



**STROMNESS
MUSEUM**

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

(STROMNESS MUSEUM)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2025

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Charity title:	Orkney Natural History Society Museum
Registered Charity no:	SC021455
Known as:	Stromness Museum
Website:	https://www.stromnessmuseum.org.uk
Trustees:	John Bartkowiak Lynn Campbell Piers Cain (resigned April 2025) Elsa Cox (resigned October 2025) Bradley Drummond (Treasurer appointed October 2025) Dr Jennifer Harland Nick Hewitt (appointed September 2025) Ian Johnstone (Chair until September 2025) Ann Marwick Tim Noble (Vice-Chair) Anne Shorter (Treasurer till October: Chair from October 2025) Alison Skene Caro Stockan (resigned September 2025) Dr Mark Summers Dr Antonia Thomas Gwyd Williams (appointed October 2025)
Principal Address:	52 Alfred Street Stromness Orkney KW16 3DH
Bankers:	Royal Bank of Scotland 1 Victoria Street Kirkwall Orkney KW15 1DN
Independent Examiner:	Charles W Flett CA

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025 - continued

The trustees submit their annual report and financial statements for the year ended 31 October 2025.

Objectives and activities

The charity's objects as stated in its constitution are:

- the advancement of education in local history
- the advancement of the heritage and culture of Orkney, in particular of Stromness and the ethnographic, natural and maritime history of the islands.
- In furtherance of this we will establish and run a museum in accordance with the Museum Association Code of Ethics 2015, as amended.

The charity's Mission Statement is: '*The Stromness Museum, as governed by the Orkney Natural History Society Museum SCIO, exists to promote natural science, to preserve local history and to offer an enjoyable, educational and informative experience to as large a range of people as possible.*'

Achievements and performance 2025

Exhibition

The Museum's 2025 exhibition was entitled 'Powered by People: Orkney's Renewable Energy Story'. It featured original research by the Museum team and will run until spring 2026.

Conservation

We completed a project funded by an AIM Pilgrim Trust Remedial Conservation Grant to conserve and rehouse the George Ellison Seaweed Collection. This important part of our seaweed collection fills a time gap between 1839 and 1962. This project followed on from the conservation of the majority of our historic seaweed collections the previous year.

Environmental Arts Project: Shoogly Holm

Stromness Museum began working with Edinburgh based artist Jenny Pope, Orkney International Science Festival and Blide Trust on 'Shoogly Holm, a project to highlight marine biodiversity loss, explore reactions to climate crisis and create positive actions to counter eco-anxiety through citizen science'. The project was funded by the Creative Scotland Open Fund for Individuals. In addition, we led a YLAG Funded project with West Mainland Youth Achievement Group – in June the young folk had a snorkel at the museum with Kraken Diving and we installed a temperature sensor buoy which has been monitoring sea temperature in real time over the summer. This project will continue until late 2026.

Visitor support and engagement

A new initiative to encourage visits to the Museum was trialled in 2025. 'Free February' ran for the whole month, supported by press releases and social media posts encouraging people to give the museum a try. We had ... visitors, compared to ... the previous year and any of those who visited were new to the museum or had not been inside since they came with their school class. Half Term was particularly popular for family visits.

A grant of £10,000 was received through Orkney Islands Council to support Cruise Visit Development in Stromness. This enabled us to improve customer support and funded meetings with cruise operators and community partners to lay foundations for bespoke cruise offers to be developed in 2026.

International Conference Participation

On 21st-22nd October Karen Boswarva attended the Nordic Atlantic Cooperation (NORA) Blue Tourism Conference "An Ocean of Opportunities" hosted in Tórshavn, Faroe Islands, as a representative of Stromness Museum.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025 - continued

The conference brought together blue tourism providers, tourism organisations, marine scientists, and retailers, from the NORA council countries (Greenland, Iceland, Faroe Isles and Coastal Norway) and wider countries and island nations (Maine (USA), Sweden, Republic of Ireland, Azores and Orkney). Its 2025 focus was regenerative tourism.

Karen was invited to present to the conference on Stromness Museum's "Museum without walls" initiative. Activities such as the Snorkel Safaris, Shoreside Rambles, and interactive guided walks, clearly showed the attendees that Stromness Museum has been leading in regenerative tourism for many years now and continues to develop new and exciting ways to capture and display information relevant to the Stromness community and the general public.

Communications

We appointed a Social Media lead in 2025 and this work has turbocharged our social media presence in terms of number of followers and general engagement with our stories, particularly the ever popular 'Buddo'.

Building Improvement

The Museum porch was updated with fundings from The John M Archer Charitable Trust. It is now a more welcoming space with two interpretation panels which introduce the collections and star artefacts, encouraging passers-by to visit the museum. The Museum also upgraded the collections storage through the purchase of new shelving for collections stored at Orkney Arts Museums & Heritage store in Kirkwall.

