

# The Scottish Civic Trust

CELEBRATE • TAKE ACTION • ADVOCATE



## Annual Report 2017-18

**50**  
YEARS  
1967 - 2017

## A message from the Chair

I am delighted to continue as Chair of the Scottish Civic Trust. In my second year, we have put into action our plans to create a secure footing for the Trust's future. Our previous Director, John Pelan, left us in November 2017, and while we were very sorry to lose him after many years of expert leadership, it did provide us with an opportunity to think about how we wanted the organisation to develop. Before seeking a replacement we decided to hold a workshop to fully consider what the next phase of the Trust's long history should be. The main themes to emerge were that we wanted to further develop our outward-facing activities, to take a more proactive advocacy role, and to strengthen the capacity of, and links with, our network of local groups and societies.

These societies are the lifeblood of Scotland's civic movement. Almost exclusively voluntary, their members fight bravely against inappropriate development proposals in their communities, and in many cases take forward their own initiatives to improve their towns and villages. At the Scottish Civic Trust we want to do what we can to build their capacity to work constructively with local authorities, protest firmly and effectively when required, and support and congratulate where achievements deserve it.

At the time of writing, a number of changes are already in place, including the appointment of our new Director, Dr Susan O'Connor. The Trust is looking ahead to a vibrant future; protecting, championing and celebrating our built heritage.

I want to pay tribute here to my fellow Trustees and to our staff who have led and guided the organisation through a process of change, through dint of their time, expertise and wise counsel. I want to thank too the others who help with the judging of our awards schemes, and of course the agencies, businesses and foundations who continue to support our valuable work. Without you all, it could not happen, and we are hugely grateful to every single one of you.

Colin McLean

## Who we are

The Scottish Civic Trust was set up in 1967 to help people connect with their built heritage and take a leading role in guiding its development. In its infancy it successfully campaigned for the restoration of Edinburgh's New Town and can also claim credit for saving New Lanark and bringing Doors Open Days to the United Kingdom.

The Trust's original objectives, which we are still broadly working towards today, were:

- Well-informed public concern for the environment of town and country
- High quality in planning and in new architecture
- The conservation and, where necessary, adaptation for re-use of older buildings of distinction or historic interest
- Knowledgeable and therefore effective comment in planning matters
- The elimination of ugliness, whether resulting from social deprivation, bad design or neglect

We are fortunate to own an eighteenth century townhouse in Glasgow's city centre, where we have maintained our offices since 1995. We have a small staff complement that works hard to achieve our objectives, under the guidance of our Board.

Everything we do centres around the following core values:

- We are **robust** and **independent** in advocating for Scotland's places and spaces
- We are **positive** about the future of the built environment
- We **lead thinking** on Scotland's civic spaces
- We **collaborate** across the heritage sector and beyond to develop ideas that tackle exclusion
- We **support** community groups looking after their locality

We are proud to represent Scotland's civic sector and strive to ensure our amenity groups are active, empowered, and educated to make a difference in their locality.

## Structure and Management

Trustees of the Scottish Civic Trust are appointed for two three-year terms, and reviewed every three years, with further eligibility dependant on the discretion of other Trustees. The policy of the Trust is to achieve a wide range of relevant experience within the Trustee body. We plan to review Trustee arrangements in 2018/9 to ensure continuing application of contemporary best practice.

The practical work of the Trust is supported and enhanced by the following sub-committees:

- Strategy and Communications Committee
- Fundraising Committee
- Finance and Audit Committee
- Technical Committee

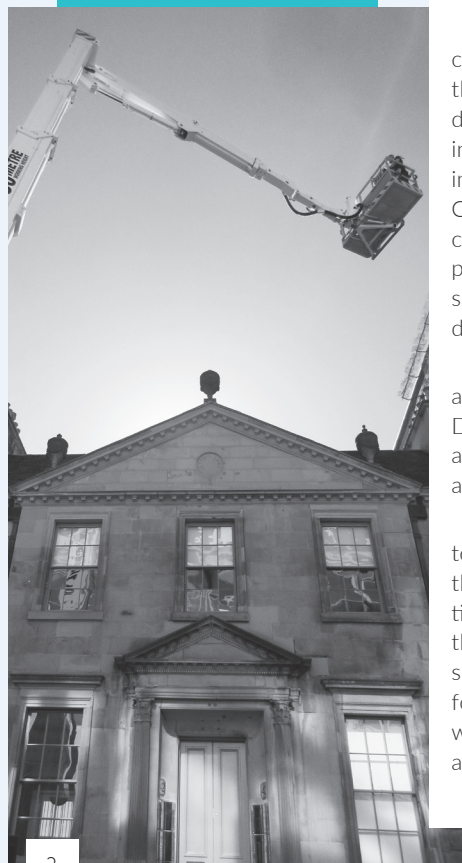
The Trust had eleven Trustees and an executive staff of five at the end of the reporting period. Trustees are unremunerated and meet on a quarterly basis.

