

BUTE MUSEUM AND NATURAL HISTORY SOCIETY

Registered Charity No. SC047445

RECEIPTS AND PAYMENTS ACCOUNT

1ST JANUARY TO 31ST DECEMBER 2025

Receipts	2025	2024
Subscriptions from Members	4,340	4,060
Gift Aid claim	838	835
Donations [see Note 2]	920	2,137
Grants received [see Note 3]	2,749	5,038
Endowment Fund	5,000	0
Friends of Bute Museum [see Note 4]	2,502	837
Bird Group [see Note 5]	100	175
Museum Admission Charges	14,826	16,026
Library rental	190	100
Library Services	1,927	1,535
Shop sales	7,841	6,736
Total	41,233	37,479
Payments		
Natural History Society [see Note 6]	254	304
Wages	14,493	14,167
Shop	2,775	2,887
Book publication costs. [see Note 7]	1,495	0
Friends Gift Aid share	299	340
Gas/Electricity re Museum	5,908	5,621
Insurance	3,665	3,445
Transfer to Endowment Fund	0	0
Museum maintenance & repairs	3,586	2,515
Total payments for charitable activities	32,475	29,279
Governance costs:		
Stationery, Printing, Postage etc.	841	802
Computer website etc	563	469
Publicity	0	80
Phone/internet	676	643
Memberships	346	346
Museum's Bank Card reader fees	194	210
Sundry general expenses	1,275	898
Total governance costs	3,895	3,448
Total	36,370	32,727
Net Deficit for period		
Net Surplus for period	4,863	4,752

BUTE MUSEUM AND NATURAL HISTORY SOCIETY

STATEMENT OF BALANCES

AS AT 31ST DECEMBER 2025

Balance at 1st January 2025	58,339
Surplus	4,863
Balance at 31st December 2025	<u>63,202</u>

Treasurer BM&NHS

Date:

02/02/26

External Examiner

Date:

15/2/26

**FRIENDS OF BUTE MUSEUM
RECEIPTS AND PAYMENTS ACCOUNT
1ST JANUARY TO 31ST DECEMBER 2025**

	2025	2024
Receipts [see Note 4]		
Donations from 'Friends'	1655	1727
Gift Aid recovered on 2023 donations	299	340
Total	<u>1,954</u>	<u>2,067</u>
Payments [see Note 4]		
Expenditure on Museum related activities		2203
Internal Improvements	4065	
Scotland's People Membership	120	
Museum Scanner	110	
Sundry items	6	
Total	<u>4301</u>	<u>2203</u>
Net Surplus for period	(2347)	(136)

**FRIENDS OF BUTE MUSEUM
STATEMENT OF BALANCES
AS AT 31ST DECEMBER 2025**

Balance as at 1st January 2025	10830
Surplus	(2347)
Balance as at 31st December 2025 [see Note 6]	<u>8,483</u>

Dr. Ahmed
Friends of Bute Museum Treasurer
Date: 02/02/26

External Examiner *David Jel*
Date: 15/2/26

**BUTE MUSEUM AND NATURAL HISTORY SOCIETY
(including 'Friends of Bute Museum')
CONSOLIDATED STATEMENT OF BALANCES
AS AT 31ST DECEMBER 2025**

	Unrestricted	Restricted	Total
BM&NHS	51,521	11,681	63,202
Friends of Bute Museum		8,483	8,483
	<u>51,521</u>	<u>20,164</u>	<u>71,685</u>

Treasurer BM&NHS

Date: 02/02/26

External Examiner

Date: 15/2/26

Bute Museum and Natural History Society
Registered Charity No. SC047445
Notes to Accounts – 2025

Note 1.

i. Basis of Accounts

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

ii. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. Restricted Funds can only be used for the specified purposes for which they were given to the charity.

iii. Related Party Transactions

No remuneration was paid to the Trustees or to any connected persons during the year.

iv. Governance costs

The independent examiner was not paid any fee.

