



# *The Black Watch*

HERITAGE APPEAL

## Enquiries and Contributions

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*Cheques should be made payable to:*  
The Black Watch Heritage Appeal

# *The Black Watch*

HERITAGE APPEAL





I was enormously proud and honoured to be appointed Colonel in Chief of The Black Watch in succession to my Grandmother, Queen Elizabeth The Queen Mother, who had been Colonel in Chief for more than 60 years. Since 1739 The Black Watch has forged an enviable and world-wide reputation for military prowess in the service of the Crown. Now that the old Regiment has been absorbed into the new Royal Regiment of Scotland, it is quite right that we should do everything we can to ensure that the history of the Black Watch is preserved in an attractive and accessible way for future generations so that they can honour the past and learn for the future. I am delighted to give my support and encouragement to this appeal, designed to safeguard the memory of a unique part of the British Army and of Scotland's proud military and cultural heritage.



**Patron:**

His Royal Highness The Prince Charles, Duke of Rothesay KG KT GCB OM

**President:**

The Earl of Airlie KT GCVO

**Vice Presidents:**

The Lord Wilson of Tillyorn KT GCMG

Sir David Landale KCVO DL

Major General A L Watson CB

Brigadier G C Barnett OBE

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**Foreword by the President of the Appeal**

There can be few more famous regiments in the world than The Black Watch. The name alone is enough to inspire thoughts of soldierly excellence, military glamour and the historic link between Scotland and her fighting men. Sadly it was announced in 2004 that The Black Watch and the other remaining Scottish infantry regiments were to be merged into a single new Regiment.

It would, therefore, seem timely to secure and enhance the long term future of the Regiment's spiritual home and museum and I am proud to be associated with this important undertaking. It has been said that a measure of a nation's civilisation is the extent to which it is prepared to invest time and money in the collection and preservation of the artefacts and archives that define its past. Understanding the past helps us to make sense of the present and to look to the future with greater confidence.

The Black Watch is an iconic and integral part of our nation's story; its record of military service tells the story of very many thousands of men, chiefly from Scotland, who have so valiantly played their part in the defence of the nation's interests around the globe. Proudly wearing their Red Hackles, they have made their mark on the global stage for nearly three centuries. Now is the time to ensure that their achievements can be studied, admired and emulated in the future. I commend this appeal to you most warmly and encourage you to support it as generously as you are able.

The Earl of Airlie KT GCVO

## The Black Watch Heritage Appeal

*We need to raise in excess of £3 million to buy, endow and develop Balhousie Castle to provide a permanent home for the museum and archive of The Black Watch in Perth, the historic centre of the regimental recruiting area.*



### The History of the Regiment

The long history of The Black Watch as a regiment of the British Army stretches back to 1739 when it was formally raised as the British Army's first regiment of Highland infantry. Its history as an independent regiment came to an end in March 2006 when the 1st Battalion The Black Watch (Royal Highland Regiment) became The Black Watch, 3rd Battalion Royal Regiment of Scotland. Over these 267 years, many thousands of men of The Black Watch and its affiliated regiments have given their lives for their country, most recently in Iraq.

The Black Watch Battalion is stationed in Fort George near Inverness and is scheduled for a tour of duty in Afghanistan in 2009. The battalion continues to wear the famous Red Hackle in certain forms of dress and maintains the distinguishing traditions of the old regiment. Thus the esprit de corps of the old regiment will inspire future generations of soldiers in the new regiment in the service of the nation.

Meanwhile the spirit of the old regiment continues to live on through branches of its old comrades association throughout the United Kingdom and in its home and museum at Balhousie Castle in Perth.





## Balhousie Castle

Balhousie Castle is a 19th century Grade B listed building, parts of which date from the 15th century. It occupies a prominent position overlooking the North Inch, the River Tay and beyond towards Scone. It has proved an excellent base for the regiment and its old comrades association, being in the heart of the traditional regimental recruiting area.

The museum is a popular attraction, drawing in a large number of visitors annually. In recent years the displays have been expanded and improved significantly through the efforts of a dedicated team of volunteers. We intend to build on their work by providing more space, new displays and better visitor facilities in line with contemporary expectations.

