

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	April	2025		31	March	2026

Reference and administration details

Charity name Friends of Perth and Kinross Archive

Other names charity is known by

Registered charity number SC031537

Charity's principal address
A K Bell Library
York Place
Perth

Postcode PH2 8EP

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Mrs Prue Dowie	Chairman		AGM
2 vacant	Secretary		AGM
3 Mr David Perry	Treasurer		AGM
4 Mrs Anne Amos	Membership Secretary		AGM
5 Mrs Margaret Borland-Stroyan	Joint Events/ Programme Officer		AGM
6 Mrs Pat Kerr	Joint Events/ Programme Officer		AGM
7 Prof Edward James	Minute taker		AGM
8 Ms Ishbel MacKinnon	Archivist		Ex officio
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Mrs Marjory Howat	Mrs Marjory Howat resigned 3 June 2025
Prof Farah Mendlesohn	resigned 26 Feb 2026

Structure, governance and management

Type of governing document	The governing document of the Friends is a constitution, last amended at the AGM on 27 May 2021.
Trustee recruitment and appointment	The office-bearers and ordinary committee members are elected at the AGM. The Archivist is an ex officio member of the committee.

Objectives and activities

Charitable purposes	The Objects of The Friends are the education of the public and the raising of general awareness of archives by the promotion, support, assistance, and improvement of Perth & Kinross Archive (formerly Perth & Kinross Council Archive) through the activity of a group of Friends.														
Summary of the main activities in relation to these objects	The Friends' Talks Programme for the 2025-2026 session was delivered in person at the AK Bell Library, Perth. To this can be added the January 2026 Talk, delivered on-line as a trial as agreed at the AGM 2025. From October 2025, Perthshire Box Office (PBO) is marketing the talks (formerly done by Culture Perth & Kinross); Numbers at the door are recorded as there are still some teething troubles for Friends to find the FPKA Discount Code on the PBO website. There were 7 Talks; the attendance was as follows: <table> <tr> <td>15 May 2025</td><td>Mike Taylor "Bristling with Guns" = 22 (5 non-members)</td></tr> <tr> <td>18 September 2025</td><td>Morag Black "Perthshire Rural Poorhouses" = 57 (35 non-members), 18 at door</td></tr> <tr> <td>16 October 2025</td><td>Donald Paton "Robert Burns in Perthshire" = 23 (9 non-members), 4 at door</td></tr> <tr> <td>20 November 2025</td><td>Rhoda Fothergill Annual Lecture, hosted by PCT (Perth Civic Trust) Dr Lucinda Dean "Illuminating the Vale of Virtue: New Light on Perth's Lost Charterhouse" = 90-100</td></tr> <tr> <td>15 January 2026</td><td>James MacLeod on-line "The Religious Imagery of Scotland's First World War Memorials" = 35 (23 non-members)</td></tr> <tr> <td>19 February 2026</td><td>Richard Blake "Sugar, Slaves and High Society: The Grants of Kilgraston" = 45 (18 non-members), 8 at door</td></tr> <tr> <td>19 March 2026</td><td>Gill Ryan "Some Notable Perth Women" = 32 (9 non-members), 9 at door</td></tr> </table> The April 2025 Talk Dr. Roger Collins on "The Battle of Sheriffmuir" was cancelled.	15 May 2025	Mike Taylor "Bristling with Guns" = 22 (5 non-members)	18 September 2025	Morag Black "Perthshire Rural Poorhouses" = 57 (35 non-members), 18 at door	16 October 2025	Donald Paton "Robert Burns in Perthshire" = 23 (9 non-members), 4 at door	20 November 2025	Rhoda Fothergill Annual Lecture, hosted by PCT (Perth Civic Trust) Dr Lucinda Dean "Illuminating the Vale of Virtue: New Light on Perth's Lost Charterhouse" = 90-100	15 January 2026	James MacLeod on-line "The Religious Imagery of Scotland's First World War Memorials" = 35 (23 non-members)	19 February 2026	Richard Blake "Sugar, Slaves and High Society: The Grants of Kilgraston" = 45 (18 non-members), 8 at door	19 March 2026	Gill Ryan "Some Notable Perth Women" = 32 (9 non-members), 9 at door
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Achievements and performance

