

CHAPTER HOUSE MUSEUM TRUST

Annual Report and Financial Statements

For the Year Ended 31 December 2024

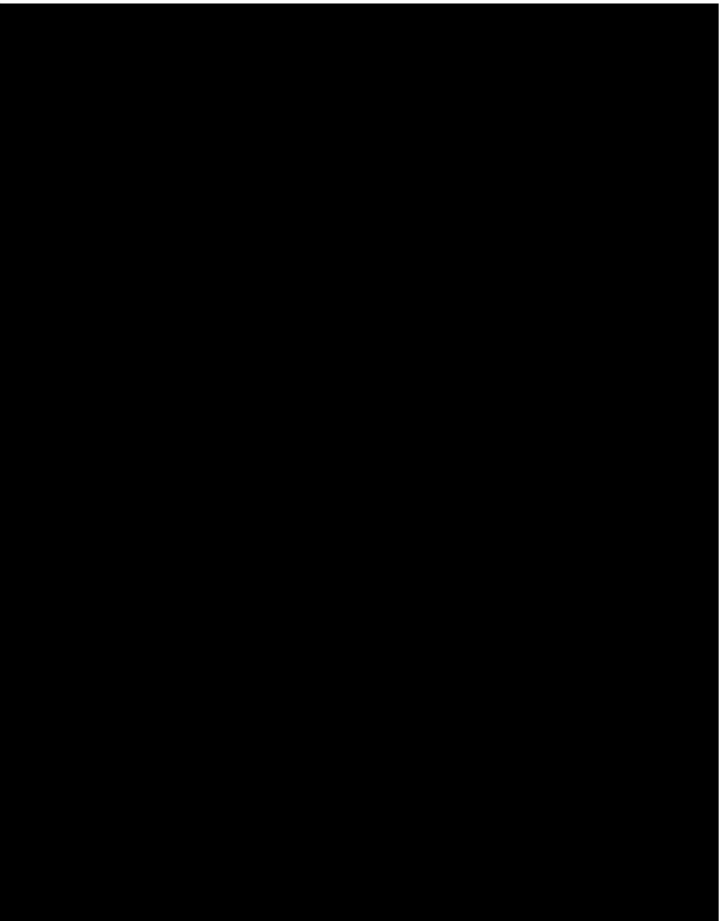
Scottish Charity Number SC024984

Chapter House Museum Trust

Trustees' Annual Report for the Year to 31 December 2024

Reference and Administrative Information

Charity Name: Chapter House Museum Trust
Charity Registration Number: SC024984



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 2024

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 are fortunate in having a strong team supporting the work of the Museum and Archive. Our manager and museum assistant now lead a team of 10 volunteers who store, interrogate and provide information for our many visitors and others conducting research. In addition we have 2 guides who conduct tour parties around the village, providing information and contributing to the income for the

Archive. The work of the team is overseen and supported by a Board of 8 trustees.

The last year has seen a growth in activity taken forward under the leadership of our manager and her assistant, ably supported by the volunteers. 'Midweek Memories' is now established as a popular meeting point for some of our older citizens where they can share old photographs and memories and enjoy new artefacts donated to the Archive. It provides a continuous record of village life stretching back over the years, while at the same time offering new perspectives, as records come to light.

At the other end of the age spectrum, the Young Archaeologists Club (YAC) goes from strength to strength, with members engaged in training excavations with the assistance of a local archaeologist and archaeology students from the University of the Highlands and Islands. Both organisations enjoyed the exercise and a bid has been submitted to extend this work to cover a nearby ruined chapel. We also plan to launch Dunkeld Archaeology and History Society later this year - extending the YAC to adults.

The Archive absorbed the local Historical Society last year and in fulfilment of this role has laid on a monthly programme of talks, presentations and recitals on a wide range of topics from 'Serious Crime in the late 17th century' to Paleoearchaeology. Our key role in relation to storage of records relating to the Scottish Horse Regiment continues with global enquires arriving regularly from descendants of those who served.

A particular high point of the year was a cooperative venture between a local musician and staff at the Archive. The musician discovered a number of manuscripts of tunes in the Archive written by a local musician who had gone on to found the local Strathspey and Reel society in 1910 - and whose brother achieved, arguably, even greater fame as a local naturalist and photographer. This led to a joint photographic exhibition and concert celebrating the work of James Macintosh (musician) and his brother, Charles. Both events were well attended.

This year we are departing from our usual 'Living History' weekend, with a series of smaller events highlighting the impact of various earlier 'visitors' to the community (Romans, Vikings, Jacobite's, 17th century soldiers). Our aim is to reach a broader audience and to reduce the financial outlay. All costs with these presentations this year have been covered.

We are currently exploring a suitable database for storing our increasing collection of artefacts as our current database has almost reached capacity. As with all such projects, however, aspiration must be balanced with financial capacity, a dictum which the Board of Trustees adhere to more generally in their oversight of the Archive's activities.

