

Grassic Gibbon Centre

Scottish Charity Number SC000826

Annual Report and Financial Statements

For the year ending  
31<sup>st</sup> August 2025

Trustees' Annual Report for the year ending 31<sup>st</sup> August 2025

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

## Reference and Administrative Information

Charity Name  
Grassic Gibbon Centre

Charity Number  
SC000826

Address  
Kirkton Farm, Arbuthnott, Laurencekirk AB30 1NA

Current Trustees  
Mr Andrew Jones  
Mrs Isabella Williamson  
Morag Adam  
Mr Chris Arbuthnott  
Nicola Watson

Chair  
Secretary/Treasurer

Other Trustees during the year  
None

## Structure Governance and Management

### Constitution

The Charity is a Company Limited by Shares and is governed by the Grassic Gibbon Centre's Memorandum and Articles which was adopted in 1992. The Grassic Gibbon Centre was granted charitable status by the Inland Revenue on 1<sup>st</sup> February 1990.

### Appointment of Trustees

All trustees of the Grassic Gibbon Centre are appointed by Arbuthnott Community Enterprises or re-appointed by the members at the annual general meeting, which is held in November 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 voluntary directors of the Grassic Gibbon Centre.

The trustees are particularly aware of their responsibilities for Health and Safety and have in place comprehensive insurance for the building and its users. They also adhere to the regulations stipulated in Aberdeenshire Council's Public Entertainment License.

## Objectives and Activities

### Charitable Purposes

Our purposes, as recorded in the Centre's memorandum and articles, is to promote the life and work of Lewis Grassic Gibbon and provide local employment. This is achieved, in the main, through the maintenance and management of the Grassic Gibbon Centre and the development and support of activities and groups utilising the building.

### Activities

Our main activity is to support the work of the Grassic Gibbon Centre Ltd which is a company limited by shares, a social enterprise which was established in 1992. The Centre was built adjacent to Arbuthnott Hall with which it shares toilet, store and kitchen facilities.

### Achievements & Performance

In the year we have continued to support the Grassic Gibbon Centre ensuring the café is open regularly to allow visitors to view the exhibition on Lewis Grassic Gibbon.

#### Trustee remuneration and expenses

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

#### Financial Overview

As a result of having no fund raising activities during the year, the Grassic Gibbon Centre held unrestricted funds of £4602.65 at the year end. The committee considers this will enable them to continue for the coming year.

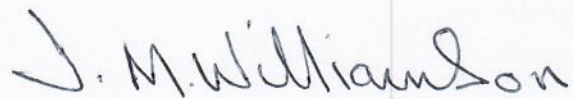
#### Reserves Policy

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 supporting the Grassic Gibbon Centre in all their endeavors.

Approved by the Trustees and signed on their behalf

A handwritten signature in black ink, reading 'J. M. Williamson'.

Isabella Williamson - Treasurer



Grassic Gibbon Centre

Charity No: SC000826

# Statement of Receipts and Payments for Year Ending 31st August 2025

|                                | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2025 | Total<br>2024 |
|--------------------------------|------|-----------------------|---------------------|---------------|---------------|
| <b>Receipts</b>                |      |                       |                     |               |               |
| Donations                      | 5    |                       | -                   | 0.00          | 0.00          |
| Gift Aid                       | 5    |                       | -                   | 0.00          | 0.00          |
| Total receipts                 |      | 0.00                  | -                   | 0.00          | 0.00          |
| <b>Payments</b>                |      |                       |                     |               |               |
| Cost of Fund Raising           |      | 0.00                  | -                   | 0.00          | 0.00          |
| Cost of Charitable Activities: |      | 0.00                  |                     | 0.00          | 0.00          |
| Governance Costs:              |      | 0.00                  | -                   | 0.00          | 0.00          |
| Total Payments                 |      | 0.00                  | -                   | 0.00          | 0.00          |
| Surplus/ deficit for year      |      | 0.00                  | -                   | 0.00          | 0.00          |

Grassic Gibbon Centre

Charity No: SC000826

Statement of Balances as at 31st August 2025

|                                         | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2025   | Total<br>2024   |
|-----------------------------------------|-----------------------|---------------------|-----------------|-----------------|
| <b>Funds Reconciliation</b>             |                       |                     |                 |                 |
| Cash at Bank & In Hand on 31/08/2024    | 4602.65               | -                   | 4,602.65        | 4,602.65        |
| Surplus/ (deficit) for year             | 0.00                  | -                   | 0.00            | 0.00            |
| Cash at Bank & In Hand on 31/08/2025    | 4602.65               | -                   | 4,602.65        | 4602.65         |
| <b>Bank &amp; Cash Balances</b>         |                       |                     |                 |                 |
| Bank Current Account                    |                       |                     | 4,602.65        | 4,602.65        |
|                                         |                       |                     | <u>4,602.65</u> | <u>4,602.65</u> |
| <b>Other Assets (Unrestricted Fund)</b> |                       |                     | <u>0.00</u>     | <u>0.00</u>     |
| <b>Liabilities (Unrestricted Fund)</b>  |                       |                     | <u>0.00</u>     | <u>0.00</u>     |

All funds are unrestricted

Approved by the Trustees on 03/11/2025 and signed on their behalf by:-

Mr Andrew Jones  
Chairman

Andrew Jones

Mrs I M Williamson  
Treasurer

I.M. Williamson

# Grassic Gibbon Centre

## 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.

**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**

No grants have been received in the year. (2024: Nil)

**5 Donations Received**

No Donations have been received in 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  
For the Year Ended 31<sup>st</sup> August 2025

Independent Examiner's Report to the Trustees of  
Grassic Gibbon Centre

I report on the financial statements of the charity for the year ended 31<sup>st</sup> August 2025 which are set out on pages 6 and 7.

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's trustees consider that the audit requirement of regulation 10(1) (d) of the 2006 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

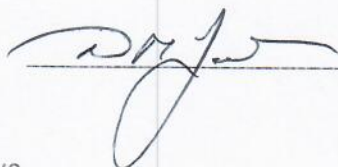
In the course of my examination, no matter has come to my attention

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 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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<sup>th</sup> October 2025

43 Grangehill Drive  
Monifeith  
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