

Tain & District Museum & Clan Ross Centre  
Accounts and Independent Examiners Report  
For the Year-Ended 31<sup>st</sup> March 2024

## **Trustees' Annual Report and Accounts**

For the year ended 31<sup>st</sup> March 2024

### **Reference and administration details**

Charity Name: Tain & District Museum & Clan Ross Centre

Registered Charity No: SC017848

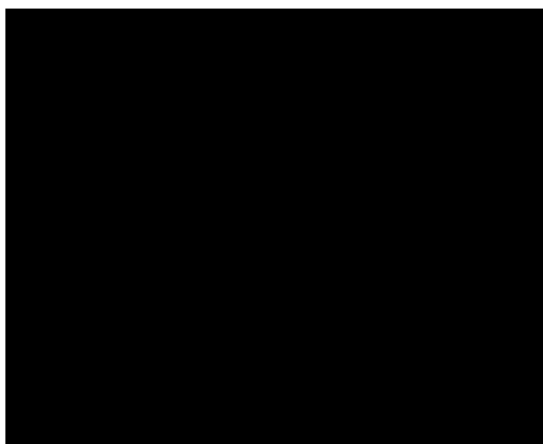
Charity's principal address: Tower Street

TAIN

Ross-shire

IV19 1DW

Names of the charity trustees on date of approval of Trustees' Annual Report.



### **Structure, governance and management**

#### **Mission Statement**

Tain and District Museum exists to preserve, exhibit, interpret, make accessible and augment its collection for the benefit of all sectors of society and in so doing, promote an interest in the history of Tain and the surrounding area, and provide visitors with a high-quality experience.

#### **Aims**

1. Ensure best care of the collection
2. Ensure best care of our personnel: trustees, volunteers and staff.
3. Develop the Clan Ross Centre as a home base for Rosses and septs of the clan: home and abroad
4. Market and promote Tain Through Time and ensure a good experience for our visitors

#### **Governance**

Tain Through Time, including Tain and District Museum is operated by **Tain and District Museum Trust** which usually meets once a month. The Constitution was registered in up-to-date version in 2007. The number of Trustees must not be less than five.

### Income

Tain & District Museum Trust receives annual financial support from Highland Council in return for which the Trust agrees to meet standards laid out in the Service Delivery Agreement between the Trust and Council. The Grant for 2022/23 was £6,272. The Grant for 2023/24 is maintained at £6,272.

### **People in the Organisation**

██████████ is Assistant Manager and Caitlin Ubych is doing our accounts part time. ██████████ have been keeping the database up to date. Phil Martin has been helping with digitising the collection.

### **Visitor Numbers**

- We had 1364 visitors to the museum.
- We had 136 separate groups of Ross visitors since April perhaps close to 10% of all our visitors.
- Notable visits apart from the Rosses; we had two celebrities ██████████ the hound from Game of Thrones and Gill Hambidge, daughter of ██████████ from Tain, who is in EastEnders

### **Donations**

- ██████████ generously donated us with a cheque for £10k.
- We have had several donations of photographs this year but no real items of note.
- That said, we have had to nice brooches handed in as metal detecting finds that I took to the Treasure Trove in Inverness. Hopefully we will get them back as they would be nice additions to our collection.

### **Work**

- Adlib database. ██████████ have been hard work again this year doing double shifts. ██████████ has also being helping with Adlib and they have been trying to get on top of all the handling items that have been piling up in the store.
- I have a project for the development trust which is worth about £3k to us and involves me doing some school talks and providing Folklore Information for the Easter Ross Peninsula Website.
- Social Media and Website; Going well but the website needs work on its items and photo archive to keep it fresh and up to date (This needs worked on) Just short of 1m visits in the last 6 months.
- We received a grant from MGS for around £8k early in the year to replace our door, lighting and heating in the visitor centre. The work is complete.(Plan to fit new heater in Museum but I did not budget for it)
- We received a £800 grant from NHI to replace the signs at the doors and to replace broken displays in the church.

