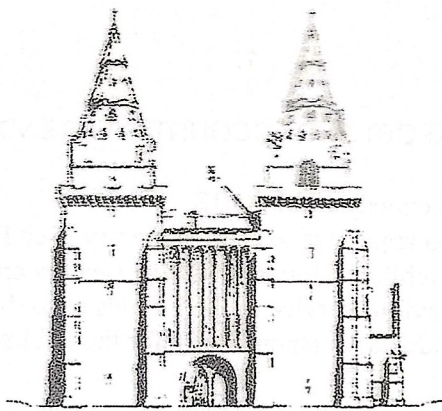




THE FRIENDS OF ST. MACHAR' S CATHEDRAL

Scottish Charity Number SC007590

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2025

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TRUSTEES' ANNUAL REPORT AND ACCOUNTS YEAR ENDED 31 DECEMBER 2025

Honorary President: Fiona Kennedy Clark, OBE

Note i: The Friends have also appointed several Honorary Vice Presidents, an Honorary Organist and an Honorary Architect. Honorary Office Bearers are awarded courtesy titles as a mark of respect either for previous service to the Friends or to the holders of certain offices. They have no executive or fiduciary responsibility for the affairs of the Friends.

TRUSTEES

Rev Sarah Brown, Chair: appointed ex officio October 2021

DoB 24.01.1979

Cameron Campbell, Vice Chair: appointed October 2022

DoB 25.10.1964

Kate Mason, Treasurer: appointed October 2021

DoB 31.07.1947

Alan Grant, Secretary: appointed October 2009.

DoB 17.08.1947.

Nicolas Le Bigre: appointed October 2025

DoB 14.07.1983.

Alan Fenwick: appointed October 2023

DoB 28.12.1947.

Jan McRobbie appointed October 2015

DoB: 25.12.1963.

Alexander Riddell appointed October 2023

DoB 04.01.1944.

Elspeth Ross: appointed October 2025.

DoB 12.03.1946

Katherine Williams appointed October 2025

DoB 20.10.1967

Clare Davidson: demitted office October 2025

DoB 07.08.1957,

Bruce Irvine: demitted office October 2025

DoB 18.04.1959

Contact Address: St Machar's Cathedral, The Chanonry, Old Aberdeen, ABERDEEN AB24

Recruitment and appointment of Members of Council

The Chairman holds the post ex officio as Minister of St Machar's Cathedral. The Vice Chairman, Secretary and the Treasurer are appointed annually at the Annual General Meeting. Elected members of the Council are appointed annually by the members of the Friends and serve for three years, with a break of one year, after which they are eligible for re-election. The Council has the power to co-opt further members

Governing Document

The Friends of St Machar's Cathedral is an unincorporated association. Its purposes and administration are set out in its constitution. Copies of the Constitution will be available at the Annual General Meeting or may be obtained from the Secretary on request.

Charitable Purposes

The Friends' purposes, as recorded in the Constitution, are the preservation of the fabric of the Cathedral, and the enrichment of its furnishings, the safeguarding of its tradition of music and worship, and the promotion of research into its history,

Activities

During 2025, much of the activity of the Friends continued to be around the sale and marketing of the book entitled "St Machar's: A Living History" and published at the end of 2024. Sales remained steady throughout the year, and the Council began to plan a further print run.

There were two further projects during the year. The first was the performance on Good Friday of the work commissioned the previous year based on "The Seven Last Words Our Saviour Spoke on the Cross". The second was the commissioning design and production by Ironside Studio and Workshop of Finzean, of a new Prayer Box and Prayer Station for the Cathedral. The work was completed delivered and dedicated in November 2025.anker
The Annual Outing, in association with Old Aberdeen Heritage Society, was held in September. The principal destination was Ironside's Workshop and Studio in Finzean, supplemented by a visit to Finzean Church for tea.

The Annual General Meeting of the Friends was held on 14th November in the Cathedral. Two Trustees, Clare Davidson and Bruce Irvine stood down, having completed their three-year terms, and were thanked for their services. Nicolas Le Bigre, Elspeth Ross and Katherine Williams were elected. The Vice Chair, Secretary and Treasurer were all re-elected.

Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses for their duties during the year.

Bankers

The Bank of Scotland plc, 48 Upperkirkgate, ABERDEEN AB10 1BA.

Independent Examiner

Catherine Mackay

Accounts and Reserves

The Accounts for the year are attached and form part of this report. Accumulated reserves are held for the benefit of the Friends.

