

**CHARITY REGISTERED NUMBER: SC020479**

**JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**

**TRUSTEES' REPORT**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2010**

**IAN M BELL**  
**CHARTERED ACCOUNTANTS**  
**11 GREAT KING ST**  
**DUMFRIES**  
**DG1 1BA**

**JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number:** SC020479

**Chairman:** A Hannay

**Trustees:** A Hannay  
Captain J B Blackett  
D Lockwood  
Lady Henderson - died 18<sup>th</sup> July 2010  
B Houston  
I Clark  
J McMyn  
A Witts

**Accountants:** Ian M Bell  
Chartered Accountants  
11 Great King St  
Dumfries  
DG1 1BA

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**  
**FOR THE PERIOD ENDED 31 DECEMBER 2010**

I report on the financial statements which are set out on pages 5 to 6.

**Respective responsibilities of the 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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 seeking explanations from you as 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 view given by the accounts.

**Independent examiner's statement**

In connection with 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.

.....  
Ian M Bell  
Chartered Accountants  
11 Great King St  
Dumfries  
DG1 1BA

Dated: 21st February 2011

# **JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**

## **REPORT OF THE TRUSTEES**

### **FOR THE PERIOD ENDED 31 DECEMBER 2010**

The Trustees present their annual report for the period ended 31 December 2010 in terms of the Charities and Trustee Investment (Scotland) Act 2005, together with the financial statements for the period, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Governing document**

John Paul Jones Birthplace Museum Trust is a charitable trust, governed by its trust deed.

##### **Appointment of trustees**

The trustees are appointed for an unspecified period.

The trustees who served during the year are set out on the charity information page at the front of these accounts.

##### **Trustee induction and training**

New trustees undergo an orientation meeting to brief them on their legal obligations under charity law, the content of the constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction meeting they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### **Organisation**

A board of trustees, who meet regularly, administers the charity. Rebecca Coggins manages the day to day operations of the charity.

At the trustees' meeting's, the trustees agree the broad strategy and areas of activity for the trust, including consideration of activities, investment, reserves and risk management policies and performance. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the manager. The manager is responsible for ensuring that the charity delivers the services specified and, as such, has responsibility for the day to day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

##### **Risk policy**

The trustees have examined the major strategic, business and operational risks which the charity faces and are satisfied that systems have been established to mitigate those risks, including: the establishment of a system of procedures for authorisation of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimise any potential impact on the charity should any risks materialise

These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

# **JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**

## **REPORT OF THE TRUSTEES** (Continued)

### **FOR THE PERIOD ENDED 31 DECEMBER 2010**

#### **Objectives and activities**

The Trust was established to preserve the birthplace of John Paul Jones, the father of the American Navy, and to establish a museum depicting his life, all of which would be educational and accessible to the general public.

#### **Achievements and performance**

2010 saw a number of changes to the personnel managing the John Paul Jones Birthplace Museum Trust. In February, Secretary to the Trust David Lockwood, passed the role of Secretary to Rebecca Coggins, Principal Officer Arts and Museums Nithsdale, but retained the role of trustee. Later in the year trustees were very sad to hear of the death of Lady Catherine Henderson, trustee and patron of the Trust, who passed away on 18 July 2010 at the age of 95. Lady Catherine and her late husband Sir Nigel Henderson were dedicated and enthusiastic supporters of the Trust and contributed greatly to the organisation's work as fundraisers and personal benefactors. They also provided enormous practical assistance to the museum.

The museum opened for the 2010 summer season from 1 April – 30 September. Prior to this some remedial works were carried out on the property and its access road free of charge by the Council's Criminal Justice section. This improved the ambiance of the museum and made access for our visitors easier.

During the season two special events took place: a 4 July celebration and the annual Doors Open Day weekend in September. These events included activities led by the Council's Ranger Service and benefited from additional marketing activity. They proved popular with visitors attracting 76 and 306 visitors respectively.

In total there were 2,059 visits to the museum during the 2010 season, a 5% increase on 2009 and a 6.5% increase on 2008. Earned income, at £5,501 was comparable to 2009 and 2008.

Visitor feedback continued to be very positive and US visitors included a group of archaeologists who had previously made excavations at the museum site, who had returned to the region to work on a site to the north of Dumfries.

The museum was successful in obtaining full Accreditation status in the quality assurance scheme for museums and galleries managed by Museums Galleries Scotland (MGS). This award will allow the museum to apply for MGS funding in the future.

