

The Arbuthnott Art & Craft Group

Scottish Charity Number SC036152

Annual Report and Financial Statements

For the year ending
31st August 2025

Trustees' Annual Report for the year ending 31st August 2025

The Trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ending 31st August 2025

Reference and Administrative Information

Charity Name

The Arbuthnott Art & Craft Group

Contact Address

Kirkton Farm, Arbuthnott, Laurencekirk AB30 1NA

Charity Number

SC036152

Current Trustees

Mrs Morag Adam

Viscountess of Arbuthnott

Mrs Isabella Williamson

Chairman

Vice-Chairman

Secretary/Treasurer

Other Trustees during the Year

None

Structure, Governance and Management

Constitution

The Arts Group is an unincorporated association. It is governed by the Arbuthnott Art & Craft Group (previously known as the Grassic Gibbon Arts Group) constitution which was adopted on 17th August 2004. The Charity was granted charitable status by the Inland Revenue on 24th November 2004 and the purposes and administration arrangements are set out in our constitution.

Appointment of Trustees

All Trustees of the Arbuthnott Art & Craft Group are appointed or reappointed by the members at the annual general meeting, which is held in October each year.

Management

The Trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to the volunteer Chairperson and Secretary/Treasurer.

Objective and Activities

Charitable Purposes

Our purposes, as recorded in the constitution, are to promote, maintain, improve and advance the education of the public by the encouragement of the Arts including the arts of painting, sketching, drama, dance, singing, literature and visual arts.

Activities

During this year we held another successful Art Exhibition during the month of July and another in the Autumn. We also held a painting for beginners class in the year.

Achievements and Performance

As stated above two successful Art Exhibitions was held during the year and a painting for beginners class.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Financial Overview

As a result of a surplus in the year of £407.11 the Arbuthnott Art & Craft Group held unrestricted funds of £3027.44 at the year end. The Trustees consider this will enable them to continue promoting and supporting the Arts in the coming year.

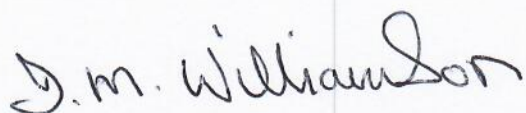
Reserves Policy

The Trustees do not have a reserves policy as all funds are unrestricted and can be used as required to undertake the objects of the Charity.

Plans for the Future

The Trustees intend to continue to organise Arts related events and activities in the coming year.

Approved by the Trustees and signed on their behalf



Mrs Isabella Williamson - Treasurer

Receipts and Payments Statement for year ending 31st August 2025

	Note	Unrestricted Funds	Restricted funds	Total 2025	Total 2024
Receipts					
Raffle	4	-	0.00	450.00	0.00
Cashback	2	0.00	-	0.15	0.00
Donation	5	0.00		0.00	50.00
Total receipts		0.00	0	450.15	50.00
Payments					
Cost of Fund Raising		-	-	0.00	0.00
Cost of Charitable Activities:					
Display Boards	2	-		0.00	2,395.20
Stationery	2	-		43.04	688.13
Refund to St John's Hill	2	-		0.00	433.13
Governance costs:					
Total Payments		0.00	0.00	43.04	3516.46
Surplus/deficit for year		0.00	0.00	407.11	-3,466.46

Arbuthnott Art & Craft Group

Charity No: SC36152

Statement of Balances as at 31st August 2025

	Unrestricted Funds	Restricted funds	Total 2025	Total 2024
Funds Reconciliation				
Cash at Bank & In Hand - 31/08/2024			2,620.33	6,086.79
Surplus/(deficit) for year			407.11	-3466.46
Cash at Bank & In Hand - 31/08/2025	0.00	0	3,027.44	2,620.33

Bank & Cash Balances

Bank Current Account	3,027.44	2,620.33
Cash in Hand	0.00	0.00
	3,027.44	2,620.33

Other Assets (Unrestricted Fund)

0.00	0.00
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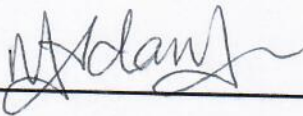
Liabilities (Unrestricted Fund)

0.00	0.00
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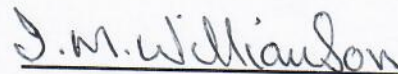
All funds are unrestricted

Approved by the Trustees on 03/11/25 and signed on their behalf by:

Morag Adam
Chair



Mrs I M Williamson
Treasurer



Notes to the Accounts for Year Ending 31st August 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. **Restricted funds** are those that can only be used for the purpose intended i.e.a specific project.

3 Related Party Transactions

No remuneration has been paid to the Trustees or to any connected person during the year. (2024: Nil)

4 Grants Received

	2025	2024
St John's Hill Windfarm	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

5 Donations Received

No donations have been received for this account during the year. (2024: Nil)

6 Grants & Donations Made

No grants or donations have been made from this account during the year. (2024: Nil)

7 Governance Costs

There have been no governance costs during the year. (2024: Nil)

8 Transfers Between Accounts

There have been no transfers between accounts during the year. (2024: Nil)

Independent Examiner's Report to the Trustees of the Grassic Gibbon Arts Group
For the year ending 31st August 2025

Independent Examiner's Report to the Trustees of the Grassic Gibbon Arts Group
I report on the financial statements of the charity for the year ended 31st August 2025 which are set out on pages 5 and 6.

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 Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity trustees consider that the audit requirement of regulation 10(1) (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 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

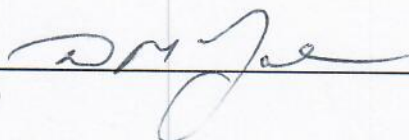
My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the account and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all 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

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.

D K McFarlane
Auditor (Retired)



Date

15/10/25

43 Grangehill Drive
Monifeith
Dundee
DD5 4RR