

CHAPTER HOUSE MUSEUM TRUST

Annual Report and Financial Statements

For the Year Ended 31 December 2025

Scottish Charity Number SC024984

Chapter House Museum Trust

Trustees' Annual Report for the Year to 31 December 2025

Reference and Administrative Information

Charity Name: Chapter House Museum Trust
Charity Registration Number: SCO24984

Contact Address:

Mr James A Cockburn
9 Telford Gardens
Little Dunkeld
Perthshire PH8 OQB

Trustees

Mr W.H. Barbour, The Rev. R. Fraser Penny
Ms Fiona Ritchie, Mr J Gilruth, Mr J.A. Cockburn
Professor Chris Morris, Mr Pete Clark, Mr John Luke.

Principal Office Bearers

Chairman: Mr John Gilruth
Treasurer: Mr James Cockburn

Independent Examiner

David Gray C.A.
Dykenuek
Butterstone
By Dunkeld
Perthshire PH8 OHA

Banker

Bank of Scotland
10, 16 King Edward Street
Perth
Perthshire PH1 5UT

Chapter House Museum Trust

Trustees' Annual Report for the Year to 31 December 2025

Structure, Governance and Management

Governing Document

Deed of Declaration of Trust between the Kirk Session of the Parish of Dunkeld (The Grantor) of the one part and the Chairman of the Trustees and the Trustees of the Chapter House Museum of the other part, dated 16 January 1994.

Recruitment and Appointment of Trustees

Details are contained in paragraphs 15-18 of the Trust deed (amended 29th September 2022). The key features are:

1. Minimum number of Trustees is 5 and the maximum is 15.
2. The Kirk Session of the Parish of Dunkeld will be invited to appoint 3 Trustees.
3. Dunkeld and Birnam Historical Society will be invited to appoint 3 Trustees.
4. The Trustees have the power to appoint additional Trustees subject to the above.

Objectives and Activities

Under the Trust Deed, the objectives are defined as:

1. The advancement of education of the general public, without distinction of sex or of political, religious or other opinions, by provision of the Museum comprising the Existing Collection, together with such other objects, specimens or collections as may from time to time be acquired in accordance with the provisions of the Deed, in respect of which there will be strong presumption against the subsequent disposal of any specimen.
2. To provide for the protection of the specimens comprised in the Collection from deterioration, damage, loss, accidental destruction or unauthorised disposal.
3. To form, establish and support and to aid in the formation, establishment and support of any other charitable companies, institutions, associations, trusts or societies formed for objects similar to the objects set out above.

Achievements and Performance

We have enjoyed a busy and productive year, despite the current challenging times for the Cultural sector.

Our Junior Archaeology Club proved very popular, membership reaching capacity at one point.

Trial trench digs undertaken by them unearthed a range of interesting artefacts, including a tiny part of a Mesolithic blade, indicating the presence of Hunter Gatherer people approximately 9000 years ago. The group were led by a local Archaeologist and we hope to see more young people involved in helping us rediscover our past.

As a result of the popularity of the Junior Club an Adult Archaeology Club was subsequently formed with the aim of undertaking a dig in the same general area as the trial sites in the summer of 2026. Both Clubs have received expert input from Dr Gavin Lindsay and Derek Hall (specialists in Community Archaeology and Pottery respectively; and Robert Carchie , local Archaeologist)

Students from Abertay University also worked with us to create a prototype computer game based on the nearby by Pictish Hillfort at King's Seat, while the Monday Memories Group collated our school photo collection. During the summer period, we hosted four costumed re-enactment events, covering the Vikings, the Romans and of course the first Jacobite Rising, a pivotal event for the town of Dunkeld in the late 17th century.

While staff were busy with these events and groups, our Board were focused on the need for long term sustainability and, with this in mind, brought in the services of heritage development specialists, Ruby Tiger.

They helped us prepare an application for National Heritage Lottery Fund support and in October we were delighted to receive a generous grant, crucial match funding coming from Museums Galleries Scotland and the Gannochy Trust. Together, with welcome support from SSE's Griffin and Calliachar Community Fund, this funding portfolio will enable us to evaluate and determine the long-term options for the Trust in close dialogue with the wider community.

The next stage of our journey, however, will entail the development of new funding streams, the articulation of new policies and the upskilling of both staff, volunteers and Trustees to meet the challenges facing us. Our Museum Manager will study for a Modern Apprenticeship in Management with Museums and Galleries Scotland. Subject to ascertainment of funding, we also hope to offer on the job training to young people through apprenticeships and work experience. Trustees will be trained in their legal responsibilities and be directly involved in the key strategic changes required to both safeguard and extend the work of the current Museum. Formal accreditation of the Museum with Museums and Galleries Scotland will be progressed. Potential new funding avenues will be explored and evaluated, and the wider community will be consulted on the possibility of an ambitious new future for the current Museum and Archive.

2025 has proved an exciting new stage in the development of the Trust. 2026 promises to be a time of radical change.

