

The Lorimer Society
(Incorporating The Hew Lorimer Trust)

Report and Accounts
for the year ended 31st October 2025

Company No: SC 179469

Scottish Charity No: SC027135

**The Lorimer Society
(Incorporating The Hew Lorimer Trust)**

**The Lorimer Trust
(Incorporating The Hew Lorimer Trust)**

Trustees Annual report for the year ended 31 October 2025

The Directors submit their Report and Accounts for the year ended 31st October 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with current statutory requirements of the charity's governing document and the provisions of the Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and activities

- a) To promote the achievements of the Lorimers as a family of the Arts, to locate their works and existing archives so as to develop and maintain a comprehensive record.
- b) To encourage excellence in architecture, fine art, stone carving, letter cutting, sculpture, iconography and the decorative arts.
- c) To recognise the interrelatedness of the arts and to inspire the work of living architects, painters, sculptors, musicians, poets and other artists and craftspeople.
- d) To raise funds for the running costs of the Society and the fulfilment of its aims

Achievement and Performance

During the year to 31st October 2025 the Lorimer Society consolidated ideas on future projects on a very productive Trustees Away Day in St Andrews. This included an aspiration to see the book on Hew Lorimer's life and work by Kate Eustace completed, to continue the focus on the work of Professor James Lorimer and to progress our work on the Lorimer Women. Our Annual Lectures in Summer 2025 Emma Inglis, National Trust Curator on interiors with a particular interest in textiles. Her lecture 'Daffodils that come before the swallow dares' was accompanied by a tour of the textiles at Kellie Castle and enhanced by the experiences of Monica Lorimer whose childhood was spent at Kellie.

For our Autumn Lecture in October 2025, Colonial Legacies and Hidden Lives: Sir David Patrick Chalmers, Joanna Herbert, and the Lorimer Connection in British Guyana. The first presentation by Roderick Westmaas whose postgraduate studies focus on Sir David Chalmers. Sir David and his wife Alice Lorimer lived for many years in the former British Guyana, where he was one of the longest serving Governors. Dr Juanita Cox spoke about the history and status of people of colour, particularly women, and the experiences of Guyanese nursemaid to the Chalmers children, Johanna Herbert, who moved to Scotland with the family and who was later buried in an Edinburgh churchyard.

We have added previously unknown paintings by JH Lorimer (or unknown whereabouts) to our records, and have responded to numerous enquiries about the Lorimer family's works.

This work is reflected in the Annual Accounts for the year ending 31st October 2025.
The value of unrestricted funds on 31st October 2025 was £8739.

**The Lorimer Society
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**Independent Examiner's report on the accounts
For the year ended 31st October 2025**

Responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (l) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(l) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was conducted 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 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 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:
 - a) To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and
 - b) To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Account Regulations
 - c) The Accounts are in agreement with the accounting records kept by the Company under sections 476 and 477 of the Companies Act 2006.
 - d) Having regard only to, and on the basis of, the information contained in those accounting records:
 - a) the Accounts have been drawn up in a manner consistent with the accounting requirements specified in Section 476 of the Act; and
 - b) the Company satisfied the conditions for the exemption from an audit of the Accounts for the period specified.

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.

Date 16th July 2026



Efric M McNeil BA CA ITP
Dunlop & Co, Chartered Accountants
11-13 Woodside Terrace Lane
Glasgow G3 7YW

The Lorimer Society (Incorporating The Hew Lorimer Trust)

Trustees' Responsibility for Financial Statements

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).

Law applicable to charities in Scotland requires the trustees to prepare financial statements each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments 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 accounts 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 which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulation 2006. They have general responsibilities for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.