## Our Vision

Thriving, beautiful and well cared for buildings and places, which help to support and sustain a high quality of life.

## Our Mission

To celebrate Scotland's built environment, take action for its improvement and empower its communities.



## Our activities this year

The Scottish Civic Trust had another busy year, engaging in many different activities around our key activity strands.

In keeping with our planning remit, we commented on a planning application that had a national impact. On behalf of our member groups, we raised issues relating to planning reform with the Scottish Government, and we also supported groups in commenting on planning submissions impacting their local area.

We co-ordinate several high-profile national celebrations of our heritage and the people who support it, including **Doors Open Days**, **My Place Awards**, **My Place Photography Competition** and the **Scottish Heritage Angel Awards**. By managing and promoting these events, we hope to encourage greater awareness of the architecture and places that contribute to Scotland's civic identity.

**Doors Open Days** is Scotland's largest architecture festival and takes place every September. With our help, almost

200,000 visits were made to around 1,000 buildings, that normally are either closed to the public or charge an entrance fee.

Our **My Place Awards** celebrate the transformational impact communities can have on their locality by leading its regeneration. Each year, the Trust calls for nominations from community groups around Scotland for new buildings, restoration projects, landscape designs and other placemaking projects that have had a positive impact for a local neighbourhood.

The **My Place Photography Competition** is a Scotland-wide heritage photographic project for school-age children. It encourages them to look at the surrounding places and spaces and to interpret them through the medium of photography. We celebrate it at a joint prize-giving ceremony alongside the My Place Awards in spring each year.

The Scottish Civic Trust organises the **Scottish Heritage Angel Awards** on behalf of the Andrew Lloyd Webber Foundation. The Awards recognise the work of voluntary groups and individuals in protecting and celebrating Scotland's heritage, and take place each year in autumn. The winners of the Scottish Awards then get the opportunity to compete for the overall Awards in London.

All of our activities take place thanks to the generous support of our funders, including Historic Environment Scotland, the Scottish Government, Aberdeen Standard Investments and the Durisdeer Foundation. We are also grateful to our smaller donors, whose contributions and in-kind support is hugely valuable to our ongoing work.

Doors Open Days was a great success again attracting over 62,000 visitors in 2017. © Cruck Cottage Heritage Association

## Our plans for next year

In the coming year, we are looking forward to developing a range of mechanisms to ensure that we can support Scotland's amenity groups more fully. Having consulted broadly across our affiliated groups, we believe that there are a number of key areas where we can help groups to develop skills, increase their capacity, and become more knowledgeable.

We are launching the **My Place Mentoring** scheme for community groups that are geographically or economically marginalised from mainstream heritage support in terms of their access to knowledge and funding. We will provide

between eight to twenty days of one-to-one mentoring for groups that have decided to take on a new project. Anything from an oral history project to a full-scale building refurbishment will be considered and the aim is to build groups' capacity through heritage. If you think yours might benefit from this free support, we are now accepting applications – give us a call on 0141 221 1466 or email us at [sct@scottishcivictrust.org.uk](mailto:sct@scottishcivictrust.org.uk) if you'd like some help.

We are also developing a series of **Lectures for Hire** on a broad range of topics relevant to civic spaces. This will allow amenity groups to access a variety of speakers on nationally-important themes, helping to ensure their members can comment on current issues.

On a similar note, we are looking at creating a series of **planning workshops** with PAS, to help amenity groups better interpret plans and submit comments to their local authority in a meaningful way. We hope this will enable groups to feel more confident in attending Civic Design Forums, where they exist, and major planning consultations in their area.

One of the key findings of our consultation was that groups felt that there were no networking opportunities. To that end, we will be increasing our **social media presence** to create and manage an online space for discussion, debate and assistance from groups across the sector, with our advice added in where beneficial. We are also arranging two networking events to be held in early 2019. These **Hello Hooleys**, which will be held in the Central Belt and the Highlands, will provide an opportunity for heritage and community groups to get to know each other in an informal setting, with the option of one-to-one clinics for those with pressing issues.

