

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT AND INDEPENDENTLY  
EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

Charity Registration No. SC041823

# 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

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<b>Charity address</b>	Balhousesie Castle Hay Street Perth PH1 5HR	
<b>Charity registration number</b>	SC041823	
<b>Trustees</b>	Sarah Riddell-Webster James Watt Rosemary Pitcaithly Anne Kinnes Major Roland JWB Proctor MBE Bill Macpherson	Chairwoman Treasurer Secretary Ex-officio
<b>Independent examiner</b>	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 2017

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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 2017.

### 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 (from November 2016)	

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 2017

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### 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 2017:

- 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 (deceased October 2016)
- 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 2017

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The Friends Event 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 2017 Friends membership increased from 413 to 426 memberships. This membership figure includes Couple and Family as well as Individual Memberships and represents an increase of 13 memberships (3%) on the previous year. During this period there were actually 68 new memberships taken out. However, due to shortening the period of time memberships remained on the books awaiting renewal before removal the increase in memberships came down to 3%. Taking into consideration the Couple and Family memberships we have a total of 554 individual members.

The Annual Friends Cocktail Party 2016 was held on 20 May 2016 within the café at the Castle and Museum. For the first time in May 2016 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 15 Lectures during the year. Subjects covered have ranged from WW1 Battles, to mark the commemorations of the Great War, to Gettysburg and El Alamein. 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 2016/17 financial year. In total £1,930 was donated to the Museum for sponsorship of the Special Exhibitions 'Poppies: Weeping Window - Remembrance', 'Next of Kin' and 'Morrison: The Man, The Search, the Discovery'. A further £5,300 was paid to the Museum for admin support and the use of rooms for lectures. We have carried forward a larger bank balance than normal. This is because a number of projects we have been discussing with the Museum had not started by 31 March 2017, the end of the year we are reporting on. For the second year running we have carried forward the sum of £7,000 to cover the cost of an AV system at the Museum entrance. Secondly, we have held onto some funds to enable us to make a considerable donation towards the cost of installing an AV system in the extension to Balhousie that is due to start in Autumn 2017. Finally, we have approved the funding of new chandeliers for the staircase in the Museum and these have now been installed. Taken together the payments for these projects are expected to utilise a high proportion of the bank balance we have carried forward.

# THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

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### Financial Review

In the year under review the Friends generated funds of £22,871 (2016: £23,273) and expended funds of £12,438 (2016: £21,419).

Subscription income was £11,408 (2016: £11,148). This reflects the relatively stable number of memberships during the year.

During the year the Friends held a Cocktail Party. Income from this event was £2,624 (2016: £3,432) and expenditure was £1,303 (2016: £2,738). The principal reason for this reduction in income and expenditure relates to the lower numbers of attendees we are now able to accept for this event.

During the year the Friends ran a programme of lectures. Income from these events was £8,069 (2016: £7,357) and expenditure was £1,834 (2016: £2,189).

As well as support provided by volunteers the Friends are still dependent on work carried out without charge by The Black Watch Museum. In the year under review the Friends have again taken on more of this work. During the year the Friends made a donation to The Black Watch Museum of £2,500 (2016: £3,745) 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 £3,730 (2016: £8,293) 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.

During the previous year the Friends paid the final instalment of £1,000 towards our loan account with the Regimental Trust Fund of The Black Watch.

All other payments in the year totalled £3,071 (2016: £3,454). The largest spend within this other expenditure was printing, postage and stationery at £2,033 (2016: £2,144).

Cash at bank and in hand on 31 March 2017 was £21,241 (2016: £10,808). The Friends are in discussion with The Black Watch Museum about making donations towards several 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 29 November 2016 Keith Alexander of Bell & Company was reappointed as the Independent Examiner for the Friends. Keith Alexander has requested that this role be taken on for the review of this Report and Accounts by N. J. Morrison, a Partner of Campbell Dallas LLP, and the Management Committee has approved this move. This change is a consequence of the acquisition of Bell & Company by Campbell Dallas LLP on 1 July 2017. The Management Committee will propose a resolution to reappoint N. J. Morrison to the 2017 Annual General Meeting.