Our current lease from the Ministry of Defence, which could be terminated at just 6 months' notice, does not provide us with the security of tenure that we need in order to make the necessary investment and improvements with confidence. The Regimental Trustees have therefore decided to purchase the Castle to secure a permanent home for the regiment; this is the basis of the appeal.

It is clear to the Regimental Trustees that the long term costs of ownership require the creation not only of an income stream from greatly improved commercial activities centred round the museum and archives but also an endowment to ensure long term sustainability.

The Regimental Trustees have briefed three architectural firms on their requirements. They were tasked to recommend how the present building could be altered and improved to provide:

- increased display space
- a large area for special exhibitions, educational interpretation and reunions
- better storage for archives and artefacts
- an improved shop and ticket office
- accessible visitor facilities, including a tea room for visitors and staff
- improved parking

After careful consideration of the proposals submitted, the Regimental Trustees have opted for the plans put forward by Lachlan Stewart, *RIAS, RIBA, B.Arch.* These are described in more detail overleaf.

The purchase of the Castle is expected to be completed by the end of 2008. The Trustees intend to proceed as soon as possible thereafter with the development of Balhousie Castle not only as a first class museum but also as a research and educational centre, aiming to complete the improvements by 2010.



## The Purpose

In making these proposals, the Regimental Trustees have several purposes in mind.




1. We possess a fine collection of artefacts spanning the whole history of The Black Watch. Through this we tell the story of the regiment and the part it has played in the history of our nation. We wish to add to, conserve and display our collection so as to honour in perpetuity the memory of the regiment and the countless men who have served in it.
2. We wish to provide inspiration to the current and future generations of Scottish soldiers, especially those in The Black Watch Battalion. Knowing and admiring the great deeds of their forbears will encourage them to follow in the footsteps of a long tradition of providing the highest standards of military service to the Crown.
3. We wish to make our history and the lessons to be learned from it even more accessible to young people. Without glamourising the nature of war, we wish to build on our successful educational outreach programme for schools, demonstrating the strength of the human spirit in the face of adversity and encouraging a sense of individual and collective responsibility to community and nation.

