

Charity registration number SC031616 (Scotland)

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Brodie	
	Mr G Croft	
	Mrs S Gibson	
	Mr J Anstey	
	Mr N McGarva	
	Mrs D Seaton	
	Mrs E Oswald	
	Ms E McFadzean	
	Mr S Oswald	
	Ms A Cochrane	
Charity registration	Scotland	SC031616
Principal address	The Devil's Porridge Museum	
	Annan Road	
	Eastriggs	
	DG12 6TF	
Independent examiner	Jennifer McDairmant, FCA	
	26 High Street	
	Annan	
	Dumfries & Galloway	
	DG12 6AJ	

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

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EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's object is the advancement of education of the general public, without distinction of sex or of political, religious or other opinions, by the provision of an exhibition and permanent record in the form of a museum and visitor attraction comprising the existing collection together with such other objects, specimens or collections as may from time to time be acquired to celebrate the heritage of Eastriggs and Gretna.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

We run the Devil's Porridge Museum which is now open 7 days per week for the whole year, apart from a short winter break. Within the museum we provide activities for school children, both through organised school visits and an after school club. We also have an over 60s club which meets fortnightly and are providing facilities for community groups and local businesses for meetings and various activities. We are working towards a programme of community learning and activity. We also provide a service for people doing research for a myriad of purposes.

Outside the museum we work with a number of community and external organisations to celebrate and commemorate our rich heritage. We have worked with Community Councils, and other heritage groups to produce leaflets about Eastriggs and Gretna.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

The year 2025 was another steady enjoyable twelve months for the Devil's Porridge Museum set against a backdrop of the Cost-of-living Crisis which has restricted tourist spend across the country. TripAdvisor and Google reviews continued to reflect our visitors' appreciation of our amazing WW1 story and the warm welcome afforded to them by our team of enthusiastic volunteers and dedicated staff. Despite tight purse strings, our café facilities continued to build its reputation as a pleasant venue to enjoy quality snacks and lunches under Arna Johnston's supervision. Coach groups also continued to visit us and take up the catering option. Once again the Thistle Awards was a highlight of the year with several of us attending the South of Scotland event when we were nominated as being the most inclusive attraction.

We once again continued to put the community and young people at the heart of the Museum.

Our Office Manager, Arna Johnston, once again organised the over 60s Cordite Club which plays an important role in the social lives of the over 60 age group in the Easttriggs area. The Burns Supper has become an annual staple event in the museum calendar but unfortunately the terrific storm we had in January 2025 led to its cancellation. Other seasonal stalwarts such as the Halloween and Christmas parties for young children, however, went ahead and were a big success. We also held a free community open evening again and our Living history Weekend was very well attended.

Our Youth and Community Engagement Officer, Monica Ramirez, continued to engage with schools from the local area, in addition to Dunblane High School which once again made a special stop-off on their journey to the battlefields in France and Belgium. She continued to run activities in both holiday and term time. Gaelic continued on a Tuesday event with a new addition of the popular Warhammer Club. Monica also spearheaded our work with National Museums Scotland (NMS) who invited us to participate in a project called *Sewing Hope: Quilts for Climate Change* as they had taken notice of our work addressing the climate change emergency. The quilts which were produced by "Sewing Hope" were put on exhibition at the end of the year.

Unfortunately, Monica left the Devil's Porridge Museum in the autumn of 2025, having secured a job in Carlisle which was a better travel arrangement for her. We thank her for good work and wish her successor, Tom Hughes, every success in his new role.

Rebecca Short, our Curator, once again made a positive impact on the Museum, preparing the Devil's Porridge for the renewal of its Accreditation status with Museums and Galleries Scotland, which involves a stringent process. As part of the production of our Forward Plan, Rebecca organised an excellent interactive workshop where trustees, volunteers and staff gave their views on the strengths and weaknesses of our organisation.

Rebecca also headed up the Young Start project which offers young people, up to the age of 24, opportunities to be mentored in various areas of work round the Museum, such as looking after the museum collection, helping run activities, front of house and helping in the café. Arna Johnston plays a role in this, ensuring that young people get the opportunity to learn employability skills and to earn money in paid holiday jobs.

Once again a special mention must go to my Vice Chair, Graham Croft, for his ongoing support, also to Neil McGarva, Secretary, who also stepped up to the mark, whilst Stephen Oswald, Treasurer, continued to ensure that we remain in a relatively solid financial position. In fact, every trustee and volunteer has contributed considerably to the running of the Museum, helping in front of house, the café and supporting staff when schools come in. So many people, staff and volunteers have gone the extra mile to make sure the Devil's Porridge Museum is a great place.

Financial review

We are grateful once again for the support of our main funder the Holywood Trust which provides £47,000 of our running costs, including staffing. Thanks also to Young Start (Big Lottery) for providing over £30,000 this year.

