

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

Reports and Accounts
Year ended 31 December 2025

Scottish Charity No: SC 023100

The Museum of Abernethy

Trustees' Report

Year ended 31 December 2025

The trustees present their report, and the accounts of the charity, for the year ended 31 December 2025. The accounts which accompany this report summarise its receipts and payments for the year ended 31 December 2025 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:

Mrs I McLaren, Mr A Macintyre, Mrs P Miller, Ms I Hallyburton, Dr A Cunningham, Mr J Young, Mr J Swan, Ms A Thomson (appointed 27.03.25), Mr J Chenevix-Trench (appointed 27.03.25).

In 2025, the Museum opened successfully once again during the Easter weekend and this may become a fixture.

May 3rd saw the official opening for 2025, our 25th anniversary season. There were stalls for local groups to have a display, Roman re-enactors, gruesome tales of historical punishments, and refreshments available in the Session House. A good number of those previously involved in the work of the Museum, including original Trustees, were present, which was very gratifying and the official opening was performed by Jim Fairlie MSP. The day was a great success, helped by pleasant weather.

On June 21st, we held a day of talks in the Williamson Hall. The topics were varied and the speakers were all distinguished in their field. Refreshments were provided by the 'Kirk Ladies'. Attendances at both morning and afternoon sessions were very good.

The carved stone in memory of Abernethy women executed as witches in the 17th century was inaugurated on October 4th. There was a large crowd, a short service and fiddle music. Once again, refreshments were provided by ladies from the Kirk.

October 31st saw 3 of our team dressed as ghosts at the Museum door dealing with passing guisers. This too may become a feature.

The December party for all volunteers was once again held in the Masons' Hall and was fully attended. Catering was by Jamesfield Farm shop and the bar was courtesy of Jimmy Swan.

The Museum of Abernethy Trustees' Report (cont)

Year ended 31 December 2025

Since the 2025 AMM, members of the Board have undergone a full PVG check to clear us for working with children and vulnerable adults. This has become mandatory due to a recently introduced law.

Meanwhile, the process towards Accreditation has been delayed, but will resume presently.

Also in the past year, all windows in the Museum have been covered in special film to protect the artefacts from UV light, external woodwork has been painted, outside stonework has been re-pointed in places and the electricity meter has been re-programmed. The fishing coble, after professional advice, has been broken up, being beyond repair. Inquiries have been made about getting the main carpet in the Museum cleaned before the 2026 season.

Thanks are due to everyone involved for their efforts over the last year.

By Order of the Board

A Macintyre, Trustee 26 February 2026

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 2025 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.

Elizabeth S Dalgetty CA
Gateside Farm Cottage, Bridge of Earn.

26 February 2026

The Museum of Abernethy

Receipts and Payments Account

Year to 31 December 2025

Receipts	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations (including membership subscriptions)	2,963	6,500	9,463	9,863
Legacy	-	-	-	5,000
Gift Aid Small Donations Scheme	474	-	474	1,001
Grants (Note 2)	-	2,500	2,500	2,500
Gross trading receipts	2,273	-	2,273	1,779
Bank interest	410	-	410	562
Total receipts	<u>6,120</u>	<u>9,000</u>	<u>15,120</u>	<u>20,705</u>
Payments				
Gross trading payments	1,316	1,489	2,805	1,111
Payments relating to charitable activities (Note 3)	<u>4,877</u>	<u>9,507</u>	<u>14,384</u>	<u>14,882</u>
	6,193	10,996	17,189	15,993
Purchase of fixed assets	-	-	-	<u>1,663</u>
Total payments	<u>6,193</u>	<u>10,996</u>	<u>17,189</u>	<u>17,656</u>
Net receipts – (Deficit)/surplus for year	<u>(73)</u>	<u>(1,996)</u>	<u>(2,069)</u>	<u>3,049</u>
Statement of Balances				
Cash and bank balances at start of year	42,869	2,693	45,562	42,513
(Deficit)/surplus for year	<u>(73)</u>	<u>(1,996)</u>	<u>(2,069)</u>	<u>3,049</u>
Cash and bank balances at end of year	<u>42,796</u>	<u>697</u>	<u>43,493</u>	<u>45,562</u>
Creditors				
Accrued expenses	<u>-</u>	<u>466</u>	<u>466</u>	<u>642</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 26 February 2026.

J Young, Trustee

The Museum of Abernethy

Notes to the Accounts

Year ended 31 December 2025

1. Basis of Accounting

The accounts comprise a Receipts and Payments Account for the year ended 31 December 2025 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 £6,500 was received for specific maintenance and operating costs (2024 - £7,300) and a £2,500 grant was received for the Memorial to the Abernethy Women Accused of Witchcraft (2024 - £2,500).

3. Payments relating to Charitable Activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Displays & events	592	2,274	2,866	5,479
Maintenance, premises & equipment	2,732	-	2,732	1,463
Telephone & broadband	21	1,200	1,221	1,112
Power	-	4,088	4,088	3,428
Office supplies	1,070	-	1,070	1,073
Insurance	-	1,945	1,945	1,699
Volunteer expenses	318	-	318	458
Miscellaneous expenses	<u>144</u>	<u>-</u>	<u>144</u>	<u>170</u>
	<u>4,877</u>	<u>9,507</u>	<u>14,384</u>	<u>14,882</u>

No remuneration or expenses were paid to the trustees of the charity during the year (2024 - £nil).