

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Scottish Charity No. : SC031541

FRIENDS OF DUNDONALD CASTLE (SCIO)

CHARITY INFORMATION

Trustees	Mrs Anne Campbell Mr Brian McQuiston Mrs Margaret Sloan Mrs Liz Kirby Mrs Marcia Cook Mr Kenny Easton Mrs Anne Fitzgerald Mrs Annie McQuiston Mr James McQuiston Mr Scott Allan Mrs Sheena Templeton Mr John Mulholland Mr John Kirby Ms Carolyn Roberts
Chief Executive Officer	Dr Kirsteen Croll
Charity number	SC031541
Independent Examiner	Brian Smith, C.A. Rogerson & Goldie Chartered Accountants 29 Portland Road Kilmarnock KA1 2BY
Principal office address	Dundonald Castle Visitor Centre Winehouse Yett Dundonald South Ayrshire KA2 9HD
Bankers	Virgin Money 30 The Foregate Kilmarnock KA1 1JH

FRIENDS OF DUNDONALD CASTLE (SCIO)

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FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and independently examined financial statements for the year ended 31 December, 2025.

Legal and Administrative Information

Friends of Dundonald Castle was established as a Scottish Charitable Incorporated Organisation in 2014. It is recognised as a charity by HM Revenue and Customs and is registered with the Office of the Scottish Charity Regulator.

Board of Trustees

The following trustees served during the financial year unless otherwise noted:

Mrs Anne Campbell	Chair
Mr Brian McQuiston	Vice-Chair
Mrs Margaret Sloan	Treasurer
Mrs Liz Kirby	Secretary
Mrs Marcia Cook	
Mr Kenny Easton	
Mrs Anne Fitzgerald	
Mrs Annie McQuiston	
Mr James McQuiston	
Ms Carolyn Roberts	(appointed 29 April 2025)
Mr Scott Allan	(appointed 14 September 2025)
Mrs Sheena Templeton	(appointed 14 September 2025)
Mr John Mulholland	(appointed 14 September 2025)
Mr John Kirby	(appointed 30 September 2025)
Mrs Louise McCartan	(resigned 12 September 2025)

There have been no changes in Trustees since the year-end date.

Independent Examiner

Brian Smith, C.A., of Rogerson and Goldie was appointed as Independent Examiner in respect of the 2024/25 financial statements after the year-end date.

Structure, Governance and Management

Recruitment and Appointment of Trustees

Trustees are identified and appointed according to the Constitution.

Organisational Structure

The strategic management and financial governance of the Charity is the legal responsibility of the Trustees per The Charities and Trustee Investment (Scotland) Act 2005, with full day-to-day operational management delegated to the Chief Executive Officer. The CEO reports to Trustees at monthly meetings.

FoDC Membership

As of 31 December 2025, FoDC has 207 paid active annual members. This reflects the increasing visibility of the charity and the strong sense of community ownership surrounding the castle and Visitor Centre.

Staff & Volunteers

There are currently 16 members of staff, to fulfil the day-to-day responsibilities on behalf of the Trustees, with a view to recruiting further staff as required.

The charity operates a hierarchical management structure in line with Board policy requirements. The key management personnel during the year were:

Chief Executive Officer	Dr Kirsteen Croll
Weddings & Marketing Manager	Lauren Mitchell
Café Manager	Lynda Hardman
Bookkeeper	Gosia Armour
Events Coordinator	Gillian Borland
Education Officer	Blythe Paterson
Retail Coordinator	Laura McGrath

As of 31 December 2025, FoDC had 69 volunteers and provided opportunities for 9 placements.

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Related Parties

There were no transactions during the year between the charity and a related party of any Trustee. This is with the exception of the disclosure at note 5 to the financial statements.

Objectives and Activities

Mission Statement

Friends of Dundonald Castle SCIO (FoDC) aim to protect the future of Royal Dundonald Castle by promoting the understanding, enjoyment and education of the public as to the historical significance of the castle and the surrounding area. In acting as a community hub, we aim to involve the community, in its widest sense, in protecting their heritage.

Our Strategic Aims have been identified as follows:

Aim 1: To contribute to the preservation, understanding and appreciation of the castle, and surrounding archaeology, landscape and natural heritage

Aim 2: To sustain and continue to develop an active and innovative education service

Aim 3: To develop and sustain widespread community engagement by all ages to use the facilities, embracing individual needs

Aim 4: To develop the visitor centre business to ensure sustainability and ability to support the work of the charity

Aim 5: To inspire people by developing a museum and exhibition that interprets and celebrates the international importance of Dundonald Castle

Achievements and Performance

2025 was marked by continued growth and deepened community impact. FoDC further established itself as a model of community-led heritage stewardship, delivering excellence across visitor experience, community engagement, education and operational practice. Our achievements reflect the collective efforts of staff, volunteers, trustees and partners, whose dedication continues to shape the success of the charity.