In 2010 Dumfries and Galloway Council awarded a grant of £13,390. The Trust is grateful to the Council for this funding and for its continued support. Without this support the Trust could not continue.

**JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST**

**REPORT OF THE TRUSTEES** (Continued)

**FOR THE PERIOD ENDED 31 DECEMBER 2010**

**Prospects for 2010**

The John Paul Jones Birthplace Museum has a unique appeal for visitors from the US, but there is also a growing UK market for walking and nature tourism, and for family activities, all of which the museum has the potential to meet.

There is uncertainty about the availability of funding in the current climate, in particular from public sources, and so the Trust will need to focus on attracting additional income from a variety of sources to increase its reserves and ensure its financial viability. The trustees are focussed on this task.

**Investment policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term, so there are no funds for long term investment. Grants received in advance are held at the bank at beneficial rates.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs in the event of a significant drop in resources. Funds were maintained at this level throughout the period.

**Trustee remuneration and expenses**

The trustees receive no remuneration for their services, nor did they claim any expenses during the period.

Approved by the trustees on 21st February 2011 signed on their behalf by:

.....  
A Hannay  
Trustee

**John Paul Jones Birthplace Museum Trust**

**Receipts and Payments Account  
for the year ended 31st December 2010**

	2010		<u>2009</u>	
	Unrestricted	Restricted	Total	
<b>RECEIPTS</b>				
Bank interest receivable	-	-	-	12
Donations and grants	13,810	-	13,810	19,222
Summer fun days	-	-	-	4,820
Shop sales	1,294	-	1,294	1,568
Admission fees	3,534	-	3,534	3,447
Caravan park	673	-	673	639
PAYE Rebate 2009	530	-	530	96
<b>TOTAL RECEIPTS</b>	<b>19,841</b>	<b>-</b>	<b>19,841</b>	<b>29,708</b>
<b>PAYMENTS</b>				
Purchases	624	-	624	1,650
Wages	9,177	-	9,177	8,744
Stationery and adverts	1,079	-	1,079	1,840
Telephone	460	-	460	514
Subscriptions	116	-	116	338
Posts and sundries	42	-	42	-
Buffet and entertainment costs	-	-	-	139
Payroll fees	247	-	247	316
Heat and light	566	-	566	609
Repairs and maintenance	682	-	682	4,381
Ground maintenance	1,170	-	1,170	1,177
Fire alarm maintenance	567	-	567	536
Workshops	-	-	-	1,117
Computer sundries	141	-	141	161
Insurance	856	-	856	842
Examiners fees	648	-	648	785
Bank Charges	-	-	-	6
<b>TOTAL PAYMENTS</b>	<b>16,375</b>	<b>-</b>	<b>16,375</b>	<b>23,155</b>
<b>NET RECEIPTS / (PAYMENTS)</b>	<b>£ 3,466</b>	<b>£ -</b>	<b>£ 3,466</b>	<b>£ 6,553</b>
Transfers from / (to) funds	-	-	-	-
<b>SURPLUS / (DEFICIT) FOR YEAR</b>	<b>3,466</b>	<b>-</b>	<b>3,466</b>	<b>6,553</b>

**John Paul Jones Birthplace Museum Trust**

**Statement of Balances  
for the year ended 31st December 2010**

			2,010	2009
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total last period</b>
<b>Cash at bank and in hand</b>				
Opening Balances	19,451	-	19,451	12,898
Surplus for the year	<u>3,466</u>	-	<u>3,466</u>	<u>6,553</u>
Closing Balances	<u><u>22,917</u></u>	-	<u><u>22,917</u></u>	<u><u>19,451</u></u>
<b>Stock of items for sale</b>	1,780	-	1,780	1,852
<b>Tangible Fixed Assets</b>				
Land and buildings	47,068	37,928	84,996	84,996
Exhibits	<u>6,860</u>		<u>6,860</u>	<u>6,860</u>
	<u><u>53,928</u></u>	<u><u>37,928</u></u>	<u><u>91,856</u></u>	<u><u>91,856</u></u>
<b>Liabilities</b>	1,244			678

Heritage Lottery Fund advanced monies to fund the building of the extension to the existing facilities.

Approved by the Trustees on 21st February 2011

Signed on behalf of the committee:

.....  
A Hannay