



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2024	To	31	March	2025

Reference and administration details

Charity name	Stonehaven Tolbooth Association
Other names charity is known by	Tolbooth Museum
Registered charity number	SC043279
Charity's principal address (Contact address)	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document	The Tolbooth Association is an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005. The governing document is a constitution based on the Burness template and ratified by OSCR on 6 <sup>th</sup> July 2012.
Trustee recruitment and appointment	Trustees are appointed by members at the Annual General Meeting.

## Objectives and activities

Charitable purposes	<p>B – the advancement of education</p> <p>G – the advancement of the arts, heritage, culture or science</p>
Summary of the main activities in relation to these objects	<p>B. We can now assume that the museum is free from any lingering effects of Covid. During the year under review we hosted four visits from Arduthie Primary school, visits from two separate Nursery schools, the Enable Summer school and a group from Mackie Academy Special Needs. In addition we welcomed back the Elphinstone Institute which is the department of Aberdeen University dedicated to the promotion and celebration of NE Scotland culture.</p> <p>G. We have an agreement with Globus Bus Tours whereby twice a week during the summer season we host visits from overseas tourists. Apart from the overseas visitors we hosted visits from a number of community groups: Stonehaven Sea Cadets, The Rotary, Inchmarlo Retirement Village, Stonehaven Brownies, Kincardineshire Pillar and Maryculter Scouts. We also participated in both the annual Harbour Festival and the Open Doors Days event. Additionally the museum ran a number of events for the benefit of the local community. For example, demonstrations on lace making, fishing net making, two children's art workshops, Creative Writing, Halloween Tales and Story Telling (the latter during the annual Folk Festival). We also held a mackerel smoking display in August. Two other visits of note were a) a return group visit from Norway and b) a fact seeking visit from two Glasgow City museum curators. One of our Trustees made an outreach presentation to the local Probus Ladies. Finally we also hosted a Volunteers Open Day by which we gained five new volunteers.</p>

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Our footfall in 2024-2025, at 18,573, was on a par with 2023-2024 (18,738) which means that we continue to match the long term average. Comparing the Tolbooth museum data with the total footfall achieved by all the other museums working under the Aberdeenshire Council umbrella Stonehaven contributes 50.1% of all visitors. Considering that the other museums are operated by Aberdeenshire council employees we are extremely proud that our museum is the flag bearer of free-to-enter heritage attractions in North East Scotland. This would not be achieved without our dedicated and enthusiastic volunteer membership.

Going forward we have been involved in long and protracted discussions with Aberdeenshire Council over the possibility of a Community Asset Transfer (CAT) of the Tolbooth building. To state that these discussions have been difficult is an understatement as part of the building is occupied by a tenant who provides the Council with an income stream. Without going further into the convoluted negotiations, in August Aberdeenshire Council finally made an offer to sell to STA the ground floor of the building and the two courtyards. Due to the fact that the Council wish to retain ownership of the first floor there have been lengthy and complex legal discussions which have resulted in delays of the exchange of missives. This is now scheduled for 31<sup>st</sup> May 2025 (out with this reporting year) but previous experiences casts in doubt whether this deadline will be met by the Council. During this year long hiatus STA obtained a grant and completed a project to renovate the Inner Courtyard enabling its use as a community asset. The museum is now actively considering improving the Outer Courtyard.

The STA continues to operate the Clock Tower on behalf of Aberdeenshire Council at no cost to the latter. Currently this is a good will gesture in supporting the local community.

### Financial review

#### Brief statement of the charity's policy on reserves

As mentioned in last year's report the Association is edging towards a final successful agreement with Aberdeenshire Council over a Community Asset Transfer (CAT) of the Tolbooth building. Whilst all the current indications are promising a transfer cannot be achieved until 2025-2026. In the meantime the Association is continuing with the financial reserve guidelines laid out in 2024 – 2025:

£50,000 to be set aside for future maintenance of a Grade A listed building  
£10,000 to be set aside for re-development of Outer Courtyard  
£20,000 as a provision of an adverse period of trading, e.g., Covid

This leaves £50,000 available in the general account for all expected annual running costs

#### Details of any deficit

None

#### Donated facilities and services (if any)

Currently Aberdeenshire Council pay for electricity, rates, fire safety and building insurance.

