

Scottish Charity No. SC003449



Friends of the City Art Centre & Museums of Edinburgh

Annual Report and Receipts and Payments Account

For the year ended 31 March 2026



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REFERENCE & ADMINISTRATIVE DETAILS

Trustees	John Amooore, PhD (Chair from 25/09/2025) Paulette Hill (Membership Secretary, Interim Chair through 25/09/2025) Lesley McClymont (resigned 30/9/2025) Kaitlyn Kane CA (Interim Honorary Treasurer, appointed 22/11/2025) John Beaton (Minutes Secretary)
Members	Russell Salton (Secretary from 01/12/2025, appointed 25/09/2025) Jack Nevin (appointed 25/09/2025) Antonia Reeve (appointed 25/09/2025) Indigo Reeve (appointed 25/09/2025) Francis Valentine (co-opted 21/05/2025, resigned 17/1/2026) Dr John Brunton (appointed 25/09/2025, resigned 27/1/2026) Jav Bashir (appointed 25/09/2025, resigned 25 March 2026) Lesley Glover (resigned 12/10/2025) Rosemary Fleming (resigned 25/09/2025) Rosalind Newton (resigned 25/09/2025)
Ex Officio	Craig Miller, Commercial & Visitor Services Manager, Museums and Galleries
Charity registered number	SC003449
Registered office	City Art Centre 2 Market Street Edinburgh EH1 1DE
Independent Examiner	Eric Wishart 69 Promenade Edinburgh EH15 2DX
Bankers	Bank of Scotland The Mound Edinburgh EH1 1QE

REPORT OF THE TRUSTEES

Structure, Governance and Management

Governing Document

The Friends of the City Art Centre & Museums ('Friends') is an unincorporated association as set out in its constitution dated 9th November 1973 and as amended on 29th May 2024. It is registered with and regulated by The Office of the Scottish Charity Regulator, reference SC003449. The Charity is managed by a Management Committee

Appointment of Trustees

Management Committee members are appointed or reappointed at the AGM each year. The Committee may also co-opt members. The Committee normally meets bi-monthly attended by a senior member of staff from Edinburgh Museums and Galleries. Ordinary members may serve on the Committee for a period of three consecutive years. As required, members of the Management Committee will be appointed as Trustees by the Management Committee.

Objectives and Activities

Charitable Purpose

The aims of the 'Friends' are, as defined in the Constitution, inter alia, to:

- Support and promote interest in the City Art Centre and in Edinburgh Council's Museums and Galleries. The Museums and Galleries included are: the Travelling Gallery, the Museum of Edinburgh, Lauriston Castle, the Museum of Childhood, the People's Story, Queensferry Museum, The Writer's Museum, and any other art centre and museum administered by the City of Edinburgh Council
- Assist in acquiring items for permanent collection by The City Art Centre and Edinburgh Museums and Galleries.
- Arrange, for the membership, lectures, visits to places of interest and social events.
- As part of its support for the City Art Centre and Museums to issue Newsletters and News Bulletins to the membership.
- Provide assistance as and when required by senior staff of The City Art Centre.

Membership

Membership is open to all who support the aims of the 'Friends' and who have an interest in its activities and upon payment of an appropriate subscription.

Membership now totals over 600 members with around two-thirds individual and one-third joint subscriptions. The majority of members live in Edinburgh but there are Friends in other areas of Scotland and England. Over the year an average of 3 joined per month and the same number departed.

(Report of the Trustees Continued)

Achievements and Performance

Events

9 April 2025	Walking tour: <i>'Exploring in depth a few Royal Mile monuments'</i>
13 May 2025	Talk: <i>'Monuments in Edinburgh to Literary Figures'</i>
8 July 2025	Talk: <i>'Decades an Overview'</i>
28 Aug 2025	Visit and talk: Lauriston Castle – <i>'Women of Lauriston'</i>
11 Sept 2025	Talk: <i>'Scots in Russia'</i>
3 Dec 2025	Talk: <i>'Capital Collections'</i> , Edinburgh Central Library
11 Feb 2026	Talk: <i>'Weaving Tales: The History of the Dovecot'</i>
10 March 2026	Talk: <i>'Visions of Venice'</i>

Some planned talks and events, including the annual social and Curators' Tour, had to be cancelled for reasons that included the lift at the City Art Centre being under repair.

Grants

Thanks to the generosity of the members of the 'Friends' and a very generous £10,000 legacy from Friend Margaret Gordon Moore we were able to fund several acquisitions and support activities held by the City Art Centre and the Museums of Edinburgh.

- City Art Centre: Fraunchyse c1907. A Drawing by Jessie Marion King - £17,000
- City Art Centre: *The Autocrat*, 1935, by Agnes Miller Parker - £2,700
- Lauriston Castle: Grants towards workshops - £444
- Lauriston Castle: funding for costume material for Edinburgh Living History to support them staging various events in 2026 - £631

Approval has been given for a grant of £3,000 to part support renewal of the wrap on the 'Travelling Gallery Bus'. The invoice is expected in the next financial year 2026-2027.

Communication with 'Friends'

We wish to regularly communicate with the membership, continuing to post or email a quarterly Newsletter.

Additionally, in January 2026, we began a planned monthly News Bulletin emailing. Three issues have been circulated providing information on the Friends and on the City Art Centre and Museums. These News Bulletins are also aimed at improving links with the various Museums and the City Art Centre.

Costs of postage and printing preclude monthly mailing, but we want to keep regular communication with members who have no email access, hence the quarterly Newsletter to continue.

