

Museum of Islay Life/Taigh-tasgaidh Muinntir Ìle

Scotland · Charity number SC048723

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-09-25
Register	View on the OSCR register

Contact

Address
The Museum of Islay Life
Daal Terrace
Isle of Islay
Argyll & Bute
Argyll and Bute
PA48 7UA

Website www.islaymuseum.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

What the charity does: The charity's purposes are to advance education, heritage and culture through: • the operation of the Museum of Islay Life as a museum illustrative of life in Islay from prehistoric to recent times. • the preservation and conservation of the Museum of Islay Life Collection. • the protection of the collection from deterioration, damage, loss, accidental destruction or unauthorised disposal, and with there being a strong presumption against the disposal of any item. • collaboration with other projects and charities on Islay and Jura, and across Scotland, where beneficial to the charity. The charity will also endeavour to act as a social enterprise working to support both the community and economic development within Argyll through the pursuit of its charitable purposes.

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

Objectives: The Charity's purposes are to advance education, heritage and culture through: 6.1.the operation of the Museum of Islay Life as a museum illustrative of life in Islay from prehistoric to recent times. 6.2.the preservation and conservation of the Museum of Islay Life Collection. 6.3.the protection of the Collection from deterioration, damage, loss, accidental destruction or unauthorised disposal, and with there being a strong presumption against the disposal of any item. 6.4.collaboration with other projects and

charities on Islay and Jura, and across Scotland, where beneficial to the Museum. 7. The charity will aim to advance citizenship and community development by acting as a social enterprise to support community and economic development within Argyll & Bute.

Geography

- **Main operating location:** Argyll And Bute
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£35,489	£51,873	-	1
2023-12-31	£53,402	£50,662	-	2
2022-12-31	£39,762	£40,583	-	3
2021-12-31	£28,937	£30,832	-	4
2020-12-31	£32,935	£28,304	-	4

Museum of Islay Life/Taigh-tasgaidh Muinntir Ìle

Scotland - Charity number SC048723

Accounts

**MUSEUM OF ISLAY LIFE
TAIGH-TASGAIDH MUIinntir ILE
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
For year ended 31 December 2024
Charity No SC048723**

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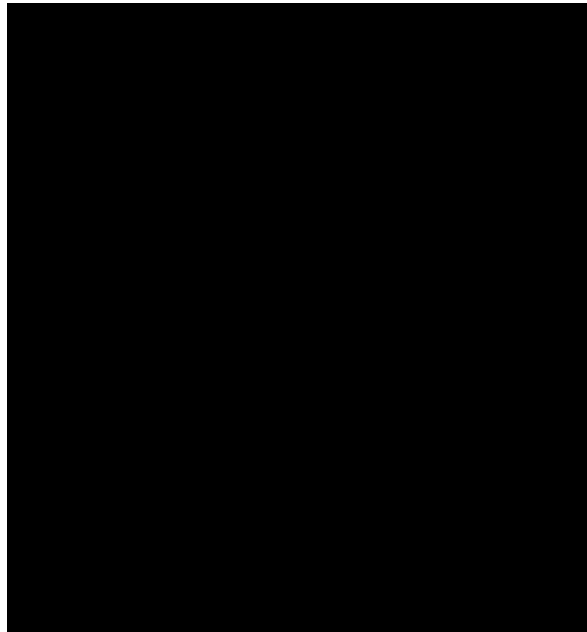
**MUSEUM OF ISLAY LIFE
TAIGH-TASGAIDH MUIINTIR ÌLE
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
For year ended 31 December 2024
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The trustees present their report and unaudited financial statements for the period ended 31 December 2023.