Robert Ferguson
Chair of Trustees
15th July 2026

The Lorimer Society
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The Lorimer Society
Statement of Financial Activities (including Income & Expenditure Account) for the
year ended 31st October 2025

		2025	2024
		£	£
	Notes		
<u>General Fund</u>			
<u>Incoming Resources</u>	2	<u>1347</u>	<u>1790</u>
Total incoming Resources		<u>1347</u>	<u>1790</u>
<u>Resources Expended</u>			
Costs of Generating Funds			
Charitable Activities	3	1687	776
Governance Costs	4	<u>472</u>	<u>434</u>
Total Resources Expended		<u>2159</u>	<u>1210</u>
Net incoming resources before other-- Recognised gains			
Net Movement in funds		(812)	580
Total Funds brought forward		<u>9551</u>	<u>8971</u>
Total Funds as at 31 st October 2025		<u>8739</u>	<u>9551</u>
<u>Restricted Fund</u>			
<u>John Henry Lorimer Exhibition</u>			
		2025	2024
		£	£
Grants, Donations, Books Sales		0	0
Expenditure including book publishing costs		<u>0</u>	<u>0</u>
Net Movement in funds		0	0
Total Funds brought forward		<u>2148</u>	<u>2148</u>
Restricted fund as at 31 st October 2025		<u>2148</u>	<u>2148</u>

**The Lorimer Society
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Balance Sheet as at 31st October 2025

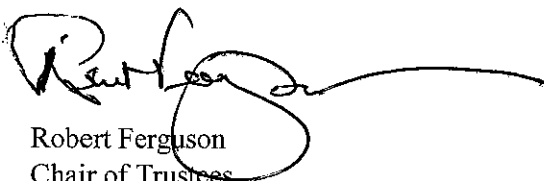
		2025	2024
	Notes	£	£
Fixed Assets			
Exhibits	5	5483	5483
Current Assets			
Bank	6	5438	
Creditor		(34)	
		5404	6216
Net Assets		<u>10887</u>	<u>11699</u>
Unrestricted Funds		8739	9551
Restricted Funds		<u>2148</u>	<u>2148</u>
		<u>10887</u>	<u>11699</u>

For the financial year ending 31st October 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the Trustees/Directors and signed on their behalf by:


Robert Ferguson
Chair of Trustees
15th July 2026

The Lorimer Society (Incorporating The Hew Lorimer Trust)

Notes to the Financial Statements for the Year ended 31st October 2025

1 Accounting Policies

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

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

c) Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recoverable and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises of 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 cost include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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Notes to the Accounts

	2025	2024
2) Incoming Resources		
Lectures	<u>1347</u>	<u>1790</u>
3) Charitable Activities	<u>1687</u>	<u>776</u>
4) Governance Costs		
Accounting Fee	267	216
Public Liability	171	171
Companies House	<u>34</u>	<u>47</u>
	<u>472</u>	<u>434</u>
5) Fixed Assets		
Exhibits	<u>5483</u>	<u>5483</u>
6) Bank		
Bank Balance	<u>5438</u>	<u>6216</u>

7) Trustee Remuneration & Related Party Transactions

No trustee received any remuneration during the year (2024 Nil)

No trustee or other person related to the charity had any personal interest in any contact or transaction entered into by the charity during the year (2024 Nil)

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Reference and Administrative Details

Charity Title: The Lorimer Society (known as The Lorimer Society (incorporating the Hew Lorimer Trust))

Company No: SC 179469

Scottish Charity No: SC027135

Principal Address: The Lodge House, 301 Albert Drive, Glasgow G41 5RP

Trustees/Directors:

Robert Ferguson
Alison St Clair Ford
David Jones
Elizabeth Cumming
Nicholas Haynes
Robin Lorimer
Benedict Lorimer
John McEwen
Monica Lorimer
Simon Green
Hilke MacIntyre
Ann Buchanan (Appointed 20th September 2025)
Harriet Blakeman (Appointed 20th September 2025)

Aline-Wendy Dunlop -Secretary

Bankers: Co-operative Bank, BUSINESS DIRECT, PO Box 250, WN8 6WT

Accountant: Efric M McNeil BA CA ITP
Dunlop & Co, Chartered Accountants
11-13 Woodside Terrace Lane
Glasgow
G3 7YW