Note 2. Donations

The considerable reduction in donations received during 2025 compared with 2024 is largely due to two substantial one-off donations of £500 each which were received in 2024 (one from the crew of HMS Rothesay and one which the donor requested be allocated for use by the Red Squirrel Group).

Note 3. New Grants received in 2025/Restricted Funds

During the course of the year grants totalling £2,749 were received from the Co-Op Community Fund, specifically for the benefit of the Red Squirrel Group.

The balance of restricted funds B/F on 1st January 2025 was:-

Cmdr Hamilton Legacy	£ 4,553	
Thomas Hart Legacy	£ 3,214	
Bute Victoriana	£ 5,127	
Bird Group	£ 652	
Red Squirrel Group	£ 702	
		£14,248

The Cmdr Hamilton Legacy was left untouched during the course of the year; as regards the Thomas Hart Legacy, a few small items purchased for the Museum (a countertop map and a display stand) have reduced the legacy total to £3,121.

We used up the Bute Victoriana Fund to cover our gas and electricity costs and accordingly at 31.12.25 the balance of this fund was reduced to zero.

A combination of raffle income and AGM expenses gave the Bird Group a year end balance of £692 (see Note 4 below). The figure for the Red Squirrel Group was £3,315, largely as a result of the Co-Op Community grants mentioned above.

To recap, the total amount of Restricted Funds C/F as at 31st December 2025 (other than funds held by the Friends of Bute Museum) was:-

Cmdr Hamilton legacy	£ 4,553	
Thomas Hart legacy	£ 3,121	
Bute Victoriana	£ 0	
Bird Group	£ 692	
Red Squirrel Group	£ 3,315	
		£11,681

Note 4. Friends of Bute Museum

Funds held by the Friends of Bute Museum, are considered to be restricted, in that the Friends' Committee are responsible for allocating money raised by the Friends (i.e. they are not controlled by the BMNHS Trustees), being held in a separate bank account from the remainder of the BM&NHS funds. These funds amounted to £8,483 as at 31st December 2025.

During 2025 the Friends of Bute Museum raised £1,655 from 'Friends' and received a Gift Aid payment from HM Revenue & Customs for £299. The Friends paid for the installation of LED light fittings in all the display cabinets in the History Gallery as well as the installation of new CCTV cameras. A replacement scanner was also purchased and the Friends paid the annual subscription to the Scotland's people website. All this brought the total expenditure during

2025 to £4,301, which left a deficit of £2,347 at the end of the year. However the 'Friends' still had had a healthy balance of £8,483 in their own bank account. NB: the installation of the CCTV cameras was paid for direct by BM&NHS, who then received compensation from the 'Friends'. The Friends of Bute Museum have a Committee comprising Donald Kinnear, Anne Speirs, Jean McMillan and Janet O'Sullivan, who are responsible for administering the funds raised by the 'Friends'.

Note 5. Bute Bird Group

The members of Bute Bird Group raise funds for their own use, mainly in the form of raffle income which in 2025 amounted to £100. Consumables purchased for their AGM (Total £60) constituted the only expenditure incurred during the year, for which reimbursement was made from their funds held in the BM&NHS account.

Bute Bird Group

Balance as at 1 st January 2025 B/F	£ 652
<u>Receipts</u>	
Raffle income	<u>£ 100</u>
	£ 752
<u>Payments</u>	
Expenses as above	<u>£ 60</u>
Balance as at 31 st December 2025 C/F	£ 692

Note 6.

Subscriptions to the Natural History Society go to the 'general funds' of BM&NHS, from which most expenditure is now paid. However, the Natural History Society's Committee are responsible for costs directly relating to Society activities (e.g. speakers' expenses) and they were initially allocated £500 in 2018, with funds at their disposal subsequently being 'topped up' to £500 on 1st January each year. Since the balance on 01.01.25 already exceeded this figure no topping up took place. No expenses were incurred throughout the year and the balance remains unchanged. Therefore no topping up will be necessary on 01.01.26 either.