APPENDIX 1

Other optional information

It is with great regret that with have to record the untimely demise of Ian Balgowan, one of our longest serving trustees, who gave most of his free time to the museum. With his death we have lost an outstanding volunteer.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>
Full name(s)	<div></div>
Position (e.g. Chair)	Secretary
Date	17/09/2025



# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

**Stonehaven Tolbooth Association (a registered Scottish charity)**
**SC043279**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	Apr	2024	to	31	March	2025
						(remember to include the page numbers of additional sheets)

Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility as Examiner 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.

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 accounts.

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.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date:

3/9/25



## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

Stonehaven Tolbooth Association

SC043279

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	11,118				11,118	7,219
Legacies					-	-
Grants		25,315			25,315	
Receipts from fundraising activities	484				484	648
Gross trading receipts	7,349				7,349	6,493
Sale of donated items					-	-
Income from investments other than land and buildings	2,958				2,958	1,971
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	
Gift Aid					-	-
HMRC	3,361				3,361	
<b>A1 Sub total</b>	<b>25,270</b>	<b>25,315</b>	<b>-</b>	<b>-</b>	<b>50,585</b>	<b>16,331</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>25,270</b>	<b>25,315</b>	<b>-</b>	<b>-</b>	<b>50,585</b>	<b>16,331</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	227				227	374
Gross trading payments	4,287				4,287	3,356
Investment management costs					-	-
Payments relating directly to charitable activities					-	
Grants and donations	40				40	
Renovations	19,827	25,315			45,142	
Administration	1,446				1,446	1,163
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	750
Insurance	189				189	510
Architect					-	-
<b>A3 Sub total</b>	<b>26,016</b>	<b>25,315</b>	<b>-</b>	<b>-</b>	<b>51,331</b>	<b>6,153</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	9
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>
<b>Total payments</b>	<b>26,016</b>	<b>25,315</b>	<b>-</b>	<b>-</b>	<b>51,331</b>	<b>6,162</b>
<b>Net receipts / (payments)</b>	<b>(746)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(746)</b>	<b>10,169</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(746)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(746)</b>	<b>10,169</b>

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	132,385				132,385	121,897
	Surplus / (deficit) shown on receipts and payments account	19,081	(19,827)			(746)	10,169
						-	-
						-	-
	Cash and bank balances at end of year	151,466	(19,827)	-	-	131,639	132,066
	(Agree balances with receipts and payments account(s))	19,827	- 19,827	-	-	-	-

Categories	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
B2 Investments					
		Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total		-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total		-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total		-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

17/09/2025



## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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## Stonehaven Tolbooth Association

SC043279

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
	-				-	
					-	-
<b>Total</b>	-	-	-	-	-	-
	reference	-	-	-	#REF!	reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	-
					-	
<b>Total</b>	-	-			-	-
	-	reference			reference	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	-
Sub total	-	-	-	-	-	
					cross ref error	
Receipts from asset & investment sales						
	-				-	
	-				-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
					-	
					-	
Sub total		-	-	-	-	
Total payments		-	-	-	-	
					cross ref error	
Net receipts / (payments)		-	-	-	-	
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						
To support the day-to-day operational costs and to fund the acquisition and display of exhibits						

### Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>					-	
					-	
					-	
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>					-	
	-	-	-		-	
	-	-	-		-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
					cross ref error	
<b>Payments</b>					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<b>Payments relating to asset and investment movements</b>					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
					-	
<b>Total payments</b>	-	-	-	-	-	-
					cross ref error	
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

### Nature and purpose of funds

<p>nature and purpose of funds</p>	
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