Employer Excellence

FoDC strengthened its HR framework, training provision and wellbeing support throughout the year. Staff retention remains exceptionally high and the organisation continues to provide a supportive, flexible and inclusive working environment. The introduction of new systems, updated policies and enhanced training ensures that FoDC remains aligned with best practice in employment law and in prioritising workplace wellbeing.

Volunteer Excellence

FoDC retained the VASA Volunteer Friendly Award in recognition of best practice in volunteer support and inclusion. Volunteers continue to play a central role in delivering high-quality services and maintaining the welcoming, community-focused ethos of the organisation.

Health & Wellbeing

Supporting the wellbeing of staff and volunteers remains a core priority. In 2025, FoDC continued to exceed best practice through mental health training, dementia-friendly and neurodivergence-aware approaches, regular wellbeing walks and ongoing one-to-one support. The introduction of dementia-friendly crockery in the café is one of many small but meaningful steps taken to ensure accessibility and comfort for all visitors.

External Partnerships

Partnership working remains one of FoDC's greatest strengths. Our relationship with HES continues to flourish, with FoDC highlighted nationally as an exemplar of community stewardship. Collaboration with South Ayrshire Council strengthened further, with support for path improvements, community events and strategic planning. VisitScotland featured FoDC in a major national case study, significantly raising our profile. Engagement with VASA, ASVA, Ayrshire Chamber and educational institutions continued to expand, reinforcing FoDC's role as a key contributor to the region's cultural, social and economic wellbeing.

The Castle

The annual HES inspection again confirmed the good condition of the castle. Key developments included updated risk assessments, maintenance support, pest control, path improvements and new equipment for staff and volunteers. A graffiti incident on Christmas Day was dealt with swiftly in partnership with HES and Police Scotland.

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Visitor Centre & Community Hub

The Visitor Centre and Community Hub welcomed over 30,000 visitors in 2025, with the castle welcoming more than 7,400. The Hub continues to serve as a vital community space, hosting 12 regular groups, wellbeing programmes, dementia-friendly sessions, intergenerational activities and community events. New partnerships with the Dementia Arts Trust and NHS further strengthened our wellbeing offer, while community give-back events helped combat loneliness and support local families.

Cafe

The café continued to thrive, supported by new equipment, improved stock management and accessibility enhancements. Afternoon teas and group bookings remained popular, and the introduction of an ice cream trolley added to the visitor experience on event days.

Retail

Retail provision strengthened through a new Supplier Agreement, improved stock turnover and continued support for local crafters. Donations of stock and increased flexibility in pricing helped boost revenue and maintain a fresh, appealing retail offer.

Museum

Significant progress was made toward Museum Accreditation, including engagement with a 3D illustrator and identification of key work areas. These developments mark important steps toward creating a museum experience that reflects the international significance of Dundonald Castle.

Education

The Education Programme continued to grow, delivering 39 school visits, engaging over 1,000 pupils and providing more than 4,000 learning hours. The reinstated travel subsidy helped increase participation, and new resources and partnerships strengthened our role as a community learning hub.

Events

FoDC delivered a vibrant programme of events throughout the year, including Christmas Capers, Easter activities, Movies at the Castle, the Ceilidh, a medieval-themed Family Fun Day and a series of heritage talks. These events continue to attract strong attendance and play an important role in community engagement and income generation.

Weddings

Weddings remain a growing area of activity, with eight delivered in 2025 and five already booked for 2026. A free listing with Confetti/WedX and a planned Wedding Open Day will help further develop this area.

Marketing

FoDC's marketing activity expanded significantly, supported by national coverage through VisitScotland, new promotional materials, professional photography and increased visibility across local and regional platforms. These efforts contributed to rising footfall and strengthened brand recognition.

New Initiatives

FoDC produced its first Social Impact Report, providing a strong evidence base for future funding applications. Significant progress was also made on the proposed Visitor Centre extension, with ongoing discussions around design, land ownership and operational planning.

Awards & Accolades

FoDC was honoured to win the Partnership Award at the South Ayrshire Council Thriving Communities Adult and Family Learning Awards in 2025, recognising the strength of our collaborations and the impact of our community work. Our charity was proud to receive the 2025 TripAdvisor Travellers' Choice Award, placing Dundonald Castle in the top 10% of visitor attractions worldwide. This international recognition is especially meaningful as it is based entirely on visitor reviews and reflects the consistently exceptional experience delivered across the site. The award highlights the passion, professionalism and commitment of our staff and volunteers, whose dedication ensures that FoDC continues to excel both as a heritage attraction and as a thriving community hub.