Natural History Society

<u>Receipts</u>	
Balance as at 1 st January 2025 B/F	£704
Transferred from General Funds 1 st January 2025	<u>£ 0</u>
	£704
<u>Payments</u>	
Expenses, including Speakers' expenses 2025	<u>£ 0</u>
Balance as at 31 st December 2025 C/F	£ 704

Note 7. Publication Fund

A Publication Fund was started in 2013, mainly to ensure that we have funds available every four years to cover the cost of publishing the *Transactions*. On 1st January 2025 this showed a balance of £4,262. During the course of the year this was reduced by £1,495 to cover printing costs of volume XXXI of the *Transactions*. As at 31st December 2025 therefore the balance stands at £2,767. BM&NHS's Trustees agreed in 2014 to transfer £750 to the Publication Fund each year, mainly to cover the cost of the *Transactions*, but also to make funds available for other publications which may be required from time to time. Accordingly £750 will be transferred to the fund on 1st January 2026, increasing the balance to £3,516.

Note 8. John Thomas Fund

During 2016 an unrestricted legacy of £5,000 was received by the Bute Natural History Society from the estate of John Thomas. The balance of this fund (£1,500 as at 31st January 2025) was provisionally earmarked to be spent on fencing and signage for the Lubas Stone, should this become a 'scheduled monument'. However there is as yet no consensus regarding the the archaeological significance of the stone, so a decision remains outstanding as to the best way of using the Fund balance to protect it, or indeed whether the Fund balance should continue to be reserved for this purpose.

Note 9. Marshall Trust Fund

£400 was taken from this fund during the course of the year for the purchase of a new Dyson cleaner for the Museum, as a replacement for the old cleaner which had failed its PAT test.

Note 10.

The BM&NHS Accounts do not show the value of either Museum contents or shop stock. The Museum Shop's annual 2025 stock take indicated stock to the value of:-

Souvenirs	£1,401	
BM&NHS Publications	£4,246	
other books	<u>£ 270</u>	Total £5,917

Our Publications are currently sold by Visit Scotland, Print Point and Friends of Wemyss Bay Station in addition to the Museum Shop.

Note 11.

Funds held by BM&NHS at 01.01.25 were made up as follows:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Natural History Society	704		704
Bird Group		652	652
Publication Fund	3,512		3,512
John Thomas Fund	1,500		1,500
Red Squirrel Group		702	702
Cmdr Hamilton legacy		4,553	4,553
Thomas Hart legacy		3,214	3,214
Bute Victoriana Fund		5,127	5,127
Marshall Trust Fund	13,510		13,510
Glyn Collis legacy	5,000		5,000
Other BMNHS funds	<u>19,865</u>		<u>19,865</u>
Total	44,091	14,248	58,339

Funds held by BM&NHS at 31.12.25 are made up as follows:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Natural History Society	704		704
Bird Group		692	692
Publication Fund	2,767		2,767
John Thomas Fund	1,500		1,500
Red Squirrel Group		3,315	3,315
Cmdr Hamilton legacy		4,553	4,553
Thomas Hart legacy		3,121	3,121
Bute Victoriana Fund		0	0
Marshall Trust Fund	13,110		13,110
Glyn Collis legacy	5,000		5,000
Other BMNHS funds	<u>28,440</u>		<u>28,440</u>
Total	51,521	11,681	63,202

Note 12.

Bute Museum and Natural History Society (Scottish Charity No. SC047445) are the owners of the Bute Museum building.