Financial Review

The Archive development has continued during the year with appropriate funding being obtained. Funding for specific purposes is Restricted and can only be used for that purpose. Funding for general purposes has also been obtained. The accounts show a surplus in the year of £10,189 and this is a due to a positive cash flow in the year on restricted projects of £24,599. (Details are shown in note 2). The bank balance at the end of the year of £60,288 of which £51,645 is Restricted. The Trustees review the financial position in detail at each meeting.

Reserves Policy

The funding in hand is sufficient for a number of years and there is no restriction on the development of the Museum or the Archive. The funding situation is reviewed at each meeting of the Trustees.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees' are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



18.09.26

Chapter House Museum Trust

Report of the Independent examiner

I report on the financial statements of the charity for the year ended 31 December 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statement in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

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 have not been kept in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare financial statements 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 financial statements be reached.

Name: David Gray



Member of the Institute of Chartered Accountants Scotland

Address: Dykeneuk, Butterstone, by Dunkeld, Perthshire. PH8 0HA

Date:

25/9/26

Chapter House Museum Trust

Statement of Receipts and Payments for the Year Ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Receipts	£			£
Donations and Sales	£ 21,470	£ -	£ 21,470	£ 16,112
Grants	£ 34,122	£ 57,565	£ 91,687	£ 82,570
Fund Raising Events	£ 5,776	£ -	£ 5,776	£ 3,786
	£ 61,368	£ 57,565	£ 118,933	£102,468

Payments

Payments for Charitable Activities

Purchases	£ 3,030	£ 12,507	£ 15,537	£ 14,020
Utilities	£ 4,326	£ -	£ 4,326	£ 4,170
Fund Raising Events	£ 2,687	£ -	£ 2,687	£ 6,688
Computer Supplies and Maintenance	£ 105	£ -	£ 105	£ -
Staff Costs	£ 58,475	£ 20,459	£ 78,934	£ 67,374
	£ 68,623	£ 32,966	£ 101,589	£ 92,252

Governance Costs

Building Maintenance	£ 907	£ -	£ 907	£ 412
Insurance	£ 1,522	£ -	£ 1,522	£ 1,469
General Administration	£ 4,726	£ -	£ 4,726	£ 2,721
	£ 7,155	£ -	£ 7,155	£ 4,602

Total Payments

	£ 75,778	£ 32,966	£ 108,744	£ 96,854
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Surplus/-Deficit for the year

	-£ 14,410	£ 24,599	£ 10,189	£ 5,614
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Funds Reconciliation

Bank at 31/12/2024	£ 23,053	£ 27,046	£ 50,099	£ 44,485
Surplus/-Deficit for the year	-£ 14,410	£ 24,599	£ 10,189	£ 5,614
Bank at 31/12/2025	£ 8,643	£ 51,645	£ 60,288	£ 50,099

Other Assets

			2025	2024
Archive Building and contents insurance valuation			£ 383,000	£ 383,000
			<u>383,000</u>	<u>383,000</u>

The Notes on page 8 form an integral part of these accounts

Approved by the Trustees and signed on their behalf.

John A. Entwistle
18.09.26

Chapter House Museum Trust

Notes to the Accounts - for the Year Ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the trams of the Charities & Trustee Investment (Scotland) act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the object of the Trust.

Restricted Funding

During the year additional funding for specific projects was received. The table shows the balance in hand at 1 January 2025 and the costs and income for the year with the balance at 31 December 2025

Sponsor	Balance b/f	Grants	Expenditure	Balance c/f
	£	£	£	£
Griffin Community Fund 2022	£ 1,221	£ -	£ 1,221	£ -
Gannochy	£ 1,056	£ -	£ 1,056	£ -
SSE - Funding Development Officer	£ 17,950	£ -	£ 17,950	£ -
Ringfence for Work Experience Training/Equipment	£ 3,000	£ -	£ -	£ 3,000
Museum Galleries Scotland Heritage Detectives Project	-£ 2,080	£ 2,500	£ 180	£ 240
Extension Project	£ 4,472	£ -	£ 180	£ 4,292
Museum Galleries MGS	£ 24	£ -	£ 24	£ -
Lang Foundation - Archaeology Grant	£ -	£ 1,000	£ 1,000	£ -
Basil D'Eath Trust 2023 YAC	£ 2,250	£ 1,900	£ 2,643	£ 1,507
Basil D'Eath Trust 2026 Archival Supplies	£ -	£ 2,000	£ -	£ 2,000
Heritage Lottery Fund 2026	£ -	£ 37,465	£ 7,391	£ 30,074
Museum Galleries Scotland 2026	£ -	£ 7,340	£ -	£ 7,340
Perth & Kinross Council - Welcome Fund	£ 1,413	£ 3,000	£ 1,221	£ 3,192
Caincross & Thorntons Trust	-£ 2,260	£ 2,360	£ 100	£ -
	£ 27,046	£ 57,565	£ 32,966	£ 51,645

3 Related party transaction

No payments were made to any trustee or any connected person during the year.