

**REPORT OF THE CHARITY TRUSTEES  
AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2025  
FOR  
ISLAY NATURAL HISTORY TRUST (SCIO)**

**Charity No SC049310**

**ISLAY NATURAL HISTORY TRUST (SCIO)**  
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**FOR THE YEAR ENDED 5 APRIL 2025**

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**ISLAY NATURAL HISTORY TRUST (SCIO)**  
**REPORT OF THE CHARITY TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

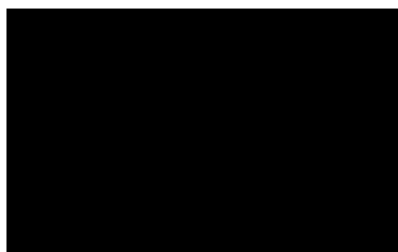
**REFERENCE & ADMINISTRATIVE INFORMATION**

CHARITY NAME: Islay Natural History Trust (SCIO)


CHARITY REGISTRATION NUMBER SC049310

CHARITY ADDRESS: Islay Nature Centre  
Port Charlotte  
Isle of Islay  
PA48 7TX

CHARITY TRUSTEES:



INDEPENDENT EXAMINER:

  
Digits Accountancy Co Ltd

112A Cumbernald Road  
Muirhead  
Glasgow  
G69 9AA

BANKERS:

The Cooperative Bank  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

## ISLAY NATURAL HISTORY TRUST (SCIO)

### REPORT OF TRUSTEES

#### FOR THE YEAR ENDED 5 APRIL 2025

#### Structure, Governance and Management

##### Governing Document

The original organisation was set up on 6<sup>th</sup> August 1984, the governing document being a Deed of Trust. The structure was changed to the current SCIO 20th May 2019.

##### Structure

The structure of the organisation consists of:

- the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;
- the BOARD (referred to as the CHARITY TRUSTEES) - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The Charity Trustees are composed of not less than 3 and not more than 12.

##### Recruitment & Appointment of Trustees

Trustees will be nominated by the members at the annual general meeting and new members can be nominated and co-opted by the existing Trustees if approved by all Trustees.

##### Trustee Induction & Training

Most new Trustees are familiar with the practical work of the charity, by living within the local community. Welcome packages are given to new Trustees as well as short training seminars by way of welcome and familiarisation of the working of the charity.

##### Risk Management

The Trustees are confident but not complacent with the current risk management strategy. The finances of the INHT (SCIO) are closely monitored.

##### Organisational Structure

The Charity Trustees delegate the day to day management of the company through the Chairperson or appointed Charity Trustee. Daily/seasonal operation of the visitor centre and activities are delegated to a manager where appropriate who has clearly defined roles and responsibilities and reports directly to the chairperson.

##### Organisation's Principal Objectives & Activities

The organisation's purposes are to advance education and science by:

- Undertaking, encouraging and promoting the research, education and study of all aspects of natural history on Islay
- Cataloguing, publishing and making available to the public at large any information obtained in respect thereof
- Establishing and operating a nature centre for the display to the general public of all information and material obtained and ingathered in implementation of said purpose
- Provisioning of facilities to all persons, groups of persons, organisations and the like interested in the furtherance of the aims of the Trust

##### Main Activities

Providing displays and information on the natural history of Islay, holding wildlife related talks once a month, providing talks/activities to local schools, carrying out outdoor nature walks and family activities, including pond-dipping, rock pool study, etc., maintaining a first class reference library, and encouraging study of local wildlife, keeping all biological records relating to the island.

**ISLAY NATURAL HISTORY TRUST**  
**REPORT OF THE TRUSTEES AND MANAGEMENT COMMITTEE**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**Achievements and performance**