This report was approved by the Trustees on 10 October 2017 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

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I report on the accounts of the charity for the year ended 31 March 2017 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 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.



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

Campbell Dallas Limited  
Accountants

5 Whitefriars Crescent  
Perth  
PH2 0PA

11 October 2017



# THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2017

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>Receipts</b>			
Voluntary Receipts			
Donations	565	565	658
Subscriptions	11,408	11,408	11,148
Merchandise sales	124	124	350
Gross receipts from other charitable activities			
Events	8,069	8,069	7,357
Cocktail party	2,624	2,624	3,432
Newsletter income	72	72	324
Investment Income			
Bank Interest	9	9	4
<b>Total receipts</b>	<u>22,871</u>	<u>22,871</u>	<u>23,273</u>
<b>Payments</b>			
Payments relating to voluntary receipts:			
Merchandise Purchases	95	95	584
Payments relating directly to charitable activities:			
Donation to support administration costs	2,500	2,500	3,745
Donations to The Black Watch Museum	3,730	3,730	8,293
Costs of Cocktail Party	1,302	1,302	2,738
Costs of hosting events	1,834	1,834	2,189
Insurance	300	300	-
Printing, postage and stationery	2,033	2,033	2,144
Advertising	-	-	354
Miscellaneous	84	84	13
Governance costs:			
Independent examiner's fees	360	360	360
Other payment			
Loan Repayment to Black Watch Regimental Trust Fund	-	-	1,000
Loan Repayment to The Black Watch Castle Museum Shop Limited	200	-	-
<b>Total payments</b>	<u>12,438</u>	<u>12,238</u>	<u>21,420</u>
<b>Net receipts/ (payments)</b>	10,433	10,433	1,853
Transfers to / (from) funds	-	-	-
<b>Surplus/ (deficit) for year</b>	<u>10,433</u>	<u>10,433</u>	<u>1,853</u>

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

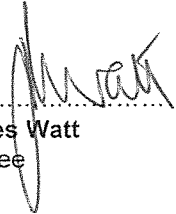
# THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

## STATEMENT OF BALANCES AS AT 31 MARCH 2017

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>Funds Reconciliation</b>			
Cash and bank balances at 31/03/2016	10,808	10,808	8,955
Surplus / (Deficit) for the year	10,433	10,433	1,853
<b>Cash and bank balances at 31/03/2017</b>	<b>21,241</b>	<b>21,241</b>	<b>10,808</b>
<b>Other Assets (Unrestricted Fund)</b>			
Stock	556	556	555
Income due from Black Watch Museum Shop Limited	343	343	163
Gift Aid claim	-	-	18
	<b>899</b>	<b>899</b>	<b>736</b>
<b>Liabilities (Unrestricted Fund)</b>			
Loan due to Black Watch Museum Shop Limited	-	-	200
Invoice payable to Winter and Simpson	120	120	-
Independent examiner's fees	360	360	360
	<b>480</b>	<b>480</b>	<b>560</b>

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

Approved by the Trustees on 10 October 2017 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 2017

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### 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 (2016: £3,827) to The Black Watch Museum to support administration costs. The Friends also donated an additional £3,730 (2016: £8,393) 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: £9,943 (2016: £375) for ticket sales, £3,372 (2016: £5,280) for subscription income and £196 (2016: £374) for merchandise. The Friends also purchased items and services totalling £2,248 (2016: £2,008) on normal commercial trading terms from the Black Watch Museum Shop Limited.

The Friends repaid £200 to the Black Watch Museum Shop Limited during the year. At the balance sheet date £nil (2016: £200) was due to the Black Watch Museum Shop Limited and £343 (2016: £163) was due from the Black Watch Museum Shop Limited.

Trustees are not remunerated but received reimbursement of expenses. Expenses amounting to £842 (2016: £1,373) were reimbursed to three (2016: two) Trustees during the year.