Financial review

During 2025 visitor numbers across all heritage sites in Orkney were considerably lower during the summer due to the International Island Games and they did not recover until October.

Despite this, visitor income remained close to 2024 levels. Shop trading continued to perform well.

The Museum was delighted to receive generous donations from local businesses, including the John M Archer Memorial Fund and JEP Robertson Solicitors. Orkney Islands Council also provided funding to support the work of welcoming cruise passengers to the Museum (in addition to the annual grant from The Culture Fund).

Trustees are delighted to report that the Museum posted a surplus for the year.

Reserves policy

The Society held unrestricted funds of £413,929 at the year end. This included the property in Alfred Street at a historic valuation of £300,000.

It is the trustees' policy to keep three months' worth of basic operating costs in a designated reserve. At the year end this totalled £21,000 (2024 £21,000). In addition, the trustees set aside money in a designated reserve for urgent building repair. At the year end this totalled £25,000 (2024 £25,000).

Excluding the designated reserves, the Society's remaining unrestricted reserves at the year end were £67,929.

Plans for future periods

Building Development Planning

Funding has been obtained to undertake a building condition survey which will be completed in late 2025. The next step is to find Feasibility Study funding. Trustees plan to apply for this funding in early 2026 and hope to begin the work during the latter part of the year. This will enable us to plan for the next stage of the Museum's life as we work towards our bicentenary in 2037.

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025 - continued

Natural History Collection

The Natural History Collections Assistant Project will begin in December 2025 and run until November 2027, led by the Curator and the Natural History Collections Assistant, Dr Gareth Squire. The Project will digitize 5000 records and make the Natural History Collections more widely accessible to all. Work will include collaboration with local community groups, volunteers and partners including Heriot Watt University and the Orkney Field Club. This project will transform access to natural history collections and help to realise our aim of becoming a Community Climate and Environment Hub. It will enable the museum to be better placed to access future funding such as the DiSSCo UK programme run by The Natural History Museum, London.

New Exhibits

A new interpretation panel on the Leatherback Turtle has been funded by Thistle Wind and should be completed in spring. In addition, a new display case and interpretation for the model of the Nonsuch, the first British ship to sail to Hudson Bay to explore the potential to establish a fur trading company, and artefacts donated by descendants of Hudson's Bay Company Governor William Tomison (1740 – 1829) will be installed in spring 2026.

Marketing

During 2026, the museum will continue to work towards increasing visitor numbers, including embedding the offer being developed for cruise ship tours. We plan to extend the role of the Social Media lead to include marketing to coordinate and deliver our marketing advertising and communications.

'Flaws Pier'

In 2025 Orkney Islands Council advertised a neighboring pier, Flaws Pier, for sale. The Museum was approached by a local councillor to see whether we would be willing to investigate the possibility of acquiring it for a nominal sum so that this pier could remain in public ownership. Considerable support has been shown by the Stromness community for this proposal, and we will continue to pursue this opportunity in the coming year. Should it be successful, we will be seeking funding to support its use both through grant applications and local fundraising.

Structure, governance and management

Orkney Natural History Society Museum is a Scottish Charitable Incorporated Organisation (SCIO). It has been a Registered Charity since 30 January 1969 and was an unincorporated association until 20 May 2014, when it became a SCIO.

The Museum is managed by a Board of volunteer charity trustees elected from the members of the Orkney Natural History Society Museum (ONHSM). Members elect the trustees at an Annual General Meeting and appoint a Chair, Vice Chair, Secretary and Treasurer as office bearers, assisted by the Curator and the Administrator. At fixed quarterly meetings, it sets the long-term strategic direction of the organisation. It is accountable for its actions and decisions to both the public and the Office of the Scottish Charity Regulator (OSCR).

Trustees are appointed by invitation of the existing trustees and are interviewed by the Chair and one other board member. Trustees are normally appointed (or reappointed) at the Annual General Meeting, which is held in spring each year.

Where appropriate trustees seek new board members with appropriate skills, experience, background and knowledge to ensure that the board makes informed decisions. This can be by word of mouth or advertisements in local publications and social media. There are no external organisations entitled to appoint trustees. All trustees are voluntary and receive no remuneration.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2025 - continued

The Executive Group coordinates and directs the day-to-day operations of the Museum on behalf of the Board. It comprises the Chair, Vice-Chair, Treasurer, Secretary and Curator. It meets monthly.