Communications with the City Art Centre and Museums

We also want to provide a means by which Curators and staff of the City Art Centre and Museums can communicate with the 'Friends' membership. We will use the News Bulletin to support this, recognising the Culture Edinburgh website and pointing the membership to it. To support this the 'Friends' Management Committee is planning to develop Liaison Links with the Curators and staff.

(Report of the Trustees Continued)

Plans for the Future

The Charity will continue to support the City Art Centre and Edinburgh Council's Museums and Galleries, developing its practical means of achieving this through events, grants and communications. The Charity aims to examine its operating procedures to simplify them, and reduce the administrative burdens on the Committee (all volunteers) to develop a more sustainable organisation.

Financial Review

The detailed financial statements follow on pages 7 and 8.

Total receipts in the fiscal year were £32,303 (2025: £19,344) and total payments were £24,821 (2025: £20,405) resulting in a surplus of £7,482 (2025: deficit of £1,061).

The surplus is a result of the generous legacy of £10,000 received from Friend Margaret Gordon Moore which allowed the Friends to issue a total of £20,775 in grants to the City Art Centre & Edinburgh Museums (2025: £14,332).

Total funds held on 31st March 2026 amounted to £82,221 (2025: £76,177). All funds are unrestricted.

Reserves Policy

The Trustees' policy is to retain at least three months of normal running costs. Current running costs are minimal, and the Trustees believe that this level is appropriate.

Statement of Trustees Responsibilities

The Trustees of Friends of the City Art Centre & Museums are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. 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 Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

(Report of the Trustees Continued)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to

ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Management Committee on 27 June 2026 and signed on its behalf by



.....
John Amoores, PhD, Chair
Dated: 7th September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF THE CITY ART CENTRE

I report on the accounts of the Friends of the City Art Centre & Museums of Edinburgh ('Friends') for the year ended 31 March 2026 which are set out on pages 7 to 10.

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). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts 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 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 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 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Eric Wishart

69 Promenade
Edinburgh
EH15 2DX

Date:

20.7.2026

STATEMENT OF RECEIPTS & PAYMENTS

	Notes	2026	2025
RECEIPTS		£	£
Receipts from charitable activities			
Membership and donations		9,284	8,292
Legacy income		10,000	-
Gift Aid: tax reclaimed	2	6,350	-
Income from events		2,112	6,301
Total receipts from charitable activities		27,746	14,593
Other receipts			
Income from investments		4,508	4,592
Other income		49	159
Total other receipts		4,557	4,751
Total receipts		32,303	19,344
PAYMENTS			
Payments on charitable activities			
Grants to City Art Centre & Museums	3	20,775	14,332
Event expenses		800	3,636
Communication with members		578	-
Administration expenses		2,013	1,839
Sundry		201	-
Total payments on charitable activities		24,367	19,807
Governance costs			
Insurance and professional fees	4	454	598
Total payments		24,821	20,405
Net surplus/(deficit) for the year		7,482	(1,061)

All funds are unrestricted.

The notes on pages 9-10 form part of these Accounts.

STATEMENT OF BALANCES

	Notes	2026 £	2025 £
BANK AND CASH			
Opening balances		14,454	15,515
Net surplus/(deficit) for the year		7,482	(1,061)
		<u>21,936</u>	<u>14,454</u>
OTHER ASSETS			
Investments - Stocktrade		<u>63,535</u>	<u>62,923</u>
OTHER LIABILITIES			
Committed grant expenditure	6	(3,000)	(1,200)
Professional fees		(250)	-
Total liabilities		<u>(3,250)</u>	<u>(1,200)</u>
Net Assets		<u>82,221</u>	<u>76,177</u>
RESERVES			
Opening balances		76,177	74,186
Net surplus/(deficit) for the year		7,482	(1,061)
Net gain/(loss) in value of investments		612	4,252
Movement in committed expenditure		(2,050)	(1,200)
Closing balances		<u>82,221</u>	<u>76,177</u>

Approved by the Board of Trustees and signed on their behalf by:



John Amoores PhD, Chair

Date: 7 Sept 2026

 CA

Kaitlyn Kane CA, Interim Treasurer

Date: 7 September 2026

The notes on pages 9-10 form part of these Accounts.

NOTES TO THE ACCOUNTS

1 Accounting Policies

These accounts have been prepared on the Receipts & Payments basis in accordance with:

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

Income and expenditure is recognised when received or disbursed.

The Charity maintains:

- (a) A general unrestricted fund for the day-to-day running of the charity which is expendable at the discretion of the management committee in furtherance of the charity's objects, and
- (b) A restricted fund that consists of monies received from donors which relate to a specific project and are donated to fund a particular purpose.

During the year no restricted funds were held and all funds were unrestricted.

2 Gift Aid Income

The gift aid income received in the year includes claims relating to membership fees and donations received in the prior financial year.

3	Grants paid	2026 £	2025 £
	City Art Centre	19,700	8,890
	Lauriston Castle	444	5,432
	Edinburgh Living History	631	-
	Total grants paid	20,775	14,332

A total of 4 grants (2025: 5) grants were paid in the year.

4 Governance Costs

Included in governance costs are the fees payable to the independent examiner, which totalled £250 (2025: £420).

5 Related party transactions

No remuneration from the charity was paid to any of the Trustees in the year and no expenses related to their role as Trustee were reimbursed.

In the year, the Friends received membership fees totalling £100 and donations totalling £80 from Trustees.

6 Committed expenditure

Approval has been given for a grant of £3,000 to part support renewal of the wrap on the 'Traveling Gallery Bus'. The invoice is expected in the next financial year 2026-2027.