REFERENCE & ADMINISTRATIVE INFORMATION:

CHARITY NAME: Museum of Islay Life/Taigh-tasgaidh Muinntir Ìle
CHARITY REGISTRATION: SC048723
CHARITY ADDRESS: Museum of Islay Life
Daal Terrace
Port Charlotte
Islay of Islay
PA48 7UA

TRUSTEES:



BANKERS:

Unity Trust Bank
9 Brindleyplace
Birmingham
B1 2HB

**MUSEUM OF ISLAY LIFE
TAIGH-TASGAIDH MUIINTIR ILE
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The Museum of Islay Life/Taigh-tasgaidh Muinntir ile was constituted as a Scottish Charitable Incorporated Organisation {SCIO} on 25th September 2018. It is governed by a constitution agreed by OSCR, the Scottish Charity Regulator.

This SCIO was set up to replace the Islay Museums Trust, SC011725, which will be wound up with all assets and liabilities transferring to the Museum of Islay Life/Taigh-tasgaidh Muinntir ile, SC048723.

On 30th October 2018, the trustees of Islay Museums Trust, SC011725, agreed that the running of the Museum, all items assessed into the collection or on loan, and all bank accounts and assets, be transferred to the Museum of Islay Life/Taigh-tasgaidh Muinntir ile, SC048723, on the night of the 31st October and 1st November 2018.

The trustees, of which there is a minimum of five and a maximum of 15, are responsible for the charity's governance, setting policy and are ultimately accountable for the charity's financial and other affairs. The manager, on delegated authority from the trustees, manages on a day-to-day basis the charity's affairs and is accountable to the trustees.

RECRUITMENT & APPOINTMENT OF TRUSTEES

Up to eight trustees shall be elected by and from amongst the members at Annual General Meetings, with the exact number so elected being sufficient to ensure that this group of trustees represents the minimum number necessary to constitute a voting majority within the trustees as a whole. One third of the trustees elected under this section shall retire each year, but shall not then be barred from re-election.

Up to six trustees may be appointed by the other trustees in office from time to time, generally on the basis that each such individual will be able to contribute specialist knowledge or experience relevant to the Museum's governance. Each trustee appointed under this section shall serve for three years, but shall not then be barred from reappointment.

The manager shall serve as a trustee as an integral part of his/her appointment.

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TRUSTEE INDUCTION & TRAINING

Most new trustees are familiar with the practical work of the charity through living within the local community. It is ensured that, if required, new trustees receive the necessary familiarisation.

RISK MANAGEMENT

The trustees remain confident but not complacent with regard to the current risk management strategy.

ORGANISATION'S PRINCIPAL OBJECTIVES & ACTIVITIES

The charity's purposes are to advance education, heritage and culture through:

- the operation of the Museum of Islay Life as a museum illustrative of life in Islay from prehistoric to recent times;
- the preservation and conservation of the Museum of Islay Life Collection;
- the protection of the collection from deterioration, damage, loss, accidental destruction or unauthorised disposal, and with there being a strong presumption against the disposal of any item;
- collaboration with other projects and charities on Islay and Jura, and across Scotland, where beneficial to the charity.

The charity will also endeavour to act as a social enterprise working to support both the community and economic development within Argyll through the pursuit of its charitable purposes.

ACHIEVEMENTS AND PERFORMANCES

2024 was not an easy year though the negative effects of Covid have largely passed, but the ongoing effect on the number of visitors of the ongoing problems with Caledonian MacBrayne's ageing ferry fleet remained a problem for all the tourist enterprises on the island, leading to visitors unable or unwilling to travel,

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Despite this, the Museum held up well with admission numbers for 2024 recorded as 3,470, a slight and very welcome increase on 2023's 3,351. However, the Museum recorded a deficit of £16,024 largely due to the start of the several projects outlined in last year's report and having to be paid for ahead of a number of grants which had been successfully applied for arriving.

The Trust was also successful in a number of grant applications from MGS {Museums Galleries Scotland, and installation of 32 UV panels on the Museum's SW-facing roof, plus two storage batteries, and two new air source heat pumps began as the year ended and will be completed in early 2005, while by far the largest project, extending the mezzanine floor to provide much needed office and storage space will also commence in early 2005. This will also include the installation new insulation in the Museum's lofts.

