

Isle Of May Bird Observatory & Field Station Trust

Scotland · Charity number SC001783

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1989-05-05
Register	View on the OSCR register

Contact

Address Sestri
31 Maxwell Street
Dumfries
DG2 7AN

Website www.isleofmaybirdobs.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement'

What the charity does: The Isle of May Bird Observatory's principal objectives are to encourage the pursuit of ornithology, for the benefit of the public, and to advance the education of the public by the study of the natural history of the Isle of May. The base of the Observatory is the Low Light on the Isle of May. From April to November the Trust arranges for the Observatory to be manned on a weekly basis by volunteers. Accommodation is provided in the Low Light on a self-catering basis. The Trust is responsible for the upkeep of the Observatory. Parties of up to six stay in the Low Light and keep records of all birds seen. Bird migration is studied and recorded. The Trust provides rings so that the persons manning the Low Light can ring birds and thus contribute to the national bird ringing scheme. The Observatory records are published in an annual report and made available to NatureScot and to national ornithological reports. In the summer months, work is done on seabirds which nest on the May.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To foster and encourage the pursuit of ornithology for the benefit of the public and to advance the education of the public by the study of natural history on the Isle of May. This will be achieved by

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£58,863	£42,576	-	0
2024-12-31	£39,436	£26,297	-	0
2023-12-31	£36,984	£26,297	-	0
2022-12-31	£40,209	£46,697	-	0
2021-12-31	£44,536	£15,412	-	0

Isle Of May Bird Observatory & Field Station Trust

Scotland - Charity number SC001783

Accounts

**ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST
(Scottish Charitable Incorporated Organisation)**

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

For the year ended 31 December 2025

Charity No SC001783

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2025

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ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 December 2025.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The Isle of May Bird Observatory's principal objectives are to encourage the pursuit of ornithology, for the benefit of the public, and to advance the education of the public by the study of the natural history of the Isle of May. It does this through the following programme of activity. The base of the Observatory is the Low Light on the Isle of May.

Activities

The Trust charges for overnight visits to the island and out of this income has to pay for the transport of visitors to the island by boat. The charges also are designed to cover the upkeep and running costs of the Low Light, a building leased from NatureScot as the base of the Trust on the Isle of May and the activities of the Bird Observatory.

ACHIEVEMENTS AND PERFORMANCE

Programme of activities

From April to November each year the Trust arranges for the Observatory to be manned by volunteers. The Trust arranges a weekly boat from Anstruther. Accommodation is provided in the Low Light on a self-catering basis. The Trust is responsible for the upkeep of the Observatory. Parties of up to six stay in the Low Light and keep records of all birds seen through the daily census, the core task of the observatory. During spring and autumn, bird migration is studied and recorded through this and contributes to the observatory status as an accredited Bird observatory (maintaining such records required to be on 75% of days during those seasons). The Trust provides rings so that licensed persons manning the Low Light can ring birds and thus contribute to the national bird ringing scheme. This scheme uses ringing information to examine the movements and population changes of bird species, thus contributing to conservation and ornithological studies. About 5,000 birds are typically ringed in a year. The Observatory records are published in an annual report and made available to NatureScot and to national ornithological reports. In the summer months, research work is done on seabirds which nest in great numbers on the May. The Observatory cooperates on this with NatureScot who own the island and from whom the Trust leases the Low Light.

In 2025, coverage of the daily bird census, a core activity, was achieved on all days of the season significantly exceeding the 75% threshold and was added to by records contributed from Nature Scot and UK-CEH staff outside of the spring and autumn period. The season was poor for bird migration, and this is reflected in both the annual ringing results which totaled 3911 new birds of 84 species, but were c. 4% down on the previous year, and in the diversity of species recorded in the daily census, which was 163 compared to 169 in 2024 and 183 in 2023.

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE (contd)

This is typical of the large range of inter-annual variation. Ringing data was submitted timeously to the BTO. Daily census data is submitted to the BTO Birdtrack system via the Bird Observatories Council annually and normally by the year end of the year following the recording season.

Contribution to education and tourism

Information about the activities of the Observatory is provided in the Visitor Centre run by NatureScot. This is much used by day visitors to the island and the availability of information on the birds of the island enhances the experience of visitors. The island makes an important contribution to the tourist potential of the East Neuk of Fife. The fact that the island is a base for study of birds adds to its attractions and provides an educational experience for visitors, covering ecology and all aspects of natural history. While no specific planned events were held in 2025, the Observatory and its work was interpreted to day visitors throughout the summer which several visiting groups given information about the observatory when enquiring with groups staying there. In addition, NatureScot volunteers and visiting researchers were given observatory tours and participated in ringing under supervision, thereby further informing key audiences about the work of the observatory.

