

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

**TRUSTEES' REPORT AND INDEPENDENTLY
EXAMINED ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2018

Charity Registration No. SC041823

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

Balhousesie 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
Bill Macpherson

Chairwoman
Treasurer
Secretary
Ex-officio

Independent examiner

N. J. Morrison C.A.
Campbell Dallas Limited
Accountants
5 Whitefriars Crescent
Perth
PH2 0PA

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018

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 2018.

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
Rosemary Pitcaithly	Secretary
Anne Kinnes	Ex-officio
Major (Retd) Roland Proctor, MBE	
Bill Macpherson	

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 each year 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 2018

Appointment of President and Honorary Members

The President of the Friends is Lieutenant General Sir Alistair Irwin.

On the invitation of the Management Committee the following individuals have been Honorary Members of the Friends for the year ended 31 March 2018:

- Jim Turpie, Volunteer, Gatekeeper
- Fraser Brown, Volunteer, Education Outreach Service
- Brigadier Sir Melville Jameson, Lord Lieutenant of Perth and Kinross
- Georgiana Osborne, Lord Lieutenant 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 been made up of five volunteers and one employee of The Black Watch Museum. One of those volunteers was a Trustee of The Black Watch Museum until May 2017 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
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 OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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

Sarah Riddell-Webster, Chairwoman
Rosemary Pitcaithly
Bill Macpherson
Lt Col (Retd) Willie Coupar
Major (Retd) Derek Mowatt
Major Hugh Rose

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 2018 Friends membership decreased from 426 to 402 memberships. This membership figure includes Couple and Family as well as Individual Memberships so there are 531 members. During this period there were actually 34 new memberships taken out. However, due to some memberships not being renewed, generally for age related reasons, we saw a small decrease in the number of memberships.

The Annual Friends Cocktail Party was held on 26 May 2017 within the café at the Castle and Museum. For the second year running we had to restrict the number of tickets sold for the Cocktail Party to a maximum of 150. This was a requirement placed on us by the Museum and related to Fire Safety.

The Friends have run 13 Lectures during the year. Subjects covered have ranged from WW1 Battles, to mark the commemorations of the Great War, to the formation of the RFC and the history of the Victoria Cross. The 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, frequently approaching our capacity of 90.

A Christmas shopping night was held in late November.

A number of Museum projects were funded by the Friends in the 2017/18 financial year. In total £14,525 was donated to the Museum for sponsorship of the Special Exhibitions - Behind the wire, Kelpies, Corbenic poetry trail and willow weaving, also to the Museums Explorers Club, Chandelier replacement, External lighting, Preservation equipment for archive, Uniforms and Equipment, Schools travel bursary fund and the Festival of Museums open day. A further £4,815 was paid to the Museum for admin support and the use of rooms for lectures. We have carried forward £10,000 for a grant to pay for Audio Visual equipment for the Café & Queen Mother room. This money will be paid over early in the new financial year and is the culmination of the AV project that we have carried funds forward for over the last two years. There are a number of other grants in the offing which will require the majority of the balance we are carrying forward early in the next financial year, they include the repair to the *Wreck of the Birkenhead* painting and the *There but not there* special exhibition.

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

Financial Review

In the year under review the Friends generated funds of £21,301 (2017: £22,871) and expended funds of £23,968 (2017: £12,438).

Subscription income was £10,998 (2017: £11,408). This reflects the small reduction in the number of memberships during the year.

During the year the Friends held a Cocktail Party. Income from this event was £2,386 (2017: £2,624) and expenditure was £2,061 (2017: £1,302).

During the year the Friends ran a programme of lectures. Income from these events was £7,103 (2017: £8,069) and expenditure was £3,511 (2017: £1,834). The principal reason for the increase in expenditure on events was payments to The Black Watch Museum for room hire of £2,315 (2017: £1,000).

As well as support provided by volunteers the Friends are still dependent on work carried out without charge by The Black Watch Museum. During the year the Friends made a donation to The Black Watch Museum of £2,500 (2017: £2,500) 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 £14,525 (2017: £3,730) to The Black Watch Museum. These donations were made to fund a number of specific projects as described in the Achievements and Performance section of this Report.