Summary of the main achievements of the charity during the financial period

In November 2025, The Friends reached a landmark of 25 years of existence, a milestone celebrated in part in Newsletter 59. Otherwise, the year (April 2025-March 2026) has been one of change. The Archive moved back under the direct control of Perth & Kinross Council (PKC) on 1 September 2025 (with a three-month transition period). Although this did not affect the Archive's relationship with The Friends, it involved some alterations to Friends' marketing and publicity; as from January 2026, PKC's Marketing Team and Perthshire Box Office (PBO) help with posters, registration and website advertising, which has caused difficulties in booking/payment of our events. We have started on-line banking and as an experiment we offered an on-line Talk (also in January 2026), which was very well presented and well attended, demonstrating the interest for this type of event. We have continued to increase awareness through our own publications and by supporting other projects in Perth with PKHT (Perth & Kinross Heritage Trust) and our joint partners in the Rhoda Fothergill Commemoration Group.

Your Committee met in person on seven occasions during the year (2025-2026). Mrs Pat Kerr set the 2025-2026 Talks Programme and the fascinating Summer Outing in June 2025 to Dunkeld and the Dunkeld Community Archive. We would like to thank Professor Farah Mendlesohn for organising the on-line Talk in January 2026. The Rhoda Fothergill Commemoration Group (RFCG: FPKA, Perth Civic Trust (PCT), Perthshire Society of Natural Science (PSNS) met in May to organise the "Rhoda Fothergill Annual Commemorative Lecture" and take forward the "What Happens Next" project inviting the U3A to assist an update Miss Fothergill's many books about Perth. In January 2026, the Committee approved a donation of £10,000 to finance the Archive's "Perth & Kinross Community Cataloguing Project", 50% of which was drawn down in this financial year. In September 2025, the Friends and Archive staff welcomed the Friends of Dundee City Archives in the second of the planned reciprocal visits. The Friends' affiliation to British Association of Local History (BALH) continues and the Membership Secretary circulates the invitations/discount codes to BALH events.

There have been two Newsletters issued in 2025, the Spring and the Autumn issues (Nos. 58 and 59); both include reports from the Chairman and the News from the Archive.

At the beginning of April 2025, there were eleven volunteers, nine of them Friends. By the end of March 2026, there were eight volunteers, seven of them Friends. They have given 1145.30 hours in total, which is equivalent to 31.8 weeks.

Financial review

Brief statement of the charity's policy on reserves

The reserves are to be used for the purposes of the Friends as set out in its constitution.

Details of any deficit

A deficit of £827 in the General Fund as a result of the donation to Perth and Kinross Archive was offset by a surplus of £957 in the Robertson Fund

Donated facilities and services (if any)

APPENDIX 1

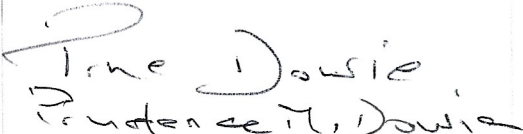
Other optional information

The results for the year show a surplus of £130.00 on the unrestricted funds. There has been no change in the restricted fund.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	PRUDENCE MARGARET DOWLE	DAVID ROBERTSON PERRY
Position (e.g. Chair)	CHAIR	TREASURER
Date	21st May 2026	21/05/2026

Receipts and payments accounts						
For the period from				to		
	Month	Year			Month	Year
	1	April	2025		31	March 2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,369				3,369	2,775
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	2,597				2,597	1,806
A1 Sub total	5,966	-	-	-	5,966	4,581
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,966	-	-	-	5,966	4,581
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	836				836	699
Grants and donations	5,000				5,000	950
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	5,836	-	-	-	5,836	1,649
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,836	-	-	-	5,836	1,649
Net receipts / (payments)	130	-	-	-	130	2,932
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	130	-	-	-	130	2,932