In this context, we have now embarked upon our most ambitious project to date, mindful of the need to ensure a continuing funding stream sufficient to cover the costs of employing staff, building maintenance and staging of exhibitions. Dunkeld and Birnam has a remarkable and varied heritage - one which cannot currently be told, owing to the lack of a suitable venue to house such a long and interesting history. We wish to secure funding to develop a Heritage Centre where this story can be told and are currently working with a Development Officer, secured with temporary funding, to submit funding bids and make this Centre a reality. In this way we hope to secure both this community's exceptional past and the Archive's long term future.

Last year has seen an expansion in the work of the Archive and an emphasis on Community Engagement. The year which lies ahead will seek to embed this and prepare funding bids which, we hope, will secure the long term future of the Museum and Archive.

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 £5,614 and this is a due in part to a positive cash flow in the year on restricted projects of £3,147. (Details are shown in note 2). The bank balance at the end of the year of £30,099 of which £27,046 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.

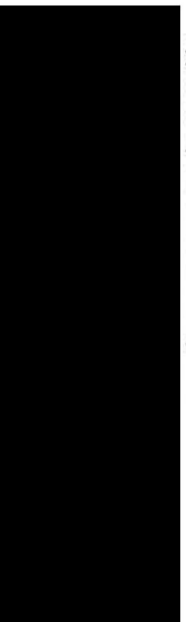
Statement of Trustees' Responsibilities

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.



30.08.25.

Chapter House Museum Trust

Report of the Independent examiner

I report on the financial statements of the charity for the year ended 31 December 2024.

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.

Member of the Institute of Chartered Accountants Scotland

Date:

7/8/25

Chapter House Museum Trust

Statement of Receipts and Payments for the Year Ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds	2023
	2024	2024	2024	
Receipts	£			£
Donations and Sales	£ 16,112	£ -	£ 16,112	£ 13,466
Grants	£ 51,336	£ 31,234	£ 82,570	£ 29,579
Fund Raising Events	£ 3,786	£ -	£ 3,786	£ 3,411
	£ 71,234	£ 31,234	£ 102,468	£ 46,456
Payments				
Payments for Charitable Activities				
Purchases	£ 4,316	£ 9,704	£ 14,020	£ 10,836
Utilities	£ 4,170	£ -	£ 4,170	£ 4,546
Fund Raising Events	£ 6,688	£ -	£ 6,688	£ 5,133
Computer Supplies and Maintenance	£ -	£ -	£ -	£ 609
Staff Costs	£ 48,991	£ 18,383	£ 67,374	£ 49,841
	£ 64,165	£ 28,087	£ 92,252	£ 70,965
Governance Costs				
Building Maintenance	£ 412	£ -	£ 412	£ 674
Insurance	£ 1,469	£ -	£ 1,469	£ 1,315
General Administration	£ 2,721	£ -	£ 2,721	£ 2,141
	£ 4,602	£ -	£ 4,602	£ 4,130
Total Payments	£ 68,767	£ 28,087	£ 96,854	£ 75,095
Surplus/-Deficit for the year	£ 2,467	£ 3,147	£ 5,614	-£ 28,639
Funds Reconciliation				
Bank at 31/12/2023	£ 20,586	£ 23,899	£ 44,485	£ 73,124
Surplus/-Deficit for the year	£ 2,467	£ 3,147	£ 5,614	-£ 28,639
Bank at 31/12/2024	£ 23,053	£ 27,046	£ 50,099	£ 44,485
Other Assets				
Archive Building and contents Insurance valuation			2024	2023
			£	£
			383,000	383,000
			<u>383,000</u>	<u>383,000</u>

The Notes on page 7 form an integral part of these accounts

Approved by the Trustees and signed on their behalf:

[Redacted Signature]

30.08.25

Chapter House Museum Trust

Notes to the Accounts - for the Year Ended 31 December 2024

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 2024 and the costs and income for the year with the balance at 31 December 2024

Sponsor	Balance b/f £	Grants £	Expenditure £	Balance c/f £
Griffin Community Fund 2022	£ 2,575	£ -	£ 1,354	£ 1,221
Gannochy	£ 2,410	£ -	£ 1,354	£ 1,056
SSE - Funding Development Officer	£ -	£ 25,000	£ 7,050	£ 17,950
Ringfence for Work Experience Training/Equipment	£ -	£ 3,000	£ -	£ 3,000
Museum Galleries Scotland Accreditation Grant	£ -	£ 2,325	£ 2,325	£ -
Museum Galleries Scotland Heritage Detectives Project	£ -	£ -	£ 2,080	£ 2,080
PKC YAC	£ 6,300	£ -	£ 6,300	£ -
Extension Project	£ 4,899	£ 16	£ 443	£ 4,472
Museum Galleries MGS	£ 24	£ -	£ -	£ 24
Basil D'Eath Trust 2023	£ 2,309	£ 131	£ 190	£ 2,250
Perth & Kinross Council -Welcome Fund	£ 2,787	£ 162	£ 1,536	£ 1,413
Pilgrim Trust - AIMS	£ 600	£ 600	£ 1,200	£ -
Cairncross & Thorntons Trust	£ 1,995	£ -	£ 4,255	£ 2,260
	£ 23,899	£ 31,234	£ 28,087	£ 27,046

3. Related party transaction

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