FoDC continues to be recognised locally and nationally for excellence in heritage stewardship, community engagement and visitor experience. Alongside our 2025 TripAdvisor Travellers' Choice Award, we are proud to hold a range of quality marks and memberships that reflect our commitment to best practice, inclusivity and sustainability.

Our status as a VisitScotland 4-Star Visitor Attraction highlights the consistently high quality of our visitor experience. FoDC maintains its Green Tourism Bronze Award, demonstrating our ongoing commitment to environmental responsibility and sustainable operations.

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

We also continue to hold the Voluntary Action South Ayrshire Volunteer Friendly Award, recognising our high standards in volunteer support, training and inclusion.

FoDC is an active member of Social Enterprise Scotland, the Association of Scottish Visitor Attractions (ASVA) and the Ayrshire Chamber of Commerce, strengthening our connections across the heritage, tourism and business sectors. We are also proud signatories of the Armed Forces Covenant, recognising and supporting veterans, serving personnel and their families within our community.

Our designation as a Breastfeeding Friendly Scotland venue reinforces our commitment to providing a welcoming and accessible environment for all families.

Additional recognitions including participation in the Scotland Loves Local initiative and the national Water Refill Scheme, reflect our dedication to localism, sustainability and community wellbeing.

Financial Review

Reserves policy

The Reserves Policy provides protection against uncertainty over future income or the risk of unexpected expenditure. Funds held in reserve can be used to cover: -

- Unforeseen emergencies or other unexpected needs, for example an unexpected repair bill or funding for an urgent project,
- Unforeseen day to day operational costs, such as cover for long-term sick absence,
- Grant income not being renewed,
- Planned commitments which may need higher levels of reserves,

The need to fund short-term deficits in a cash budget, for example money may need to be spent before funding is received.

It is widely recommended that charities should have at least 3 months' expenditure held in reserves. Regarding the figure above, this means that FoDC should ideally hold £69,974 in reserve within our main account for general purposes. However, as we are currently recovering from a substantial period of closure, existing total unrestricted funds are only slightly above this amount.

In recognition of the current financial situation, the level of reserves will be set at £25,000, with a view to resetting reserve funds to the recommended 3 months' expenditure figure as and when finances allow.

During the prior year the Trustees established a designated reserves fund of £10,000 and during the year transferred a further £6,000 leaving a balance at 31 December 2025 of £16,000. This is held in a separate bank account.

Risk Assessment

In common with many third sector organisations, the trustees consider the key risk to the charity to be the uncertainty of guaranteed funding beyond a relatively short period. Although normally open all-year, our main trading months are April – October, when we can expect many visitors to enjoy castle tours and attend various events. This makes our winter operating months somewhat of a financial challenge, with reduced income but fixed or, in some cases, higher running costs (eg. heating). Coupled with uncertainty over whether visitor numbers will return to pre-pandemic levels, it is essential for FoDC to hold a particular level of reserves. In addition, this may help donors and funders to see where funding gaps are and how they can help meet our funding requirements.

In terms of day-to-day activities, the organisation understands that the protection of staff and volunteers is also a potential risk. Health and safety policies, insurance cover are implemented to reduce the risks. The Board continues to review the charity's key risks with a view to ensuring that robust procedures are in place to manage these risks in so far as is reasonably practicable. A formal risk register is being developed by the Board.

Review of Financial Year

The overall result for the year was an excess of income over expenditure of £2,332 (2024: excess expenditure over income £3,645), after the depreciation on fixed assets of £3,847 (2024: £2,150). Total funds carried forward at 31 December 2025 were £126,755 (2024: £124,423) including £57,775 (2024: £41,280) net book value of fixed assets which has been designated into a separate capital fund.

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Core Funding

FoDC continued to benefit from strong Service Level Agreements with Historic Environment Scotland, South Ayrshire Council, Thriving Communities and Marr College. Additional grants supported improvements to lighting, education resources and community activities. These funding streams remain essential to sustaining and expanding our services.

Finance

FoDC remains financially stable, supported by strong partnerships, increased footfall and growth across café, retail and events. Looking ahead, our priorities include progressing the Visitor Centre extension, advancing Museum Accreditation, expanding travel-trade engagement, enhancing accessibility and wellbeing provision and continuing to grow volunteer and placement opportunities.

Due to the untimely death of Ken McCracken of JRD Partnership this financial statement has been completed by Rogerson and Goldie our new accountants as appointed by the Board of Trustees. Our payroll remains outsourced to JRD Partnership (Payroll Bureau) Ltd.

