

MORNINGSIDE HERITAGE ASSOCIATION SCIO

REPORT AND ACCOUNTS

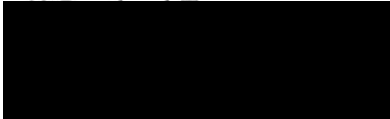
FOR THE YEAR ENDED

30 SEPTEMBER 2024

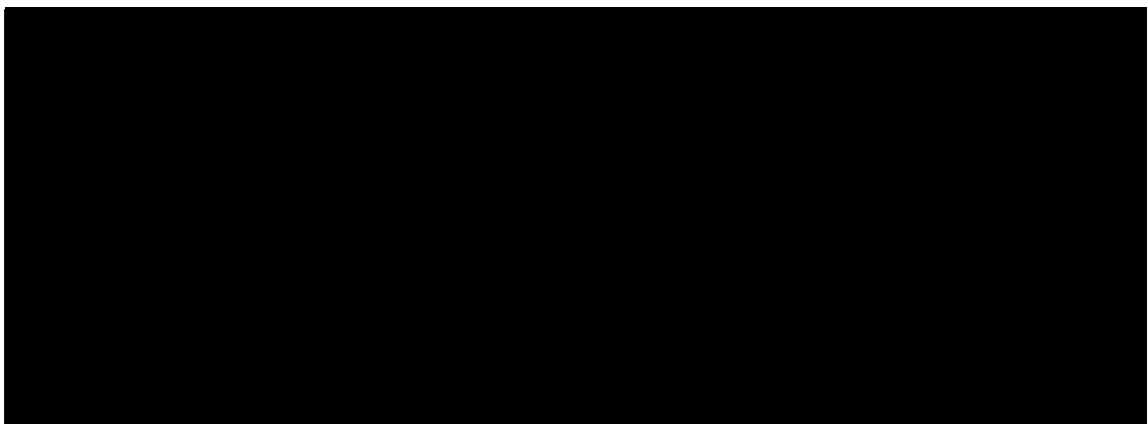
Scottish Charity Number: SC044409

MORNINGSIDE HERITAGE ASSOCIATION SCIO  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED  
30 SEPTEMBER 2024

1. REFERENCE AND ADMINISTRATION DETAILS

Charity Name: Morningside Heritage Association  
Registered Charity Number: SC044409  
Charity's Principal Address: 

**Names of the charity Trustees on the date of approval of the Trustees' Annual Report.**



2. STRUCTURE, GOVERNANCE AND MANAGEMENT

**Type of governing document**

Morningside Heritage Association was formed as a Scottish charitable incorporated organisation on 12 November 2013. Its purposes and its administrative arrangements are set out in its Constitution.

**Trustee recruitment and appointment**

During the year ended 30 September 2024 the charity had 10 Trustees serving on its Management Committee.

No payments were made to Trustees during the accounting period other than the reimbursement of outlays made by them.

### 3. OBJECTIVES AND ACTIVITIES

#### **Charitable Purposes**

The purpose of the charity is the advancement of education, the arts, heritage, culture or science.

#### **Summary of the main activities in relation to these objectives**

During the year, the organisation sought to promote the advancement of education in the Morningside community in Edinburgh with regard to the history of the locality and its environs. It did so by holding seven public lectures. These took place in the Braid Hall of Morningside Parish Church.

During the year ended 30 September 2024, five visits to local places of historical interest took place.

### 4 ACHIEVEMENT AND PERFORMANCE

During the year ended 30 September 2024, the number of paying members grew to around 140. Over the year, the Association attracted nearly 20 new members.

In the year, the seven winter lectures and the five summer events were strongly supported by the membership.

Morningside Heritage Association remains open to anyone in sympathy with the organisation's charitable purposes.

### 5 FINANCIAL REVIEW

In the accounting year ended 30 September 2024, Morningside Heritage Association's financial position improved by recording a surplus of £10,423 on its Income and Expenditure account.

In 2024, with the increasing number of members, receipts from subscription income grew significantly compared with the previous year.

In addition, £8,202 of donations were received for a new project involving the restoration of a wall in Morningside containing Trinity Stones. It is hoped that this project will be completed in the next financial year.

The higher subscription and donation income also gave rise to an increased gift aid recovery from HMRC.

The Association's day to day expenditure saw a reduction as a number of one-off costs arising in 2023 did not occur in the year ending 30 September 2024.

