

REGISTERED COMPANY NUMBER: SC288064 (Scotland)
REGISTERED CHARITY NUMBER: SC036686

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
Hume Castle Preservation Trust

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

Hume Castle Preservation Trust

**Contents of the Financial Statements
for the Year Ended 31 July 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

Hume Castle Preservation Trust

**Reference and Administrative Details
for the Year Ended 31 July 2025**

TRUSTEES	The Earl of Home Chairman O R H Bates L P Harper Gow C N D Home C R Hume J A Knowles Ms N Knowles P R G J Nicholls
COMPANY SECRETARY	C R Hume
REGISTERED OFFICE	Bank of Scotland Buildings The Square Kelso Roxburghshire TD5 7HQ
REGISTERED COMPANY NUMBER	SC288064 (Scotland)
REGISTERED CHARITY NUMBER	SC036686
INDEPENDENT EXAMINER	EQ Accountants Ltd 47-49 The Square Kelso Roxburghshire TD5 7HW
BANKERS	Royal Bank of Scotland 6 The Square Kelso TD6 7HG

Hume Castle Preservation Trust

Report of the Trustees for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trust is held for charitable purposes and in particular for advancing education of the public in the history of Hume Castle and the traditions and history of Clan Home and the Eastern March of the Scottish Borders.

FINANCIAL REVIEW

The financial position of the Trust is shown in the attached financial statements.

The Trust has free reserves due to the surplus reported in previous years.

Hume Castle Preservation Trust

Report of the Trustees for the Year Ended 31 July 2025

FUTURE PLANS

The position of Hume Castle on a high crag means that it will always be subject to any extremes of weather, even when it is calm down below in the small village of Hume over which it towers. The frequency of high winds and even an official storm or two have hindered the carrying out of works deemed necessary in the previous report (2024), and it is too early in this year (2025) in the climate that we experience in the Scottish Borders to have yet made much headway with them. Nevertheless, the Trustees fully intend to persevere with their plans as previously expressed. Fortunately, the lanyard on the flagpole has not been damaged by gales since its replacement, though the tattered saltire flag needs to be replaced before 1 April, when (it was previously agreed) the flag-flying at the castle will recommence until winter returns.

The background to the topics covered in this brief report will be clear on a quick re-reading of similar reports given in the last 2 or 3 years, particularly that for 2024, since the perennial concerns of the Trustees do not change.

Some progress has been made on previously-mentioned maintenance issues, which the Trust takes very seriously, though lack of a permanent income continues to be the main factor that impedes all desired outcomes being achieved.

The long-standing worry about the flagpole, and consequently the flag-raising, -lowering and -changing that is needed for occasional ceremonies, to replace tattered flags and to remove flags in good condition for safe-keeping during the winter months, has been dispelled by its annual 'servicing' at no great cost by a professional who is employed for special occasions (eg decorating the Mall in London with flags for state visits by foreign leaders) and who comes frequently to work in Scotland from where he is based in England: thus he can arrive fairly quickly at Hume if there were an emergency.

The wooden stairs that take visitors up to the higher plateau or platform and the current entrance have now been very well restored with some rotten stair treads and boards removed and other more visible parts fully replaced with new wood where necessary. (The same applies to a minor set of treads near the start of the upward climb and also to one situated beyond the stairs proper on a final slight rise near the entrance gate.) The improvement to access is now clearly visible and helpful to visitors (local folk and tourists from many countries) who can see and appreciate this as just one example of the continuous need for repairs at the castle, thus hopefully encouraging them to donate more for the cost of such works in the box available to them just beyond the castle entrance or by online contribution.

This first impression is greatly enhanced by the seasonal and periodic grass-cutting and partial weed-control in that crucial area now undertaken by the same local operatives who carried out the stair works. Though their work is not cheap, the rewards are immediately obvious and good for the HCPT's public image and reputation. Sometimes gentle persuasion produces extra effects not normally part of the service. The stairs would now benefit (for aesthetic as well as conservation reasons) from staining so that the different sections blended in with one another.

This would be a useful task to undertake in 2026. It would then tie in with the intended repainting of the wood surrounds to the Hume Castle welcome sign and the double notice board in and next to the car park - also the two interpretation panels, one just beyond the initial field gate and the other on the eastern loaning that takes visitors and walkers along the castle field's western boundary. The cairn-like stone block on which the former sits could also do with repainting. Local residents and a stone mason in the Borders have volunteered to do both types of work free of charge when fair and steady weather conditions appear.

The re-siting of the notice board (which advertises both castle and community events and matters) on the western end of the car park, beside the seat, to cure the condensation problems behind the glass appears to have been a wise move and we are grateful to one of our new trustees and his family for generously organising this and covering the costs. Only the support frame remains to be tweaked for aesthetic reasons.

Similar help with the refurbishment and re-siting of the seat donated by the late Gospatrick Home, former Chairman of the HCPT, and his sister in memory of their father was given by the husband of another (residential) trustee. It no longer sits under the leaking base of the viewing platform (which still needs to be repaired at what would probably be no great cost). The seat, en plein air, is likely to survive longer as it now has a chance to dry out after rain. Now nearer the 'ramp' to the steps that lead to the viewing platform, it catches the visitor's eye and is a useful resting-place.

