



BELL & COMPANY
CHARTERED ACCOUNTANTS

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

**TRUSTEES' REPORT AND INDEPENDENTLY
EXAMINED ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2015

Charity Registration No. SC041823

Moray House, 39 St John Street, Perth PH1 5HQ

Telephone: 01738 632081 Fax: 01738 630989

Email: admin@bellandcompany.co.uk Website: www.bellandcompany.co.uk

Partners J H DEWAR CA N W FRASER BA CA C CARNEGIE FCCA K R ALEXANDER BA CA



THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

CONTENTS

	Page
Reference and administrative details	1
Trustees' report	2-5
Independent examiner's report	6
Statement of receipts and payments	7
Statement of balances	8
Notes to the accounts	9

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

REFERENCE AND ADMINISTRATIVE DETAILS

Charity address	Balhousie Castle Hay Street Perth PH1 5HR	
Charity registration number	SC041823	
Trustees	Sarah Riddell-Webster James Watt Rebecca Berger Anne Kinnes Rosemary Pitcaithly Major (Retd) Roland Proctor, MBE Emma Halford-Forbes	Chairwoman Treasurer Secretary Ex-officio
Independent examiner	Keith Alexander BA CA Bell & Company Chartered Accountants Moray House 39 St John Street Perth PH1 5HQ	

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2015

The Management Committee of the Friends of The Black Watch Castle and Museum ("the Friends") present their report and accounts for the year ended 31 March 2015.

Structure, Governance and Management

The Friends were established on 9 September 2010 and are governed by their constitution which was adopted at a General Meeting held on that date and amended at the annual general meeting held on 19 September 2012. The charity was registered under charity number SC041823 with effect from 13 October 2010 and accepted as a charity for tax purposes by HM Revenue & Customs on the same date.

Under the constitution the structure of the Friends consists of:

The **Members**. Members have the right to attend the annual general meeting (and any special general meeting) and have important powers under the constitution; in particular, the Members elect people to serve on the Management Committee and take decisions in relation to changes to the constitution itself.

The **Management Committee**. The Management Committee holds regular meetings during the period between annual general meetings, and generally controls and supervises the activities of the Friends. The Management Committee is responsible for monitoring the financial position of the association. All members of the Management Committee act as Charity Trustees of the Friends.

The following acted as Trustees throughout the period under review:

Sarah Riddell-Webster	Chairwoman
James Watt	Treasurer
Leonor Blackhall (until May 2015)	Secretary
Rebecca Berger (from June 2015)	Secretary
Kathryn Howell (until November 2014)	Ex-officio
Anne Kinnes (from January 2015)	Ex-officio
Rosemary Pitcaithly	
Major (Retd) Roland Proctor, MBE	
Emma Halford-Forbes	

The maximum number of members of the Management Committee is seven.

The Chief Executive of The Black Watch Museum is an ex-officio member of the Management Committee. A person is not eligible for election/appointment to the Management Committee unless he/she is a member of the Friends.

At each annual general meeting, the Members may elect any Member to be a member of the Management Committee. The Management Committee may at any time appoint any Member of the Friends as a member of the Management Committee.

At each annual general meeting, all of the members of the Management Committee shall retire from office, but shall be eligible for re-election.

The Management Committee members elect from their number a Chair, Treasurer, Secretary and any other Office Bearer they consider appropriate. All Office Bearers cease to hold office at the conclusion of each annual general meeting, but are then eligible for re-election.

All members of the Management Committee were provided with a copy of the Charity's Constitution and OSCR's publication "Guidance for Charity Trustees".

The Management Committee keep their duties under the Constitution and as Trustees under constant consideration, with one Committee meeting having this as a major topic for review.

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

Appointment of President and Honorary Members

The President of the Friends is Lieutenant General Sir Alistair Irwin, Chairman of the Trustees of The Black Watch Museum.

On the invitation of the Management Committee the following individuals have been made Honorary Members of the Friends:

- Jim Turpie, Volunteer, Gatekeeper
- Fraser Brown, Volunteer, Education Outreach Service
- Brigadier Melville Jameson, Lord Lieutenant of Perth and Kinross
- Dr John Hulbert, Former Provost of Perth
- John Letford, Former Lord Provost and Lord Lieutenant of Dundee
- Frances Melville, Former Lord Provost of Fife
- Margaret Dean, Lord Lieutenant of Fife
- Georgiana Osborne, Lord Lieutenant of Angus
- Ruth Leslie Melville, Former Provost of Angus
- Liz Grant, Provost of Perth and Kinross
- Bob Duncan, Lord Lieutenant and Provost of Dundee
- Helen Oswald, Provost of Angus

Related Organisations

The Friends are connected with The Black Watch Castle and Museum as they operate from the same address and have objectives in common. During the period in question the Management Committee has been made up of three employees of The Black Watch Museum and four volunteers. One of those volunteers is a Trustee of The Black Watch Museum and one is an honorary curator of The Black Watch Museum.

