Scottish Charity Number SC052193

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

TRUSTEES' REPORT
AND ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2026

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

CHARITY INFORMATION

Trustees:	Alastair H Anderson	President
	Kevin Fearn	Vice-president
	Ian Stevenson	Secretary
	David E Grant	Treasurer
	Robert Reid	
	John Cormack	
	Michael Archibald	
	Hamish G R Milne	
	Alistair J Duffy	
	Iain Brown	
	Mrs Anne Jarvis	
	Mrs Anne Gray	
	Andrew Doig	
Scottish charity number	SC052193	
Address	26 Poplar Crescent PERTH PH2 1HR	
Independent examiner	William R L Duncan MCIBS 9 Melrose Crescent PERTH PH1 1SD	

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

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PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2026

The Trustees present their Report and Accounts for the year ended 31 January 2026.

Structure, Governance and Management
The Society was admitted to the Scottish Charity Register on 16 December 2022. It has taken over and expanded upon the activities of The Perth Indigent Old Men's Society instituted in Perth on 25th January 1830 and instrumental in the alleviating of poverty in Perth until the Society began operating on 28 September 2023.

The Perth Indigent Old Men's Society has donated all its Assets to the Society and the Society has undertaken responsibility for any Liabilities.

The Society is administered in accordance with the terms of the Constitution and Rules adopted on 27 March 2023 .

The trustees, who served during the period were as follows:

Alastair H Anderson	President/
Kevin Fearn	Vice-president
Ian Stevenson	Secretary
David E Grant	Treasurer
Robert Reid	
David F M Robb	(resigned 13/02/25)
John Cormack	
Michael Archibald	
Iain Brown	
Hamish G R Milne	
Alistair J Duffy	
Mrs Anne Jarvis	
Mrs Anne Gray	
Andrew Doig	

Recruitment and Appointment of Trustees
New Trustees are appointed by iv accordance with the Constitution and Rules.

Objectives and Activities
The objectives of the Society are to provide benefits of such kind and at such times as the Trustees of the Society may determine for the assistance or benefit of deserving families and individuals resident within the district of Perth.

There are 2 beneficiary groups: 1) those on a roll taken over from the Perth Indigent Old Men's Society, and 2) individuals and families in special need regardless of age or gender.

All beneficiaries on the roll were visited by Trustees to ensure that their needs had not materially changed for the better. New applicants for benefits were interviewed and assessed by Trustees and agreed at meetings of the Executive before being admitted to the roll. Those on the roll receive an annual energy grant paid in December and continue to be monitored by the Society.

TRUSTEES' REPORT CONT'D
FOR THE YEAR ENDED 31 JANUARY 2026

Objectives and Activities cont'd
Special or emergency grants are made following an assessment and home interview by two or more Trustees.

Achievements and Performance
During the year 23 energy grants were paid to those on the roll at 31 December 2025. 33 applications for Special assistance were made, of which 28 were approved in full or part, and 5 were refused for various reasons. The demographics of these grants were that 13 were male, and 6 females under pensionable age, and 2 were male and 7 females over pensionable age. Where help was partial, the applicants were usually referred back to the referring body for full welfare checks or assistance with problems beyond the scope of the Society. In most cases there were varying elements of physical and/or mental health issues.

The Society continues to work closely with Perth CAB and to liaise with other organisations active in the field of reducing poverty.

A lunch and high tea were arranged in respectively winter and summer for beneficiaries which were well attended.

Financial Review
The charity made a net surplus of £14,339 on unrestricted funds for the year (2025: £49,318). The attached accounts summarise the Society's transactions for the year ended 31 January 2026 and its financial position at the end of that year and demonstrate how expenditure in the year has supported the key objectives of the Society.

Donated Services
Trustees give freely of their time and expertise. No Trustee received remuneration during the period. Special assistance has not been restricted to financial support. It has included the supply of household utensils and equipment, assistance with chores, and counselling on many aspects of life which have troubled applicants. There is a strong emphasis on visiting the applicants.

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By Order of the Trustees

A H Anderson

Alastair H Anderson
President

Date: 27 July 2026

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT

I report on the Accounts of the Society for the year ended 31 January 2026 which are set out on pages 4 to 6.

Respective responsibilities of Trustees and Examiner
The Society'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 Society's 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 Society 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.

W R L Duncan

William R L Duncan MCIBS
9 Melrose Crescent
PERTH PH1 1SD

Date: 25 July 2026

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2026

		General Funds 2026 £	General Funds 2025 £
Receipts			
Donations received (see note 4)		16,652	19,470
Funds transferred - Perth Indigent Men's Society		14,056	29,396
Funds transferred - Dr W Henderson Moritication Trust		-	31,405
	total receipts	30,708	80,271
Payments			
Charitable activities:	Energy grants	8,400	19,100
	Special grants	6,321	9,845
	Beneficiary meals	582	628
Legal services		1,020	-
Bank charges		6	-
Governance costs:	Independent examiner's fee	40	1,380
	total payments	16,369	30,953
Surplus (deficit) for year		14,339	49,318

PERTH SOCIETY FOR THE SUPPORT OF THE INDIGENT SCIO

STATEMENT OF BALANCES
AS AT 31 JANUARY 2026

	General Funds 2026 £	General Funds 2025 £
Cash Fund		
Opening Balance at 1 February 2025	49,318	-
Surplus (deficit) for the year or period	14,339	49,318
Closing balance at the end of the year/period	63,657	49,318
Liabilities		
Creditors	7	-
Accruals	50	1,020
	57	1,020
Commitments	1,200	-

Approved by the Trustees and signed on their behalf

Alastair H Anderson
President

Date:

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026

1. **Accounting Principles**

The accounts have been prepared on a receipts and payments basis and comply with the Charities Accounts (Scotland) Regulations 2006

All the Society's funds are unrestricted.

2. **Benefits paid to the beneficiaries**	**2025/26 No**	**2023/25 No**
Total number of benefits	51	96

3. **Trustee's expenses**

The Trustees received no remuneration nor expenses during the year (2025: Nil).

4. The Trustees gratefully acknowledge the generous support of the following Trusts during the year.

Baker Incorporation of Perth
The Forteviot Charitable Trust
The Gannochy Trust
The Graham Hunter Foundation
The Jimmie Cairncross Charitable Trust
The Rotary Club of Perth
The Thomson Charitable Trust