

Tain & District Museum & Clan Ross Centre

Scotland · Charity number SC017848

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1991-02-18
Register	View on the OSCR register

Contact

Address
Tain Through Time
Tower Street
Tain
Ross-shire
IV19 1HE

Website www.tainmuseum.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: Tain & District Museum and Clan Ross Centre exists to preserve, interpret, and make accessible the history, heritage, and collections of Tain, Easter Ross, and Clan Ross for public benefit. The Museum cares for and displays artefacts, archives, and artworks relating to the local area and its people, and works to promote understanding of their historical and cultural significance. The charity delivers its aims through permanent and temporary exhibitions, guided tours, talks, school engagement, and outreach activity within the community and further afield. It also supports research, works in partnership with local organisations and volunteers, and maintains its collections in accordance with professional museum standards. Through these activities, the Museum seeks to provide an accessible, educational, and engaging experience for visitors and to safeguard local heritage for future generations.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The purposes of the Trust are (a) to provide for the advancement of the education of the general public without distinction of sex or of political, religious or other opinions by the provision of a museum to be known as the Tain & District Museum and Clan Ross Centre, presently situated in the grounds of St Duthus Church, off Castle Brae, Tain (lithe Museum') and to maintain, manage and administer the same (b) to exhibit therein the various items referred to in the said Schedule annexed and subscribed as relative hereto and such further items as the Trustees may from time to time think fit, and to preserve them as a collection in respect of which there will be a strong presumption against the subsequent disposal of any item (lithe Collection') and provide for their protection from deterioration, damage, loss, accidental destruction or

unauthorised disposal and (c) to carry out any other charitable activities or charitable operations which the Trustees consider necessary or desirable in connection with, or ancillary to, the aforesaid purposes.

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,747	£33,402	-	3
2024-03-31	£32,937	£42,507	-	3
2023-03-31	£19,517	£34,284	-	3
2022-03-31	£46,728	£38,900	-	3
2021-03-31	£61,289	£31,385	-	2

Accounts

Tain & District Museum & Clan Ross Centre
Accounts and Independent Examiners Report
For the Year-Ended 31st March 2025

Trustees' Annual Report and Accounts

For the year ended 31st March 2025

Reference and administration details

Charity Name: Tain & District Museum & Clan Ross Centre

Registered Charity No: SCO17848

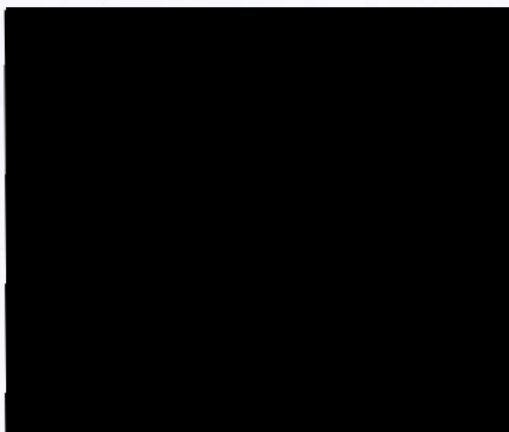
Charity's principal address: Tower Street

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 2023/24 was £6,272. The Grant for 2024/25 was maintained at £6,272.

People in the Organisation

██████████ is the Museum Manager. ██████████ undertakes part-time bookkeeping and accounts support. ██████████ have continued to maintain and update the collections database. ██████████ has provided assistance with the digitisation of the collection.

Visitor Numbers and Engagement

During the year, the Museum recorded a combined total of 2,012 visitors to the Museum and the Pilgrimage.

In addition, the Museum welcomed over 100 separate groups of Ross visitors since April, estimated to represent approximately 10% of total visitors. Guided Clan Ross tours of Balnagown Castle and the Museum site have proved very successful, with a steady level of bookings throughout the season. Total footfall across the wider site is estimated to be approximately 6,630 people during the 2024 season.

Donations and Acquisitions

The Museum received a significant anonymous donation of £10,000 during the year.

