APPENDIX 1

OSCR
Scottish Charity Regulator

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	1	Jan	2025	To	31	Dec	2025

Reference and administration details

Charity name	Friends of Duff House
Other names charity is known by	FoDH
Registered charity number	**SC027830**
Charity's principal address	c/o Duff House, Banff
	Postcode **AB45 3SX**

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	Ian Williams	Chair		
2	John Calder			
3	Alison Simpson			
4	Linda Wilson		To 30th July 2026	
5	Dorothy Staples			
6	Lunn Mumford			
7	Liz Wilson	Treasurer		
8	Colin Mumford			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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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 Charity is an unincorporated association, governed by Constitution, last modified at the AGM 7th June 2021.
Trustee recruitment and appointment	All Trustees stood down at the 2025 AGM, all stood again and there was an open invitation expressed to members. No new Trustees came forward and the previous 8 were unanimously re-elected by the meeting. No Trustees have been co-opted. The Chair and Treasurer continued in post at the discretion of the Trustees.

Objectives and activities

Charitable purposes	To advance the education of the public concerning the history of Duff House, its policies and surrounding estate and lands, the architecture and furniture, furnishings, artefacts, exhibits and other contents. Also to advance community development through public enjoyment of the amenities of the Duff House Estate. Also to advance the environmental protection and improvement of Duff House Estate.
Summary of the main activities in relation to these objects	The main activities are to provide volunteer effort to support the work of Historic Environment Scotland and it partners in the development of the House as a local and tourist attraction, to assist in, or to organise, events in the House and it policies, to undertake projects (if for the House in agreement with Historic Environment Scotland, or if elsewhere in the policies in agreement with the land owner), provide financial assistance for projects by others when considered relevant by the Management Committee.

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Achievements and performance

Summary of the main achievements of the charity during the financial period	Our activities during the year were: • Newsletters with information about upcoming events and projects, researched historical subjects; these were emailed to members, or mailed for those not using email; • Circulation of several "What's On" to a wide network of contacts and accommodation providers in the area; • Sales of FoDH books; • Maintaining the trees planted for the Queen's Green Canopy, and also from the 2024 San Martin Bicentenary Monkey Puzzle planting; • Following up on contacts made during the Bicentenary celebrations in 2024; • Planning for Doors Open Day, but then having to cancel due bad weather making access too high a risk; • Organising a Talk for members, also open to the public; • Taking part in further San Martin research; • Researching, creating and exhibiting 37 panels about Duff House 1939-45, and taking part in VE day events in town; • Working with Macduff Heritage Society for a major exhibition and book about the Poles that came to north east Scotland immediately after WW2; • Researching and creating an exhibition for display in early 2026 about local postcards; • Assisting Duff House with their 30 year celebrations.

Financial review

Brief statement of the charity's policy on reserves	The policy is to aim for a deficit each year of between 1k and 2k. This was achieved in the 2025 financial year and is on target for 2026.
Details of any deficit	For 2025 we had a deficit of £1,933. The Polish exhibition attracted some substantial donations, but costs were high as we purchased considerable display equipment (intended to be used for several future exhibitions).
Donated facilities and services (if any)	A number of volunteers, committee and members, have assisted the activities during the year; this effort has been freely given. HES continue to host FoDH equipment and records in a room in Duff House.

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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) *OSCR will accept digital or typed signatures*	Ian D. Williams	E. Wilson
Full name(s)	Ian David Williams	Elizabeth Wilson
Position (e.g. Chair)	Chair	Treasurer
Date	18th August 2026	18th August 2026

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Enter charity name below

Enter SC No. below

SC027830

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	Jan	2025		31	Dec	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 £
A1 Receipts						
Donations	1,514				1,514	1,341
Legacies					-	
Grants					-	2,331
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	298				298	781
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,043				1,043	97
					-	
A1 Sub total	2,855	-	-	-	2,855	4,550
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,855	-	-	-	2,855	4,550
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,565				4,565	6,373
Grants and donations	223				223	
Governance costs:					-	
					-	
					-	
					-	
Other					-	
					-	
A3 Sub total	4,788	-	-	-	4,788	6,373
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,788	-	-	-	4,788	6,373
Net receipts / (payments)	(1,933)	-	-	-	(1,933)	(1,823)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,933)	-	-	-	(1,933)	(1,823)

