

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

## Trustees' Annual Report and Accounts

For the year ended 31<sup>st</sup> March 2025

### **Reference and administration details**

Charity Name: Tain & District Museum & Clan Ross Centre

Registered Charity No: SCO17848

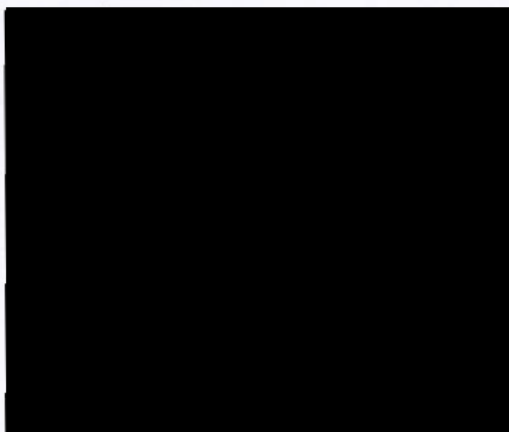
Charity's principal address: Tower Street

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)

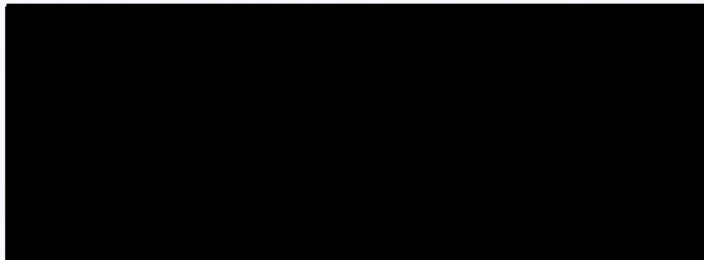


- 13 May – Woodland Walks toddlers' group, Fairy Stories talk (22)
- 3 June – St Duthac Book Festival, Balnagown tour (25)
- 5–6 June – Knockbreck Primary School, school history display (approx. 200 pupils)
- 6 June – Inver Community, D-Day talk at Inver Hall (120)
- 13 September – Spooky Tours of Tain, 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 31<sup>st</sup> 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 £
<b>Incoming Resources</b>					
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
<b>Total incoming resources</b>	<b>30,747</b>	<b>0</b>	<b>0</b>	<b>30,747</b>	<b>32,937</b>
<b>Resources expended</b>					
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
--------------------	----	---	---	----	-------

<i>Total resources expended</i>	<b>33,402</b>	<b>0</b>	<b>0</b>	<b>33,402</b>	<b>42,507</b>
---------------------------------	---------------	----------	----------	---------------	---------------

<i>Net (outgoing)/incoming resources for the year</i>	<b>-2,655</b>	<b>0</b>	<b>0</b>	<b>-2,655</b>	<b>-9,570</b>
---------------------------------------------------------------	---------------	----------	----------	---------------	---------------

<i>Total funds brought forward</i>	288,758	0	0	288,758	298,328
------------------------------------	---------	---	---	---------	---------

<i>Transfer between funds</i>	0	0	0	0	0
-------------------------------	---	---	---	---	---

<i>Total funds carried forward</i>	<b>286,103</b>	<b>0</b>	<b>0</b>	<b>286,103</b>	<b>288,758</b>
------------------------------------	----------------	----------	----------	----------------	----------------

**Tain & District Museum & Clan Ross Centre**  
**Balance Sheet**  
**For The Year Ended 31st March 2025**

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

<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 £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

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