Reserves policy

The trustees' policy is to retain up to £200,000 of normal running costs in order to meet commitments (excluding restricted funds) and to cover any unexpected expenditure.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for future periods

We continue to implement a plan for a series of new exhibitions. 2026 will be a crucial year for renewing our Accreditation status. Our challenge will be to refresh our offering to the public by creating new exhibits which will increase our income and financial sustainability. We are pursuing an offer of bringing a railway brake van to the site which could be transformed into a virtual reality experience similar to the excellent one at the Trimontium Museum. Hopefully, we can get funding for a feasibility study.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 20th December 2014. The organisation was previously registered as a charity but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 7th February 2014. It has a double tier structure and as such the trustees are elected by the members of the charity. Membership of the SCIO is open to all interested parties.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr R Brodie

Mr G Croft

Mrs S Gibson

Mr J Anstey

Mr N McGarva

Mrs D Seaton

Mrs E Oswald

Ms E McFadzean

Mr S Oswald

Mr A Love

(Resigned 31 January 2025)

Ms A Cochrane

The trustees' report was approved by the Board of Trustees.

Mr R Brodie

Trustee

5 September 2026

EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer McDairmant, FCA

Independent Examiner
26 High Street
Annan
Dumfries & Galloway
DG12 6AJ

Dated: 8 September 2026

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	5,842	81,475	87,317	10,697	93,446	104,143
Charitable activities	4	177,820	-	177,820	150,271	-	150,271
Other trading activities	5	2,398	-	2,398	3,950	(107)	3,843
Total income		<u>186,060</u>	<u>81,475</u>	<u>267,535</u>	<u>164,918</u>	<u>93,339</u>	<u>258,257</u>
Expenditure on:							
Raising funds	6	574	9,618	10,192	326	3,117	3,443
Charitable activities	7	210,242	67,121	277,363	205,130	74,892	280,022
Total expenditure		<u>210,816</u>	<u>76,739</u>	<u>287,555</u>	<u>205,456</u>	<u>78,009</u>	<u>283,465</u>
Net income/(expenditure)		(24,756)	4,736	(20,020)	(40,538)	15,330	(25,208)
Transfers between funds		(4,500)	4,500	-	(349)	349	-
Net movement in funds		(29,256)	9,236	(20,020)	(40,887)	15,679	(25,208)
Reconciliation of funds:							
Fund balances at 1 January 2025		<u>422,303</u>	<u>142,944</u>	<u>565,247</u>	<u>463,190</u>	<u>127,265</u>	<u>590,455</u>
Fund balances at 31 December 2025		<u>393,047</u>	<u>152,180</u>	<u>545,227</u>	<u>422,303</u>	<u>142,944</u>	<u>565,247</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		47,879		59,467
Heritage assets	13		52,100		52,100
			<u>99,979</u>		<u>111,567</u>
Current assets					
Stocks	14	4,940		6,872	
Debtors	15	5,220		2,567	
Cash at bank and in hand		440,332		450,527	
		<u>450,492</u>		<u>459,966</u>	
Creditors: amounts falling due within one year	16	<u>(5,244)</u>		<u>(6,286)</u>	
Net current assets			<u>445,248</u>		<u>453,680</u>
Total assets less current liabilities			<u>545,227</u>		<u>565,247</u>
The funds of the charity					
Restricted income funds	17		152,180		142,944
Unrestricted funds	18		393,047		422,303
			<u>545,227</u>		<u>565,247</u>

The financial statements were approved by the trustees on 5 September 2026

Mr R Brodie
Trustee

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Eastriggs and Gretna Heritage Group (SCIO) is a registered charity in Scotland and is unincorporated. The address of the principal office is The Devil's Porridge Museum, Annan Road, Eastriggs, DG12 6TF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure over £2,000 must be agreed in advance by the board of Trustees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	4% straight line
Leasehold improvements	4% straight line
Equipment	20-33% straight line
Fixtures and fittings	10-20% straight line
Computers	20-33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Heritage assets

Heritage assets measured under the cost model are initially recognised at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Heritage assets measured under the revaluation model are recorded at fair value less any accumulated impairment losses.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

EASTRIGGS AND GRETN HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,842	-	5,842	10,697	-	10,697
Grants	-	81,475	81,475	-	93,446	93,446
	<u>5,842</u>	<u>81,475</u>	<u>87,317</u>	<u>10,697</u>	<u>93,446</u>	<u>104,143</u>
Donations and gifts						
Donations	361	-	361	2,324	-	2,324
Gift Aid reclaimed	5,481	-	5,481	8,373	-	8,373
	<u>5,842</u>	<u>-</u>	<u>5,842</u>	<u>10,697</u>	<u>-</u>	<u>10,697</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Admissions	100,850	87,730
Cafe	62,236	50,050
Merchandise	14,734	12,491
	<u>177,820</u>	<u>150,271</u>

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	706	-	706	532	-	532
Shop income	696	-	696	450	(107)	343
Other income	996	-	996	2,968	-	2,968
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other trading activities	2,398	-	2,398	3,950	(107)	3,843
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Trading costs						
Cordite Club	502	-	502	176	49	225
Activity Costs	72	9,618	9,690	150	3,068	3,218
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	574	9,618	10,192	326	3,117	3,443
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable activities

