

CHARITY REGISTERED NUMBER: SC020479

JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2016

IAN M BELL
CHARTERED ACCOUNTANT
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
B Houston
J McMyn
A Witts
E Kennedy

Accountant: Ian M Bell
Chartered Accountant
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 2016

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.

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

Dated: 3rd March 2017

JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST

REPORT OF THE TRUSTEES

FOR THE PERIOD ENDED 31 DECEMBER 2016

The Trustees present their annual report for the period ended 31 December 2016 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 2010.

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 2016

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

The museum opened for the 2016 summer season on 25 March (Good Friday) and it was with very great sorrow that we learnt that one of our attendants Sandy Roydes passed away during that first weekend. Sandy will be very fondly remembered as a highly valued member of the museum team and for his extensive knowledge and great enthusiasm for all things John Paul Jones. A tree has been planted in the grounds in his honour.

Robert McCall joined the team in early April, and he and fellow attendant Norman Wilson did a great job of welcoming people and telling them the story of John Paul Jones until we closed at the end of September. During the season we had 2,006 people through the doors of the museum, 1,361 of which were museum visitors. This was an increase of 18% on the previous year and was achieved despite a period at the beginning of the season where the private road that leads to the museum was in very poor repair, putting off many potential visitors.

We are reliant on Council funding to cover our running costs, and were very grateful for a grant of £8,051 during 2016. This was less than we had requested, and required us to dig into our reserves once more to support our running costs. We hope to achieve a continuing subsidy from this or other sources, as without continued support to help support our running costs the Trust cannot continue to operate.

During 2016 the Trust paid over £1,300 towards the road repairs mentioned above, and it is likely that this road will be in need of care and attention in future years, which is a concern. However at present we maintain our three star visitor Visit Scotland attraction grading and once the road was repaired feedback from visitors was overwhelmingly positive.

Within Dumfries and Galloway the Museum has a unique appeal to visitors from the United States and also enjoys exceptionally high levels of international custom in general. It is a place of pilgrimage for such visitors and this has been a key strength. It is also on a popular walking route and has much to offer families and people interested in the wildlife in the surrounding area. We had two events during the year that attracted international audiences. Our 3rd July event featured US navy personnel currently based in East Anglia, who formally presented a message from the Commander of the USS John Paul Jones. They were welcomed by local sea cadets from Dalbeattie and they and members of the public were entertained by local musicians. On the anniversary of the Battle of Flamborough Head on 23 September the Provost of Dumfries and Galloway Council Ted Thomson welcomed US Consul Susan Wilson's visit to the museum with a civic reception.

During the year we installed WiFi in the museum visitor centre and set up a Facebook page for the museum, which has helped raise the profile of the museum.

However, tourism is a discretionary activity involving a "feel good factor" and travellers, particularly in the long haul segment, are sensitive to economic downturns. This and likely reductions in the Council's discretionary budget available to support local museums represent considerable challenges at this time. We wait to hear what level of support will be available from the Council during 2017/18, but as far as matters under their control are concerned the Trustees are confident that the Museum approaches the 2017 season with a high quality product that will delight local, national and international visitors alike.

JOHN PAUL JONES BIRTHPLACE MUSEUM TRUST

REPORT OF THE TRUSTEES (Continued)

FOR THE PERIOD ENDED 31 DECEMBER 2016

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. No expenses were claimed during the period (2015 - £-). Refreshments were provided at trustee meetings totalling £9.60 (2015 - £11.25).

Approved by the Trustees on 3rd March 2017 and signed on their behalf by:

.....
A Hannay
Trustee

John Paul Jones Birthplace Museum Trust

Receipts and Payments Account for the year ended 31st December 2016

			<u>2016</u>	<u>2015</u>
	Unrestricted	Restricted	Total	
RECEIPTS				
Donations and grants	8,458		8,458	12,207
Shop sales	1,631		1,631	1,643
Admission fees	4,763		4,763	4,454
Caravan park	410		410	321
Heat and light rebate	-		-	2,937
TOTAL RECEIPTS	15,262	-	15,262	21,561
PAYMENTS				
Purchases	1,549		1,549	1,146
Wages	9,891		9,891	8,011
Stationery and adverts	1,353		1,353	1,654
Telephone	913		913	684
Subscriptions	197		197	184
Posts and sundries	12		12	4
Buffet and entertainment costs	38		38	-
Payroll fees	330		330	330
Heat and light	1,093		1,093	2,506
Repairs and maintenance	1,668		1,668	404
Ground maintenance	338		338	200
Fire alarm maintenance	1,030		1,030	1,743
Computer sundries	357		357	84
Insurance	981		981	935
Examiners fees	624		624	624
Trustee meeting and travel costs	10		10	11
TOTAL PAYMENTS	20,384	-	20,384	18,520
NET RECEIPTS / (PAYMENTS)	£ (5,122)	£ -	£ (5,122)	£ 3,041
Transfers from / (to) funds	-	-	-	-
SURPLUS / (DEFICIT) FOR YEAR	(5,122)	-	(5,122)	3,041

John Paul Jones Birthplace Museum Trust

Statement of Balances at 31st December 2016

	2016			<u>2015</u>
	Unrestricted	Restricted	Total	Total last period
Cash at bank and in hand				
Opening Balances	12,164		12,164	9,123
Surplus / (Deficit) for the year	<u>(5,122)</u>		<u>(5,122)</u>	3,041
Closing Balances	<u>£ 7,042</u>		<u>7,042</u>	<u>12,164</u>
Stock of items for sale	1,990		1,990	1,282
Tangible Fixed Assets				
Land and buildings	48,792	36,204	84,996	84,996
Exhibits	<u>£ 7,062</u>		<u>7,062</u>	<u>7,062</u>
	<u>55,854</u>	<u>36,204</u>	<u>92,058</u>	<u>92,058</u>
Funds pd in advance	671			-
Liabilities	804			660

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

Approved by the Trustees on 3rd March 2017.

Signed on behalf of the committee:

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A Hannay