Hume Castle Preservation Trust

Report of the Trustees for the Year Ended 31 July 2025

Minor works such as replacing the one metal bar missing from the cover to the ancient well inside the castle itself that bores through the bedrock of the outcrop on which it stands and clearing it of weeds to show its wonderfully worked Norman interior would not be so much expensive in itself as time-consuming, and time is what volunteers do not always have at will.

The same applies to the repainting of the metalwork of the castle entrance gate and railings on the steps and wall that lead to the viewing platform positioned on the south-western corner of the castle. These are not essential repairs but the iron is starting to flake and would look much better with a lick of new paint. Perhaps the return of the Clan Home Gathering to the Duns area of the Scottish Borders (including a visit to Hume Castle) in 2026 will encourage members of the clan from abroad to donate money toward such a project? The Trust is fortunate to be able to count always on the generosity in some form or other of those who make their 'pilgrimage' to 'Hume country'.

More urgent - and costly - repairs and restorations are a different matter and on a different scale altogether - notably, the stabilisation and restoration of the Renaissance wall, a unique survivor from the 15th century, free-standing within the castle's own perimeter, miraculously still upright despite the major destruction of most of the rest of the castle in 1651 by troops from Berwick carrying out Oliver Cromwell's orders. Nothing has yet been attempted.

The advisable safety measures (metal signs alerting the public to steep drops through or beyond open and accessible crenellation-spaces) also cannot be ignored, to put the Trust on the right side should an accident occur.

The ground surface of the Castle Car Park has been bad for years and looks unsightly in bad weather: it has three deep indentations (more than potholes) that fill up in heavy rain and stay like that for some time afterwards. It needs resurfacing completely to meet modern standards. It is, after all, the first thing that visitors to the castle see. It could also do with some refiguring involving the felling of a handful of small young trees (regrettable but necessary) to allow more space for cars - such space is often at a premium at the height of summer,

These more ambitious works must, it seems, await the time when serious, specific funding is acquired for them, possibly from Historic Environment Scotland, who do not contribute financial help on a regular basis as its predecessor did but who might (as has been mentioned before) be approached to consider awarding a grant in special circumstances. There may be other sources of funding that we can benefit from a second time eg the Fallago Environment Fund.

To end on a positive note, available trustees, because of their love for the place, its history and its surroundings, are more than willing to welcome visitors to Hume Castle and to enhance their experience, especially if they turn out to be Humes/Homes or relatives of the same. This goes down well and appreciation sometimes leads to continued interest, followed up by donations that go towards the upkeep of this spectacular heritage and tourism asset with amazing panoramic views.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Hume Castle Preservation Trust

**Report of the Trustees
for the Year Ended 31 July 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing body

The trustees are appointed at the Annual General Meeting and hold office for a term of three years.

The trustees during the year under review were:

- The Earl of Home, Chairman
- O R H Bates
- L P Harper Gow
- C N D Home
- C R Hume
- J A Knowles
- Ms N Knowles
- P R G J Nicholls

All of the above are/were members of the company. The members of the company undertake to contribute to the assets of the company, in the event of it being wound up, such amount as may be required not exceeding £10.

The company is recognised as a Scottish Charity No.SC036686.

20-02-2026 | 11:02 GMT

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:



8146E03BEC3E43C...

.....
The Earl of Home

**Independent Examiner's Report to the Trustees of
Hume Castle Preservation Trust**

I report on the accounts for the year ended 31 July 2025 set out on pages seven to fourteen.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

- (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 to comply with Regulation 8 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 by:

Sheryl Macaulay

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Sheryl Macaulay FCCA
The Association of Chartered Certified Accountants

EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

17-02-2026 | 08:28 GMT

Date:

Hume Castle Preservation Trust**Statement of Financial Activities
for the Year Ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,734	-	1,734	5,269
Investment income	3	385	-	385	403
Total		<u>2,119</u>	<u>-</u>	<u>2,119</u>	<u>5,672</u>
EXPENDITURE ON					
Charitable activities					
Hume Castle		<u>1,985</u>	<u>-</u>	<u>1,985</u>	<u>7,376</u>
NET INCOME/(EXPENDITURE)		134	-	134	(1,704)
RECONCILIATION OF FUNDS					
Total funds brought forward		13,655	-	13,655	15,359
TOTAL FUNDS CARRIED FORWARD		<u>13,789</u>	<u>-</u>	<u>13,789</u>	<u>13,655</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Hume Castle Preservation Trust

**Balance Sheet
31 July 2025**

	Notes	31.7.25 £	31.7.24 £
FIXED ASSETS			
Tangible assets	6	12,388	12,388
Heritage assets	7	<u>1</u>	<u>1</u>
		12,389	12,389
CURRENT ASSETS			
Debtors	8	375	194
Cash at bank		<u>5,353</u>	<u>5,369</u>
		5,728	5,563
CREDITORS			
Amounts falling due within one year	9	(828)	(797)
NET CURRENT ASSETS		<u>4,900</u>	<u>4,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		17,289	17,155
CREDITORS			
Amounts falling due after more than one year	10	(3,500)	(3,500)
NET ASSETS		<u>13,789</u>	<u>13,655</u>
FUNDS	13		
Unrestricted funds		<u>13,789</u>	<u>13,655</u>
TOTAL FUNDS		<u>13,789</u>	<u>13,655</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