Overview of financial position

We hold cash resources totalling £63,202 (of which £11,681 falls into the category of 'restricted') which, barring any unforeseen large costs, we anticipate will see us through the 2025 financial year quite comfortably. A net surplus of £4,863 was achieved due to a customary £5,000 injection of cash from our Endowment Fund's annual dividends. However we are well aware that without this there would have been a modest operating loss. This reflects the fact that without additional funds our income from the Museum will almost invariably be below our operational expenditure. Nevertheless we are extremely fortunate in having recourse to the Bute Museum Endowment Fund (maintained as a separate charity SC009667) which as at 31st December 2025 held substantial investments valued at £358,492.

Independent Examiner's Report to the Trustees of the Bute Museum and Natural History Society (Registered Charity number SC047445)

I report on the accounts of the charity for the year ended 31st December 2025.

Respective responsibility 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. The charity trustees consider that the audit requirements of Regulation 10 (1) (d) of the Accounts Regulations do 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.

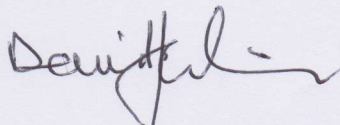
Basis of independent examiner's statement

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 to seek 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, and
 - to prepare accounts 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 accounts to be reached.

Signed: 

Name: DAVID JENKINS

Relevant Professional qualification/professional body: Revised Company Accountant

Address: 14 Ardmore Road
Ardmore

Date

15/2/26

Bute PAZO OFG

Bute Museum and Natural History Society

Trustees' Annual Report for period 1st January - 31st December 2025

Charity's principal address: Bute Museum, Stuart Street, Rothesay PA20 9EP

Although Bute Museum and Natural History Society (BMNHS) has its origins dating back to 1905, until some years ago Bute Museum and the Buteshire Natural History Society operated as two separate charities. Given the close co-operation that had always existed between both organisations a decision was taken that they should operate as one, and on 24th May 2017 'Bute Museum and Natural History Society' became a Scottish Charitable Incorporated Organisation (SCIO) regulated by the office of the Scottish Charity Regulator (OSCR) and was allocated Scottish Charity No. SC047445).

Trustees

Names of Trustees during 2025:

Susan Hothersall (President)	Trustee throughout period
Dawn Collis (Secretary)	Trustee throughout period
Neil Owen (Treasurer)	Trustee throughout period
Janet O'Sullivan (Membership secretary)	Trustee throughout period
Maureen Neary (Publicity Secretary)	Trustee throughout period
Donald Kinnear	Trustee throughout period
Alison Sheridan	Trustee throughout period
Patrick O'Sullivan	Trustee throughout period
Billy Shields	Trustee throughout period
Anne Speirs	Trustee throughout period
Jean McMillan	Trustee throughout period
Dr Paul Unwin	Trustee since May 2025

Structure Governance and Management

The governing document of Bute Museum and Natural History Society is a constitution registered with OSCR on 24th May 2017.

Election of trustees takes place at the AGM, with nominations requiring to be proposed and seconded. Election is by a majority of votes cast.

The objects and activities are as set out in the Constitution of the Society entered into the Register of the Scottish Charities Regulator on 24th May 2017:

Charitable purposes are: 1. the advancement of education

2. the advancement of arts, heritage, culture or science

Charitable objects are: The organisation is established for charitable purposes only, and in particular, the objects are:

to advance education within the community of Bute. This would be achieved by

- providing a platform to educate the general public in all aspects of Archaeology, History and Natural History of Bute, its former county and surrounding area;
- promoting and organising exhibitions, conferences, lectures and study tours for members, the local community, visitors and visiting groups;
- promoting and undertaking research on the surrounding area, disseminating the results through publications, visual and aural material;
- securing the publication of Transactions and accept, encourage and commission appropriate publications and journals;
- providing structured opportunities to schools and other groups within the community to learn about their natural environment;

to advance heritage, culture and science pertinent to the Isle of Bute and its environs. This would be achieved by

- providing and maintaining a local museum for the benefit of the community and visitors to the Island of Bute;
- advancing understanding of the flora, fauna and geology of the former County of Bute;
- creating and maintaining databases on the natural and cultural environment of the Isle of Bute, and ensuring such material is publicly accessible.