The Islay Nature Centre continued using the entry via donation system. Visitor numbers matched the 2023 high of 1800 people. All credit to the staff at the centre their friendly welcome and engaging the visitors was key to increasing the level of donations we received. 2024 marked the charity's 40th anniversary in August and we celebrated with a weeklong festival of activities reflecting all the good work we have developed and achieved over the years. We reunited a lot of the past contributors to our successes. We recorded testimonials from past staff and committee members and produced a video of the history of the Trust's work and development aired at our birthday party and on a new YouTube channel. The aquaria and observation beehive were maintained once again, being the star attractions of the centre for all ages. The Trust engaged in lots of events and the Islay Show. We had funding through the National Lottery Communities Fund to fund our summer range of walks and family activities moving these also to a donation system, meaning it could be accessible to all. These covered topics in geology, honey bees, seaweeds, other general wildlife, plants, orchids and birds. We continued to maintain the roadside verges agreed with the council to help orchids. We began undertaking a video film project to enhance our Centre displays and information, and help document the Trust's work. We continued to help maintain a small wildlife area with the help of pupils from the local high school. New trailcams purchased from the lottery funding enabled us to discover a whole range of hidden wildlife using the ponds and wildlife area including otters, deer and shy waterfowl.

**Financial Review**

The charity has a surplus of **£8,601** for the year. Total funds held at the year-end increased to **£69,774**, £17,187 of this funding is in Restricted funds for the Centre media project and National Lottery Community Fund Project.

**Reserve Policy**

The Main reserve at the year-end was **£40,650**

The balance of funds to cover operating eventualities stands at **£29,124** minus any restricted funds (£17,187), leaving **£11,937**

In conjunction with delivering the charities aims and objectives these funds are held to facilitate the option of new premises which continue to be investigated by the organisation..

**Investment Policy**

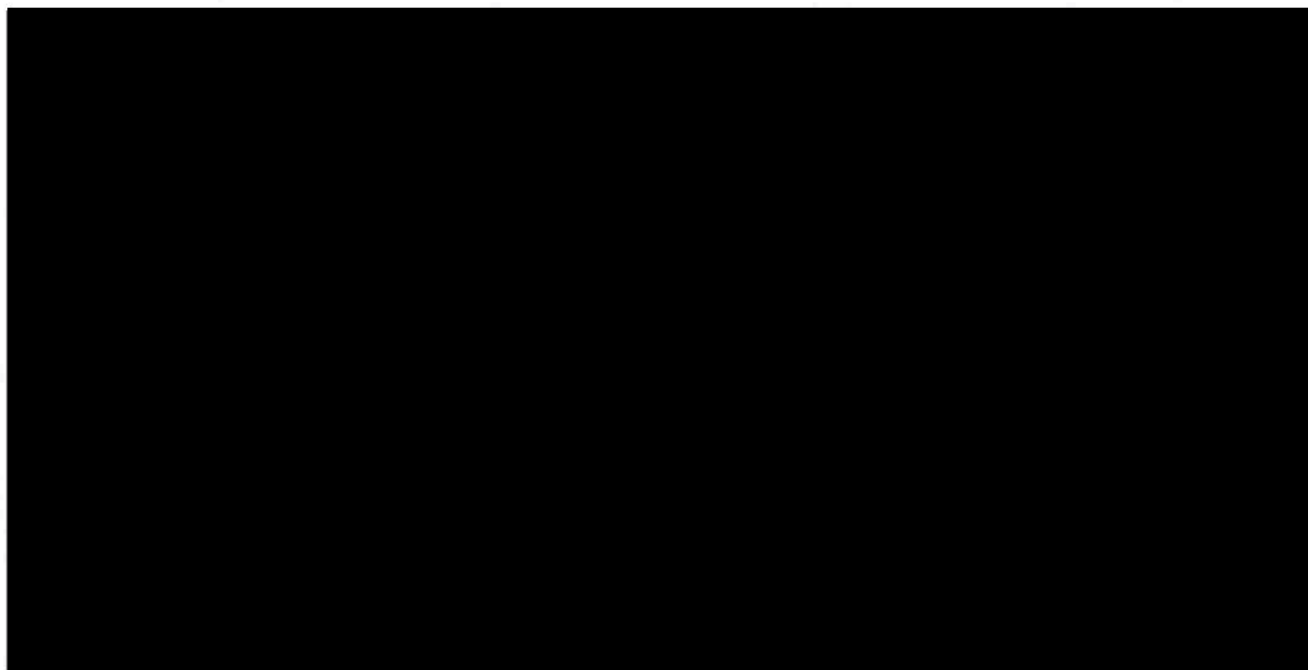
The Charity trustees have moved banking arrangements to the co-op, there are no investments outside of standard banking

**Plans for Future periods**

The Trustees consider the aims and objectives of the Islay Natural History Trust (SCIO) will continue to be delivered through the current program of activities, talks and walks. It is aimed to continue to link and collaborate more with other local groups to widen and enhance inclusion with many other sectors of the local and visiting communities.