We have been successful in the course of this year in the acquisition of grant funding from various awarding agencies which have allowed us to upgrade furniture, heating systems and IT and have contributed to staffing costs. We have also negotiated and secured Service Level Agreements with key external partners.

As per the Reserves Policy the opening balance of £10,000 has now risen to £16,000 and we aim to continue with the allocation of money to work towards the 3 month expenditure target.

We continue to closely monitor and review our internal financial procedures to ensure that they are fit for purpose and meet best practice.

Future Plans

Our future plans include a review of our energy contracts, a new more efficient rolled-up holiday procedure for introduction in 2027 and to continue our stated objective of increasing the footprint of our existing facility.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the Board of Trustees on 31 August, 2026 and signed on its behalf by:

Anne Campbell
Chair/Trustee

Anne F. Campbell

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

APPENDICES

Appendix 1: Social Impact Report



Annual SOCIAL IMPACT Report 2025

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FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Who are we?

Friends of Dundonald Castle SCIO (FoDC) aim to protect the future of Royal Dundonald Castle by promoting the understanding, enjoyment and education of the public as to the historical significance of the castle and the surrounding area. In acting as a community hub, we aim to involve the community, in its widest sense, in protecting their heritage.



AIM 1

To contribute to the preservation, understanding and appreciation of the castle, and surrounding archaeology, landscape and natural heritage



AIM 2

To sustain and continue to develop an active and innovative education service



AIM 3

To develop and sustain widespread community engagement by all ages to use the facilities, embracing individual needs



AIM 4

To develop the visitor centre business to ensure sustainability and ability to support the work of the charity and the local economy



AIM 5

To inspire people by developing a museum and exhibition that interprets and celebrates the international importance of Dundonald Castle

Our Model



FoDC are an innovative, national award winning community led tourism charity. Our building Dundonald Castle Visitor Centre serves a dual function both as a visitor centre for the internationally important Dundonald Castle and as a thriving community hub, open and accessible to all, seven days a week throughout the year. This facilitates discussion, relations and friendship between locals and visitors (rUK and international), enhancing the day to day experience of all. By offering daily individual and group activities we hope to support the mental wellbeing of our users whilst increasing social inclusion across all of our local community.

DUNDONALD
CASTLE

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

“USER FEEDBACK DEC 2025”

“A lovely place to come and spend time with friends and family. It's comforting to come in and see familiar faces of both the volunteers, staff and customers. The outdoor area in summer is peaceful and provides a stunning view of the castle. The centre is a true hidden gem and the people who invest their time make it what the community needs.”

“A friendly place to be. A warm welcome awaits all who enter. The F.O.D.C. has become a second home, a place for friendship to grow, a wonderful place to be a volunteer.”

“Dundonald Castle is a godsend. Such a great wee community hub. The menu has a great range. The staff are so welcoming and the kids' toys and book area is a welcome bonus. I sometimes have mobility issues so the fact the cafe is central in the village is a big plus. Whether I come here to socialise or for some peace and quiet it always does the job. Could do with having a bit more room though.”

“Dundonald Visitor Centre is a great place for meeting friends and family. I personally find it very handy as I am not able to walk far. Staff are very welcoming and lots to choose from the menu. I do feel it could be a bit more spacious for prams and wheelchairs etc.”

“A great atmosphere, the place is just full of laughter and good vibes the food was delicious and staff were so kind an absolute asset to Dundonald! I look forward to my next visit!”

“I love the visitor centre” (Age 7)

“More space! The team work extremely well in such a small area but more space would allow for expansion of services.”

“As a veteran of the armed forces who suffers from PTSD, the community hub is my safe and comfortable space I have made many friends both members of the community and staff at the hub.”

“Very good for people who live alone, lots of new faces to meet, can feel very helpful and cheerful staff.”

“I attend the Dundonald Castle knitting group and dementia group. The facility helps me maintain social contacts, it is a friendly space to meet up. It is always a very welcoming place to attend. I got confidence from the staff to keep attending the activities”

“Good antidote to loneliness.”

“If you feel down when going up for a couple you definitely don't feel down when going home it is so uplifting it's our safe place staff are just amazing so cheery nothing is a problem lovely friendly place oh tea and food are also brilliant.”

FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025



FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

BACK IN TIME CAFÉ – CELEBRATING ONE YEAR OF CONNECTION, CREATIVITY & COMMUNITY (2025)

In 2025, Back In Time (BiT) Café proudly celebrated its first full year; a year filled with laughter, music, creativity, and heart-warming connections. What began as a simple idea to offer a dementia-friendly space has grown into one of the most cherished weekly gatherings in our community.