Braw Buildings, in partnership with Hostelling Scotland, provided free over-night accommodation for young people during Doors Open Days 2018. © Amelia Masters



## Financial Review

**Doors Open Days** is turning 30 in 2019, and we're organising some exciting projects to celebrate. We're working hard on our programme for this, which we plan to release in early 2019.

As the national body for Scotland's civic environment, we believe we have a broader responsibility to **lead thinking** in the sector. We will be increasing our work with minority groups to help them become better represented in interpretation and engagement, and will also bring back best practice from other countries. The **Civic Connections** project is working closely with partners to develop events and activities to specifically encourage engagement with under-represented groups, such as minority ethnic, LGBTQI+, and disabled people.

We have begun to work more closely with our European counterparts, partnering with **European Heritage Days** co-ordinators in England, Ireland, Northern Ireland, Norway, Belgium, and Macedonia. The Scottish Civic Trust is co-leading the Sharing Stories project to collect data (September-October 2018) and organise a series of community roundtables and workshops with minority ethnic groups (October-December 2018) to better understand levers, barriers and enablers to minority participation

in heritage more widely across Europe. This work is funded by the Council of Europe and European Commission as part of European Heritage Days with the wider aim that minority ethnic cultures are recognised by the public as an integral part of European culture.

We are working with Action for Children to support their **Heritage and Inclusion Project**, which reduces the levels of isolation felt by young women from minority ethnic backgrounds at Broughton and Portobello schools in Edinburgh, by helping them discover our shared diverse history and heritage.

We have a whole host of other events planned that will celebrate the richness of our cultural heritage – we'll be posting update on these on our website and on social media.

During the year ended 31 March 2018 Scottish Civic Trust's activities generated income of £237,085 (2016/7: £250,966) relative to expenditure of £241,093 (2016/7: £253,323), resulting in a deficit on activities of £4,008. Adjusting for unrealised investment movements, the total deficit was £5,392 (2016/7: net income surplus of £1,960). Within the result were downwards movements on donation income, offset by a reduction in one-off projects and the employment cost impact of the interregnum between the Director post vacancy and the subsequent appointment of Dr Susan O'Connor on 23rd April 2018.

Total funds declined marginally, from £257,159 to £255,199. The total of cash and investments held was £105,036 (2016/7: £102,110). Accordingly the Trustees are of a view that the fluctuations in the income and expenditure of the Scottish Civic Trust are manageable in the context of predictable ongoing activity and the support of the balance sheet.

### *Investment Policy*

The Trust maintains a portfolio of diversified equity fund instruments aimed at supporting our revenues and providing liquidity if necessary. The portfolio composition and performance is regularly monitored.

### *Reserves policy*

The Trust has maintained in recent years around £100,000 in liquid assets to provide a buffer against unanticipated major fluctuations in either income or unexpected expenditure requirements. This level compares to overheads of around £250,000, and also acts as a reserve against major property expenditures in respect of the "A" listed Tobacco Merchant's House, which represents the tangible asset shown in the Balance Sheet.

While there is no specific sinking fund, the Trustees and relevant staff and advisors from time to time monitor property condition, and consider the appropriate policy going forward. The Trustees also periodically review the financing arrangement relating to the property. In certain circumstances the part funder of the purchase, Heritage Lottery Fund, has repayment rights under the related agreements. The Trustees do not currently expect crystallisation of this contingent liability.

### *Risk Management Policy*

The Trust maintains an active Risk Register and assessment process, using the Charities Commission template CC26. Risk issues are regularly considered at Trustee meetings.

### *Financial Planning*

The Trust undertook strategic planning exercises in 2017 and further consideration of its development potential is ongoing. Continuance of the positive relationship with Historic Environment Scotland, in which the Scottish Civic Trust acts as a delivery agency for complementary projects, allows the Trust to assist in the delivery of HES objectives. In addition, we look forward to developing our relationship with the Heritage Lottery Fund and the William Grant Foundation, who are generously supporting our forthcoming Mentoring Programme.

## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018 FOR THE SCOTTISH CIVIC TRUST

The trustees present their report with the financial statements of the charity for the year ended 31st March 2018. The trustees have adopted the provisions of 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 2015).

