

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

**TRUSTEES' REPORT AND INDEPENDENTLY
EXAMINED ACCOUNTS**

FOR THE YEAR ENDED 31 MARCH 2019

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 Ronnie Proctor MBE Bill Macpherson	Chairwoman Treasurer Secretary Ex-officio
Independent examiner	N. J. Morrison C.A. Campbell Dallas Accountants 5 Whitefriars Crescent Perth PH2 0PA	

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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 2019.

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 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 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 2019

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 2019:

- 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 2019

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) Derek Mowatt
Major 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.

Achievements and Performance

During the year to 31 March 2019 Friends membership decreased from 402 to 396 memberships. This membership figure includes Couple and Family as well as Individual Memberships so there are 522 members. During this period there were actually 35 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 11 May 2018 within the Queen Mother room at the Castle and Museum. There was no need to restrict numbers this year as there was much more space available than in prior years.

The Friends have arranged 12 Lectures during the year. Subjects covered have ranged from WW1 Battles, to mark the commemorations of the Great War, to the centenary of the RAF and Bagpipe Music of The Black Watch. 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.

In September 2018 The Black Watch Museum took over financial responsibility for the lecture programme, although the Friends Events Committee continue to arrange and support the programme.

A number of Museum projects were funded by the Friends in the 2018/19 financial year. In total £26,806 was donated to the Museum, this included the £10,000 carried forward from last year to pay for the Audio-Visual equipment for the Café and Queen Mother room. £9,500 was given to support the Education and Outreach programme and a further payment of £1,000 was made to the Travel Bursary fund. The balance of the money, £6,306, supported the Special Exhibitions 'There but Not There' and 'Sporting Soldiers', conservation of 'The Wreck of the Birkenhead' painting and the purchase of a new microphone system. In addition to these Museum Projects a further £3,692 was paid to the Museum for admin support and the use of rooms for lectures.

The Friends, despite the involvement of several volunteers, continue to be very reliant on one in particular.

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

Financial Review

In the year under review the Friends generated funds of £17,819 (2018: £21,301) and expended funds of £34,696 (2018: £23,968).

Subscription income was £11,357 (2018: £10,998). This small increase reflects the prompter payment of subscriptions due to the number of members now paying by standing order.

During the year Friends held a Cocktail Party. Income from this event was £2,915 (2018: £2,386) and expenditure was £2,225 (2018: £2,061). The increase in income reflects an increase in ticket prices for the Cocktail Party.

During the year the Friends arranged a programme of lectures. Income from these events was £2,684 (2018: £7,103) and expenditure was £1,714 (2018: £3,511). Expenditure includes payment for room hire to The Black Watch Museum. The reason for the reduction in income and expenditure for these events is that in September 2018 The Black Watch Museum took over financial responsibility for the lecture programme, although the Friends Events Committee continue to arrange and support the programme.

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 (2018: £2,500) in recognition of costs related to office services incurred by The Black Watch Museum on behalf of the Friends.

During the year Friends made other donations of £26,806 (2018: £14,525) 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 £1,451 (2018: £1,371). The largest spend within this other expenditure category was for accounting fees and insurance for events and Trustee Indemnity.

Cash at the bank and in hand on 31 March 2019 was £1,697 (2018: £18,574).

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 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 2018 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 2019 Annual General Meeting.

This report was approved by the Trustees on 25 September 2019 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 2019 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 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 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
Accountants

5 Whitefriars Crescent
Perth
PH2 0PA

30th September 2019

THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Receipts			
Voluntary Receipts			
Donations	745	745	598
Subscriptions	11,357	11,357	10,998
Merchandise sales	114	114	149
Gross receipts from other charitable activities			
Events	2,684	2,684	7,103
Cocktail party	2,915	2,915	2,386
Newsletter income	-	-	56
Investment Income	4	4	11
Total receipts	17,819	17,819	21,301
Payments			
Payments relating directly to charitable activities:			
Donation to support administration costs	2,500	2,500	2,500
Donations to The Black Watch Museum	26,806	26,806	14,525
Cost of Cocktail Party	2,225	2,225	2,061
Costs of hosting events	522	522	1,196
The Black Watch Museum room hire	1,192	1,192	2,315
Insurance	405	405	643
Printing, postage and stationery	621	621	337
Miscellaneous	65	65	31
Governance costs:			
Independent examiner's fees	360	360	360
Total payments	34,696	34,696	23,968
Net receipts/ (payments)	(16,877)	(16,877)	(2,667)
Transfers to / (from) funds	-	-	-
Surplus/ (deficit) for year	(16,877)	(16,877)	(2,667)

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

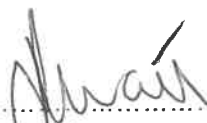
THE FRIENDS OF THE BLACK WATCH CASTLE AND MUSEUM

STATEMENT OF BALANCES AS AT 31 MARCH 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Funds Reconciliation			
Cash and bank balances at 31/03/2018	18,574	18,574	21,241
Surplus / (Deficit) for the year	(16,877)	(16,877)	(2,667)
Cash and bank balances at 31/03/2019	1,697	1,697	18,574
Other Assets (Unrestricted Fund)			
Stock	478	478	530
Income due from The Black Watch Museum Shop Limited	102	102	75
	580	580	605
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 25 September 2019 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 2019

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 (2018: £2,500) to The Black Watch Museum to support administration costs. The Friends also donated an additional £26,806 (2018: £14,525) 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: £2,670 (2018: £6,852) for ticket sales, £2,900 (2018: £3,114) for subscription income and £114 (2018: £205) for merchandise. The Friends also purchased items and services totalling £2,850 (2018: £3,772) and on normal commercial trading terms from The Black Watch Museum Shop Limited.

At the balance sheet date £102 (2018: £75) was due from The Black Watch Museum Shop Limited.

Trustees are not remunerated but received reimbursement of expenses. Expenses amounting to £509 (2018: £819) were reimbursed to one (2018: one) Trustee during the year.