### **Onsite**

May 31st, St Duthac Special School; 5 pupils, 5 teachers

June 14<sup>th</sup> Visit by Knockbreck P5 to talk about photography; 30 kids, 3 teachers

June 20<sup>th</sup> Stepping Stones Nursery; 6 kids 2 ad  
June 22<sup>nd</sup> Visit from Craighill School regarding the Picts; 30 kids, 3 teachers  
June 23<sup>rd</sup> Visit from Craighill School regarding the St Duthac; 30 kids, 3 teachers  
July 12<sup>th</sup> Stepping Stones Nursery; 15 kids 4 ad

August 22<sup>nd</sup> Visit from Scout Group two tours arranged; 36 kids four Adults

#### **Off Site**

June 7<sup>th</sup> Visit to Knockbreck to talk about [REDACTED] 30 kids  
June 21<sup>st</sup> Visit to Knockbreck to talk about [REDACTED] 30 kids  
July 6<sup>th</sup> Book launch arranged for [REDACTED] 40  
August 25<sup>th</sup> WW1 talk on Major Forsyth in Invergordon; 35  
Sept 4<sup>th</sup> Fearn Abbey Lecture in Milton; 24 people  
Sept 16<sup>th</sup> & 17<sup>th</sup> Book Festival Walks on James IV Pilgrimage; 55  
As well as preparing a tour for Balnagown Castle that was cancelled.  
Oct. 2<sup>nd</sup> Attended the RAF Museum at Brno in the Czech Republic  
Oct. Seven, Tales and Legends of Easter Ross, talks at different primary school classes  
Oct. 30<sup>th</sup>; Cubs and Scouts on a night time Horrible Tour of Tain.

#### **Operational Statistics**

Season 2023

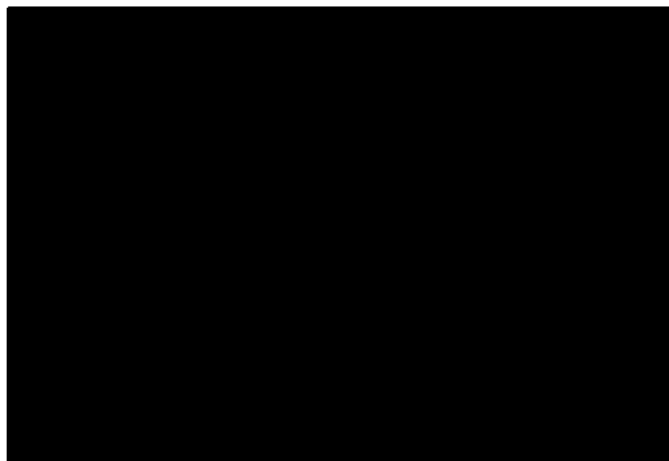
Visitors: 1364

Total visitors to site estimated to be around 6668 people

#### **Trustees remuneration and expenses**

No payments made to trustees

Signed on behalf of the Charity's trustees



## **Independent Examiners Report on the Accounts**

Report to the members of Tain & District Museum & Clan Ross Centre, registered charity number SC017848, on the accounts for the year-ended 31<sup>st</sup> March 2024.

### **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) 2005 Act 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 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 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.



Date: 7 11 24

**Tain & District Museum & Clan Ross Centre**  
**Statement of Financial Activities**  
**For The Year Ended 31st March 2024**

	2024			2023	
	Un- restricted £	Restricted fund	Restricted fund WW1 Memorial Fund	Total	Un- restricted £
<b>Incoming Resources</b>					
Admission Charges	5,437	0	0	5,437	2,969
Shop Sales	3,042	0	0	3,042	2,510
Online Sales	0	0	0	0	0
Ticket Sales	0	0	0	0	0
Donations	14,999	0	0	14,999	3,521
Grants - COVID	0	0	0	0	2,079
Highland Council Revenue Grant	6,272	0	0	6,272	6,272
Interest Received	0	0	0	0	0
Grants - Museums Gallery Scotland	3,183	0	0	3,183	2,156
Commissions Received	3	0	0	3	10
Accreditation	0	0	0	0	0
Heritage Lottery Fund	0	0	0	0	0
Friends of T&DM Subscriptions	0	0	0	0	0
<b>Total incoming resources</b>	<b>32,937</b>	<b>0</b>	<b>0</b>	<b>32,937</b>	<b>19,517</b>
<b>Resources expended</b>					
Salaries	17,505	0	0	17,505	15,366
Stock Purchases	2,506	0	0	2,506	4,529
Event costs	0	0	0	0	0
Advertising, marketing etc	145	0	0	145	1,450
Telephone, fax and photocopies	1,963	0	0	1,963	1,920
Postage and stationery	689	0	0	689	136
Office administrative expenses	0	0	0	0	0
Building maintenance	9,303	0	0	9,303	764
Equipment maintenance	0	0	0	0	0
Displays and other museum expenses	0	0	0	0	0
Rates and insurance	1,709	0	0	1,709	1,515
Heat and light	4,632	0	0	4,632	4,329
Cleaning	392	0	0	392	359
Bank charges and interest	781	0	0	781	632
Subscriptions	37	0	0	37	0
Donations	265	0	0	265	130
Audit / independent examination	0	0	0	0	640
Consultancy Fees	926	0	0	926	1,932