The Observatory creates employment through its use of boats from Anstruther and, recently, through building work to improve facilities at the Observatory. The economic benefit both directly through observatory work and through the contribution of observatory visitors to the economy of Fife has not been calculated.

FINANCIAL REVIEW

The accounts for the year ended 31 December 2025 have been prepared on a receipts and payments basis.

During the year total income amounted to £58,863 (2024: £39,436) of which £10,139 was restricted (2024: £2,859) and £48,724 (2024: £36,577) was unrestricted. Total expenditure was £42,576 (2024: £31,439) of which £10,139 (2024: £2,859) was restricted and £32,437 (2024: £28,580) was unrestricted. The surplus for the year was £16,287 (2024: surplus of £7,997), at the end of the period. Total funds were £161,359 (2024: £145,072).

The Trustees consider the financial position of the Trust to be satisfactory. The Trust has substantial reserves and a cautious Reserves Policy (see below).

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

FINANCIAL REVIEW (contd)

Reserves policy

As a general principle of the finances of the Observatory, it is proposed that the normal annual expenditure of the Trust each year should be met in full by the visitor charges for that year and that in addition a surplus should be made each year which can be added to the reserves for major capital expenditures in the future. The reserves should not be drawn upon to subsidise normal running costs. The Trustees consider that 6 months of operating costs, being around £21,300 is a suitable target level of free reserves which also accommodates monthly variations in income. The free reserves, being general undesignated funds, at 31 December 2025 were £71,359. The target is therefore met.

Designated Emergency Contingency Reserve

The charity's experience during COVID and Avian Flu showed how fortunate it is to have substantial reserves. We were thus able to cope with deficits in the years 2020 -22 without difficulty. We do not know what other problems might arise in future. The trustees have previously decided to designate £50,000 for unforeseen contingencies. The trustees made the decision to transfer monies into a reserve account with interest, as of 31st December 2025 this stands at £105,567. A review of the reserve in 2025 indicated maintaining it at a minimum of £50,000 for 2026 was appropriate.

Designated Capital Reserves

When we were carrying out major improvement work on the Low Light we had a separate Development Account and Restricted Funds to pay for it. That Restricted Fund is now closed. However, there are still major capital expenditures which will arise either in a planned or an unplanned way. This includes replacement of capital items, such as the fridges and, in particular, the solar panels. We have consulted the suppliers of the solar system and measures to upgrade the system in the year to two years will likely cost c. £25,000 in addition there may be maintenance spend on other capital items. Given the present state of the charity's finances we can afford to fund capital works from the reserve surplus or put specific funds aside to be drawn on as necessary, to be topped up with the planned surplus we budget for on our current expenditure. We can expect periodic capital expenditure on such items as the traps to occur from time to time. Thus a second capital reserve of £20,000 is designated. Other smaller expenditures could be dealt with out of an annual provision for upkeep in our current expenditure.

Risk Management

The Board has considered the major risks to which the charity could be exposed and has taken steps to mitigate the effects of such risks. In particular, the Board monitored carefully the significant extra expenditure involved in the redevelopment and made regular reports to the Board. The Board took all the necessary professional advice and expenditure was controlled through a project group composed of three Trustees reporting to the Board. In 2012 the Board changed the legal form of the Trust from an unincorporated association to a Scottish Charitable Incorporated Association (SCIO) which has limited liability. The Trust has carried out a full risk assessment of all the Trust's activities and regularly reviews it.

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

Plans for future periods

The Trust maintains a forward strategy, with the current plan¹ expiring in 2027, which outlines its key tasks over a given 5-year period. The current plan includes a focus on enhancement of bird monitoring efforts, the improvement of educational initiatives and the maintenance and continued enhancement of facilities. All these aspects may entail some capital expenditure from time to time.

An important part of the Trust's activities involves trapping and ringing birds to study their movements and other aspects of their lives. The birds are caught in specially designed Heligoland traps and in mist nets. The Heligoland Traps (of which there are four) are substantial structures. All four have been rebuilt by volunteer work parties in the past few years but require continual maintenance, subject to weather damage to their relatively fragile structure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Isle of May Bird Observatory and Field Station Trust was originally founded as an unincorporated association in 1985. The Trust was accepted as a charity by the Inland Revenue and was therefore generally exempt from taxation. On 23rd February 2012 at a Special General Meeting of the Trust it was agreed to apply to the Office of the Scottish Charity Regulator (OSCR) to change the Trust's status from an unincorporated association to a Scottish Charitable Incorporated Organisation (SCIO). Application was made to OSCR on 24th February and on 16th April 2012 the Isle of May Bird Observatory and Field Station Trust was registered as a SCIO. In becoming a SCIO, the Trust adopted a new constitution. However, the Trust's name, charitable objectives, Charity Number, Trustees and members all remained unchanged.