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,544	8,636			18,180	15,248
	Surplus / (deficit) shown on receipts and payments account	130				130	2,932
						-	-
						-	-
	Cash and bank balances at end of year	9,674	8,636	-	-	18,310	18,180
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

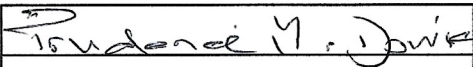
Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

	PRUDENCE M DOWIE	21/05/26
David Perry	DAVID PERRY	21/05/2026

The General Fund is used for the running costs of the Friends. The Tailor Fund is the only restricted fund and contains the final remaining funds of the Tailor Incorporation of Perth transferred to the Friends for the conservation of the documents and objects originating from the Incorporation and to fund studies of the craft or related organisations in the Perth and Kinross area. The Robertson Fund contains the donations of Dr Robertson and is designated by the Friends Trustees to support cataloguing and conservation projects, as well as the on-going "Through the Archives" publication series, and to support projects relating to Highland Perthshire if there is an opportunity.

Type of activity or project supported	Individual / institution	Number of grants made	£
Donation towards cost of Community Cataloguing Project	Perth & Kinross Council	1	5,000
		Total	5,000

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	nil
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	nil
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	Number of trustees	£

Nature of relationship	Nature of transaction	Transaction	Balance

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	3,369				3,369	2,775
					-	-
					-	-
					-	-
Total	3,369	-	-	-	3,369	2,775

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	955				955	965
Gift Aid prior year	874				874	612
Book Sales	12				12	69
Visitors	756				756	149
Miscellaneous					-	11
					-	-
					-	-
					-	-
Total	2,597	-	-	-	2,597	1,806

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Speakers	105				105	125
Newsletter	250				250	250
Postage	78				78	108
Insurance	90				90	90
Archive support					-	950
Miscellaneous	309				309	126
Bank charges	4				4	
					-	
					-	
					-	
Total	836	-	-	-	836	1,649

reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund	Robertson Fund			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	189	3,180			3,369	2,775
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	2,146	451			2,597	1,806
Sub total	2,335	3,631	-	-	5,966	4,581
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	2,335	3,631	-	-	5,966	4,581
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	662	174			836	699
Grants and donations	2,500	2,500			5,000	950
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	3,162	2,674	-	-	5,836	1,649
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	3,162	2,674	-	-	5,836	1,649
Net receipts / (payments)	(827)	957	-	-	130	2,932
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(827)	957	-	-	130	2,932

Nature and purpose of funds

The General Fund is used for the running costs of the Friends. The Robertson Fund contains the donations of Dr Robertson and is designated by the Friends Trustees to support cataloguing and conservation projects, as well as the on-going "Through the Archives" publication series, and to support projects relating to Highland Perthshire if there is an opportunity.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - income from the fundraising	Restricted fund 2 - gifts from the public sector	Restricted fund 3 - gifts from the private sector	Restricted fund 4 - gifts from the public sector	Total restricted funds	Total restricted funds last period
Tailor Fund						
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

The Tailor Fund is the only restricted fund and contains the final remaining funds of the Tailor Incorporation of Perth transferred to the Friends for the conservation of the documents and objects originating from the Incorporation and to fund studies of the craft or related organisations in the Perth and Kinross area.

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name
Friends of Perth and Kinross Archive

SC031537

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	April	2025	to	31	March	2026
						(remember to include the page numbers of additional sheets)

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 (as amended). 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.

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 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 view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

12/5/26

WILLIAM ROXBURGH
CHARTERED ACCOUNTANT
(ICAE)

53 MARE PARK
AUCHTERARDE,
PERTH & KINROSS PH3 1LW

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.