The Trust's WW100 project, the installation of 8–10 information boards at historically important sites across the island, has also show good progress with 4 boards now in place.

MAIN OBJECTIVES FOR 2025

- Carrying out the extension of the Mezzanine floor.
- The consolidation of the Museum's finances and structure following the above economic hardships and continued uncertainty.
- The installation of new roof insulation throughout the entirety of the Museum.
- The replacement of the wooden fire exit door at the NE side of the Museum with a uPVC door.
- The erection of the remaining information boards throughout the island.
- Continued cooperation with the local schools and Islay Heritage, the local archaeological society run by Prof. Steven Mithen of the University of Reading. The latter will focus on a new display by Prof. Mithen and his students' recent work at Olistadh, some 2 km west of Port Charlotte, which has been discovered to be a more extensive township than previously thought.
- Continued enhancement of the Museum's displays.
- Continued improvements in the Museum's inventory.

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FINANCIAL REVIEW

The Museum showed a deficit of £16,024 (2023 £2,779 surplus for the year. Total funds at the end of 2024 were £57,813 (2023 £73,837), of which 26,396 (2023 £26,615) is restricted and £31,417 (2023 £47,222) is unrestricted, of which 18,633 (2023 34,961) has been designated.

The restricted funds relate to the WWIO0 Legacy Fund, and are to be spent on enhancing historical information across the island and ensuring that all schoolchildren and accompanying staff can access the Museum, historic sites, exhibitions and presentations throughout the island on a regular basis.

PRINCIPAL FUNDING

Principal source of funds during the year came from admission fees for entry to the Museum, and a minor component from shop sales. In addition, grants have been awarded, but not yet claimed, from Museum Galleries Scotland and the All Islay Ardbeg fund. In addition, crowd-funding provided useful funds.

RESERVE POLICY

The trustees' policy is to retain six months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. A year's expenditure is c. £20,000 and the Museum's current reserves (excluding the legacy) are (2023 £12,784). The trustees are continually looking at ways to replenish the reserves to cover these running costs and safeguard the future of the Museum.

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INVESTMENT POLICY

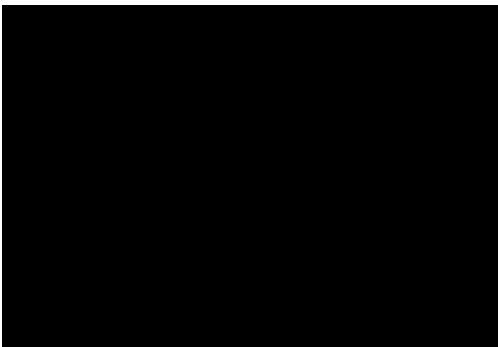
The trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in current and deposit bank accounts.

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005. The charity trustees consider that the audit requirement of section 10 {1} (d) of the Accounts Regulations does not apply.

On behalf of the trustees:

Signed:



Date: 14th December 2025

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TAIGH-TASGAIDH MUIinntir ILE
REPORT OF THE TRUSTEES
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EXAMINER'S REPORT

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of 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.

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 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 accounts.