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Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	8,159	4,360			12,519	14,342
	Surplus / (deficit) shown on receipts and payments account	(1,933)				(1,933)	(1,823)
						-	
						-	
	Cash and bank balances at end of year	6,226	4,360	-	-	10,586	12,519
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Xmas Tree (Nov 2015)	Unrestricted		849	849
		Total	-	849	849

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

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Ian D. Williams	Ian Williams	06-Aug-26
	E. Wilson	Elizabeth Wilson	06-Aug-26

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Section C Notes to the Accounts

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

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)

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)

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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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 £
Members	414				414	341
Wrongly directed donation					-	
For Polish exhibition and books	1,100				1,100	1,000
					-	
Total	**1,514**	**-**	**-**	**-**	**1,514**	**1,341**
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeenshire Council for Bicentenary			-	2,331
Royal Legion Scotland			-	
			-	
			-	
Total	**-**	**-**	**-**	**2,331**
	-	-	-	-

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 £
Book sales	729				729	97
Events	314				314	
					-	
					-	
					-	
					-	
					-	
					-	
Total	**1,043**	**-**	**-**	**-**	**1,043**	**97**
	-	-	-	-	-	-

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 £
Wreath					-	41
Printing and postage	42				42	153
Website	432				432	115
Piano tuning					-	75
Insurance	378				378	378
Exhibitions	2,347				2,347	
Books	713				713	
San Martin					-	5,337
Speakers/meetings					-	154
Independent review	125				125	120
Events	528				528	
Total	**4,565**	**-**	**-**	**-**	**4,565**	**6,373**
	-	-	-	-	-	-

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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						
Donations	1,514				1,514	1,341
Legacies					-	
Grants					-	2,331
Receipts from book sales	729				729	97
Gross trading receipts					-	
Savings account interest	298				298	781
Rents from land & buildings					-	
Gross receipts from other charitable activities	314				314	
Sub total	2,855	-	-	-	2,855	4,550
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,855	-	-	-	2,855	4,550
Payments						
Expenses for fundraising activities					-	6,178
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,440				4,440	
Grants and donations	223				223	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	125				125	120
Legal costs					-	
					-	
					-	
Sub total	4,788	-	-	-	4,788	6,298
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,788	-	-	-	4,788	6,298
Net receipts / (payments)	(1,933)	-	-	-	(1,933)	(1,748)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,933)	-	-	-	(1,933)	(1,748)

Nature and purpose of funds

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					-	
Payments						
Expenses for fundraising activities					-	75
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	75
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	-	-	-	-	-	75
					-	
Net receipts / (payments)	-	-	-	-	-	(75)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	(75)
					-	

Nature and purpose of funds

No income or expenditure from the Restricted Funds in this period

Harpsichord Fund - for the purchase, maintenance and repair of musical instruments at Duff House
Artefact Fund - for the purhcase of artefacts for Duff House
Esmee Fairbairn Fund - for project administration and support
Coast Fund - for the development of Arts in North Aberdeenshire
Library Fund - available to assist the Dunimarle Library

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Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name **FRIENDS OF DUFF HOUSE**					
Registered charity number	**SC027830**					
On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year		Day	Month	Year
	1	**Jan**	**2025**	**to**	**31**	**Dec**	**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

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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:** Carolyn Findlater **Date:** 5/9/26

Name: Carolyn Findlater

Relevant professional qualification(s) or body (if any): Associate of Chartered Institute of Bankers in Scotland (ACIBS)

Address: Rosebank Villa
28 Skene St
Macduff
AB44 1RP

*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.
** OSCR will accept digital or typed signatures

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	