A Year of Impact

Every Thursday morning, BiT has offered a place where people living with memory loss, their families and volunteers can relax, talk, and enjoy each other's company. The dementia-friendly improvements and thoughtful touches such as comfortable mugs, welcoming volunteers and accessible spaces have helped create an environment where everyone feels included and at ease. For caregivers, the sessions offer precious time to unwind and connect with others who understand their experiences.

A Year of Creativity and Joy

BiT's first year was filled with engaging activities that inspired conversation, confidence and enjoyment. These included art classes with the Dementia Arts Trust, therapy dog visits (Therapet) that brought calm and comfort, creative collaborations with Marr College and the 1st Troon Boys' Brigade Pipe Band, and Memory Suitcases provided by Prestwick Rotary. Music, games, crafts, meaningful conversation and refreshments helped people connect and feel part of something special.

Growing Stronger Together

The success of Back In Time has been made possible through the dedication of volunteers, partners and staff. Their warmth and consistency have created a welcoming, non-judgemental environment where participants feel comfortable being themselves.

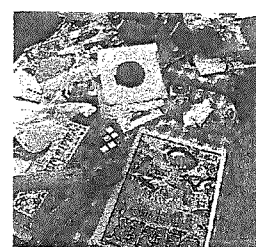
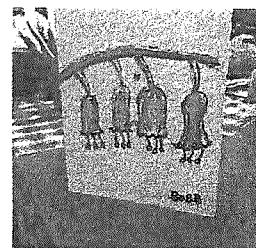
What We Are Celebrating

- Friendships that have developed naturally over the year
- Renewed confidence for individuals living with memory loss
- Moments of joy created through music, creativity and shared experiences
- A comforting space for families and carers
- A community that continues to grow in understanding and support

BiT not only met its original aims but exceeded them, becoming an important source of connection and well-being for many local people.

Looking Ahead

Following a successful first year, the Back In Time Café will continue to grow and develop. The plan is to welcome new participants, expand activities and strengthen community partnerships, ensuring the Café remains an inclusive and supportive space for everyone who walks through the door.



THE FRIENDS OF
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FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

FUNDERS

Thank you to our funders who helped make our community engagement bigger and better this year.

TROON LOCALITY, PLACE AND PLANNING PARTICIPATORY BUDGET

VOLUNTARY ACTION SOUTH AYRSHIRE: COMMUNITY MENTAL HEALTH AND WELLBEING FUND

SAC THRIVING COMMUNITIES: PARTICIPATORY BUDGET FUND

SAC: COASTAL COMMUNITIES FUND

SAC: DESTINATION SOUTH AYRSHIRE FUND

AYRSHIRE RURAL AND ISLANDS AMBITION

AYRSHIRE HOUSING - COMMUNITY CONNECT FUND

SAC - THRIVING COMMUNITIES



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2026 GOALS:

1

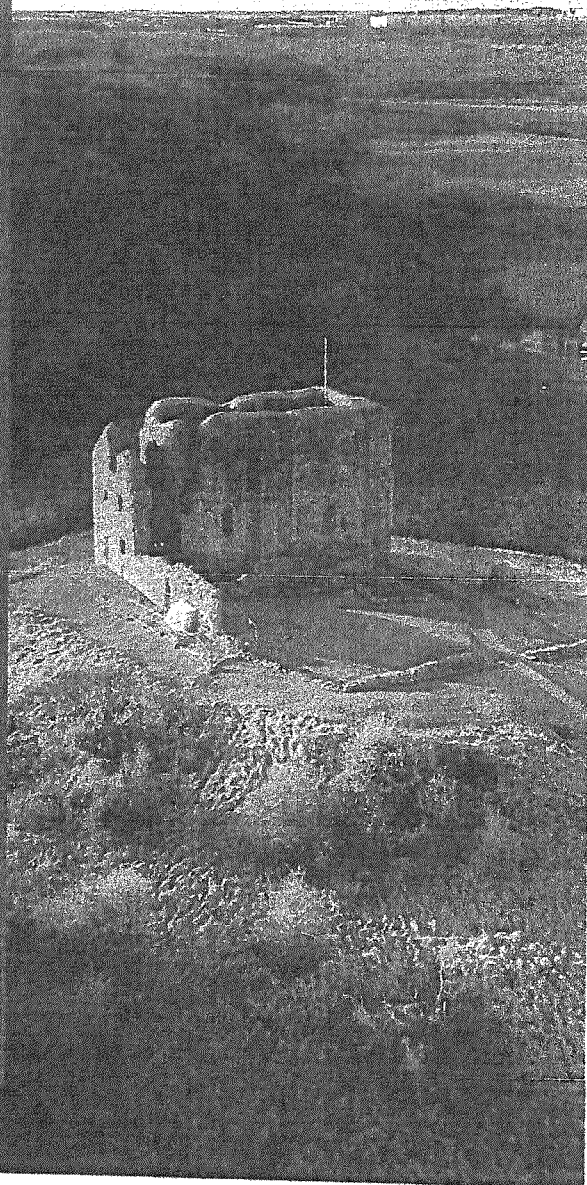
Continue to support our community groups and activities, all year round