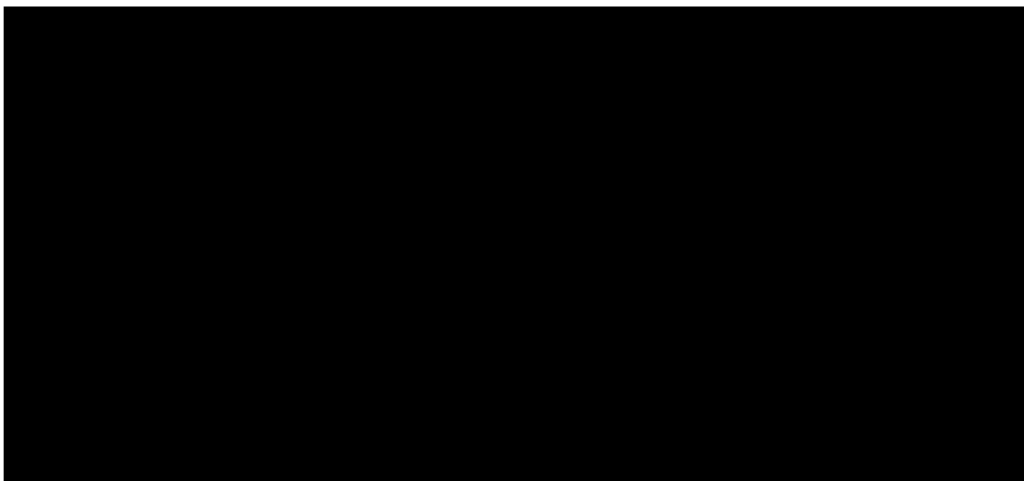
In the course of my examination, no matter has come to my attention

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 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.



MUSEUM OF ISLAY LIFE
TAIGH-TASGAIDH MUIinntir ILE
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS

Address: DIGITS ACCOUNTANCY Co LTD,
112A CUMBERNAULD ROAD,
MAIRHEAD, GLASGOW,
G69 9AA

**MUSEUM OF ISLAY LIFE
TAIGH-TASGAIDH MUIINTIR ILE
REPORT OF THE TRUSTEES
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For year ended 31 December 2024
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**Museum of Islay Life / Taigh-tasgaidh Muinntir Ile
Receipts and Payments Account
For the year ended 31 December 2024**

	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Receipts				
Donations	9,513	0	9,513	13,044
Grants	3,000	0	3,000	9,698
Receipts from Fundraising Activities	3,048	0	3,048	11,726
Receipts from Charitable Activities	19,312	0	19,312	13,856
Receipts from Trading Activities	66	0	66	3,887
Income from Investments	910	0	910	1,190
	35,849	0	35,849	53,402
Payments				
Grants and Donations	0	0	0	557
Expenses from Fundraising Activities	0	0	0	0
Expenses relating to Trading Activities	1,513	0	1,513	1,317
Payments directly relating to Charitable Activities	49,781	219	49,781	48,614
Governance	360	0	360	133
Fixed Assets	0	0	0	0
	51,654	219	51,873	50,622
Net Surplus/Deficit	-15,805	-219	-16,024	2,779
Transfer	0	0	0	0
Net Surplus/Deficit	-15,805	-219	-16,024	2,779

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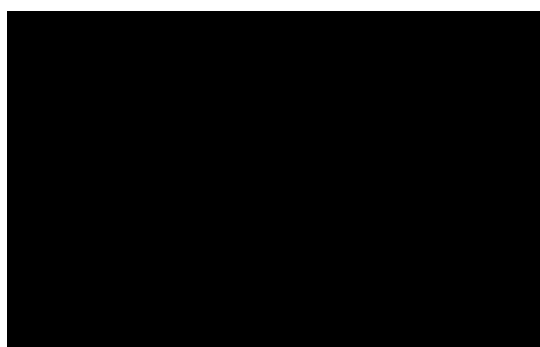
**Museum of Islay Life / Taigh-tasgaidh Muinntir Ile
Statement of Balances
As at 31 December 2024**

Cash Funds	2024		Total Funds £	2023
	Unrestricted Funds £	Restricted Funds £		Total Funds £
Opening Bank Balance	47,222	26,615	73,837	71,057
Surplus/Deficit for Year	-15,805	-219	-16,024	2,779
Closing Bank Balance	31,417	26,396	57,813	73,837

**Museum of Islay Life / Taigh-tasgaidh Muinntir Ile
Statement of Balances
As at 31 December 2024**

Cash Funds	2024		Total Funds £	2023
	Unrestricted Funds £	Restricted Funds £		Total Funds £
Opening Bank Balance	47,222	26,615	73,837	71,057
Surplus/Deficit for Year	-15,805	-219	-16,024	2,779
Closing Bank Balance	31,417	26,396	57,813	73,837