Objectives and Activities

The Friends purpose is to support the activities and property of The Black Watch Museum (Scottish Charity SC005848).

In furtherance of the charity's purpose, the Friends support the following activities:

1. The advancement of education by supporting the educational activities of The Black Watch Museum and its outreach programmes.
2. The advancement of the arts, heritage and culture by:
 - Supporting the conservation of the artefacts and archive of The Black Watch Museum;
 - Supporting the maintenance and development of heritable property owned by The Black Watch Museum; and
 - Supporting the acquisition of artefacts and archive material by The Black Watch Museum.
3. The advancement of citizenship and community development by promoting opportunities for volunteers to support The Black Watch Museum and by supporting their workforce initiatives for young people.
4. Generally providing any support to The Black Watch Museum necessary for the furtherance of its charitable activities.

In furtherance of these objectives the Management Committee of the Friends:

1. Promote wide membership and organise events and other fund-raising activities so that it may support The Black Watch Museum; and

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

2. Transfer surplus funds to The Black Watch Museum from time to time to fund or partly fund expenditures which meet the objectives of the Friends.

The Friends Event programme is arranged by an Events Committee. The following members of this Committee served throughout the year:

Rosemary Pitcaithly, Chairwoman
Sarah Riddell-Webster
Lt Col (Retd) Willie Coupar
Major (Retd) Derek Mowatt
Leonor Blackhall (until May 2015)
Norma Fenton
Rebecca Berger
Kathryn Howell (until November 2014)
Moirra Bartrop (from December 2014)

The aims of the Events Committee have been agreed with the Management Committee and are as follows:

- Organising and running a series of events to encourage membership growth and raise funds to administer the Friends and for upkeep of the Museum.
- Promoting the Friends organisation and sharing the legacy of The Black Watch Regiment through events and social gatherings.
- Expanding membership to include the wider community as well as the Regimental family.
- Diversifying events to meet the wants of the membership and general public.

Achievements and Performance

During the year to 31 March 2015 Friends membership increased from 235 to 318 memberships; an increase of 83 memberships.

The Annual Friends Cocktail Party 2014 was held on 30 May 2014 within the café at the Castle and Museum.

The organisation organised three very successful Friends trips during the year, with a visit to Perth Museum in April 2014, Fort George in September 2014 and the National War Museum and National War Memorial in March 2015.

The Friends held its second annual Christmas Shopping evening in the Museum Shop in November 2014.

The Friends have continued to link with other Friends groups in Scotland through membership of the British Association of Friends and Museums (BAFM) and hosted a regional meeting of various Friends groups at the Castle in October 2014.

Throughout the year to 31 March 2015 the Friends continued to foster fellowship amongst members of the Friends through Friends coffee mornings and 'Friends bring a friend' events.

The Friends organised several extremely successful and popular lectures this year, including Professor Hew Strachan and Professor Gary Sheffield, two very prominent First World War historians.

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

A number of Museum projects were funded by the Friends in the 2014/15 financial year. In total over £5,000 was donated to the Museum for projects which included sponsorship of the 'Artist in the Archive', 'Scarlet Coats and Feather Bonnets' and Joseph Gray exhibitions; a donation to the First World War commemorations; purchase of a new laptop for the volunteer programme; contributions for new foreign-language translations; an accessibility project; and a handling collection for the learning programme.

The Accessibility Project, begun in the previous year, was completed in 2014. This saw the introduction of portable hearing loops for use at lectures and on tours and the introduction of large print labels into the galleries.

Financial Review

In the year under review the Friends generated funds of £13,707 (2014: £11,411) and expended funds of £14,364 (2014: £10,033).

Subscription income was £7,367 (2014: £7,608). In addition £690 of the £1,336 income shown in the statement of balance as due from Black Watch Museum Shop Limited at the end of the year was in respect of subscriptions.

During the year the Friends held a cocktail party and a number of other events. Income from these events was £4,266 (2014: £2,554) and expenditure was £3,052 (2014: £3,297).

During the year the Friends paid £1,000 towards their loan account with the Regimental Trust Fund of The Black Watch. At the balance sheet date £1,000 (2014: £2,000) was due to the Regimental Trust Fund of The Black Watch.

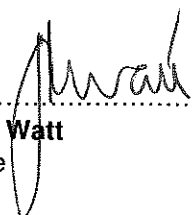
During the year the Friends made a donation to The Black Watch Museum of £3,632 (2014: £3,641) in recognition of costs related to office and membership services incurred by The Black Watch Museum on behalf of the Friends.

During the year the Friends made other donations of £5,110 (2014: £218) to The Black Watch Museum. These donations were made to fund a number of specific projects, as described elsewhere in this Report.