All other payments in the year totalled £1,371 (2017: £2,977). The largest spend within this other expenditure was insurance for events and Trustee Indemnity at £643 (2017: printing, postage and stationery at £2,033).

Cash at bank and in hand on 31 March 2018 was £18,574 (2017: £21,241). The Friends are in regular discussion with The Black Watch Museum about making donations towards further projects. These projects are described in the Achievements and Performance section of this Report.

The Management Committee intends to continue to generate a significant 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.

At the Friends' Annual General Meeting held on 28 November 2017 Neil Morrison of Campbell Dallas was reappointed as the Independent Examiner for the Friends. The Management Committee will propose a resolution to reappoint Neil Morrison to the 2018 Annual General Meeting.

This report was approved by the Trustees on 12 September 2018 and signed on their behalf by:



Sarah Riddell-Webster
Chairwoman

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 2018 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 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 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 accordance 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.



.....
N. J. Morrison C.A.

Campbell Dallas Limited
Accountants

5 Whitefriars Crescent
Perth
PH2 0PA

13 September 2018

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2018

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Receipts			
Voluntary Receipts			
Donations	598	598	565
Subscriptions	10,998	10,998	11,408
Merchandise sales	149	149	124
Gross receipts from other charitable activities			
Events	7,103	7,103	8,069
Cocktail party	2,386	2,386	2,624
Newsletter income	56	56	72
Investment Income			
Bank Interest	11	11	9
Total receipts	21,301	21,301	22,871
Payments			
Payments relating to voluntary receipts:			
Merchandise Purchases	-	-	95
Payments relating directly to charitable activities:			
Donation to support administration costs	2,500	2,500	2,500
Donations to The Black Watch Museum	14,525	14,525	3,730
Costs of Cocktail Party	2,061	2,061	1,302
Costs of hosting events	1,196	1,196	834
The Black Watch Museum room hire	2,315	2,315	1,000
Insurance	643	643	300
Printing, postage and stationery	337	337	2,033
Advertising	-	-	-
Miscellaneous	31	31	84
Governance costs:			
Independent examiner's fees	360	360	360
Other payment			
Loan Repayment to The Black Watch Castle Museum Shop Limited	-	-	200
Total payments	23,968	23,968	12,438
Net receipts/ (payments)	(2,667)	(2,667)	10,433
Transfers to / (from) funds	-	-	-
Surplus/ (deficit) for year	(2,667)	(2,667)	10,433

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 2018

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Funds Reconciliation			
Cash and bank balances at 31/03/2017	21,241	21,241	10,808
Surplus / (Deficit) for the year	(2,667)	(2,667)	10,433
Cash and bank balances at 31/03/2018	18,574	18,574	21,241
Other Assets (Unrestricted Fund)			
Stock	530	530	556
Income due from Black Watch Museum Shop Limited	75	75	343
	605	605	899
Liabilities (Unrestricted Fund)			
Invoice payable to Winter and Simpson	-	-	120
Independent examiner's fees	360	360	360
	360	360	480

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

Approved by the Trustees on 12 September 2018 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 2018

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 donated £2,500 (2017: £2,500) to The Black Watch Museum to support administration costs. The Friends also donated an additional £14,525 (2017: £3,730) to The Black Watch Museum during the year.

During the year the Black Watch Museum Shop Limited transferred to the Friends the following amounts collected on their behalf: £6,852 (2017: £7,751) for ticket sales, £3,114 (2017: £3,372) for subscription income and £205 (2017: £196) for merchandise. The Friends also purchased items and services totalling £3,772 (2017: £2,248) and on normal commercial trading terms from the Black Watch Museum Shop Limited.

At the balance sheet date £75 (2017: £343) was due from the Black Watch Museum Shop Limited.

Trustees are not remunerated but received reimbursement of expenses. Expenses amounting to £819 (2017: £842) were reimbursed to one (2017: three) Trustees during the year.