Bute Museum & Natural History Society

2025 Achievements and Performance

Other than a custodian and a cleaner who are paid employees, Bute Museum & Natural History Society is run by volunteers who are fully committed to ensure that the organisation operates smoothly and in accordance with its Constitution.. As regards the Museum, particular mention must be made of Anne Speirs BEM, Volunteer Curator of the Archaeology & History Gallery, Jean McMillan, Volunteer Librarian and Archivist and Isabel Sharp, who attends to the majority of genealogical enquiries.

As normal, the Museum was closed during the winter months of December and January due to lack of visitors, as well as the need for essential maintenance and repairs. During this period LED light fittings were installed in all the display cases in the History Gallery and the floor was varnished. The gas boiler supplying heating to the building was given its annual service in preparation for the reopening of the Museum. In order to upgrade our security new CCTV cameras were installed in January with a new camera being fitted in the office.

Several German WW2 maps of the west coast of Scotland were donated, as well as a framed photograph of the 241 Anti-Tank Battery which has been hung beside the wooden plaque in the History Gallery. In addition to these a large number of smaller items were given to the Museum during the course of the year, such as an autograph book, various postcards and photographs, a visitors' book from the Atholl Boarding House in Castle Street and a collection of bye-law from the 1880's.

As regards the Natural History Gallery, which had become somewhat cluttered, this is now being curated by Paul Unwin who took over earlier in the year. A great deal of tidying up has been done, touch table items have been replaced on an ad hoc basis when new specimens have been found and measures are being taken to clean and display case items and relabel them with additional information on their current species status on Bute. It has also been decided that the display cases in the Gallery are to be fitted with LED lighting, the committee of the Friends of Bute Museum having agreed to meet the cost of installation from their own funds.

Enquiries to the Museum are normally made via email and Facebook and occasionally at the front desk. Attempts are always made to satisfy these, although they can be quite time consuming. In addition to the many genealogical enquiries attended to by Isabel Sharp, general enquiries received covered a wide variety of subjects, such as : copies of photographs of Rothesay trams for use in a new book on trams, requests for photographs of various locations, a request for information on St. Brendan's Church, various enquiries concerning artefacts in the Museum's collection and many more.

The educational function of our Museum is of great importance to us. We had a large number of school visits with all the island primaries represented. There were also two very successful university visits: from Glasgow University with 83 attendees and from Queens University Belfast with 33 students and lecturers. A series of conducted tours was given to the staff of Visit Scotland in order to familiarise them with the Museum, but also to give them a lot of information about the island.

The Bute Noir crime writing festival which used to be held at the Museum recently changed its venue to the Glenburn Hotel, however a team from the Museum is still heavily involved with running this event. It was a big success as usual. We also organised a couple of book events, namely Angus Hannah's

latest publication "Brambles Of Scotland" and "Red Duchess" by Amy Gray, a biography of Kitty, Duchess of Atholl.

Visitor numbers were:

Adults 1673. Concession 1645. Children (with paying adults) 790. Free 3026.

Total visitors: 7134

This is somewhat down from the 2024 figure of 7617 visitors, but still considerably above the 2023 figure of 5195 visitors.

The free visitors are made up largely of school parties, people attending book events and BM&NHS members.

Shop sales in 2025 totalled £7,841. Boosted by sales to pupils and students this showed an increase of £1,105 over the previous year's sales figure of £6,736. We began stocking and selling fossils from Moussa Minerals and Fossils which have proved very popular and have an excellent profit margin. Outlets for Museum publications comprise not only the Museum shop but also PrintPoint Rothesay and the Friends of Wemyss Bay Station bookshop.

Bute Natural History Society

As usual **the** Natural History Society had an active year.