Risk management

The trustees undertake an annual organisational risk assessment, which identifies major risks by area, identifying degrees of exposure and steps necessary to manage these. This helps towards ensuring that we are paying due attention to the stability of our operations and to our duty of care to both our staff and programme participants. The trustees review the Risk Register annually and ensure that systems and procedures are in place to manage the risks identified. The trustees consider the major financial risk to be the condition of the building which requires considerable investment to bring it up to an appropriate standard.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the trustees on 31 January 2026 and signed on their behalf by:



Anne Shorter
Chair of Trustees

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 7 to 13.

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 Regulation 10(1)(a) to (c) 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 independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts 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 connection with 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 8 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.

Charles W. Flett

Charles W Flett CA

4 February 2026
Kirkwall, Orkney

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Free	Designated	Projects	Total Funds	Total Funds
		reserves	Funds	Fund		
		Unrestricted	Restricted	2025	2025	2024
INCOME FROM						
Charitable activities	2	60,224	-	-	60,224	61,503
Grants received	3	32,162	-	1,765	33,927	48,133
Other trading activities	4	28,823	-	-	28,823	27,857
Donations & legacies		8,120	-	-	8,120	10,995
Other income	5	2,331	-	-	2,331	2,644
		<u>131,660</u>	<u>-</u>	<u>1,765</u>	<u>133,425</u>	<u>151,132</u>
EXPENDITURE ON						
Charitable activities	6	121,887	-	1,765	123,652	153,269
Raising funds		210	-	-	210	275
		<u>122,097</u>	<u>-</u>	<u>1,765</u>	<u>123,862</u>	<u>153,544</u>
NET INCOME/(EXPENDITURE)						
		9,563	-	-	9,563	(2,412)
Fund balances at start of year		358,366	46,000	-	404,366	406,778
Transfers		-	-	-	-	-
FUND BALANCES AT END OF YEAR		<u>367,929</u>	<u>46,000</u>	-	<u>413,929</u>	404,366

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BALANCE SHEET AS AT 31 OCTOBER 2025

		2025	2024
	Note	£	£
FIXED ASSETS			
Tangible assets	8	300,000	300,000
CURRENT ASSETS			
Stocks	9	5,099	4,700
Prepayments and accrued income		4,508	5,061
Cash at bank and in hand		<u>111,690</u>	<u>98,783</u>
		<u>121,296</u>	<u>108,544</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Accruals and deferred income	10	<u>7,367</u>	<u>4,178</u>
NET CURRENT ASSETS		<u>113,929</u>	<u>104,366</u>
TOTAL NET ASSETS		<u>413,929</u>	<u>404,366</u>
 The funds of the charity:			
UNRESTRICTED GENERAL FUND		367,929	358,366
UNRESTRICTED DESIGNATED RESERVES	11	46,000	46,000
RESTRICTED FUNDS	12	-	-
		<u>413,929</u>	<u>404,366</u>

The trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) regulations 2006 does not apply.

The financial statements were approved by the trustees on 31 January 2026 and signed on their behalf by:

Anne Shorter
Chair of Trustees



ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention and in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and *Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102)* issued in October 2019.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Heritage assets

It is the policy of the charity not to capitalise heritage assets belonging to the Museum, where a reliable estimate cannot be made of the asset's fair value, or the information on cost or value is not available and which cannot be obtained at a cost which is commensurate with the benefits to the users of the financial statements. These are in effect inalienable, held in perpetuity, and are mostly irreplaceable. Any financially based valuation would be misleading to the value and significance of the material culture involved. The charity has a clear duty of care for these assets and to make them available for the enjoyment and education of the public as far as is possible, commensurate with their long-term care and preservation. The highest possible standards of collection management are applied, and the catalogues are made available as widely as possible to facilitate all enquiries and requests for information, subject to appropriate security and data protection guidelines.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Further details of the restricted funds are listed in Note 12 below.

(d) Income recognition

All income is recognised once the charity has entitlement to the income; it is probable that the income will be received; and the amount of the income receivable can be measured reliably.

Grants and donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a grant or donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(e) Expenditure recognition

All expenditure is accounted for on an accruals basis.

(h) Stocks

Shop stocks are valued at the lower of cost and net realisable value.