Date: 14th December 2025



On behalf of the trustees

**MUSEUM OF ISLAY LIFE
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**Museum of Islay Life / Taigh-tasgaidh Muinntir Ile
Notes to the Accounts
For the year ended 31 December 2024**

1 Nature and Purpose of Funds

	2024	2023
	£	£
Unrestricted Funds	12,784	12,261
Designated Funds	18,633	34,961
Restricted Funds	26,396	26,615
	<u>57,813</u>	<u>73,837</u>

2 Trustees Remuneration

No remuneration was paid to charity trustees during the year.

3 Trustee Expenses

No trustees were paid expenses during the year.

4 Transactions with Trustees and Connected Persons

The following trustees and connected persons were reimbursed for purchases made on behalf of the organisation or, in the case of [REDACTED], as a donation.

	2024	2023
	£	£
[REDACTED] (manager)	300	1,427
[REDACTED] (desk staff)	0	230
[REDACTED] (trustee)	0	5,000
	<u>300</u>	<u>6,657</u>

5 Grants and Donations Paid Out

Nil.

6 Fixed Assets

The trustees have decided to show fixed assets at zero value.

7 Transfers

Nil.

- 8** £100 of the Museum's unrestricted funds are held at the museum for transactions both during and outwith the regular season and are not listed here.

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Museum of Islay Life / Taigh-tasgaidh Muinntir Ile

For the year ended 31 December 2024

9 Restricted Funds

	Opening balance	Income	Expenditure	Transfer from Unrestricted Funds	Closing Balance
Year to 31st December 2024					
WW100 Legacy Fund					
Donations	16,917	0	0	0	
Bank Charges		0	0	0	
Bank Transfer		0	0	0	
Information Panels Project		0	0	0	
School Donations for travelling		0	0	0	
Wages		0	0	0	
WW100 Shop Sales - WW100 Legacy		0	219	0	
	<u>16,917</u>	<u>0</u>	<u>219</u>	<u>0</u>	<u>16,698</u>
Grants					
<i>Capital Resilience Fund (2023 unspent)</i>	9,698	0	0		
	<u>9,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,698</u>
TOTAL RESTRICTED FUNDS	<u>26,615</u>	<u>0</u>	<u>219</u>	<u>0</u>	<u>26,396</u>

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**Museum of Islay Life / Taigh-tasgaidh Muinntir Ile
Analysis of Receipts and Payments
For the year ended 31 December 2024**

	2024			2023
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
RECEIPTS				
Donations				
General Donations	4,113	0	4,113	1,894
Designated Donations	5,400	0	5,400	11,150
	<u>9,513</u>	<u>0</u>	<u>9,513</u>	<u>13,044</u>
Grants				
Islay Energy Trust Fund	2,500	0	2,500	9,698
ABCAN	500	0	500	0
	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>9,698</u>
Receipts from Fundraising Activities				
JustGiving Crowdfunding Campaign	720	0	720	9,763
Bruichladdich Open Day	2,328	0	2,328	1,962
	<u>3,048</u>	<u>0</u>	<u>3,048</u>	<u>11,726</u>
Receipts from Charitable Activities				
Admissions	18,633	0	18,633	13,081
Bank Transfer	0	0	0	674
Subscriptions	530	0	530	525
Gift Aid	149	0	149	181
Other (Reimbursement)	0	0	0	28
	<u>19,312</u>	<u>0</u>	<u>19,312</u>	<u>14,489</u>
Receipts from Trading Activities				
Shop Sales	66	0	66	3,887
	<u>66</u>	<u>0</u>	<u>66</u>	<u>3,887</u>
Investment Income				
Interest Received	910	0	910	558
	<u>910</u>	<u>0</u>	<u>910</u>	<u>558</u>
TOTAL RECEIPTS	35,849	0	35,849	53,402