Appointment of Trustees and Trustee Induction and Training

The charity is governed by a Board of Trustees. The Trustees are chosen for their individual qualifications, experience and skills to cover the gamut of those required for successful governance of the Charity. The individual training needs of the Trustees is considered at appointment and then periodically throughout their appointment.

Administrative Structure

The Board normally meets once every three months, with additional extra informal sub-committee meetings to discuss items as necessary: Finance, Transport and Maintenance for example.

¹ https://isleofmaybirdobs.org/wp-content/uploads/2023/07/c24db-strategic-plan-2022-2026_final_approved_2022_march.docx.pdf

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number: SC001783

Principal Address: 62 High Street
South Queensferry
EH30 9HN

Registered Address: 36 Marchfield Place
Dumfries
DG1 1GQ

Charity Trustees:

Alan Lauder	Chairman
Brian Minshull	Secretary
Ian Skilling	Treasurer
Mark Newell	Booking Secretary
Mark Oksien	Maintenance Organiser
Iain English	
David Grieve	
Mrs Sheila Russell	
Dr Stuart Rivers	
Kenneth Shaw	(Resigned 12/03/2025)
Brian Etheridge	
Vivian Hastie	(Resigned 12/03/2025)
Ciaran Hatsell	(Resigned 12/03/2025)
Chris Broome	(Appointed 12/03/2025)
Scott Jones	(Appointed 12/03/2025)

Bankers: Royal Bank of Scotland
Edinburgh Bruntsfield (C) Branch
206 Bruntsfield Place
Edinburgh
EH10 4DF

Independent Examiner: Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

TRUSTEES' REPORT

For the year ended 31 December 2025

Responsibilities of the Trustees

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 Trust at the end of the year and of the profit or loss for 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 Charities SORP;
- make judgements 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 financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Associations constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the trust and financial information included on the trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 9 March 2026 and signed on their behalf by:-



Alan Lauder

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2025

I report on the accounts of the charity for the period ended 31 December 2025, which are set out on pages 10 to 15.

Respective responsibilities of the Trustees and the Independent 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's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations (as amended) 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 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 (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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.



Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Date: 9 March 2026

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 December 2025

	Notes	Restricted	Unrestricted	2025 Total £	2024 Total £
RECEIPTS					
Donations	2	-	3,820	3,820	2,300
Grants	3	10,139	-	10,139	2,859
Feed in Tariff		-	210	210	168
Subscriptions		-	5,315	5,315	4,125
Report sales		-	-	-	22
Ticket sales		-	-	-	880
Income for charitable activities		-	35,150	35,150	27,149
Other Income		-	459	459	-
Miscellaneous		-	53	53	83
Investment income		-	3,717	3,717	1,850
		-----	-----	-----	-----
Total Receipts		10,139	48,724	58,863	39,436
		-----	-----	-----	-----
PAYMENTS					
Payments for charitable activities	4	10,139	28,667	38,806	28,285
Governance costs					
Independent Examiners fee		-	1,380	1,380	1,200
Secretarial Expenses		-	2,066	2,066	1,954
Miscellaneous		-	324	324	-
		-----	-----	-----	-----
Total Payments		10,139	32,437	42,576	31,439
		-----	-----	-----	-----
Surplus for the year		-	16,287	16,287	7,997
Transfer to/(from) funds	6	-	-	-	-
		-----	-----	-----	-----
Surplus for the year		-	16,287	16,287	7,997
		=====	=====	=====	=====

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

STATEMENT OF BALANCES

For the year ended 31 December 2025

	Notes	Restricted	Unrestricted	2025 Total £	2024 Total £
Cash at bank and in hand					
Balance at beginning of year		-	145,072	145,072	137,075
Surplus for the year		-	16,287	16,287	7,997
		-----	-----	-----	-----
Total cash funds at end of year		-	161,359	161,359	145,072
		-----	-----	-----	-----

For information purposes only	2025 £	2024 £
Other assets - unrestricted		
Income receivable – Gift Aid	-	1,363
Other liabilities - unrestricted		
Accruals – Independent Examiner’s fee	1,440	1,380
Accruals – secretarial expenses	426	-
Deferred income – 2026 accommodation	5,600	4,600

Approved by the Trustees on 9 March 2026 and signed on their behalf by:



Alan Lauder
Chairman

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

1. Accounting policies

Basis of Accounting:

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Funds

Unrestricted funds are income generated for the objects of the charity, without further specified purpose, and are available as general funds.