2

Increase footfall to the historic Dundonald Castle

3

Maximise capacity within the Castle and Community Hub



FRIENDS OF DUNDONALD CASTLE (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 2: Online Wedding Brochure

<https://dundonaldcastle.org.uk/ceremonybrochure/>

Appendix 3: LIST OF ONLINE LINKS FOR WEBSITE PAGES & SOCIAL MEDIA

Dundonald Castle Website: www.dundonaldcastle.org.uk

YouTube Channel: www.youtube.com/@DundonaldCastle

Facebook: www.facebook.com/dundonaldcastle

Twitter: www.twitter.com/dundonaldcastle

Instagram: www.instagram.com/dundonald_castle

TikTok: www.tiktok.com/@dundonaldcastle

FRIENDS OF DUNDONALD CASTLE (SCIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF DUNDONALD CASTLE (SCIO)

I report on the accounts of the charity for the period ended 31 December 2025, which are set out on pages 2 to 9.

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 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.

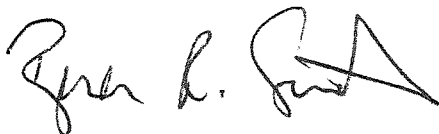
Basis of independent examiner's statement

My examination is 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 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 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.



Brian R Smith, BA.CA.

Chartered Accountant (ICAS)

Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY

31 August, 2026

FRIENDS OF DUNDONALD CASTLE (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2025 £	Total Funds 2024 £
Income					
Donations, legacies and other	60,560	55,360	-	115,920	99,600
Charitable activities	-	142,306	-	142,306	128,598
Investments	-	-	-	-	-
Total Income	60,560	197,666	-	258,226	228,198
Expenditure					
Costs of raising funds	-	805	-	805	1,009
Charitable activities	63,577	187,665	3,847	255,089	230,834
Other	-	-	-	-	-
Total Expenditure	63,577	188,470	3,847	255,894	231,843
Net Income/(Expenditure)	(3,017)	9,196	(3,847)	2,332	(3,645)
Capital expenditure	-	(20,342)	20,342	-	-
Transfers between funds	-	(6,000)	6,000	-	-
Net movement in funds	(3,017)	(17,146)	22,495	2,332	(3,645)
Reconciliation of funds					
Total funds brought forward	21,003	52,140	51,280	124,423	128,068
Total funds carried forward	17,986	34,994	73,775	126,755	124,423

An analysis of Income and Expenditure is included at Note 11 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (d) to the financial statements.

FRIENDS OF DUNDONALD CASTLE (SCIO)

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	5		<u>57,775</u>		<u>41,280</u>
			57,775		41,280
Current assets					
Debtors	6	268		1,160	
Cash at bank and in hand	7	<u>89,708</u>		<u>88,301</u>	
		89,976		89,461	
Liabilities					
Creditors: amounts falling due within one year	8	<u>(20,996)</u>		<u>(6,318)</u>	
Net current assets			<u>68,980</u>		<u>83,143</u>
Total assets less current liabilities			<u><u>126,755</u></u>		<u><u>124,423</u></u>
Funds					
Restricted income funds	9/10		17,986		21,003
Unrestricted income funds:					
General funds	9/10	34,994		52,140	
Designated funds	9/10	<u>73,775</u>		<u>51,280</u>	
Total unrestricted funds			<u>108,769</u>		<u>103,420</u>
Total Charity Funds			<u><u>126,755</u></u>		<u><u>124,423</u></u>

The financial statements were approved by the Trustees on 31 August, 2026
and signed on their behalf by:

Margaret Sloan.

Margaret Sloan
Treasurer/Trustee

FRIENDS OF DUNDONALD CASTLE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005. The comparative figures have been restated from cash accounting to accruals accounting.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

Transfers between funds are made at the discretion of the trustees taking into consideration any restrictions imposed on funds.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

FRIENDS OF DUNDONALD CASTLE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of raising funds comprise the costs associated with attracting voluntary income and grants.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity which are voluntary other than directors' travelling expenses reimbursed.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time pro-rata.

(e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Computer equipment- straight line over 5 years

Fixtures and fittings - straight line over 10 years

The Visitor Centre is currently not depreciated, pending a planned extension project. An appropriate depreciation policy will be established when this project is finalised.

2 Taxation

The organisation is a registered Scottish charity and no corporation tax liability arises. The charity is VAT registered and VAT is deducted from the relevant category of income and expenditure.

