

Registered Charity Number
SC002778

The Scottish Flag Trust

Report and Financial Statement

For the year ended 31 December 2025

The Scottish Flag Trust

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Scottish Flag Trust: Report of the Trustees for the year ended 31 December 2025

LEGAL & ADMINISTRATIVE INFORMATION

Trust Patron	Professor Emeritus Sir Tom Devine	
Trustees	David Williamson	Chair and Saltire Society Member
	David M S Johnston	
	Rina Moore	Saltire Society Member
	Fraser Thompson	
	Morag Gray	Saltire Society Member
	Moray Cattanach	Honorary Treasurer
	Cynthia Guthrie	
	John McMillan	

Structure, Government & Management Governing Document

The Trust is governed by its Constitution, last updated 29 October 2011. As a charity, it is registered with the Office of the Scottish Charity Regulator (OSCR) reference SC002778.

Trustees and Organisation

The Trust is an unincorporated association with a maximum of 8 Trustees, at least 2 of whom require to be members of the Saltire Society. Throughout 2025 the Trust had a full complement of Trustees. The Trust is required to have a minimum of 3 board meetings each year, and during 2025 the Trustees met on 5 occasions in January, April, July, September and December.

Objectives

As set out in the Constitution, the purposes of the Trust are:-

- a) the advancement of the heritage of the birthplace of Scotland's national flag – the St Andrew's Cross or Saltire – including the maintenance and upkeep of the Saltire Memorial and associated floodlighting and the Flag Heritage Centre located within Athelstaneford Kirkyard, East Lothian.
- b) the advancement of the education of the public at large and Scots as to the origins of Scotland's national flag, and the encouragement of the proper use of the flag both within and outwith Scotland.

Risk Management

The Trust regularly reviews policies and assesses risk. The gradual deterioration of the structures and pathways at the birthplace had been identified in 2021 as a major concern, and a programme of refurbishment and renewal was drawn up to address this. The Trustees had also identified the urgent need to increase revenue streams to meet annual maintenance costs, and measures to address this have been put in place.

2025 ACHIEVEMENTS

Visitor Season: The Heritage Centre was able to open for the full 7 month season April to October. Visitor numbers remained steady. Thanks are due to custodian Tora Harrison who is responsibility for ensuring the Centre and toilet are opened daily throughout the season. The Tap to Donate facility in the Heritage Centre continues to be a worthwhile investment in attracting card donations. A new footfall camera was installed in the Centre, and this will allow visitor numbers to be more accurately monitored,

Project – Timeline: Following on from the successful upgrading of the path network and installation of the 12 timeline roundels in 2024, the Trust erected in June a timeline information panel on the outer wall of the churchyard, facing the Doocot. This comprises a robust galvanised framework within which are set individual panels providing historical background for each of the roundels, together with details of the sponsors.

Project – The Saltire Memorial: The main focus during the year shifted to the condition of and future prospects for the Saltire Memorial. Opened at a public ceremony in 1965, the Memorial comprises a concrete monolith with a tall flagpole attached. Recent inspections of the structure had revealed hairline cracks in the structure, while a preliminary report had outlined various treatment options and costs.

Thanks to a very generous donation of £10,000 by one of the Trust's supporters, the Trust was able in the Spring to commission specialist conservation architects Simpson &

Brown to carry out a more detailed investigation. Simpson & Brown's first report, a *Statement of Significance*, looked at the history and condition of the Memorial. The main finding was that the structure did not merit statutory listing.

Their second report considered a range of *Future Options* for the Memorial. Options based on the retention and repair were felt to be expensive, with no guarantee that the repairs would be long lasting. Instead, the Trustees supported the option involving the removal of the Memorial and replacing it with a new Monument in the

form of a semicircular wall to the rear of circular stone base. Behind the wall would be a tall free standing flagpole. The face of the wall would have appropriate features in text and images about the Saltire appearing in the sky above the 9thC battle.

In October, the Trustees held a public meeting to gauge a reaction to the Simpson & Brown reports, and broad support was expressed for a replacement monument as outlined above. This allowed the Trust to commission further work on the likely costs of constructing the new Monument (around £380k), and then to launch its appeal for funding on St Andrew's Day.

3. Project – AV Upgrade: Because of higher priority being given to a replacement Saltire Monument, little progress was made with this project.

Marking St Andrew's Day: On Sunday 30 November, Scotland's national day, the Trust organised a special St Andrew Service in Athelstaneford Kirk. The date was 60 years to the day since the opening of the Memorial, and the Trust opted to mark this with the official launch of its appeal to build a new and fitting replacement Saltire Monument. The Trust worked closely with the Kirk Session and the minister Rev Douglas Hamilton to make the day a memorable occasion.

The First Minister John Swinney and the Secretary of State for Scotland Douglas Alexander were present and gave readings in the Kirk, as did the Moderator of the Church of Scotland the Right Rev Rosie Frew. Other faith leaders and consuls attended, the event, together with Heralds from the Lyon Court. Haddington Pipe Band welcomed the guests as they arrived at the Kirkyard, and Dunbar Sings Choir and Andrea Baker performed wonderfully during the service. The weather was kind, and television camera were present.

365 Saltire Sponsorship: This initiative has continued to provide an important revenue stream for the Trust. People are invited to sponsor the flying of the national flag on a day of their choice, such as a birthday or anniversary, or as a gift for a friend or relative. By the end of 2025, 171 supporters were sponsoring dates on which to fly the Saltire.