Designated funds are unrestricted funds allocated by the Trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Donations	-	800	800	2,300
Gift Aid	-	3,020	3,020	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	3,820	3,820	2,300
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations was £3,820 (2024: £2,300) of which £3,820 (2024: £2,300) was unrestricted and £nil (2024: £nil) was restricted.

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

3. Grant income

	Restricted	Unrestricted	2025	2024
	£	£	£	£
A E B Charitable Trust – Chimney works	10,139	-	10,139	2,859
	<hr/>	<hr/>	<hr/>	<hr/>
	10,139	-	10,139	2,859
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Grant income was £10,139 (2024: £2,859) of which £nil (2024: £nil) was unrestricted and £10,139 (2024: £2,859) was restricted.

4. Payments for Charitable Activities

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Boat trips	2,050	11,350	13,400	11,300
Rent	-	794	794	650
Upkeep	8,089	8,658	16,747	10,231
Calor Gas	-	1,703	1,703	-
Insurance	-	3,639	3,639	3,357
Rings and Ringing Equipment	-	924	924	774
Bird Observatories Council	-	80	80	-
Newsletter	-	315	315	585
Isle of May clothing	-	168	168	-
90 th Anniversary costs	-	-	-	1,262
Accommodation refunds	-	920	920	-
Bank charges and fees	-	116	116	126
	<hr/>	<hr/>	<hr/>	<hr/>
	10,139	28,667	38,806	28,285
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Expenditure was £38,806 (2024: £28,285) of which £28,667 (2024: £25,426) was unrestricted and £10,139 (2024: £2,859) was restricted. The trustees consider there to be only one charitable activity.

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

5. Remuneration and Expenses paid to Trustees

No Trustee received remuneration during the period. The Chairman, Secretary, Maintenance Manager and Treasurer receive no remuneration but are reimbursed for expenses incurred on behalf of the Trust.

During the year eight Trustees (2024: Six Trustees) were reimbursed expenses of £3,318 (2024: £3,017).

During the year the charity made payments to Tessa Minshull, the daughter of a Trustee, for the design and content of newsletters for the charity. The payments totalled £315 (2024: £585) and were approved as fair value for work done.

6. Movement in funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	At 31 December 2025 £
Restricted Funds					
Chimney works	-	10,139	(10,139)	-	-
	-----	-----	-----	-----	-----
	-	10,139	(10,139)	-	-
	-----	-----	-----	-----	-----
Unrestricted Funds					
General funds	55,072	48,724	(32,437)	(5,000)	66,359
<i>Designated funds</i>					
Emergency contingency	50,000	-	-	-	50,000
Solar panels	20,000	-	-	5,000	25,000
Capital expenditure	20,000	-	-	-	20,000
	-----	-----	-----	-----	-----
	145,072	48,724	(32,437)	-	161,359
	-----	-----	-----	-----	-----
TOTAL FUNDS	145,072	58,863	(42,576)	-	161,359
	=====	=====	=====	=====	=====

ISLE OF MAY BIRD OBSERVATORY AND FIELD STATION TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 December 2025

6. Movement in funds (cont)

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Restricted Funds					
Chimney works	-	2,859	(2,859)	-	-
	-	2,859	(2,859)	-	-
Unrestricted Funds					
General funds	47,075	36,577	(28,580)	-	55,072
<i>Designated funds</i>					
Emergency contingency	50,000	-	-	-	50,000
Solar panels	20,000	-	-	-	20,000
Capital expenditure	20,000	-	-	-	20,000
	137,075	36,577	(28,580)	-	145,072
TOTAL FUNDS	137,075	39,436	(31,439)	-	145,072

Purposes of funds

Restricted

- Chimney works – funds received from the A E B Charitable Trust towards the cost of essential chimney replacement work

Designated

- Emergency contingency – for unseen major events such as Covid 19 and Avian Flu
- Solar panels – replacement or repair of solar panels
- Capital expenditure – periodic specific expenditure such as replacement of traps

Transfers

- Transfers from unrestricted general fund to unrestricted designated funds for specific purposes as agreed by Trustees.