(i) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

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NOTES TO THE FINANCIAL STATEMENTS - continued

YEAR ENDED 31 OCTOBER 2025

	2025	2024
	£	£
2 Charitable activities		
Admissions	53,760	55,598
Friends memberships	4,769	5,905
Gift aid received	1,694	-
	<u>60,224</u>	<u>61,503</u>
3 Grants received		
Unrestricted funds		
Orkney Islands Council	8,663	6,962
OIC Fund for cruise ship support	10,000	-
Inuit Heritage Trust Payment	-	1,417
Exhibition specific grants and donations	2,626	3,999
Special funded project income	<u>10,873</u>	<u>4,583</u>
	<u>32,162</u>	<u>16,961</u>
Restricted funds (see Note 12)		
AIM Pilgrim Trust	1,765	7,831
Steps to Sustainability	-	5,882
Quekett Fund for Microscopy	-	4,671
Thrive Renewables	-	3,788
Covid Recovery Fund	-	9,000
	<u>1,765</u>	<u>31,172</u>
	<u>33,927</u>	<u>48,133</u>
4 Other trading activities		
Museum shop sales	28,223	26,721
Guided tours by curators	322	706
Event income	278	430
	<u>28,823</u>	<u>27,857</u>
5 Other income		
Fundraising	264	150
Royalties re publications and images	241	417
Hire of building by others	200	130
Bank interest	<u>1,626</u>	<u>1,947</u>
	<u>2,331</u>	<u>2,644</u>

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued

YEAR ENDED 31 OCTOBER 2025

	2025	2024
	£	£
6 Charitable expenditure		
Unrestricted funds		
Custodian salaries and pension	31,224	25,697
Curatorial salaries and pension	9,454	8,972
Admin salaries and pension	13,159	6,358
Orkney Renewable Energy costs	-	1,105
Inuit Heritage costs	-	1,214
Ronus Fund Expenditure	42	810
Expenses re Developing the Young Workforce 2024	-	3,281
Katy Projects costs (SWT trail, Climate Assembly etc)	10,680	1,066
MGS funded expenditure	-	-
Staff recruitment and training	60	304
Collection cataloguing, restoration and repair	1,008	-
Exhibition costs	3,372	2,875
Event costs	149	244
Discounts to Friends	197	461
Direct expenses	-	100
Shopify fees	1,085	1,051
Cleaning	5,212	5,416
Insurance	6,556	6,555
Light, power and heat	6,753	10,416
Repairs, maintenance and fire protection	7,901	26,360
Consulting	3,400	2,814
Advertising and marketing	3,597	-
Telephone and internet	1,029	1,609
IT software and consumables	757	883
Membership of other bodies and Data Protection	633	445
Operating lease payments	343	248
Printing and stationery	505	412
Postage, freight and courier	(420)	(362)
Accountancy fees	1,158	1,158
Bank fees	373	396
General expenses	94	47
	<hr/>	<hr/>
Museum shop cost of sales	108,319	109,935
	<hr/>	<hr/>
	13,568	12,162
	<hr/>	<hr/>
	121,887	122,097
Restricted funds (see Note 12)		
AIM Pilgrim Trust	1,765	7,831
	<hr/>	<hr/>
	1,765	7,831
	<hr/>	<hr/>
	123,652	129,928
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ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued

YEAR ENDED 31 OCTOBER 2025

	2025	2024
	£	£
7 Staff costs		
Wages and salaries	63,580	70,614
Employer's National Insurance	-	-
Employer's pension contributions	<u>1,253</u>	1,392
	<u>64,833</u>	<u>72,006</u>

The average staff headcount during the year was 8. All staff are part-time.

8 Tangible fixed assets

Freehold property, 52-56 Alfred Street, Stromness	<u>300,000</u>	<u>300,000</u>
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In accordance with FRS 102 the trustees have elected to treat the previous valuation of the freehold property as deemed cost.

9 Stocks

Museum shop stock	<u>5,099</u>	<u>4,700</u>
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10 Accruals and deferred income

Accruals	1,705	2,073
Deferred income (see below)	<u>5,662</u>	2,105
	<u>7,367</u>	4,178

Summary of deferred income

Project	Balances brought forward	Income	Expenditure	Balances carried forward
	2,105	-	-	2,105
Quellett Fund for Microscopy grant	-	3,557	-	3,557
NMS Building Survey grant	-	1,765	(1,765)	-
AIM Pilgrim Trust grant	<u>2,105</u>	<u>5,322</u>	<u>(1,765)</u>	<u>5,662</u>

11 Unrestricted Designated Reserves

	Balances brought forward	Transfers	Balances carried forward
Building repair reserve	25,000	-	25,000
Operating cost reserve	<u>21,000</u>	-	<u>21,000</u>
	<u>46,000</u>	-	46,000

ORKNEY NATURAL HISTORY SOCIETY MUSEUM SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued YEAR ENDED 31 OCTOBER 2025

12 Restricted Funds

	Balances brought forward	Income	Expenditure	Balances carried forward
AIM Pilgrim Trust grant	-	1,765	(1,765)	-
	-	1,765	(1,765)	-

The AIM Pilgrim Trust grant is for conservation of the seaweed collection.

The NMS Building Survey grant is to cover the costs of a full building condition survey of 52-56 Alfred Street.