At 30 September 2024, the organisation held General Funds of £18,404 which were represented by monies held in its two bank accounts.

The Association has good financial controls whereby the accounting systems are kept up to date, the bank account is reconciled monthly and all cheque expenditure requires two signatories.

[REDACTED] has carried out the Annual Review of the annual accounts for the year ended 30 September 2024 and the Management Committee has thanked him for his work.

#### DECLARATION

This report, setting out the activities of Morningside Heritage Association in the year ended 30 September 2024, was approved by its Committee on 28<sup>th</sup> October 2024 and was signed on their behalf by:

[REDACTED]  
Treasurer  
15 November 2024

MORNINGSIDE HERITAGE ASSOCIATION SCIO  
INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 30 SEPTEMBER 2024

	Year Ended <u>30 Sept 2023</u> £	Year Ended <u>30 Sept 2024</u> £
<b>INCOME</b>		
<u>Subscriptions and Donations</u>		
Subscriptions	1,392	1,752
Donations	<u>9</u>	<u>63</u>
	1,401	1,815
<u>Other Income</u>		
Visitor income	117	95
Summer events income	930	338
Sale of publications and mugs	324	27
Trinity Stones Project	-	8,202
Bank Interest	25	49
HMRC Tax Repayments	<u>237</u>	<u>2,347</u>
Total Income	<u>3,034</u>	<u>12,873</u>
	Year Ended <u>30 Sept 2023</u> £	Year Ended <u>30 Sept 2024</u> £
<b>EXPENDITURE</b>		
Printing, Postage and Advertising	116	93
Hire of Halls	665	703
Speakers' Fees and Zoom costs	350	350
AGM Expenses	-	100
Summer Events Expenses	678	565
Gifts	112	198
Printing Morningside Memories 2	544	-
Insurance	75	90
Website Development and Maintenance Costs	155	120
ICO Data Protection Costs	-	35
Sundry	<u>74</u>	<u>196</u>
Total Expenditure	<u>2,769</u>	<u>2,450</u>
Surplus / (Deficit) for the year	<u>265</u>	<u>10,423</u>

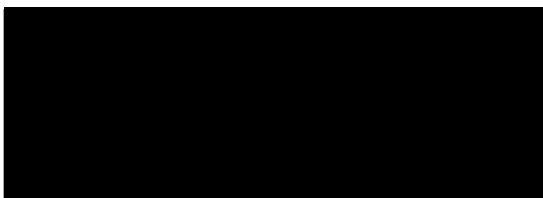
MORNINGSIDE HERITAGE ASSOCIATION SCIO  
STATEMENT OF BALANCES  
AS AT 30 SEPTEMBER 2024

	At <u>30:09:23</u> £	At <u>30:09:24</u> £
<u>ASSETS</u>		
Current Bank Account	1,694	12,067
Virgin Money Deposit account	<u>6,287</u>	<u>6,337</u>
	<u>7,981</u>	<u>18,404</u>

	£	£
<u>GENERAL FUNDS</u>		
Opening balance at 1 October 2023	7,716	7,981
Surplus/ (Deficit) for Year	<u>265</u>	<u>10,423</u>
Closing balance at 30 September 2024	<u>7,981</u>	<u>18,404</u>

These financial statements for the year ended 30 September 2024 have been properly prepared using the accounting and bank records of the organisation.

These accounts have been approved by the Committee of Morningside Heritage Association on 28 October 2024 and signed on their behalf by:



Treasurer  
15 November 2024

Scottish Charity No: SC044409

MORNINGSIDE HERITAGE ASSOCIATION SCIO  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. All monies received by the organisation in the year are unrestricted funds. Accordingly, the Trustees are free to utilise these funds as they see fit within the terms of the Constitution.
2. No expenses were paid to any charity Trustee during this accounting period other than the reimbursement of expenses.
3. No remuneration was paid during the period to any charity Trustee, or any person connected to a Trustee.
4. No transactions took place with Trustees, or connected persons of Trustees, during the accounting period.
5. All money received by the charity are paid into the organisation's bank accounts. All payments have been made by cheque signed by two of the Committee authorised to do so.

**Independent Examiner's Report to the Trustees of Morningside Heritage Association**  
**Scottish Charity Number: SC044409**

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 5 to 7.

**Respective duties 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 a consideration of any unusual matters 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:
  - (a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (b) 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.

15 November 2024