### REFERENCE AND ADMINISTRATIVE DETAILS

Patron - The Prince Charles, Duke of Rothesay,  
KG, KT, GCB, OM, AK, QSO, PC, ADC  
President - Professor Sir James Dunbar-  
Nasmith, CBE  
Scottish Charity Number: SC012569

Address:  
The Tobacco Merchant's House  
42 Miller Street  
Glasgow  
G1 1DT

Current Trustees (at 31 March 2017):

C McLean (Chair)  
S M H Andrew  
J M Di Ciacca  
L T Eadie  
J M Gibson  
A E Laird  
C M G McAlpine-Scott  
H V Sim  
F J Sinclair  
P M Smaill  
E J Taylor

Trustee Resignations:

A J Scott  
P E Biberbach  
A G Kerr  
D J C MacRobert  
P M Smart

Senior Staff:

J D A Pelan (Director)  
S Brady (Trust Manager)

### REFERENCE AND ADMINISTRATIVE DETAILS

Bankers: Bank of Scotland, 167-201 Argyle  
Street, Glasgow, G2 8BU  
Auditors: Bannerman Johnstone Maclay, 213 St  
Vincent Street, Glasgow, G2 5QY  
Investment Custodians: Charles Stanley & Co.  
Limited, 2 Multrees Walk, St Andrews Square,  
Edinburgh, EH1 3DQ

### STATEMENT OF TRUSTEES RESPONSIBILITIES

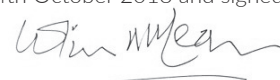
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24th October 2018 and signed on its behalf by:



C McLean (Chair) - Trustee

### REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE SCOTTISH CIVIC TRUST

#### Opinion

We have audited the financial statements of The Scottish Civic Trust (the 'charity') for the year ended 31st March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE SCOTTISH CIVIC TRUST

*Matters on which we are required to report by exception*

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

*Responsibilities of trustees*

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

*Our responsibilities for the audit of the financial statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Bannerman Johnstone Maclay  
Chartered Accountants and Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
213 St Vincent Street  
Glasgow  
G2 5QY

Date: 11th October 2018

The financial statements were approved by the Board of Trustees on 24th October 2018 and were signed on its behalf by:



C McLean (Chair) - Trustee



P M Smaill - Trustee

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,798	-	19,798	26,950
<b>Charitable activities</b>	4				
General		38,458	176,896	215,354	222,214
Investment income	3	<u>1,933</u>	<u>-</u>	<u>1,933</u>	<u>1,802</u>
<b>Total</b>		<u>60,189</u>	<u>176,896</u>	<u>237,085</u>	<u>250,966</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>64,430</u>	<u>176,663</u>	<u>241,093</u>	<u>253,323</u>
<b>Total</b>		<u>64,430</u>	<u>176,663</u>	<u>241,093</u>	<u>253,323</u>
Net gains/(losses) on investments		<u>(1,384)</u>	<u>-</u>	<u>(1,384)</u>	<u>4,317</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,625)</u>	<u>233</u>	<u>(5,392)</u>	<u>1,960</u>
<b>Transfers between funds</b>	13	<u>3,750</u>	<u>(3,750)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(1,875)</u>	<u>(3,517)</u>	<u>(5,392)</u>	<u>1,960</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>141,197</u>	<u>115,962</u>	<u>257,159</u>	<u>255,199</u>
		<u>139,322</u>	<u>112,445</u>	<u>251,767</u>	<u>257,159</u>

**CONTINUING OPERATIONS** All income and expenditure has arisen from continuing activities.

## BALANCE SHEET AT 31ST MARCH 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	43,802	108,750	152,552	157,982
Investments	10	<u>45,039</u>	<u>-</u>	<u>45,039</u>	<u>46,239</u>
		88,841	108,750	197,591	204,221
<b>CURRENT ASSETS</b>					
Debtors	11	3,280	-	3,280	6,559
Cash at bank		<u>53,940</u>	<u>6,057</u>	<u>59,997</u>	<u>55,871</u>
		57,220	6,057	63,277	62,430
<b>CREDITORS</b>					
Amounts falling due within one year	12	<u>(6,739)</u>	<u>(2,362)</u>	<u>(9,101)</u>	<u>(9,492)</u>
<b>NET CURRENT ASSETS</b>		50,481	3,695	54,176	52,938
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>139,322</u>	<u>112,445</u>	<u>251,767</u>	<u>257,159</u>
<b>NET ASSETS</b>		<u>139,322</u>	<u>112,445</u>	<u>251,767</u>	<u>257,159</u>
<b>FUNDS</b>					
Unrestricted funds	13			139,322	141,197
Restricted funds				<u>112,445</u>	<u>115,962</u>
<b>TOTAL FUNDS</b>				<u>251,767</u>	<u>257,159</u>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