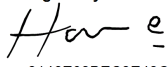
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Hume Castle Preservation Trust

**Balance Sheet - continued
31 July 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20-02-2026 | 11:02 GMT and were signed on its behalf by:

Signed by:

8146E03BEC3E43C.....
The Earl of Home

Hume Castle Preservation Trust

**Notes to the Financial Statements
for the Year Ended 31 July 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Land is not depreciated and comprises the majority of the NBV of assets held.
Plant and machinery is depreciated over four years on cost.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.7.25	31.7.24
	£	£
Donations	1,634	5,269
Admissions	100	-
	<u>1,734</u>	<u>5,269</u>

Hume Castle Preservation Trust**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025****3. INVESTMENT INCOME**

	31.7.25	31.7.24
	£	£
Rents received	300	300
Deposit account interest	85	103
	<u>385</u>	<u>403</u>

4. SUPPORT COSTS

		Governance costs £
Hume Castle		<u>618</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

During the year no trustees were reimbursed for expenses (2024: None).

6. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Plant and machinery £	Totals £
COST			
At 1 August 2024 and 31 July 2025	<u>12,388</u>	<u>1,193</u>	<u>13,581</u>
DEPRECIATION			
At 1 August 2024 and 31 July 2025	<u>-</u>	<u>1,193</u>	<u>1,193</u>
NET BOOK VALUE			
At 31 July 2025	<u>12,388</u>	<u>-</u>	<u>12,388</u>
At 31 July 2024	<u>12,388</u>	<u>-</u>	<u>12,388</u>

Included in cost or valuation of land and buildings is freehold land of £12,388 (2024 - £12,388) which is not depreciated.

Hume Castle Preservation Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

7. HERITAGE ASSETS

The heritage assets are Hume Castle and its surrounding land. As the Trustees feel that no value can be easily attached to these assets, they have been reported in the balance sheet at a nominal value of £1.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	375	194
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Accruals and deferred income	828	797
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.25	31.7.24
	£	£
Other loans (see note 11)	3,500	3,500
	<u> </u>	<u> </u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling between one and two years:		
William Charles loan	1,000	1,000
John Hickman loan	2,500	2,500
	<u> </u>	<u> </u>
	<u>3,500</u>	<u>3,500</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	31.7.25	31.7.24
	fund	funds	Total	Total
	£	£	funds	funds
Fixed assets	12,389	-	12,389	12,389
Current assets	5,728	-	5,728	5,563
Current liabilities	(828)	-	(828)	(797)
Long term liabilities	(3,500)	-	(3,500)	(3,500)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>13,789</u>	<u>-</u>	<u>13,789</u>	<u>13,655</u>

Hume Castle Preservation Trust**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025****13. MOVEMENT IN FUNDS**

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	13,655	134	13,789
	<u>13,655</u>	<u>134</u>	<u>13,789</u>
TOTAL FUNDS	<u>13,655</u>	<u>134</u>	<u>13,789</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,119	(1,985)	134
	<u>2,119</u>	<u>(1,985)</u>	<u>134</u>
TOTAL FUNDS	<u>2,119</u>	<u>(1,985)</u>	<u>134</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	15,359	(1,704)	13,655
	<u>15,359</u>	<u>(1,704)</u>	<u>13,655</u>
TOTAL FUNDS	<u>15,359</u>	<u>(1,704)</u>	<u>13,655</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,672	(7,376)	(1,704)
	<u>5,672</u>	<u>(7,376)</u>	<u>(1,704)</u>
TOTAL FUNDS	<u>5,672</u>	<u>(7,376)</u>	<u>(1,704)</u>

Hume Castle Preservation Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	15,359	(1,570)	13,789
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>15,359</u>	<u>(1,570)</u>	<u>13,789</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,791	(9,361)	(1,570)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>7,791</u>	<u>(9,361)</u>	<u>(1,570)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Hume Castle Preservation Trust**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,634	-	1,634	5,269
Admissions	100	-	100	-
	<u>1,734</u>	<u>-</u>	<u>1,734</u>	<u>5,269</u>
Investment income				
Rents received	300	-	300	300
Deposit account interest	85	-	85	103
	<u>385</u>	<u>-</u>	<u>385</u>	<u>403</u>
Total incoming resources	2,119	-	2,119	5,672
EXPENDITURE				
Charitable activities				
Sundries	125	-	125	143
Repairs	964	-	964	6,375
Website	270	-	270	270
PayPal fees	8	-	8	-
	<u>1,367</u>	<u>-</u>	<u>1,367</u>	<u>6,788</u>
Support costs				
Governance costs				
Independent Examiners' fee	618	-	618	588
	<u>1,985</u>	<u>-</u>	<u>1,985</u>	<u>7,376</u>
Net (expenditure)/income	134	-	134	(1,704)