Approved by the Trustees on 4th August 2026 and signed on their behalf by Alan Grant,
Secretary



Secretary

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

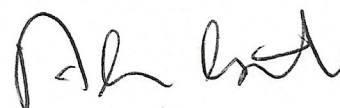
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	<u>Notes</u>	<u>Total this year</u> £	<u>Total last year</u> £
Incoming resources	3		
Incoming resources from generated funds			
Voluntary income	3.1	1124	1210
Activities for generating funds	3.2	1864	3058
Investment income	3.3	308	323
Incoming resources from charitable activities		0	0
Other incoming resources	3.4	710	0
Total income		4006	4591
Resources expended	4		
Cost of generating funds			
Costs of generating voluntary income	4.1	831	137
Fundraising costs		0	0
Charitable activities	4.2	0	0
Governance costs		0	0
Other resources expended	4.3	7071	5018
Total resources expended		7902	5155
Net surplus/deficit for year		-3896	-564
Other recognised gains/losses			
Gain/Loss on investment	6	172	51
Net movement in funds		-3724	-513
Reconciliation of funds			
Total funds brought forward		17911	18424
Total funds carried forward		14187	17911

BALANCE SHEET AT 31 DECEMBER 2025

		<u>Total</u> £	<u>Total</u> £
Investment	6	4168	4047
Current assets			
Debtors	7	115	194
Bank balances and deposits		9226	13841
		9341	14035
Creditors: amounts falling due within one year		150	0
Net current assets		9191	14035
Total assets less current liabilities		13359	18082
Creditors: amounts falling due after one year		0	0
Net assets		13359	18082
The funds of the charity			
Unrestricted income funds		14187	17911
Total charity funds		14187	17911

Approved by the trustees on 4th August 2026 and signed on their behalf by Alan Grant, Secretary



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Note	1	Basis of preparation
	1.1	These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); with Accounting Standards, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).
	1.2	There have been no changes to the accounting policies (valuation rules and methods of accounting) since last year.
	1.3	No changes have been made to accounts for previous years.
Note	2	Accounting policies
	2.1	Incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.
	2.2	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Note	3	Analysis of incoming resources	Total this year £	Total last year £
	3.1	Voluntary income		
		Life subscriptions	541	0
		Annual subscriptions	369	939
		Donations	20	79
		Gift Aid recoverable	194	192
			<u>1,124</u>	<u>1,210</u>
	3.2	Activities for generating funds		
		Sales of publications and recordings	1864	3058
	3.3	Investment income		
		Interest received	88	104
		Dividends	220	219
			<u>308</u>	<u>323</u>
	3.4	Other incoming resources		
		Autumn outing income	710	0
			<u>710</u>	<u>0</u>
Note	4	Analysis of resources expended		
	4.1	Costs of generating voluntary income		
		Administration expenses	77	137
		Publicity leaflet	754	0
			<u>831</u>	<u>137</u>
	4.2	Charitable activities		
		Printing occasional papers	0	0
	4.3	Other resources expended		
		Commissions - Performance & Desk	6114	0
		AGM Costs	12	31
		Autumn outing expenses	945	0
		Book Production	0	4425
		Book Launch Event	0	562
			<u>7071</u>	<u>5018</u>
Note	5	Details of certain items of expenditure		
	5.1	Trustee expenses	0	0
	5.2	Fees for audit of accounts	0	0
			<u>0</u>	<u>0</u>
Note	6	Investment		
		366 units of the Church of Scotland		
		Investors Trust Income Fund added during	3,996	3,996
		year Market value gain on investment	172	51
		Carrying value at end of year	<u>4,168</u>	<u>4,047</u>
Note	7	Debtors		
		Subscriptions	0	0
		Sales of publications	0	0
		HMRC - Gift Aid	115	194
			<u>115</u>	<u>194</u>

OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name:	The Friends of St. Machar's Cathedral						
	Registered charity number	SC007590						
On the accounts of the charity for the period	Period start date					Period end date		
	Day	Month	Year		to	Day	Month	Year
	01	January	2025			31	December	2025
Set out on pages	3 and 4							(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. 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 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.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:						Date: 17/05/26		
Name:	Catherine Mackay							
Relevant professional qualification(s) or body (if any):								
Address:	8 Small Holdings Whitemyres Aberdeen AB15 8PS							

*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.