### 1. ACCOUNTING POLICIES

*Basis of preparing the financial statements*

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015); Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

*Financial reporting standard 102*

- *reduced disclosure exemptions*

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### *Income*

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### *Expenditure*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be

directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### *Tangible fixed assets*

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Heritable property - 2% on cost

Fixtures and fittings - 25% on reducing balance and 10% on reducing balance

#### *Taxation*

The charity is exempt from tax on its charitable activities.

#### *Fund accounting*

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### *Funds*

The Property Fund contains the remaining unamortised balance of a grant of £187,500 received from The National Heritage Memorial Fund. The grant from the Memorial Fund was used to fund the purchase of the property at Miller Street.

### 2. DONATIONS AND LEGACIES

	2018	2017
Donations	£ <u>19,798</u>	£ <u>26,950</u>

### 3. INVESTMENT INCOME

	2018	2017
Other fixed asset investments	£ <u>1,933</u>	£ <u>1,802</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
Grants	£ 170,396	£ 185,379
Heritage consultancy fees	4,852	4,638
Rental income	23,623	23,572
Other income	<u>16,483</u>	<u>8,625</u>
	<u>215,354</u>	<u>222,214</u>

Grants received, included in the above, are as follows:

	2018	2017
Historic Scotland	£ 103,896	£ 120,357
Scottish Government	17,500	15,000
Andrew Lloyd Webber Foundation	48,000	45,022
Royal Incorporation of Architects Scotland	<u>1,000</u>	<u>5,000</u>
	<u>170,396</u>	<u>185,379</u>

### 5. SUPPORT COSTS

	Governance costs	
General	£ 2,220	£ <u>2,685</u>

Support costs, included in the above, are as follows:

	2018	2017
General	£ 2,220	£ 2,220
Auditors' remuneration	465	519
Subscriptions and memberships	<u>2,685</u>	<u>2,739</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017.

#### *Trustees' expenses*

During the year £1,910 (2017: £1,716) travel expenses were reimbursed to trustees.

### 7. STAFF COSTS

	2018	2017
Wages and salaries	£ 123,983	£ 135,416
Social security costs	8,571	9,525
Pension costs	<u>5,197</u>	<u>5,968</u>
	<u>137,751</u>	<u>150,909</u>

The above are stated exclusive of travel and subsistence payments. The average number of employees during the year was 5 (2017 - 5).

### 8. GOING CONCERN

At the date of approving these accounts, and on the information available to them, the Trustees believe annual revenue funding will continue to be forthcoming in the amounts required. Therefore they believe it is appropriate to prepare the accounts on the going concern basis.

### 9. TANGIBLE FIXED ASSETS

	Heritable property	Fixtures and fittings	Totals
	£	£	£
<b>COST</b>			
At 1st April 2017 and 31st March 2018	255,853	39,202	295,055
<b>DEPRECIATION</b>			
At 1st April 2017	100,498	36,575	137,073
Charge for year	<u>5,117</u>	<u>313</u>	<u>5,430</u>
At 31st March 2018	105,615	36,888	142,503
<b>NET BOOK VALUE</b>			
At 31st March 2018	<u>150,238</u>	<u>2,314</u>	<u>152,552</u>
At 31st March 2017	<u>155,355</u>	<u>2,627</u>	<u>157,982</u>

Depreciation, net of the amortisation of the grant of £3,750 per annum, amounted to £1,680. National Heritage Memorial Fund hold a standard security over the heritable property.

## 10. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1st April 2017	46,239
Revaluations	<u>(1,200)</u>
At 31st March 2018	<u>45,039</u>

<b>NET BOOK VALUE</b>	
At 31st March 2018	<u>45,039</u>
At 31st March 2017	<u>46,239</u>

There were no investment assets outside the UK.