	Merchandise costs 2025 £	Research 2025 £	Total 2025 £	Total 2024 £
Staff costs	-	147,859	147,859	145,708
Depreciation and impairment	-	11,590	11,590	25,873
Purchases	11,098	12,833	23,931	28,846
Rent	-	29,679	29,679	27,187
Light and heat	-	13,401	13,401	11,126
Repairs and maintenance	-	9,040	9,040	12,436
Insurance	-	3,498	3,498	2,480
Other motor/travel costs	-	373	373	6
Telephone	-	1,681	1,681	1,680
Other office costs	-	692	692	441
Resources purchases	-	380	380	6,406
Advertising	-	17,844	17,844	1,598
Equipment hire and maintenance	-	-	-	366
Subscriptions	-	3,959	3,959	4,371
Staff expenses	-	459	459	-
Studio Arc	-	420	420	345
Other charitable expenditure	-	9,875	9,875	8,375
	11,098	263,583	274,681	277,244
Share of governance costs (see note 8)	-	2,682	2,682	2,778
	11,098	266,265	277,363	280,022
Analysis by fund				
Unrestricted funds - general	11,040	199,202	210,242	205,130
Restricted funds	58	67,063	67,121	74,892
	11,098	266,265	277,363	280,022
For the year ended 31 December 2024				
Unrestricted funds - general	4,051	201,079		205,130
Restricted funds	-	74,892		74,892
	4,051	275,971		280,022

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,682	2,778
Analysed between:		
Charitable activities	2,682	2,778

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but four trustees were reimbursed a total of £554 for items purchased on behalf of the charity (2024- three trustees were reimbursed £96).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total employees	12	11
Employment costs	2025 £	2024 £
Wages and salaries	147,859	143,014
Social security costs	-	2,694
	147,859	145,708

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	21,752	24,330	21,501	358,293	40,328	466,204
At 31 December 2025	21,752	24,330	21,501	358,293	40,328	466,204
Depreciation and impairment						
At 1 January 2025	9,334	1,946	20,266	338,268	36,922	406,736
Depreciation charged in the year	870	973	1,235	6,327	2,184	11,589
At 31 December 2025	10,204	2,919	21,501	344,595	39,106	418,325
Carrying amount						
At 31 December 2025	11,548	21,411	-	13,698	1,222	47,879
At 31 December 2024	12,418	22,384	1,234	20,025	3,406	59,467

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 Heritage assets

	Barclay Engine	Museum Artefacts	Total
	£	£	£
At 1 January 2025 and at 31 December 2025	30,520	21,580	52,100
	<u> </u>	<u> </u>	<u> </u>

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost or valuation including any incidental expenses of acquisition, where such a cost or valuation is reasonably obtainable.

Donated assets have been capitalised at their deemed value at the year-end date. A professional valuation was carried out in 2014 and the trustees consider the value to remain unchanged.

The heritage assets held, due to their nature are deemed to have indefinite useful lives and therefore are not depreciated.

The Barclay Engine has been recorded at cost in the accounts based on the actual costs incurred in getting the asset into its present position. Museum artefacts were professionally valued in 2014 and are reported at valuation as due to the nature of the assets it is not possible to ascertain actual costs.

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	4,940	6,872
	<u> </u>	<u> </u>

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	281	255
Prepayments and accrued income	4,939	2,312
	<u> </u>	<u> </u>
	5,220	2,567
	<u> </u>	<u> </u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,170	2,230
Trade creditors	3,074	4,056
	<u> </u>	<u> </u>
	5,244	6,286
	<u> </u>	<u> </u>

EASTRIGGS AND GRETNA HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers At 31 December 2025 £	£
	142,944	81,475	(76,739)	4,500	152,180
	=====	=====	=====	=====	=====
Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers At 31 December 2024 £	£
	127,265	93,339	(78,009)	349	142,944
	=====	=====	=====	=====	=====

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers At 31 December 2025 £	£
General funds	422,303	186,060	(210,816)	(4,500)	393,047
	=====	=====	=====	=====	=====
Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers At 31 December 2024 £	£
General funds	463,190	164,918	(205,456)	(349)	422,303
	=====	=====	=====	=====	=====

EASTRIGGS AND GREтна HERITAGE GROUP (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 December 2025:					
Tangible assets	24,219	-	23,660	-	47,879
Heritage assets	51,722	-	378	-	52,100
Current assets/(liabilities)	317,106	-	128,142	-	445,248
	<u>393,047</u>	<u>-</u>	<u>152,180</u>	<u>-</u>	<u>545,227</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:					
Tangible assets	29,046	-	30,421	-	59,467
Heritage assets	51,722	-	378	-	52,100
Current assets/(liabilities)	341,535	-	112,145	-	453,680
	<u>422,303</u>	<u>-</u>	<u>142,944</u>	<u>-</u>	<u>565,247</u>

20 Related party transactions

There were no disclosable related party transactions during the year.