: | | |
| Charitable activities | 2,778 | 2,220 |

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but three trustees were reimbursed a total of £96 for items purchased on behalf of the charity (2023- eight trustees were reimbursed £9,656).

10 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|-------------------------|----------------|----------------|
| Total employees | 11 | 10 |
| Employment costs | | |
| | 2024 £ | 2023 £ |
| Wages and salaries | 143,014 | 130,988 |
| Social security costs | 2,694 | 8,778 |
| | 145,708 | 139,766 |

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Tangible fixed assets

| | Leasehold land and buildings | Leasehold improvements | Equipment | Fixtures and fittings | Computers | Total |
|------------------------------------|---------------------------------|---------------------------|-----------|--------------------------|-----------|---------|
| | £ | £ | £ | £ | £ | £ |
| Cost | | | | | | |
| At 1 January 2024 | 21,752 | 24,330 | 21,501 | 358,293 | 40,328 | 466,204 |
| At 31 December 2024 | 21,752 | 24,330 | 21,501 | 358,293 | 40,328 | 466,204 |
| Depreciation and impairment | | | | | | |
| At 1 January 2024 | 8,464 | 973 | 19,032 | 317,839 | 34,556 | 380,864 |
| Depreciation charged in the year | 870 | 973 | 1,235 | 20,429 | 2,366 | 25,873 |
| At 31 December 2024 | 9,334 | 1,946 | 20,267 | 338,268 | 36,922 | 406,737 |
| Carrying amount | | | | | | |
| At 31 December 2024 | 12,418 | 22,384 | 1,234 | 20,025 | 3,406 | 59,467 |
| At 31 December 2023 | 13,288 | 23,357 | 2,469 | 40,454 | 5,772 | 85,340 |

EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Heritage assets

| | Barclay Engine | Museum Artefacts | Total |
|--|----------------|---------------------|---------------|
| | £ | £ | £ |
| At 1 January 2024 and at 31 December 2024 | 30,520 | 21,580 | 52,100 |
| | <u>30,520</u> | <u>21,580</u> | <u>52,100</u> |

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost or valuation including any incidental expenses of acquisition, where such a cost or valuation is reasonably obtainable.

Donated assets have been capitalised at their deemed value at the year-end date. A professional valuation was carried out in 2014 and the trustees consider the value to remain unchanged.

The heritage assets held, due to their nature are deemed to have indefinite useful lives and therefore are not depreciated.

The Barclay Engine has been recorded at cost in the accounts based on the actual costs incurred in getting the asset into its present position. Museum artefacts were professionally valued in 2014 and are reported at valuation as due to the nature of the assets it is not possible to ascertain actual costs.

14 Stocks

| | 2024 | 2023 |
|-------------------------------|--------------|--------------|
| | £ | £ |
| Raw materials and consumables | 6,872 | 3,565 |
| | <u>6,872</u> | <u>3,565</u> |

15 Debtors

| | 2024 | 2023 |
|---|--------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 255 | 572 |
| Other debtors | - | 33,543 |
| Prepayments and accrued income | 2,312 | 4,446 |
| | <u>2,567</u> | <u>38,561</u> |

EASTRIGGS AND GRETNNA HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 2,230 | 1,389 |
| Trade creditors | 4,056 | 73 |
| Accruals and deferred income | - | 452 |
| | <u>6,286</u> | <u>1,914</u> |

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|-----------------------|----------------------|-----------------------|-----------------------|---------------|------------------------|
| | £ | £ | £ | £ | £ |
| | 127,265 | 93,339 | (78,009) | 349 | 142,944 |
| | <u>127,265</u> | <u>93,339</u> | <u>(78,009)</u> | <u>349</u> | <u>142,944</u> |
| Previous year: | | | | | |
| | At 1 January 2023 | Incoming resources | Resources expended | Transfers | At 31 December 2023 |
| | £ | £ | £ | £ | £ |
| | 171,179 | 122,311 | (195,043) | 28,818 | 127,265 |
| | <u>171,179</u> | <u>122,311</u> | <u>(195,043)</u> | <u>28,818</u> | <u>127,265</u> |

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|-----------------------|----------------------|-----------------------|-----------------------|-----------------|------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 463,190 | 164,918 | (205,456) | (349) | 422,303 |
| | <u>463,190</u> | <u>164,918</u> | <u>(205,456)</u> | <u>(349)</u> | <u>422,303</u> |
| Previous year: | | | | | |
| | At 1 January 2023 | Incoming resources | Resources expended | Transfers | At 31 December 2023 |
| | £ | £ | £ | £ | £ |
| General funds | 459,745 | 187,768 | (155,505) | (28,818) | 463,190 |
| | <u>459,745</u> | <u>187,768</u> | <u>(155,505)</u> | <u>(28,818)</u> | <u>463,190</u> |

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Analysis of net assets between funds

| | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Endowment funds 2024 £ | Total 2024 £ |
|------------------------------|---|--|----------------------------------|---------------------------------|--------------------|
| At 31 December 2024: | | | | | |
| Tangible assets | 29,046 | - | 30,421 | - | 59,467 |
| Heritage assets | 51,722 | - | 378 | - | 52,100 |
| Current assets/(liabilities) | 341,535 | - | 112,145 | - | 453,680 |
| | <u>422,303</u> | <u>-</u> | <u>142,944</u> | <u>-</u> | <u>565,247</u> |
| | | | | | |
| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Endowment funds 2023 £ | Total 2023 £ |
| At 31 December 2023: | | | | | |
| Tangible assets | 25,878 | - | 59,462 | - | 85,340 |
| Heritage assets | 51,722 | - | 378 | - | 52,100 |
| Current assets/(liabilities) | 385,590 | - | 67,425 | - | 453,015 |
| | <u>463,190</u> | <u>-</u> | <u>127,265</u> | <u>-</u> | <u>590,455</u> |

20 Related party transactions

There were no disclosable related party transactions during the year.