We continue to build on previous years achievements, building on our work on Invasive plant species developing a plan for removal from Islay and Jura. We will develop our involvement on our nature site and plan future conservation management improvements. Both these developments will encourage more interactive engagement with the Islay community and visitors in general.

**ISLAY NATURAL HISTORY TRUST (SCIO)**  
**REPORT OF THE TRUSTEES AND MANAGEMENT COMMITTEE**  
**FOR THE YEAR ENDED 5 APRIL 2025**



ISLAY NATURAL HISTORY TRUST

INDEPENDENT EXAMINERS REPORT

For year ended 5<sup>th</sup> April 2025

Report on the accounts of Islay Natural History Trust for year ended 5<sup>th</sup> April 2025 as set out in the Report of the trustees and Financial Statements pages.

Respective Responsibilities of Trustees and Examiner

The charity Trustees are responsible for the preparation for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005. The charity Trustees consider that the audit requirements of section 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44 (1) © of the Act and to state whether particular matters have come to my attention.

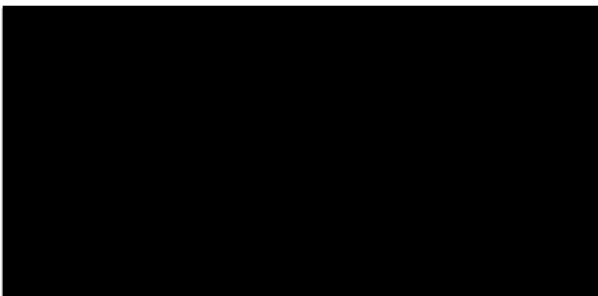
Basis of independent examiner's statement

My examination is carried out under section 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 in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning 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 of the requirements:
  - to keep accounts 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 Section 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.



Digits Accountancy Company Ltd

112A Cumbernauld Road

G69 9AA

## INHT Accounts April 6th 2024 - April 5th 2025

INHT Statement of receipts and payments					
	CURRENT YEAR			PREVIOUS YEAR	COMMENTS
<b>Receipts</b>					
Donations and Memberships	£6,014.29			£8,481.93	
Donations Restricted funds	£12,320.00			£7,000.00	
Admissions and Sales	£8,572.02			£7,108.08	
Payment for Services	£150.00			£635.00	
Talks/Walks/Events	£1,228.91			£65.00	
Easy Fund	£61.08			£79.48	
<b>Total</b>	<b>£28,346.30</b>			<b>£23,369.49</b>	
<b>Expenses</b>					
<b>Advertising</b>	£219.00			£771.25	
<b>Asset Purchases</b>	£1,283.74			£0	
<b>Cleaning</b>	£35.98			£0	
<b>Decorating/repair materials</b>	£33.19			£0	
<b>Electricity</b>	£2,446.93			£2,641.17	
<b>Insurance</b>	£1,208.55			£1,107.31	
<b>Rent (Scottish Youth Hostels</b>	£1,200			£2,400	Double Rent '23/'24 Due to missed payment
<b>Telephone/Internet</b>	£821.93			£1,000.28	
<b>Office Equipment (new laptop)</b>	£699.00			£0.00	
<b>Office Supplies</b>	£75.39			£264.97	
<b>Postage</b>	£29.80			£0.00	
<b>Goods for retail</b>	£2,226.00			£1,317.63	
<b>HMRC</b>	£126.40			£601.02	
<b>Services received</b>	£498.00			£4,245.50	
<b>Wages</b>	£8,668.05			£5,919.48	
<b>Website</b>	£172.80			£0.00	
<b>Other</b>	£0			£0	
<b>Total</b>	<b>£19,744.76</b>			<b>£20,268.61</b>	
<b>Operating Position (excluding Restricted funds)</b>	<b>-£3,718.46</b>			<b>-£3,899.12</b>	
<b>Restricted Funds</b>					
<b>Funds Received (current year)</b>	£12,320			£7,000	
<b>Wages</b>	£0			£0	
<b>Net Surplus/Deficit</b>	£12,320			£7,000	
<b>Overall Operating Position Net Surplus/Deficit</b>	<b>£8,601.54</b>			<b>£3,100.88</b>	