3 Trustee Remuneration and Related Party Transactions

Trustees are reimbursed for expenses incurred. No expenses were paid during the year to any Trustee.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period. This is with the exception of purchases totalling £135 from Liz Kirby, secretary, which were at arm's length.

FRIENDS OF DUNDONALD CASTLE (SCIO)**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025****4 Staff costs and numbers**

	2025 £	2024 £
Salaries and wages	168,169	149,945
Social security costs	808	673
Pension costs	2,464	1,743
	<u>171,441</u>	<u>152,361</u>

The number of employees during the year was 17 (2024: 14) on a headcount basis.

5 Tangible fixed assets

	Visitor Centre £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost				
At 1 January 2025	30,887	5,990	9,518	46,395
Additions	6,778	2,258	11,306	20,342
At 31 December 2025	<u>37,665</u>	<u>8,248</u>	<u>20,824</u>	<u>66,737</u>
Depreciation				
At 1 January 2025	-	2,123	2,992	5,115
Charge for the year	-	2,061	1,786	3,847
At 31 December 2025	<u>-</u>	<u>4,184</u>	<u>4,778</u>	<u>8,962</u>
Net book value				
At 31 December 2025	<u>37,665</u>	<u>4,064</u>	<u>16,046</u>	<u>57,775</u>
Net book value				
At 31 December 2024	<u>30,887</u>	<u>3,867</u>	<u>6,526</u>	<u>41,280</u>

6 Debtors

	2025 £	2024 £
Trade Debtors	268	575
Accrued Income	-	585
	<u>268</u>	<u>1,160</u>

FRIENDS OF DUNDONALD CASTLE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Bank balances

	2025 £	2024 £
Main account	55,672	57,271
Restricted funds account	17,985	21,003
Reserve account	16,000	10,000
Cash balances	51	27
	89,708	88,301

8 Creditors : amounts falling due within one year

	2025 £	2024 £
Trade Creditors	1,260	1,051
Payroll Creditors	15,517	570
Accrued Charges	950	1,350
Deferred Income	125	708
VAT Creditor	3,144	2,639
	20,996	6,318

9 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds £
Fixed Assets	-	-	57,775	57,775
Current Assets	17,986	55,990	16,000	89,976
Current Liabilities	-	(20,996)	-	(20,996)
Net Assets	17,986	34,994	73,775	126,755

Details of Significant Funds:-

Unrestricted Designated Capital Fund

This represents the net book value of tangible and intangible fixed assets (note 5).

Unrestricted General Funds

This is effectively the charity's reserve which can spent at the discretion of the Trustees.

Restricted Funds

Restricted funds may be used for specific purpose. Restrictions arise when specified by the donor or when funds are raised for specific purposes, as follows:-

McDonalds Foundation : Funding for youth, community and family events

Troon Decides: Funding for friendship and companion groups

VASA and SAC Thriving Communities ERI: Funding for job creation for 16-24 year olds.

FRIENDS OF DUNDONALD CASTLE (SCIO)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