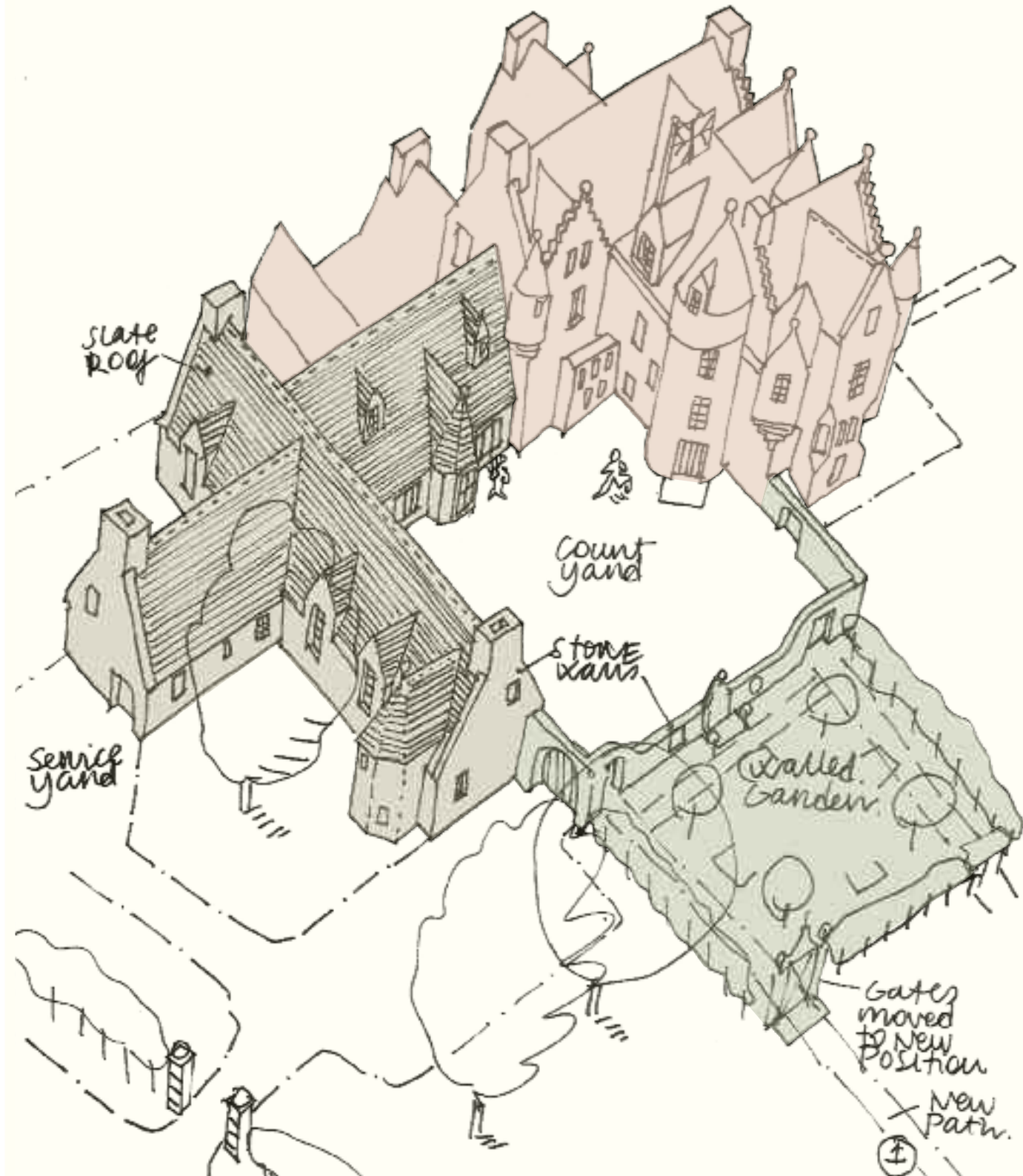


## The Proposed Development

The plans for the development of the Castle are outlined in this brochure.

- The new build will demonstrate our confidence in the long term future of the museum.
- The new build will provide much needed additional space for special exhibitions, meetings, small functions and educational lectures and presentations.
- Existing and new museum displays will be expanded and enhanced with the improvements planned for the current internal layout.
- The improved entrance will allow for the efficient manning of the ticket desk and shop.
- Better facilities all round will provide a much improved visitor experience together with an opportunity to generate income to help sustain the business of the museum.
- The improvements will meet modern standards of accessibility for people with disabilities.

- Balhousie Castle currently 
- Proposed extension 
- Proposed new Courtyard Wall and Walled Garden 



## The Elements of the Appeal

The Black Watch Heritage Appeal has three elements:

- 1 **Purchase:**  
Raising the funds required to purchase Balhousie Castle from the Ministry of Defence (£330,000 including professional fees)
  
- 2 **Sustain:**  
Raising the funds required to establish an endowment fund to sustain the project in the long term (£1.6m). The fund will cover:
  - the costs of annual maintenance and repair
  - staff costs (curator and others)
  - museum exhibitions
  - education initiatives
  
- 3 **Build:**  
Raising the funds required to pay for the new build and internal improvements and alterations (£1.3m)

## The Target for the Appeal

In summary, in order to purchase the Castle, to build the proposed extension to the Museum and make alterations to the internal layout of the Castle, and to provide an endowment fund to help sustain the project in the future, we need to raise from the Regiment's members, supporters and friends

**£3,230,000**

## How You Can Help

We have already received substantial gifts and pledges to get the Black Watch Heritage Appeal off to a flying start. We are now asking for support from individual serving and retired members of the regiment and the wider general public in Scotland and around the world.

The table below illustrates the range of gifts that we need for the Appeal to be a success and how, if a gift is made by Gift Aid, its total gross value can be considerably more than its final cost to the donor.