INHT Statement of Balances				
	CURRENT YEAR			PREVIOUS YEAR
Bank Balance at start of year	£61,172.58			£58,071.70
<b>Overall Operating Postion Net Surplus/Deficit</b>	£8,601.54			£3,100.88
Bank Balance at End of Year	£29,124.12			£61,172.58
Redwood 95day Notice account Start of Year	£0.00			£0.00
Redwood 95day Notice account End of Year	£40,650.00			£0.00
Total Balance at End of year	£69,774.12			£61,172.58
Fixed Assets (no assets to report)	£0.00			£0.00
Other Assets				
Stock (Audited)	£1,637.48			£2,000.00
Pledged Donations	£0.00			£0.00
Other Liabilities (nothing to report)	£0.00			£0.00

INHT Notes to Accounts					
The Notes on this page form an integral part of these accounts					
Approved by the trustees on date and signed off on their behalf by:					
Andrew Scott		Mark Thaxter			
Chair		Treasurer			
1) <b>Basis of Accounting</b> : 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).					
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#####					
		Receipts		Payments	
		Balance			
Res 1 Media (SID)		£0		£628	
		£4,372.00			
Res 2 Media (Mac)		£0		£0	
		£2,000.00			
Res 3 Media (Lottery)		£12,320		£1,504.74	
		£10,815.26			
		£0		£0	
		£0		£0	
		£0		£0	
		£0		£0	
<b>TOTAL</b>		£12,320		£2,132.74	
		£17,187.26			
#####					
<b>4) Donations and Memberships</b>					
		This year		Last year	
Memberships		£1,250		£1,262	
Donations		£4,764		£7,220	
Restricted		£12,320		£7,000	
<b>TOTAL</b>		£18,334		£15,482	
Donations over £250					
		This year		Last year	
Restricted		£12,320		£7,000	
Unrestricted		£5,152		£5,487	
<b>TOTAL</b>		£17,472		£12,487	
<b>5) Indirect Income</b>					
		This year		Last year	
Easyfund		£61		£79	
Gift Aid		£0		£0	
<b>TOTAL</b>		£61		£79	

<b>6) INHT Centre trading figures</b>			
	This year		Last year
Sales and Admissions (contribution)	£8572		£7,108
Talks/Walks/Events	£1,229		£65
Payment for Services	£150		£635
Restricted funds	£12,320		£7,000
<b>TOTAL</b>	<b>£22,271</b>		<b>£14,808</b>
7) <b>Income from Investments</b> : INHT moved Budget funding to Redwood Bank (3 month notice) charity account - interest not yet paid			
<b>8) INHT Centre running costs</b>			
	This year		Last year
Advertising	£219		£771
Asset Purchases	£1,284		£0
Cleaning	£36		£0
Decorating	£33		£0
Electricity	£2,447		£2,641
Insurance	£1,209		£1,107
Rent	£1,200		£2,400
Telephone/Internet	£822		£1,000
Office equipment (laptop)	£699		£0
Office Supplies	£76		£265
Postage	£30		£0
HMRC	£126		£601
Services received	£498		£4,245
Wages	£8,668		£5,919
Website	£172		£0
Goods for Retail	£2,226		£1,318
Other	£0		£0
Wages (Restricted Funds)	£0		£0
<b>TOTAL</b>	<b>£19,745</b>		<b>£20,267</b>
9) <b>Accountancy fees</b> : Digits Accountancy are employed to oversee the financial reporting at a cost of approximately £120 per year. Payroll is carried out by Rennie payroll plus but these fees are included in the figure for services received			
10) <b>Centre running costs Assets</b> : Any asset purchases over £200 will be listed below. Asset purchases below this will be included under office equipment/supplies			
Asset Description	Cost	Total this	Last year
Video Camera	£628	£1,983	£0
Bat Detector	£431		
Bat Detector equipment	£225		
New Laptop	£699		
All Asset purchases fulfilled from Restricted funds			
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