The Management Committee intends to continue to generate a growing surplus from membership subscriptions and events while maintaining low overheads. This surplus will then be used to support The Black Watch Museum in the ways set out in the Friends' objectives. It is not the intention of the Management Committee to generate permanent reserves beyond the amount required as a prudent allowance for working capital.

As well as support provided by volunteers the Friends organisation is currently dependent on work carried out without charge by employees of The Black Watch Museum. This situation has been kept under review and the level of this support has recently been reduced as the Friends have taken on more of this work themselves.

This report was approved by the Trustees on 15 October 2015 and signed on their behalf by:


.....
James Watt
Trustee

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

I report on the accounts of the charity for the year ended 31 March 2015 which are set out on pages 7 to 9.

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)(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 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 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; 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.


.....
Keith Alexander BA CA

Bell & Company
Chartered Accountants

19 October 2015

Moray House
39 St John Street
Perth
PH1 5HQ

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2015

	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Receipts			
Voluntary Receipts			
Donations	1,843	1,843	920
Subscriptions	7,367	7,367	7,608
Fund Raising	227	227	125
Receipts from Charitable Activities			
Events	1,211	1,211	205
Cocktail party	3,055	3,055	2,349
Investment Income			
Bank Interest	4	4	4
Other Income			
Loan from The Black Watch Castle Museum Shop Limited	-	-	200
Total Receipts	13,707	13,707	11,411
Payments			
Costs of Charitable Activities			
Donation to support administration costs	3,632	3,632	3,641
Donation to The Black Watch Museum	5,110	5,110	218
Costs of hosting events	3,052	3,052	3,297
Printing, postage and stationery	1,102	1,102	1,171
Travelling expenses	-	-	31
Membership	75	75	75
Miscellaneous	33	33	-
Governance Costs			
Independent examiner's fees	360	360	600
Loan Repayment to Black Watch Regimental Trust Fund	1,000	1,000	1,000
Total Payments	14,364	14,364	10,033
Surplus / (Deficit) for the year	(657)	(657)	1,378
Transfer between funds	-	-	-
Surplus / (Deficit) for the year	(657)	(657)	1,378

The notes on page 9 form an integral part of these accounts.

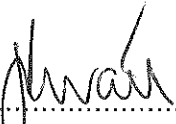
THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

STATEMENT OF BALANCES AS AT 31 MARCH 2015

	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Funds Reconciliation			
Cash at Bank & In Hand - 31/03/2014	9,612	9,612	8,234
Surplus / (Deficit) for the year	(657)	(657)	1,378
Cash at Bank and In Hand - 31/03/2015	8,955	8,955	9,612
Bank & Cash Balances			
Bank Current Account		8,939	9,534
Cash in Hand		16	78
		8,955	9,612
Other Assets (Unrestricted Fund)			
Stock		119	321
Income due from The Black Watch Castle Museum Shop Limited		1,336	-
		1,455	321
Liabilities (Unrestricted Fund)			
Loan due to Black Watch Regimental Trust Fund		1,000	2,000
Loan due to The Black Watch Museum		259	59
Loan due to The Black Watch Castle Museum Shop Limited		406	200
Independent examiner's fees		360	360
		2,025	2,619

The notes on page 9 form an integral part of these accounts.

Approved by the Trustees on 15 October 2015 and signed on their behalf by:


.....
James Watt
Trustee

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

1 Basis of Accounting

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

2 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.

There are no Restricted or Designated funds.

3 Related Party Transactions

The charity is connected with The Black Watch Museum which operates from the same address.

During the year The Friends of The Black Watch repaid £1,000 (2014: £1,000) to The Regimental Trust Fund of the Black Watch. At the balance sheet date £1,000 (2014: £2,000) is due to The Regimental Trust Fund of the Black Watch.

During the year The Black Watch Museum Trust paid expenses of £3,632 (2014: £3,641) on behalf of The Friends of the Black Watch. The Friends of the Black Watch repaid £3,632 (2014: £3,641) during the year. The Friends of the Black Watch also received £200 (2014: £nil) on behalf of The Black Watch Museum. At the balance sheet date £259 (2014: £59) was due to The Black Watch Museum.

During the year The Friends of the Black Watch received income of £778 (2014: £255) for ticket sales on their behalf, £3,252 (2014: £2,099) for subscription income on their behalf and £230 (2014: £134) for merchandise sold on their behalf from The Black Watch Museum Shop Limited. The Friends of the Black Watch Museum also purchased items totalling £1,924 (2014: £176) on normal commercial trading terms from the Black Watch Museum Shop Limited. At the balance sheet date £930 (2014: £200 creditor) was due from The Black Watch Museum Shop Limited.

Trustees are not remunerated but received reimbursement of expenses. Expenses amounting to £235 (2014: £219) were reimbursed to one (2014: one) Trustees during the year.