

THURSO HERITAGE SOCIETY
SCO050777
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

| <u>RECEIPTS</u> | <u>2025</u> | <u>2024</u> |
|--------------------------------------|--------------------|--------------------|
| Membership Subscriptions | 100 | 110 |
| Proceeds from Fundraising Activities | 533.83 | 193 |
| Activities and Events | 0 | 0 |
| Grants Received | 0 | 0 |
| Donations Received | 0 | 191.28 |
| Miscellaneous Sales | 0 | 347 |
| Account Interest | 621.86 | 106.87 |
| TOTAL SALES | 1255.69 | 948.15 |

| <u>PAYMENTS</u> | | |
|------------------------------------|------|--------|
| Membership Subscriptions | 0 | 0 |
| Expenses of Fundraising Activities | 0 | 0 |
| Projects | 0 | -290 |
| Administrative Costs | -384 | -412.8 |
| TOTAL PAYMENTS | -384 | -702.8 |

| | | |
|--|----------------------|----------------------|
| <u>SURPLUS/(DEFICIT) FOR YEAR</u> | <u>871.69</u> | <u>245.35</u> |
|--|----------------------|----------------------|

| | | |
|----------------------|------------------|------------------|
| Opening Bank Balance | 28481.68 | 28236.33 |
| Closing Bank Balance | <u>29,353.37</u> | <u>28,481.68</u> |

Accountant Name :

Accountant Signature :

Date :

24/2/26

APPENDIX 3



| Independent examiner's report on the accounts v2 | | | | | | | | | | | | | | | | | | | |
|--|---|-------------------|-----------------|-----------|-----------------|--|--|-----|-------|------|-----|-------|------|-----------|-----------|-------------|-----------|-----------|-------------|
| Report to the trustees/members of | Charity name THURSO HERITAGE SOCIETY (SCO) | | | | | | | | | | | | | | | | | | |
| Registered charity number | SC 050777 | | | | | | | | | | | | | | | | | | |
| On the accounts of the charity for the period | <table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>01</td> <td>2025</td> <td>31</td> <td>12</td> <td>2025</td> </tr> </tbody> </table> | Period start date | | | Period end date | | | Day | Month | Year | Day | Month | Year | 01 | 01 | 2025 | 31 | 12 | 2025 |
| Period start date | | | Period end date | | | | | | | | | | | | | | | | |
| Day | Month | Year | Day | Month | Year | | | | | | | | | | | | | | |
| 01 | 01 | 2025 | 31 | 12 | 2025 | | | | | | | | | | | | | | |
| Set out on pages | (remember to include the page numbers of additional sheets) | | | | | | | | | | | | | | | | | | |
| 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) 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 | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be achieved | | | | | | | | | | | | | | | | | | |
| Signed: | [Redacted Signature] | | | | | | | | | | | | | | | | | | |
| Name: | [Redacted Name] | | | | | | | | | | | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS | | | | | | | | | | | | | | | | | | |
| Address: | 1A ROSE STREET THURSO CAITHNESS KW14 7HH | | | | | | | | | | | | | | | | | | |

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Treasurers Report

Thurso Heritage Society

Year Ending 31 December 2025

To allow interest to be maximised on bank accounts without impeding on the societies ability to function we continue with 3 accounts. The day to day current Treasurers Account, an Instant on-line savings account and a Fixed Term deposit account.

There was an upturn this year in the amount collected from the charity collection tins around the town.

The Society continue to benefit from the sales of the Caithness Field Club books, with Orkney Museum and Castletown Heritage Society requesting copies. Enquires have been made to printing additional copies when required.

The Society continues with the minor upgrades to the area associated with the memorial bust of Sir Archibald Sinclair at the end of Sir Archibald Road.

Income in 2025 was up on 2024.

- Membership Subscriptions fell to £100.00. Due to some members resigning
- £313.83 was collected from the 6 collection tins situated around the businesses in Thurso, up from last year.
- £215.00 was earned in sales of the Caithness Field Club publications
- £621.86 in interest was obtained from bank accounts

Expenditure in 2025 had decreased from 2024

- After some enquiries on the level of support needed for the Thurso Interactive website, a reduced NAVERTECH Annual hosting charge of £384 was applied this year.

Overall the Charity generated a surplus in the year of (£871.69), increasing the bank balance to £20,252.27 as at 31 December 2025.



Thurso Heritage Society Treasurer

14th January 2026.