## 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other debtors	<u>3,280</u>	<u>6,559</u>

## 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	<u>9,101</u>	<u>9,492</u>

## 13. MOVEMENT IN FUNDS

	At 1.4.17 Net movement in funds		Transfers between funds	At 31.3.18
	£	£	£	£
<b>Unrestricted funds</b>	141,197	(5,625)	3,750	139,322
<b>Restricted funds</b>				
Property Fund	112,500	-	(3,750)	108,750
Civic Pride Campaign	367	236	-	603
Doors Open Days	3,074	26	-	3,100
SCT Awards	21	357	-	378
Scottish Heritage				
Angel Awards	-	(386)	-	(386)
<b>TOTAL FUNDS</b>	<u>115,962</u>	<u>233</u>	<u>(3,750)</u>	<u>112,445</u>
	<u>257,159</u>	<u>(5,392)</u>	<u>-</u>	<u>251,767</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	60,189	(64,430)	(1,384)	(5,625)
<b>Restricted funds</b>				
Civic Pride Campaign	61,012	(60,776)	-	236
Doors Open Days	50,384	(50,358)	-	26
SCT Awards	17,500	(17,143)	-	357
Scottish Heritage				
Angel Awards	<u>48,000</u>	<u>(48,386)</u>	-	<u>(386)</u>
	<u>176,896</u>	<u>(176,663)</u>	-	<u>233</u>
<b>TOTAL FUNDS</b>	<u>237,085</u>	<u>(241,093)</u>	<u>(1,384)</u>	<u>(5,392)</u>

Comparatives for movement in funds

	At 1.4.16 Net movement in funds		Transfers between funds	At 31.3.17
	£	£	£	£

<b>Unrestricted Funds</b>	135,293	2,154	3,750	141,197
<b>Restricted Funds</b>				
Property Fund	116,250	-	(3,750)	112,500
Civic Pride Campaign	324	43	-	367
Doors Open Days	3,289	(215)	-	3,074
SCT Awards	<u>43</u>	<u>(22)</u>	-	<u>21</u>
<b>TOTAL FUNDS</b>	<u>119,906</u>	<u>(194)</u>	<u>(3,750)</u>	<u>115,962</u>
	<u>255,199</u>	<u>1,960</u>	<u>-</u>	<u>257,159</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>	65,587	(67,750)	4,317	2,154
General fund				

## Restricted funds

Civic Pride Campaign	59,815	(59,772)	-	43
Doors Open Days	65,542	(65,757)	-	(215)
SCT Awards	15,000	(15,022)	-	(22)
Scottish Heritage				
Angel Awards	<u>45,022</u>	<u>(45,022)</u>	-	-
	<u>185,379</u>	<u>(185,573)</u>	-	<u>(194)</u>
<b>TOTAL FUNDS</b>	<u>250,966</u>	<u>(253,323)</u>	<u>4,317</u>	<u>1,960</u>

## 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2018.

## 15. CONTINGENT LIABILITY

The balance in the Property Fund relates to a grant of £187,500 received from The National Heritage Memorial Fund which was used to fund the purchase of the property at Miller Street. Under the terms of the award, the grant becomes repayable should the Trust breach the conditions attached.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2018

	2018	2017
	£	£

## INCOME AND ENDOWMENTS

Donations and legacies		
Donations	<u>19,798</u>	<u>26,950</u>

## Investment income

Other fixed asset invest - FI	1,933	1,802
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## Charitable activities

Grants	170,396	185,379
Heritage consultancy fees	4,852	4,638
Rental income	<u>23,623</u>	<u>23,572</u>
Other income	<u>16,483</u>	<u>8,625</u>
	<u>215,354</u>	<u>222,214</u>

## Total incoming resources

	<u>237,085</u>	<u>250,966</u>
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## EXPENDITURE

### Charitable activities

Staff and travel costs	145,623	155,189
Premises expenses	10,173	9,022
Printing, promotions & awards	44,761	40,536
Computer and web costs	4,543	23,164
General expenses	<u>27,878</u>	<u>17,190</u>
Depreciation of tangible fixed assets	<u>5,430</u>	<u>5,483</u>
	<u>238,408</u>	<u>250,584</u>

### Support costs

#### Governance costs

Auditors' remuneration	2,220	2,220
Subscriptions and memberships	<u>465</u>	<u>519</u>

### Total resources expended

	<u>241,093</u>	<u>253,323</u>
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### Net expenditure before gains and losses

	(4,008)	(2,357)
	2018	2017
	£	£

### Realised recognised gains and losses

Unrealised gains/(losses) on fixed asset investments	<u>(1,384)</u>	<u>4,317</u>
<b>Net (expenditure)/income</b>	<u>(5,392)</u>	<u>1,960</u>

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