In addition, several important photographic collections were donated. The Museum also received the war diary of Nurse Isabella Horn, who nursed ██████████ of Tain during her service in Serbia, adding to the Museum's archival holdings.

Collections, Research, and Outreach Work

- Ongoing work continued on the Adlib collections database, with ██████████ and ██████████ undertaking regular sessions and ██████████ providing additional support.
- Two volunteers from Tain Royal Academy — ██████████ and recent school leaver ██████████ — assisted the Museum during the year.
- The Museum supported research by Serbian writer ██████████ relating to the life and work of Dr ██████████
- Continued support was provided to the St Duthac Book and Arts Festival.
- Progress on repairs to the ruined chapel was delayed due to architectural issues, despite ongoing engagement with project partners.

Onsite Engagement

- 17 May – Craighill Primary School, St Duthac Pageant (43 pupils)
- 11 June – Groam House Volunteers, guided site tour (8)

Offsite Talks and Events

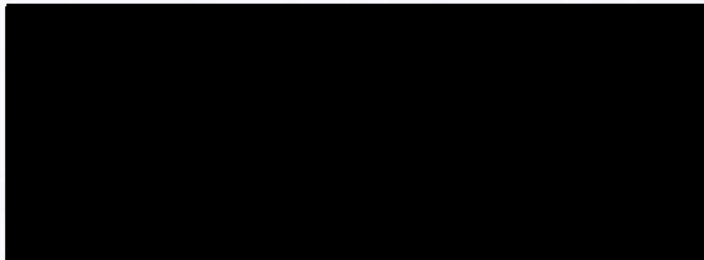
- 8 April – Tain Over 60s Group, talk on the Museum's visit to the RAF Museum, Brno (32)
- 1 May – Seaboard Over 60s, talk on the history of Cadboll Castle (43)

- 13 May – Woodland Walks toddlers' group, Fairy Stories talk (22)
- 3 June – St Duthac Book Festival, Balnagown tour (25)
- 5–6 June – Knockbreck Primary School, school history display (approx. 200 pupils)
- 6 June – Inver Community, D-Day talk at Inver Hall (120)
- 13 September – Spooky Tours of Tain, St Duthac Book and Arts Festival (70)
- 19 September – Talk on 311 Squadron at Clyne Heritage Centre (28)
- 15 November – Carnegie Trust talk at Tain Town Hall (45)
- 6 February 2025 – Talk on Dr Elizabeth Ross, Tain Over 60s (32)
- 10 February 2025 – Talk on Dr Elizabeth Ross, Milton History Group (27)
- 21 February 2025 – Attendance at the Serbian Embassy, London, for a service honouring British women's contribution to Serbia during the First World War

Trustees remuneration and expenses

No payments made to trustees

Signed on behalf of the Charity's trustees



Position: *CHAIR WOMAN*

Date: *19 DEC 2025*

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 31st March 2025.

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:

18 / 12 / 2025

Relevant Professional Qualifications: BA CA

Address:

Tain & District Museum & Clan Ross Centre
Statement of Financial Activities
For The Year Ended 31st March 2025

