John Paul Jones Birthplace Museum Trust

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025

Farries, Kirk and McVean, C.A.,
Dumfries Enterprise Park, Heathhall, Dumfries DG1 3SJ.

Trustees' Annual Report for the period 1st January 2025 to 31st December 2025
John Paul Jones Birthplace Museum Trust
SC020479

Charity Trustees
Alf Hannay - Chair
Alistair Alcock - Treasurer
Jamie Blackett
Alice Rourke
Dr James Bliss
Stephen Michael

Structure, Governance & Governing Document
John Paul Jones Birthplace Museum Trust is a charitable trust, governed by its trust deed. The trustees who served during the year are set out above.

Trustee Induction & Training
Stephen Micheal was co-opted onto the board in 2025. New trustees undergo an orientation to brief them on their legal obligations under charity law, the content of the constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they are informed about key employees and other trustees. Trustees are encouraged to attend appropriate external training opportunities where these will facilitate the undertaking of their role.

Trustee Alice Rourke and the manager began a 6 month 'Thriving Sector' training course run by the Social Enterprise Academy in October 2025.

Organisation
A board of trustees, who aim to meet three times per year, administers the charity. Corinna Martin was the part time manager for the period beginning 1st April 2025 through to 31st December 2025. One part time seasonal counter assistant was employed through the summer season from April 2025 until September 2025.

At the trustees' meetings, the trustees agree on the broad strategy and areas of activity for the trust, including consideration of activities, investment, reserves and risk management policies. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the manager. The manager is responsible for ensuring that the charity delivers the services specified, day-to-day operational management of the museum, and management of the visitor services staff.

Risk Policy
The trustees have examined the major strategic, business and operational risks which the charity faces and are satisfied that systems have been established to mitigate those risks,

including the establishment of a system of procedures for authorization of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimize any potential impact on the charity should any risks materialize. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives & Activities

The Trust has two aims: To preserve the cottage birthplace of John Paul Jones, the father of the American Navy and to educate about his life and achievements. A cream tea fundraiser sold out in May and was well attended. This was in partnership with Arbigland House and Gardens. 1275 visitors were welcomed into the museum in 2025, 110 of these were under 16 years old.

Funding was secured from Museums Galleries Scotland (MGS) in 2023 under their Capital Resilience Fund. Revised quotes were sought for and work carried out to install solar panelling and new heaters to address the problem of damp in the cottage and expensive power bills. It included exterior lime repointing and limewashing of the cottage, repairs and replacements to the sash windows and work to seal the chimneys. The project is completed however the limewashing of the cottage is still to be carried out in the spring of 2026.

A sizeable donation was made from the estate of the late Anthony Perino Sr , a retired US Navy Veteran of the Korean conflict in early 2025 and saved the museum from closure.

The museum was visited by Clan Irwin in May and also visited by Pat Shanks from California, along with her daughter and their respective husbands. Pat is a direct descendent of John Paul Jones' uncle Hugh and she spent the morning with our volunteer Alice who added information to the family tree.

All documents, policies and a forward plan were completed and submitted to MGS in November for consideration in awarding the museum full accreditation status.

Reserves Policy

It is the policy of the charity to aim to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure to cover the winter period (October to March) and reserves which equate to three months over the summer operating period (April to September) . This provides sufficient funds to cover management and administration and support costs in the event of a significant drop in resources which would necessitate the wrapping up of the charity.

Trustee Remuneration

The trustees receive no remuneration for their services.

Declaration

The trustees declare that they have approved the Trustees' Report and it is signed on behalf of the Trustees by:

Signature:



Print Name: Alistair Alcock
Position: Finance Trustee (Treasurer)
Date: 28 September 2026

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Receipts and Payments Account for the year ended 31st December 2025

	2025 Unrestricted £	2025 Restricted £	Total £	2024 £
Receipts				
Donations	12,036.05		12,036.05	3,386.50
Shop/Cafe Sales	2,379.42		2,379.42	1,230.87
Museum/Garden Fees	5,864.70		5,864.70	7,561.12
Caravan Park Fees	6,152.42		6,152.42	8,033.77
Arbigland	8,454.00		8,454.00	7,655.00
Grants	0.00	28,510.00	28,510.00	14,733.00
Fundraising	436.80		436.80	
Total Receipts	**35,323.39**	**28,510.00**	**63,833.39**	**42,600.26**
Payments				
Purchases	1,204.97	0.00	1,204.97	1,663.38
Arbigland Admissions	8,454.00	0.00	8,454.00	7,655.00
Wages	16,339.64	1,215.00	17,554.64	15,309.66
HMRC	1,762.40	0.00	1,762.40	1,130.00
Marketing	62.85	0.00	62.85	0.00
Telephone	576.84	0.00	576.84	567.71
Sundry Expenses	215.18	0.00	215.18	116.00
Payroll Fees	0.00	0.00	0.00	1,560.00
Heat & Light	824.84	0.00	824.84	5,302.63
Repairs & Maintenance	1,071.92	0.00	1,071.92	1,911.80
Property Repairs	0.00	39,028.00	39,028.00	614.56
Office Costs	333.38	0.00	333.38	505.05
Insurance	1,791.74	0.00	1,791.74	1,663.02
Examiner Fees	504.00	0.00	504.00	480.00
Total Payments	**33,141.76**	**40,243.00**	**73,384.76**	**38,478.81**
Surplus/(Deficit) for Year	2,181.63	(11,733.00)	(9,551.37)	4,121.45

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Statement of Balances as at 31st December 2025

	2025 Unrestricted £	2025 Restricted £	Total £	2024 £
Bank and Cash in Hand				
Opening balances at 1st January 2025	4,705.33	11,733.00	16,438.33	12,316.88
Surplus/(Deficit) for Year	2,181.63	(11,733.00)	(9,551.37)	4,121.45
Closing Balances as at 31st December 2025	6,886.96	0.00	6,886.96	16,438.33

	2025 £	Total £	2024 £
Assets			
Stock Held Value	939.28	939.28	1,500.00
Tangible Fixed Assets			
Land and Buildings	84,996.00	84,996.00	84,996.00
Exhibits	7,062.00	7,062.00	7,062.00
	92,997.28	**92,997.28**	**93,558.00**

Approved by the Trustees and signed on their behalf:

Signed: Alistair R Alcock
Alistair R Alcock (Sep 29, 2026 16:02:25 GMT+1)

Print Name: Alistair Alcock

Date: 29/09/2026

Independent Examiners Report to the Trustees of John Paul Jones Birthplace Museum Trust SC020479

I report on the accounts for the year ended 31st December 2025.

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. The charity's trustee consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and 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 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:

(1) which gives 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.



Mr Rodney Palmer BA CA
Institute of Chartered Accountants of Scotland
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 29th September 2026