



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 2016

Charity Registration No. SC041823

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THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

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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 Rosemary Pitcaithly Anne Kinnes Major Roland JWB Proctor MBE	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 2016

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 2016.

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 (June 2015 - March 2016)	Secretary
Rosemary Pitcaithly (March 2016 to present)	Secretary
Anne Kinnes	Ex-officio
Major Roland JWB Proctor MBE	
Emma Halford-Forbes (until November 2015)	

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 2016

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 Honorary Members of the Friends for the year ended 31 March 2016:

- Jim Turpie, Volunteer, Gatekeeper
- Fraser Brown, Volunteer, Education Outreach Service
- Brigadier Melville Jameson, Lord Lieutenant of Perth and Kinross
- Georgiana Osborne, Lord Lieutenant of Angus
- Liz Grant, Provost of Perth and Kinross
- Bob Duncan, Lord Lieutenant and Provost of Dundee
- Helen Oswald, Provost of Angus
- David Thomson, Volunteer

Related Organisations

The Friends are connected with The Black Watch Museum as they operate from the same address and have objectives in common. During the period in question the Management Committee has included four 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 2016

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:

Sarah Riddell-Webster, Chairwoman (from March 2016)
Rosemary Pitcaithly, Chairwoman (until March 2016)
Lt Col (Retd) Willie Coupar
Major (Retd) Derek Mowatt
Major Hugh Rose
Leonor Blackhall (until May 2015)
Norma Fenton
Rebecca Berger

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 2016 Friends membership increased from 318 to 413 memberships. This membership figure includes Couple and Family as well as Individual Memberships and represents a satisfying increase of 95 memberships (30%) on the previous year.

The Annual Friends Cocktail Party 2015 was held on 22 May 2015 within the café at the Castle and Museum.

The organisation organised two very successful Friends trips during the year, with a visit to the battlefield of Sheriffmuir on 13 November 2015 and to St Johns Kirk, Perth on 25 February 2016.

The Friends held its third annual Christmas Shopping evening in the Museum Shop in November 2015.

The Friends took over the museum lecture programme in July 2015 and have run at least one lecture a month since. Lectures have been given by a wide variety of speakers ranging from highly regarded professors of history to enthusiastic amateur historians. Attendance at the lectures has been very strong.

A number of Museum projects were funded by the Friends in the 2015/16 financial year. In total £12,138 was donated to the Museum for projects which included sponsorship of the Silver cabinet for the Wavell room, Soldiers feet and banner for front entrance to the museum, special exhibitions 'Seasons Greetings' and 'Unknown' and the D Day portraits exhibition 'The Last of The Tide.'

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

Financial Review

In the year under review the Friends generated funds of £23,273 (2015: £13,707) and expended funds of £21,419 (2015: £14,364).

Subscription income was £11,148 (2015: £7,367). The principal reason for this increase was our growth in membership.

During the year the Friends held a cocktail party and a number of other events. Income from these events was £10,789 (2015: £4,266) and expenditure was £5,511 (2015: £3,052). The principal reason for these increases was that the Friends have been running the museum lecture programme for most of the year under review.

During the year the Friends paid the final instalment of £1,000 towards our loan account with the Regimental Trust Fund of The Black Watch. At the balance sheet date £nil (2015: £1,000) was due to the Regimental Trust Fund of The Black Watch.

As well as support provided by volunteers the Friends are currently dependent on work carried out without charge by The Black Watch Museum. In the year under review the Friends have taken on more of this work ourselves. During the year the Friends made a donation to The Black Watch Museum of £3,745 (2015: £3,632) in recognition of costs related to office services incurred by The Black Watch Museum on behalf of the Friends.

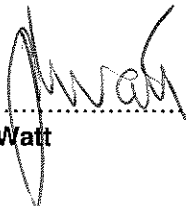
During the year the Friends made other donations of £8,293 (2015: £5,110) to The Black Watch Museum. These donations were made to fund a number of specific projects as described elsewhere in this Report.

All other expenditure in the year totalled £2,871 (2015: £1,570). The largest spend within this other expenditure was printing, postage and stationery at £2,144 (2015: £1,102). The principle reason for this increase was the increase in the level of activity of the Friends.