Gifts from a Taxpayer	Actual total cost to a higher-rate Taxpayer	Value of Gifts to the Appeal
£	£	£
100,000	75,000	128,000
75,000	56,250	96,000
50,000	37,500	64,000
30,000	25,500	38,400
20,000	15,000	25,600
10,000	7,500	12,800
5,000	3,750	6,400
2,500	1,875	3,200
1,250	938	1,600
1,000	750	1,280
500	375	640
250	188	320
100	75	128
50	38	64
25	19	32

*Tax recovery has been calculated using the new rules announced in the 2008 Budget and all figures have been rounded.*

## Regular Donations

Some donors to the Black Watch Heritage Appeal will prefer to make a single gift, under the Gift Aid Scheme. However, we recognize that for others making a series of gifts over a period of years will suit their circumstances better, and these too can be covered under the Scheme. We would be very pleased to receive either single gifts or those made regularly, for example by Standing Order. Please contact the Appeal Office if you require further information to set up a regular arrangement.

## Tax-Efficient Giving

The following are generally the most tax-efficient ways of giving, since The Black Watch Heritage Appeal enjoys charitable status:

- by individual Gift Aid
- by Gift Aid from a company, which may set the gift against corporation tax liability
- through a tax-exempt charitable trust
- by a direct transfer of assets - stocks, shares, property and works of art

## Tax Relief

The Black Watch Heritage Appeal can recover basic-rate income tax paid on a gift provided it is made out of taxed income. Although the basic rate of tax has now reduced to 20%, under transitional arrangements announced in the 2008 Budget, this will continue to add £28 to every £100 donated, at no extra cost to the donor.

**For example, a donation of £1,000 by Gift Aid will be worth £1,280 to the Black Watch Heritage Appeal after tax recovery.**

## Higher-Rate Tax Relief

A higher-rate taxpayer can claim higher rate relief on Gift Aid payments to charities. This relief is calculated at the difference (currently 20%) between the basic rate the charity can reclaim and the higher rate of income tax paid on the gross value of the gift; it significantly reduces the cost of a gift to the donor.

**For example, a payment of £25,000 by Gift Aid will be worth £32,000 to the Black Watch Heritage Appeal after tax recovery, but will cost a higher-rate taxpayer only £18,750.**

## Giving by Companies

Companies can claim corporation tax relief on all donations to charities. All payments are made gross to the charity.

**For example, for a company paying corporation tax at 28% the actual cost of a gift of £25,000 to the Appeal would be only £18,000.**

## Gifts of Shares

Gifts of publicly quoted shares, in addition to being exempt from capital gains tax liability, will enable the donor to claim income tax relief on the current value of the shares, which makes such gifts extremely tax-efficient.

**For example, a higher-rate taxpayer with a liability to pay capital gains tax, donating shares bought for £20,000 and now worth £40,000, would save £3,600 in capital gains tax and £16,000 in income tax relief, reducing the cost of the gift to only £20,400.**

## Other Gifts

Any form of gift is of course most welcome. Direct transfers of stocks, shares, property and works of art will not incur liability to capital gains tax. All outright gifts, including bequests, are exempt from inheritance tax. Please ask the Appeal Director for details.

## Overseas Residents

You can only donate through the Gift Aid scheme if you pay United Kingdom income tax. Nevertheless donations from supporters living overseas will be most welcome. Please contact the Appeal Director if you require any further advice on a transaction.

## Naming Opportunities and 'In Memoriam' Gifts

We should be pleased to mark our appreciation of major gifts by linking the donor's name with an element of the project. The Appeal Director would be delighted to discuss appropriate forms of recognition. (Equally all requests for anonymity will be fully respected.)

*The Black Watch Heritage Appeal is in aid of The Black Watch Museum Trust (Registered Scottish Charity No SC05848). All donations will be received into a restricted fund within this Trust, and will be used exclusively in pursuit of the aims of the appeal: the purchase of Balhousie Castle from the MoD; the establishment of an endowment to sustain the Museum in the long term; and the development of the Castle site by alterations and new build. In the event of the trustees at some time in the future deciding to wind up the Museum the funds will first be used to safeguard the artefacts and records and any residual funds will be passed to relevant ex-service charities.*