

Charity registration number: SC041823

The Friends of the Black Watch Castle and Museum

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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

Trustees	Sarah Riddell-Webster, Chairwoman
	James Watt, Treasurer
	Rosemary Pitcaithly, Secretary
	Anne Kinnes, Ex-officio
	Major Ronnie Proctor MBE
Principal Office	Bill Macpherson
	Balhousie Castle
	Hay Street
	Perth
	PH1 5HR
Charity Registration Number	SC041823
Independent Examiner	Alexander J Fyfe, M.A.A.T., C.A., DChA
	Morris and Young
	Chartered Accountants
	6 Atholl Crescent
	Perth
	PH1 5JN

The Friends of the Black Watch Castle and Museum

Trustees' Report

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 2022.

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**. In a normal year 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. In the year under review fewer in-person meetings were held but the Management Committee maintained control at all times using a range of communication methods.

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 Ronnie 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 Friends of the Black Watch Castle and Museum

Trustees' Report

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

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 2022

Fraser Brown, Volunteer, Education Outreach Service

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.

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

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

Lt Col (Retd) Willie Coupar

Major (Retd) Hugh Rose

Bill Macpherson

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.

In the year under review the activities of the Events Committee were paused because of Covid-19.

Post Balance Sheet Event

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

On 31 March 2022 the Museum amalgamated with The Black Watch Association (Scottish Charity SC016423) - a separate charity whose main purposes had been to support those who served in The Black Watch and their dependents and to foster comradeship amongst them. On 1 April 2022 the Museum changed its name to The Black Watch Regimental Trust Limited (Scottish Charity SC005848) ("The Regimental Trust") and expanded its objectives to include those previously supported by The Black Watch Association.

The Friends are continuing to support the activities of the Regimental Trust in the areas the Friends have supported previously - education, the advancement of the arts, heritage and culture, and the advancement of citizenship and community development - all as described in more detail below. The way in which the Friends operate will be reviewed during the forthcoming year to ensure the Friends continue to support the Regimental Trust in the most effective way.

When reporting on activity before the amalgamation was completed on 31 March 2022 we have continued to refer to the Museum under its name at the time.

Achievements and Performance

Covid-19 continued to have a significant impact on the Friends in the year to 31 March 2022 as the Castle and Museum was closed for long periods and our activities were severely restricted for most of the year.

The Annual Friends Cocktail Party was not able to be held nor were any of the planned programme of military history lectures. Happily our lecture programme started again in April 2022 and we held a successful Cocktail Party in June 2022.

The Friends of the Black Watch Castle and Museum

Trustees' Report

During the year to 31 March 2022 Friends membership declined from 320 to 305 memberships, a decrease of 5%. This membership figure includes Couple and Family as well as Individual memberships so there are 405 members. Covid restrictions closing the museum, shop and cafe for so much time not only meant that we were not recruiting new members, but it also had a significant impact on the ability to follow people up on non-renewal when all the benefits of membership were not currently available. Since business returned to normal some of those lapsed memberships have been renewed.

Two donations were made to the Museum during the year to support their activities. We made a donation of £2,506 which was used by the Museum to cover the costs of running activities for children in connection with the Soldiers of Sacrifice and the Scotland in Bricks exhibitions in 2021. Then in March 2022 we made a donation of £6,916 to support the role of the Museums and Collections Assistant within the Museum. As in previous years we also donated £2,500 for administrative support.

Financial Review

In the year under review the Friends generated funds of £9,554 (2021: £9,787) and expended funds of £13,404 (2021: £5,251).

Subscription income declined by 2% to £9,238 (2021: £9,454). This decline was less than the 5% fall in membership numbers noted above. This was because of the variety of ways in which membership fees are paid across the year.

As well as support provided by volunteers the Friends are still dependent on work carried out without charge by the Museum. During the year the Friends made a donation to the Museum of £2,500 (2021: £2,500) in recognition of office services provided by the Museum in support of the Friends.