Cash at bank and in hand on 31 March 2016 was £10,808 (2015: £8,955). The Friends are in discussion with The Black Watch Museum about supporting the eventual procurement of a new audio visual display at the entrance to the Museum. We have offered to pay up to £7,000 towards the cost of this potential project.

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 which are described elsewhere in this report. It is not the intention of the Management Committee to generate permanent reserves beyond the amount required as a prudent allowance for working capital.

This report was approved by the Trustees on 21 September 2016 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 2016 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.....

Keith Alexander BA CA

22 September 2016

Bell & Company
Chartered Accountants

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 2016

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Receipts			
Voluntary Receipts			
Donations	658	658	1843
Subscriptions	11,148	11,148	7367
Merchandise sales	350	350	227
Gross receipts from other charitable activities			
Events	7,357	7,357	1,211
Cocktail party	3,432	3,432	3,055
Newsletter income	324	324	-
Investment Income			
Bank Interest	4	4	4
Total receipts	23,273	23,273	13,707
Payments			
Payments relating directly to charitable activities:			
Donation to support administration costs	3,745	3,745	3,632
Donations to The Black Watch Museum	8,293	8,293	5,110
Costs of hosting events	5,511	5,511	3,052
Printing, postage and stationery	2,144	2,144	1,102
Advertising	354	354	-
Membership	-	-	75
Miscellaneous	13	13	33
Governance costs:			
Independent examiner's fees	360	360	360
Other payment			
Loan Repayment to Black Watch Regimental Trust Fund	1,000	1,000	1,000
Total payments	21,419	21,419	14,364
Net receipts/ (payments)	1,853	1,853	(657)
Transfers to / (from) funds	-	-	-
Surplus/ (deficit) for year	1,853	1,853	(657)

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

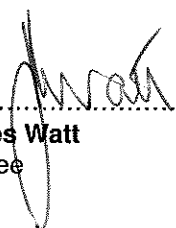
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STATEMENT OF BALANCES AS AT 31 MARCH 2016

	Unrestricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Funds Reconciliation			
Cash and bank balances at 31/03/2015	8,955	8,955	9,612
Surplus / (Deficit) for the year	1,853	1,853	(657)
Cash and bank balances at 31/03/2016	10,808	10,808	8,955
Other Assets (Unrestricted Fund)			
Stock	555	555	119
Income due from Black Watch Museum Shop Limited	163	163	1,336
Gift Aid claim	18	18	-
	736	736	1,455
Liabilities (Unrestricted Fund)			
Loan due to Black Watch Regimental Trust Fund	-	-	1,000
Loan due to The Black Watch Museum	-	-	259
Loan due to Black Watch Museum Shop Limited	200	200	406
Independent examiner's fees	360	360	360
	560	560	2,025

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

Approved by the Trustees on 21 September 2016 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 2016

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 (2015: £1,000) to The Regimental Trust Fund of the Black Watch. At the balance sheet date £nil (2015: £1,000) is due to The Regimental Trust Fund of the Black Watch.

During the year The Black Watch Museum paid expenses of £3,827 (2015: £3,632) on behalf of The Friends of the Black Watch. The Friends of the Black Watch repaid £3,827 (2015: £3,632) during the year. The Friends of the Black Watch also donated additional £8,393 to The Black Watch Museum during the year. During the year a loan of £259 due to the Black Watch Museum was written off by the Museum. At the balance sheet date £nil (2015: £259) was due to The Black Watch Museum.

During the year The Friends of the Black Watch received income of £375 (2015: £778) for ticket sales on their behalf, £5,280 (2015: £3,252) for subscription income on their behalf and £374 (2015: £230) for merchandise sold on their behalf from the Black Watch Museum Shop Limited. The Friends of the Black Watch Museum also purchased items totalling £2,008 (2015: £1,924) on normal commercial trading terms from the Black Watch Museum Shop Limited.

The Friends of the Black Watch repaid £206 to the Black Watch Museum Shop Limited during the year. At the balance sheet date £200 (2015: £406) was due to the Black Watch Museum Shop Limited and £163 (2015: £930) was due from the Black Watch Museum Shop Limited.

Trustees are not remunerated but received reimbursement of expenses. Expenses amounting to £1,373 (2015: £235) were reimbursed to two (2015: one) Trustees during the year.