

**THE MUSEUM OF ABERNETHY**  
**A Scottish Charitable Incorporated Organisation (S.C.I.O.)**

**Reports and Accounts**  
**Year ended 31 December 2024**

**Scottish Charity No: SC 023100**

# The Museum of Abernethy

Scottish Charity No: SC 023100

## Year ended 31 December 2024

### Trustees' Report

The trustees present their report, and the accounts of the charity, for the year ended 31 December 2024. The accounts which accompany this report summarise its receipts and payments for the year ended 31 December 2024 and disclose its financial position as at that date.

### Principal activity

The Museum's principal activity is to advance and promote the knowledge of the general public and, in particular, the inhabitants of the Parish of Abernethy, about the heritage, history, genealogy and culture of the locality.

To provide a Museum as a community resource namely for the collection, classification and conservation of items of local interest, with assistance from the local community, volunteers, voluntary organisations, local authorities and other bodies as required.

### Trustees

The trustees of the Museum who held office during the period were:

Developments and events over the past year include:

- a) VisitScotland has cancelled the star award system for all its attractions, so our 4-star status will shortly disappear. VisitScotland will check standards by other means.
- b) The process to re-activate our Accreditation status is ongoing. This is not essential, but desirable to allow us to apply for MGS grants and Treasure Trove items.
- c) The discontinuation of the Adlib computer program for cataloguing exhibits means that we are in the process of switching to MODES.
- d) Approval has been obtained for the erection of a Witches Stone near the Williamson Hall, and we await the installation.
- e) Abernethy Primary school has requested a series of visits by classes, which is very welcome.
- f) Two new, and one refreshed, displays have been in development for our opening on May 3.
- g) Our 2nd Easter opening took place in 2024, and was well attended.
- h) Our Doors Open Days in September 2024, with gardening activities and the launch of our Photographic Trail, were also successful.
- i) The Christmas party for our volunteers, once again in the Masonic Hall, was well attended and enjoyed by all.
- j) Our social media profile and our shop sales both continue to do well. We have a great variety of merchandise these days.

By Order of the Board

27 March 2025

## **Independent Examiner's Report to the Trustees of The Museum of Abernethy**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on the following 2 pages.

### **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 the 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 the independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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**

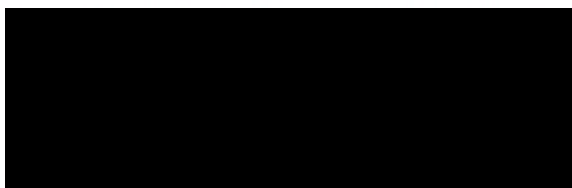
In the course of my examination, no matter has come to my attention

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- 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.



27 March 2025

# **The Museum of Abernethy**

## **Receipts and Payments Account**

**Year to 31 December 2024**

<b>Receipts</b>	<b>2024 Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
Donations (including membership subscriptions)	2,563	7,300	9,863	8,204
Legacy	5,000	-	5,000	-
Gift Aid Small Donations Scheme	1,001	-	1,001	-
Grants (Note 2)	-	2,500	2,500	-
Fundraising activities (Note 3)	-	-	-	893
Gross trading receipts	1,779	-	1,779	2,124
Bank interest	<u>562</u>	<u>-</u>	<u>562</u>	<u>380</u>
<b>Total receipts</b>	<b><u>10,905</u></b>	<b><u>9,800</u></b>	<b><u>20,705</u></b>	<b><u>11,601</u></b>
<b>Payments</b>				
Expenses for fundraising activities	-	-	-	481
Gross trading payments	-	1,111	1,111	1,232
Payments relating to charitable activities (Note 4)	<u>5,179</u>	<u>9,703</u>	<u>14,882</u>	<u>7,875</u>
	5,179	10,814	15,993	9,588
Purchase of fixed assets	<u>1,663</u>	<u>-</u>	<u>1,663</u>	<u>-</u>
<b>Total payments</b>	<b><u>6,842</u></b>	<b><u>10,814</u></b>	<b><u>17,656</u></b>	<b><u>9,588</u></b>
<b>Net receipts – Surplus/(deficit) for year</b>	<b><u>4,063</u></b>	<b><u>(1,014)</u></b>	<b><u>3,049</u></b>	<b><u>2,013</u></b>
<b>Statement of Balances</b>				
Cash and bank balances at start of year	38,806	3,707	42,513	40,500
Surplus/(deficit) for year	<u>4,063</u>	<u>(1,014)</u>	<u>3,049</u>	<u>2,013</u>
Cash and bank balances at end of year	<u>42,869</u>	<u>2,693</u>	<u>45,562</u>	<u>42,513</u>
<b>Creditors</b>				
Accrued expenses	<u>96</u>	<u>546</u>	<u>642</u>	<u>726</u>

The notes to the accounts, which follow, form part of these Accounts.

The foregoing Receipts and Payments account and Notes to the Accounts, were approved by the Trustees on 27 March 2025.

## The Museum of Abernethy

### Notes to the Accounts - Year to 31 December 2024

#### 1. Basis of Accounting

The accounts comprise a Receipts and Payments Account for the year ended 31 December 2024 and supporting notes to the accounts, prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, with the Charities Accounts (Scotland) Regulations 2006, as amended.

#### 2. Restricted Funds

A donation of £7,300 was received for specific maintenance and operating costs (2023 - £5,500) and a £2,500 grant was received for the Memorial to the Abernethy Women Accused of Witchcraft (2023 - £nil).

#### 3. Income from Fundraising Activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Coffee Morning	-	-	-	656
Scouts Gala Day	-	-	-	237
	<u>-</u>	<u>-</u>	<u>-</u>	<u>893</u>

#### 4. Payments relating to Charitable Activities

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Displays & events	903	4,576	5,479	831
Maintenance, premises & equipment	1,463	-	1,463	1,750
Telephone & broadband	1,112	-	1,112	800
Power	-	3,428	3,428	1,909
Office supplies	1,073	-	1,073	1,012
Insurance	-	1,699	1,699	1,154
Advertising & publicity	-	-	-	174
Volunteer expenses	458	-	458	64
Miscellaneous expenses	<u>170</u>	<u>-</u>	<u>170</u>	<u>181</u>
	<u>5,179</u>	<u>9,703</u>	<u>14,882</u>	<u>7,875</u>

No remuneration or expenses were paid to the trustees of the charity during the year (2023 - £nil).