The weather precluded activity by the Moth Group early in the year, however trapping was done on a regular basis later on. Although the number of new species being identified is now quite low, nonetheless trapping is continuing to create a more comprehensive list. Two vestal moths were captured, a very rare Scottish visitor. On the archaeology side, work was done on the Barone Park survey and the work at Kames Bay also continued, with the discovery of what may be a walkway. An early Christian sites booklet is in the process of being produced, to be followed by an updated South End Trail booklet. There was also a well attended archaeology walk held jointly by the Bute Ramblers.

A full programme of winter meetings was organised, all of which attracted substantial audiences. Scott McFie gave a talk on the origins and history of the Bute Agricultural Society to a packed audience which included many members of the farming community on the island. There was a fascinating presentation by Sophie Shields and Michael Amos from the Clyde Dolphin & Cetacean Group, with lots of photos and videos of the hundreds of sightings of dolphins, porpoises and whales in the Firth of Clyde. From Helen Spenser, head of research at the Society of Antiquaries Scotland we had a most informative talk on archaeological research in Argyll and Bute. Dr. Paul Unwin, our Natural History Curator, gave a comprehensive talk on biodiversity monitoring on the Isle of Bute with much visual information on this subject, including some very intriguing data concerning the bat population.

The Bird Group had a full programme of summer events as well as a number of indoor meetings at the Museum. There was a very successful group trip to the Farme Islands and there was an organised trip to Islay in November. Interesting sightings on Bute included a Golden Eagle near Scalpsie and a White-tailed Eagle passing down the west coast near Ettrick Bay. There are now four known Osprey nests on Bute and one of the summer events was an Osprey morning in June. It is intended to install an Osprey nest camera at one of the nests near Birgidale Knock. A technical feasibility visit was positive, with finance being sought from the Hawk & Owl Trust as part of their objectives around education and engagement.

The Red Squirrel Project had been chosen as one of the local causes supported by the Co-op. Throughout the course of the year two payments of £500 were received, followed by a final payment of £1,700, thus making a total of £2,700. The Genetics Project, run by Rebecca Synott from the South-East Technological University in Ireland, was started in February. Rebecca visited Bute in January to plan the deployment of hair tubes in our woodlands and to meet volunteers and landowners (Mount Stuart, Tallwood and Bute Community Forest). The hair samples collected will reveal DNA which, when analysed, will provide valuable information on the lineage of the Red Squirrels on Bute, the relatedness of the individuals and the extent of genetic mixing there is between different woodland areas. As regards squirrel feeders, there are now at least eight feeding sites around the island, some operated by the Red Squirrel Group and some run by people in their gardens.

Website

The website continues to be improved and expanded with images from the Museum's collection. Photographs of speakers were posted to publicise the lecture programme. Pat O'Sullivan, our website administrator has also scanned and put on the website "Wilson's Guide to Rothesay and the Island of Bute", first published in 1848 by John Wilson, bookseller in Rothesay. The donations button on the website, linked to the Bute Museum & Natural History Society's PayPal account, although useful, continues to be used only sporadically, with most donations received being made by direct bank transfer.

We now have 2200 followers on our Facebook page.

Financial Review

Bute Museum & Natural History Society achieved a net surplus of £4,863 at the end of the 2025 financial year. No legacies were received throughout the year and therefore, as would normally be the case, some of the dividend income earned by the Endowment Fund, in this case £5,000, was transferred to the BM&NHS account. We continue to carefully monitor our ongoing financial performance not least because the underlying position is that our costs normally exceed our basic income. As always, increasing wage and utility costs are a particular concern. In this respect we are of course fortunate to have recourse to the Bute Museum Endowment Fund (maintained as a separate SCIO no. SC009667) which holds investments as at 31st December 2025 valued at £358,492. At the end of the 2025 financial year BM&NHS held funds totalling £63,202, of which £11,681 falls into the category of 'restricted'.

Susan Hothersall

Susan Hothersall
President (Chair Trustees)