A guided tour in Athelstaneford, taking in the Doocot, the Memorial and the Kirk, was organised in early November for Patrons of the Saltire, followed by lunch.

The Scottish Flag Trust

2025

2024

**Receipts & Payments Account
Year ended 31 December 2025**

	Restoration Project Restricted	General Unrestricted	Total	£
RECEIPTS	£	£	£	£
Donations, regular	-	5,041	5,041	4,363
Dovecote donations	1,033		1,033	970
Restn Fund: donations re pathways	11,478		11,478	12,261
Restoration Fund: grants received:	-		-	27,865
<i>Per note 6, page 6</i>	-		-	-
Gift Aid	1,966	400	2,366	3,332
	14,477	5,441	19,918	48,791
Charitable activities & fund raising				
Sale of flags and merchandise		165	165	130
Flag Day sponsorship fundraising		4,462	4,462	5,073
Bank interest received	-	213	213	820
Total Receipts	14,477	10,281	24,758	54,814
PAYMENTS				
Charitable activities				
Dovecot costs	764	-	764	1,770
Pathways restoration project	5,086		5,086	94,607
Memorial restoration	8,895		8,895	
ELC rates, church rent, and repairs	-	25	25	113
Insurance	-	1,478	1,478	1,270
Electricity		382	382	312
Audio-visual, Electrosonic		1,681	1,681	1,159
Fund raising	2,207		2,207	
Flags		428	428	
St Andrew's Day		450	450	538
Website and internet		230	230	48
	16,952	4,674	21,626	99,817
Administration				
Staff cost: curator	-	1,700	1,700	1,600
Newsletter printing and stationery		258	258	349
Fund raising: flags, events, race day	-		-	2,324
Subscriptions - SCVO		-	-	279
Finance charges - chk	-	344	344	212
	-	2,302	2,302	4,764
Governance costs				
Independent accounts examination	-	100	100	100
Total Payments	16,952	7,076	24,028	104,681
Surplus/(deficit) for year	(2,475)	3,205	730	(49,867)
Fund balances brought forward	0	16,734	16,734	66,601
Inter-fund transfer	2,475	(2,475)		
Fund balances carried forward	0	17,464	17,464	16,734

**The Scottish Flag Trust
Statement of Balances
at 31 December 2025**

ASSETS	2025	2024
	£	£
Bank - Interest account	15,905	14,992
Bank - Current account	1,070	1,378
PayPal Account	489	364
Stripe E-commerce Account	-	-
Net Assets	<u>17,464</u>	<u>16,734</u>

Represented by :

	£	£
Unrestricted funds	17,464	16,734
Restricted fund - restoration	-	-
Total Funds	<u>17,464</u>	<u>16,734</u>

Other assets:

Sum due to Scottish Flag Trust after 31.12.2025

Gift Aid claim received February 2026 3,842

Liabilities:

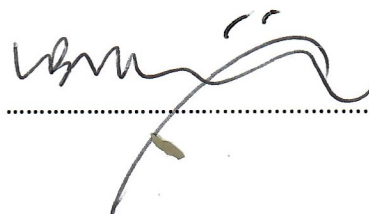
Sum due by Scottish Flag Trust after 31.12.2025

Honorarium Independent Examiner 100

These accounts were approved by the committee of trustees on

... May 2026

and signed on that day on their behalf by David Williamson, Chairman.



Chairman

THE SCOTTISH FLAG TRUST
NOTES TO THE ACCOUNTS
For the year ended 31 December 2025

6.

1 Basis on which accounts have been prepared

With effect from 1st January 2007, the Trust's accounts have been prepared on the Receipts and Payments basis which is applicable to smaller charities with an annual income below £250,000.

The charity is entirely dependent on the continuing support of its subscribing member donors, both individual and corporate, Gift Aid recovered and public donations.

2 Taxation

As a registered charity, the trust is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the trust and is therefore included in any relevant costs.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objects similar to those of the charity.

3 Remuneration and expenses for Trustees

The executive committee, who are trustees, receive neither remuneration nor round-sum expenses. A trustee making a necessary payment to Flag Trust purposes is only reimbursed for receipted approved expenditure.

4 Endowment Funds

The charity had no endowment funds in the year ended 31 December 2024.

5 Restricted Funds

On 30th November 2019, the Trust started a campaign to raise funds for necessary renovations. The balance of the fund at 31 December 2024 stood at £ NIL, (2023 £41,889), since the renovations were completed..

6 Grant Funders	2024	2023	2022	2021
Restoration Fund: grants received:	£	£	£	£
' East Lothian Council	27,865	-	34,825	
' Historic Environment Scotland	-	-	36,581	5,000
' Viridor Credits	-	-	20,000	
' Baird Trust	-	-	3,000	
Pathways improvement project:				
East Lammermuir Community council	-	2,500	-	-
Other pathways donations	-	7,250		
East Lothian Community Rail Partnership:				4,000
Turtleton Charitable Trust	-	-	-	5,000
Dovecot restoration: Swire etc	-	665	-	15,000
	27,865	10,415	94,406	29,000

**Independent Examiner's Report
to the Trustees of the Scottish Flag Trust**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 6.

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 2010. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) 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 opinion on the view given in 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 9 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.

Eric Wishart
69 Promenade
Edinburgh EH15 2DX



Date:" May 2026