10 Analysis of Statement of Financial Activities																											
RESTRICTED FUNDS												UNRESTRICTED FUNDS						DESIGNATED FUNDS				TOTAL FUNDS					
McDonald Foundation	Troon Decides	VASA	SAC Thriving Communities ERI	SAC Community Wealth	SAC ARIA	SAC	Donations / Events	Total Restricted Funds 2025	Total Restricted Funds 2024	Unrestricted General Funds 2025	Unrestricted General Funds 2024	Unrestricted Designated Reserve Fund	Unrestricted Designated Capital Fund	Unrestricted Designated Funds 2025	Unrestricted Designated Funds 2024	Total Funds 2025	Total Funds 2024										
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income																											
Grants and contributions	-	-	-	-	-	-	-	-	1,762	5,074	5,728	-	-	-	-	-	5,074	7,490									
Donations & Subscriptions	-	-	-	-	-	-	-	-	4,380	-	-	-	-	-	-	-	-	4,380									
Troon Decides	-	-	-	-	-	-	-	22,512	12,649	-	-	-	-	-	-	-	22,512	12,649									
Voluntary Action South Ayrshire	-	22,512	-	-	-	-	-	37,335	25,775	1,200	1,200	-	-	-	-	-	38,535	26,975									
South Ayrshire Council	-	-	-	-	16,437	8,398	-	-	-	48,586	48,106	-	-	-	-	-	48,586	48,106									
Historic Environment Scotland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Ayrshire Housing CCK	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	500	-									
DSA Coastal Funding	-	-	-	-	-	-	713	713	-	-	-	-	-	-	-	-	713	-									
	-	22,512	12,500	-	16,437	8,398	713	60,560	44,566	55,360	55,034	-	-	-	-	-	115,920	99,600									
Charitable activities																											
Retail, Admissions, Catering & Events	-	-	-	-	-	-	-	-	-	123,952	109,704	-	-	-	-	-	123,952	109,704									
Education Visits	-	-	-	-	-	-	-	-	-	5,155	5,629	-	-	-	-	-	5,155	5,629									
Online Admissions & Events	-	-	-	-	-	-	-	-	-	1,953	6,973	-	-	-	-	-	1,953	6,973									
Weddings	-	-	-	-	-	-	-	-	-	11,192	6,292	-	-	-	-	-	11,192	6,292									
Miscellaneous	-	-	-	-	-	-	-	-	-	54	-	-	-	-	-	-	54	-									
	-	-	-	-	-	-	-	-	-	142,306	128,598	-	-	-	-	-	142,306	128,598									
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Total Income	-	22,512	12,500	-	16,437	8,398	713	60,560	44,566	197,666	183,632	-	-	-	-	-	258,226	228,198									
Expenditure																											
Cost of raising funds	-	-	-	-	-	-	-	-	-	805	1,009	-	-	-	-	-	805	1,009									
Charitable activities:																											
Charitable expenditure	2,393	2,362	21,958	12,500	880	20,337	2,581	566	63,577	77,961	186,715	149,373	-	-	-	250,292	227,334										
Support costs	-	-	-	-	-	-	-	-	-	-	950	1,350	-	3,847	3,847	2,150	3,847	2,150									
Governance costs	2,393	2,362	21,958	12,500	880	20,337	2,581	566	63,577	77,961	187,665	150,723	-	3,847	3,847	2,150	255,089	230,834									
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Total Expenditure	2,393	2,362	21,958	12,500	880	20,337	2,581	566	63,577	77,961	188,470	151,732	-	3,847	3,847	2,150	255,894	231,843									
Net Income/(Expenditure)	(2,393)	(2,362)	554	-	(880)	(3,900)	5,817	147	(3,017)	(33,395)	9,196	31,900	-	(3,847)	(3,847)	(2,150)	2,332	(3,845)									
Capital Expenditure	-	-	-	-	-	-	-	-	(1,800)	(20,342)	(1,895)	-	20,342	20,342	3,695	-	-	-									
Transfers between funds	-	-	-	-	-	-	-	-	-	(6,000)	(10,000)	6,000	-	6,000	10,000	-	-	-									
Net movement in funds	(2,393)	(2,362)	554	-	(880)	(3,900)	5,817	147	(3,017)	(35,195)	(17,146)	20,005	6,000	16,495	22,495	11,545	2,332	(3,845)									
Reconciliation of funds																											
Total funds brought forward	4,440	4,260	5,074	-	927	3,900	1,513	889	21,003	56,198	52,140	32,135	10,000	41,280	51,280	39,735	124,423	128,068									
Total funds carried forward	2,047	1,898	5,628	-	47	-	7,330	1,036	17,986	21,003	34,994	52,140	16,000	57,775	73,775	51,280	126,755	124,423									

FRIENDS OF DUNDONALD CASTLE (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

11 Income and Expenditure Account

	Notes	2025		2024	
		£	£	£	£
Income					
Donations & Subscriptions		5,977		7,490	
Voluntary Action South Ayrshire		22,512		12,649	
South Ayrshire Council		38,535		26,975	
Historic Environment Scotland		48,587		48,106	
Ayrshire Housing CCK		500		-	
DSA Coastal Funding		713		-	
Troon Decides		-		4,380	
Retail, Admissions, Catering & Events		123,048		109,704	
Education Visits		5,155		5,629	
Online Admissions & Events		1,953		6,973	
Weddings		11,192		6,292	
Miscellaneous		54		-	
			258,226		228,198
Expenditure					
Goods for resale		44,588		40,660	
Wages & Pensions	4	171,441		152,361	
Advertising, Postage & Telephone		2,045		2,929	
IT Expenses		265		148	
Security Costs		1,322		753	
Utilities		7,869		8,263	
Repairs, Renewals & Equipment		827		608	
Subscriptions & Licences		2,329		1,949	
Bank Charges		1,976		1,936	
General		2,111		494	
Event & Weddings		7,808		6,617	
Education & Training		437		1,302	
Insurance		1,856		1,368	
Motor & Travelling		1,441		275	
Cleaning & PPE		2,412		1,746	
Independent Examiner/Accountancy Fees		950		1,350	
Payroll Bureau		890		1,404	
Other Professional Fees		1,480		5,530	
Depreciation Charge	5	3,847		2,150	
			255,894		231,843
Result for Year			<u>2,332</u>		<u>(3,645)</u>