Other professional	1,655	0	0	1,655	582
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<b>Total resources expended</b>	<b>42,507</b>	<b>0</b>	<b>0</b>	<b>42,507</b>	<b>34,284</b>
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<b>Net (outgoing)/incoming resources for the year</b>	<b>-9,570</b>	<b>0</b>	<b>0</b>	<b>-9,570</b>	<b>-14,767</b>
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<b>Total funds brought forward</b>	<b>298,328</b>	<b>0</b>	<b>0</b>	<b>298,328</b>	<b>313,095</b>
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<b>Transfer between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>Total funds carried forward</b>	<b>288,758</b>	<b>0</b>	<b>0</b>	<b>288,758</b>	<b>298,328</b>
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**Tain & District Museum & Clan Ross Centre**  
**Balance Sheet**  
**For The Year Ended 31st March 2024**

		2024	2023
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	(Note 4)	274,948	280,013
<b>Current Assets</b>			
Cash at bank		10,100	10,666
Cash on hand		-45	11
Cash floats		0	0
Stock		4,916	5,867
Accounts receivable		481	1,444
Prepayments		1,764	1,709
Sundry Debtors		669	790
		<u>17,885</u>	<u>20,486</u>
<b>Creditors : amounts falling due within one year</b>	(Note 5)	4,076	2,170
<b>Net current assets/(liabilities)</b>		13,809	18,316
<b>Total Assets less current liabilities</b>		<u>288,758</u>	<u>298,328</u>
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>		13,809	18,316
<b>Designated funds</b>		274,948	280,013
<b>Total unrestricted funds</b>	(Note 6)	288,758	298,328
<b>Restricted income funds</b>	(Note 6)	0	0
		<u>288,758</u>	<u>298,328</u>



TAIN & DISTRICT MUSEUM TRUST  
TOWER STREET, TAIN  
Charity Number SCO17848  
Notes to the Accounts  
For the year ended 31st March 2024

**1 Basis of Preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with Financial Reporting Standards for Smaller Enterprises (FRSSE)
- And with the Charities Act 1993.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuations rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**2 Accounting Policies**

**INCOMING RESOURCES**

**Recognition of incoming  
resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with  
related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations  
and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and  
performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Notes to the accounts (cont'd)  
For the year ended 31st March 2024

<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**3 Details of certain items of expenditure**

**3.1 Trustee expenses**

No expenses were paid to trustees

**3.2 Fees for examination of the accounts**

Independent examiners fees were £600 + VAT for 2024 and £600 + VAT for 2023.

Notes to the accounts (cont'd)  
For the year ended 31st March 2024

**4 Fixed Assets**

The fixed assets comprise the Tain Silver Collection at its brought forward value of £263,113 as at 31 March 2024. The computer equipment has been depreciated at 20% straight line and the Stairlift has been depreciated at 10% straight line.

	2024	2023
	£	£
Cost B/F	288,977	289,217
Depreciation B/F	6,895	4,962
Grants B/F	2,069	2,310
<u>NBV B/F</u>	<u>280,013</u>	<u>281,945</u>
Additions	-	-
Grants	4,139	-
<u>Depreciation Charge</u>	<u>926</u>	<u>1,932</u>
<u>NBV</u>	<u>274,948</u>	<u>280,013</u>

**5 Creditors**

	2024	2023
	£	£
Accounts payable	3,452	1,546
Other creditors	624	624
Deferred Income	-	-
	<u>4,075.79</u>	<u>2,170</u>

**6 Restricted income funds**      ✓

6.1 Analysis of net assets between funds

<b>Note 6</b>	Unrestricted funds	Restricted funds	<b>Total</b>
Fixed assets	274,948	-	<b>274,948</b>
Investments	-	-	-
Net current assets	13,809	-	<b>13,809</b>
Total net assets	<u>288,758</u>	<u>-</u>	<u><b>288,758</b></u>