During the year the Friends made two further donations of £9,422 (2021: a donation of £1,525) to the Museum. These donations were made to support the activities described in the Achievements and Performance section of this Report.

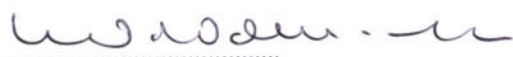
All other payments in the year totalled £1,482 (2021: £1,226). This year these other payments fell into three categories: £604 for printing, postage and stationery; £458 for insurance; £420 for the independent examiner's fees.

Cash at bank and in hand on 31 March 2022 was £4,444 (2021: £8,294).

The Management Committee intends to continue to generate a significant surplus from membership subscriptions while maintaining low overheads. This surplus will then be used to support the Regimental Trust (formerly the 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 7 December 2021 Alexander Fyfe of Morris and Young was reappointed as the Independent Examiner for the Friends. The Management Committee will propose a resolution to reappoint Alexander Fyfe at the 2022 Annual General Meeting.

The annual report was approved by the trustees of the charity on 14 September 2022 and signed on its 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 2022 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 2006 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 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 seeking explanations from you as 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 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; and
- to prepare accounts which accord 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.



.....
Alexander J Fyfe, M.A.A.T., C.A., DChA

Morris and Young
Chartered Accountants
6 Atholl Crescent
Perth
PH1 5JN

15 September 2022

The Friends of the Black Watch Castle and Museum

Statement of Receipts and Payments for the Year Ended 31 March 2022

	Unrestricted funds	Total funds	Total funds
	2022	2022	2021
	£	£	£
Receipts			
Voluntary Receipts			
Donations	260	260	255
Subscriptions	9,238	9,238	9,454
Merchandise sales	51	51	74
Investment Income	5	5	4
Total receipts	<u>9,554</u>	<u>9,554</u>	<u>9,787</u>
Payments			
Payments relating directly to charitable activities:			
Donation to support administration costs	2,500	2,500	2,500
Donations to The Black Watch Museum	9,422	9,422	1,525
Insurance	458	458	456
Printing, postage and stationery	604	604	358
Miscellaneous	-	-	52
Governance costs:			
Independent examiner's fees	420	420	360
Total payments	<u>13,404</u>	<u>13,404</u>	<u>5,251</u>
Net (payments)/receipts	(3,850)	(3,850)	4,536
Transfers (from)/to funds	-	-	-
(Deficit)/surplus for year	<u>(3,850)</u>	<u>(3,850)</u>	<u>4,536</u>

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

The Friends of the Black Watch Castle and Museum

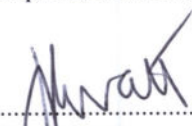
(Charity Registration number: SC041823)

Statement of Balances as at 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Funds reconciliation			
Cash and bank balances at 31/03/2021	8,294	8,294	3,758
(Deficit)/surplus for the year	(3,850)	(3,850)	4,536
Cash and bank balances at 31/03/2022	<u>4,444</u>	<u>4,444</u>	<u>8,294</u>
Other Assets (Unrestricted Fund)			
Stock	307	307	358
	<u>307</u>	<u>307</u>	<u>358</u>
Liabilities (Unrestricted Fund)			
Independent examiner's fees	420	420	360
	<u>420</u>	<u>420</u>	<u>360</u>

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

The financial statements on pages 7 to 9 were approved by the trustees, and authorised for issue on 14 September 2022 and signed on their behalf by:


.....
James Watt
Trustee

The Friends of the Black Watch Castle and Museum

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Basis of Accounting

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

2 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 (2021: £2,500) to The Black Watch Museum to support administration costs. The Friends also donated an additional £9,422 (2021: £1,525) 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: £2,472 (2021: £2,046) for subscription income and £51 (2021: £74) for merchandise. The Friends also purchased items and services totalling £129 (2021: £nil) and on normal commercial trading terms from The Black Watch Museum Shop Limited.

Trustees are not remunerated but receive reimbursement of expenses. Expenses amounting to £71 (2021: £115) were reimbursed to one Trustee (2021: one Trustee) during the year.