

The Duff Highlanders' Society SCIO

Scottish Charity N0 – SC053695

Report and Financial Statements

For the period 8 October 2024 – 31 March 2026

Trustees' Report

For the period 8 October 2024 – 31 March 2026

The trustees have pleasure in presenting their report together with financial statements for the period ending 31 March 2026.

Reference and Administrative Information

Charity Name

The Duff Highlanders' Society SCIO

Charity no

SC053695

Address

Downfield, 3 Broombank Terrace, Braemar, AB35 5YX

Patrons

His Grace, The Duke of Fife

Captain Mark Nicolson

Current Trustees

Mark Nicolson	Chair	Appointed 8 October 2024
Brian Wood	Secretary	Appointed 8 October 2024
Joss McGregor	Treasurer	Appointed 8 October 2024
John McLeish		Appointed 8 October 2024
Doreen Wood		Appointed 8 October 2024
Xander Fraser		Appointed 10 September 2025

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 8 October 2024. It has a two-tier structure with both trustees and members.

Appointment of trustees

The management committee comprises the patrons, trustees and members who have been appointed to the committee.

Trustees may be appointed to the committee at an annual general meeting. There must be a minimum of three and a maximum of ten trustees.

Objectives and Activities

Charitable purposes

The organisation is formed to benefit the community of Braemar and the surrounding area.

Activities

- a. Fostering a family/clan association to promote genealogy, tradition, the wearing of highland dress, music, spoken and written lore and history.
- b. Attending and adding value and interest to local events of ceremonial significance such as Highland Gatherings, civic events, weddings, funerals, etc, as appropriate.
- c. Representing and promoting the traditions of Braemar at Highland Gatherings and other events in the area.
- d. Collaborating with the Braemar Royal Highland Society and Charity and other Highlander Societies which may emerge locally over time such as Invercauld and Balmoral, while still maintaining an independent identity.

Achievements and Performance

During the first year of activity the Society recruited, dressed, equipped and drilled twenty Duff Highlanders who marched before His Majesty King Charles III at the 2025 Braemar Gathering thus restoring a tradition that had been missing from the Gathering since 1938. In addition a number of non-marching Highlanders have been enlisted who act as ambassadors for the Society promoting its aims and raising public awareness. A contingent of Highlanders also marched at the annual Remembrance Sunday Parade through the village to the war memorial.

Financial review

Our main source of funding is donations, with £88,480 raised to equip the initial group of Highlanders. Membership fees of £975 were received. Fundraising will continue in 2026 to equip the next group of marching Highlanders with uniforms.

Reserves policy

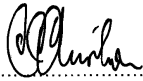
The trustees retain sufficient reserves to cover normal running costs. At present these are minimal and relate to the maintenance of the Society's website. At the balance sheet date

the charity held total reserves of £14,405 of which £975 are unrestricted and £13,430 are restricted.

Plans for future period

The trustees intend to recruit and equip a further fifteen marching Highlanders over the next year and to extend the range of activities in which they will be involved. The plan is to march annually at the Braemar Gathering. Additional sources of funding will be required to sustain and develop the programme and these are currently being explored.

Approved by order of the board of trustees on 5th JUNE 2026 and signed on its behalf by:



Mark Nicolson - Trustee

Independent Examiner's Report to the Trustees of The Duff Highlanders' Society

I report on the accounts for the period 8th October 2024 to 31 March 2026 set out on pages 6 to 8.

Respective responsibilities of trustee 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 charities' 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.

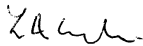
Basis of the independent examiner's report

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 consequentially I do not express an 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 Regulationshave 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.



Louise A Considine

Date 5 June 2026

The Institute of Chartered Accountants of Scotland

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5 SR

The Duff Highlanders' Society

Statement of Receipts and Payments for the period 8th October 2024 to 31 March 2026

	Unrestricted Funds	Restricted Funds	Period 8 th October 2024 to 31 March 2026
	£	£	£
Receipts			
<u>Donations and Legacies</u>			
Donations		88480	88480
<u>Other trading activities</u>			
Membership Fees	<u>975</u>	<u> </u>	<u>975</u>
Total receipts	<u>975</u>	<u>88480</u>	<u>89455</u>
Payments			
Uniform Costs		68915	68915
Equipment		5267	5267
Website		718	718
Room Hire	<u> </u>	<u>150</u>	<u>150</u>
Total payments	<u>0</u>	<u>75050</u>	<u>75050</u>
Surplus for the period	975	13430	14405
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Surplus for the period	<u>975</u>	<u>13430</u>	<u>14405</u>

Statement of Balances – As at 31 March 2026

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Opening cash at bank	0	0	0
Surplus for the period	<u>975</u>	<u>13430</u>	<u>14405</u>
Bank Balance	<u>975</u>	<u>13430</u>	<u>14405</u>

DUFF HIGHLANDERS' Society

Notes to the accounts for the period 8th October 2024 to 31 March 2026

1. Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

2. 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 to UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

These accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

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 in furtherance of the objectives of the charity. Membership fees are treated as unrestricted.

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. All donations received during the period have been treated as restricted for the purposes of providing uniforms and equipment for the Highlanders, and cost of setting up the website.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

DUFF HIGHLANDERS' Society

Notes to the accounts for the period 8th October 2024 to 31 March 2026 (contd)

3. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the period ended 31 March 2026.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2026.

4. Related party transactions

There were no related party transactions for the period ended 31 March 2026.