	2025			2024	
	Un- restricted £	Restricted fund	Restricted fund WW1 Memorial Fund	Total	Un- restricted £
Incoming Resources					
Admission Charges	1,032	0	0	1,032	5,437
Shop Sales	4,810	0	0	4,810	3,042
Online Sales	0	0	0	0	0
Ticket Sales	0	0	0	0	0
Donations	18,624	0	0	18,624	14,999
Grants - COVID	0	0	0	0	0
Highland Council Revenue Grant	6,272	0	0	6,272	6,272
Interest Received	0	0	0	0	0
Grants - Museums Gallery Scotland	0	0	0	0	3,183
Commissions Received	8	0	0	8	3
Accreditation	0	0	0	0	0
Heritage Lottery Fund	0	0	0	0	0
Friends of T&DM Subscriptions	0	0	0	0	0
Total incoming resources	30,747	0	0	30,747	32,937
Resources expended					
Salaries	21,484	0	0	21,484	17,505
Stock Purchases	1,263	0	0	1,263	2,506
Event costs	0	0	0	0	0
Advertising, marketing etc	250	0	0	250	145
Telephone, fax and photocopies	2,435	0	0	2,435	1,963
Postage and stationery	623	0	0	623	689
Office administrative expenses	377	0	0	377	0
Building maintenance	0	0	0	0	9,303
Equipment maintenance	481	0	0	481	0
Displays and other museum expenses	0	0	0	0	0
Rates and insurance	0	0	0	0	1,709
Heat and light	3,945	0	0	3,945	4,632
Cleaning	39	0	0	39	392
Bank charges and interest	840	0	0	840	781
Subscriptions	70	0	0	70	37
Donations	0	0	0	0	265
Audit / independent examination	750	0	0	750	0
Consultancy Fees	764	0	0	764	926

Other professional	80	0	0	80	1,655
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<i>Total resources expended</i>	33,402	0	0	33,402	42,507
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<i>Net (outgoing)/incoming resources for the year</i>	-2,655	0	0	-2,655	-9,570
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<i>Total funds brought forward</i>	288,758	0	0	288,758	298,328
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<i>Transfer between funds</i>	0	0	0	0	0
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<i>Total funds carried forward</i>	286,103	0	0	286,103	288,758
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Tain & District Museum & Clan Ross Centre
Balance Sheet
For The Year Ended 31st March 2025

		2025	2024
		£	£
Fixed Assets			
Tangible Fixed Assets	(Note 4)	274,184	274,948
Current Assets			
Cash at bank		4,650	10,100
Cash on hand		12	-45
Cash floats		0	0
Stock		5,920	4,916
Sundry Debtors		1,215	481
Prepayments		1,764	1,764
Accounts Receivable		420	669
		13,980	17,885
Creditors : amounts falling due within one year	(Note 5)	2,060	4,076
Net current assets/(liabilities)		11,920	13,809
Total Assets less current liabilities		286,103	288,758
Funds of the charity			
Unrestricted funds		11,920	13,809
Designated funds		274,184	274,948
Total unrestricted funds	(Note 6)	286,103	288,758
Restricted income funds	(Note 6)	0	0
		286,103	288,758

TAIN & DISTRICT MUSEUM TRUST
TOWER STREET, TAIN
Charity Number SCO17848
Notes to the Accounts
For the year ended 31st March 2025

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 2025

Donated services and facilities	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.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	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

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	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.
Grants payable without performance conditions	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

Tangible fixed assets for use by charity	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.
Investments	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.
Stocks and work in progress	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 £630 + VAT for 2025 and £600 + VAT for 2024.

For the year ended 31st March 2025

4 Fixed Assets

The fixed assets comprise the Tain Silver Collection at its brought forward value of £263,113 as at 31 March 2025. The computer equipment has been depreciated at 20% straight line and the Stairlift has been depreciated at 10% straight line.

	2025	2024
	£	£
Cost B/F	288,977	288,977
Depreciation B/F	7,821	6,895
Grants B/F	6,208	2,069
<u>NBV B/F</u>	<u>274,948</u>	<u>280,013</u>
Additions	-	-
Grants	-	4,139
<u>Depreciation Charge</u>	<u>764</u>	<u>926</u>
<u>NBV</u>	<u>274,184</u>	<u>274,948</u>

5 Creditors

	2025	2024
	£	£
Accounts payable	1,436	3,452
Other creditors	624	624
Deferred Income	-	-
	<u>2,060</u>	<u>4,076</u>

6 Restricted income funds

6.1 Analysis of net assets between funds

Note 6	Unrestricted funds	Restricted funds	Total
Fixed assets	274,184	-	274,184
Investments	-	-	-
Net current assets	11,920	-	11,920
Total net assets	286,103	-	286,103