THE FRIENDS OF ABERDEEN UNIVERSITY LIBRARY

Charity Reference Number - SC009009

RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR TO

31ST DECEMBER 2025

GARDNER & PARTNERS
Chartered Accountants
9 Rosemount Place
Aberdeen AB25 2UX

Independent examiner's report on the accounts

Report to the trustees/members of

The Friends of Aberdeen University Library

Registered charity number

SC009009

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	January	2025	to	31	December	2025

Set out on pages

1 to 2

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 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:
   - 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.

Signed: K Thomson **Date:** 26/10/26

Name: Keith Thomson FCCA

Relevant professional qualification(s) or body (if any): Association of Chartered Certified Accountants

Address:

Gardner & Partners Ltd
9 Rosemount Place
Aberdeen
AB25 2UX

Office of the Scottish Charity Regulator

FRIENDS OF ABERDEEN UNIVERSITY LIBRARY

SC009009

PAGE 1

Receipts and payments accounts

For the period from	Period start date: Day	Month	Year	to	Period end date: Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds (to nearest £)	Restricted funds (to nearest £)	Expendable endowment funds (to nearest £)	Permanent endowment funds (to nearest £)	Total funds current period (to nearest £)	Total funds last period (to nearest £)
A1 Receipts						
Donations	635				635	443
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	20,992				20,992	20,249
Gift Aid Tax Recovered						
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	21,627	-	-	-	21,627	20,692
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,627	-	-	-	21,627	20,692
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	600				600	240
Payments relating directly to charitable activities	12,000				12,000	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	330
Preparation of annual accounts					-	
Legal costs					-	
Other					-	-
					-	
A3 Sub total	12,600	-	-	-	12,600	570
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	-				-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,600	-	-	-	12,600	570
Net receipts / (payments)	9,027	-	-	-	9,027	20,122
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,027	-	-	-	9,027	20,122

FRIENDS OF ABERDEEN UNIVERSITY LIBRARY

As At 31st December 2025

Section B Statement Details

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	74,749				74,749	54,627
	Surplus / (deficit) shown on receipts and payments account	9,027				9,027	20,122
						-	
						-	
	Cash and bank balances at end of year	83,776	-	-	-	83,776	74,749
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	U K Fixed Interest Gilts	Unstricted Funds		
	U K Equities	Unstricted Funds	787,845	678,316
		Total	787,845	678,316

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

FRIENDS OF ABERDEEN UNIVERSITY LIBRARY

SC009009

Year ended 31st December 2023

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

FRIENDS OF ABERDEEN UNIVERSITY LIBRARY

SC009009

Year ended 31st December 2023

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Annual Membership Subscription	235				235	243
Life Membership Subscription	400				400	200
Donation					-	0
					-	
Total	635	-	-	-	635	443
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Proceeds from investments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
Various	20,992				20,992	20,249
					-	
Total	-	-	-	-	20,992	20,249
	-	-	-	-		reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
Newsletter design, printing, postage					-	-
Honorarium - editing Friends' News					-	
University of Aberdeen AUP Contribution					-	-
Speakers travel costs etc					-	-
Research Scholarships					-	-
Contribution to Visiting Scholar Awards	12,000				12,000	-
Dev Trust - PG research scholarships x 5						-
London Stock Exchange LEI registration					-	-
Support - Audubon Exhibition Event					-	-
Total	12,000	-	-	-	12,000	-