

## Contents

Trustees Report	1
Independent Examiner's Report	5
Receipts and Payment Account	11

# TRUSTEESj ANNUAI. REPORT FOR THE YEAR ENDED 30 APRIL 2024

---

Scottish Charity Number SC041502

Trustees

Chairperson	<div></div>
Vice Chairperson	Vacant
Treasurer	<div></div>
Secretary	<div></div>
Other Trustees	<div></div> <div></div> <div></div>
Contact Address	<div></div> <div></div> <div></div>
Clubhouse Address	<div></div> <div></div> <div></div>
Independent Examiner	<div></div>

Governing Document

The Club is a Scottish Charitable Incorporated Organisation governed by its written constitution, as last amended in July 2019.

Recruitment and Appointment of Trustees

The Trustees are the members of the Committee and are elected by the Members.

The Trustees meet regularly (and at least quarterly) to manage the business of the Club, including planning for the future and monitoring finances.

Charitable Purpose

The primary objects of the organisation are set out in the constitution and are:

1. The staging of Community drama.
2. The promotion of, and stimulation of interest in, good drama.

# **'ERTH DRAMA CLUB |**

Receipts and Payments Accounts

For the year ended

**30 April 2025**

**Scottish Charity Number: SC041502**

It has been another very challenging year for Perth Drama Club. A few months following the AGM in 2024, four Trustees resigned due to personal reasons, including the Chair and Vice-Chair. Replacements were recruited from our Membership. As a long standing Trustee, I agreed to step forward as Chair but the Vice-Chair position remained Vacant.

#### Chair's **Report** on Activities and Achievements

Productions and Community **Engagement**

#### The Way Forward

Donors

2

## Treasurer's Financial Report 2023-2024

Perth Drama Club  
Treasurer's Report 2023-2024

The past year was a particularly challenging one for the Club. We started the year with a low membership and shortly after the AGM, membership fell further. This left us in a position where we did not have enough members to put on any plays. This meant that we were unable to put on any chargeable performances.


We were very grateful for the donation made to the club by one of our honorary Members. Unfortunately, we were unable to carry out any fundraising activities due to our lack of numbers. Plans were put in place to carry out fundraising once the membership numbers have increased in the next financial year.

The decision was made by the Committee to spend the rest of the year planning for the future and putting in place a plan to increase our membership.

We were in a fortunate position to have ample funds available to sustain the upkeep of the Club and to build for the future.

We have a pantomime ready to put into production once the membership drive has happened and we are already preparing several sketches for Killin Comedy Festival in May to support the SCDA.

We look forward with positivity to the upcoming year. The Members and Trustees that we have are very knowledgeable and determined to build the Club to a sustainable level.

  
Treasurer

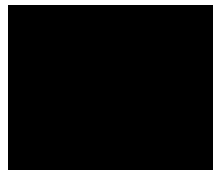
Approved by the Trustees and signed on their behalf

INDEPENDENT D(\\IVIII\\Ji:r◆S REPORT

For the year ended 30<sup>th</sup> April 2025

Independent Examiner's Report to the Trustees of Perth Drama Club, SC041502

The Trustees of Perth Drama Club, SC041502



28 July 2025

Dear Trustees,

RE: Terms of Appointment as an Independent Examiner/ Financial Year 2024-2025

---

This engagement letter sets out the basis on which I am to act as independent examiner of, and prepare a report on, the financial statements of Perth Drama Club ('the charity') for the year ended 30th April 2025, and for future years until further notice, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 ('the Regulations').

**1 RESPONSIBILITIES - TRUSTEES**

1.1 As the charity's trustees, you are responsible:

1 for keeping proper accounting records in accordance with section 44(1)(a) of the Act and regulation 4 of the Regulations;

2 for preparing a statement of account complying with section 44(1)(b) of the Act which:

a complies with the requirement of regulation 9 ('receipts and payments accounts') and comprises a receipts and payments account, statement of balances, and notes to the accounts;

b accords with those accounting records;

3 for preparing an annual report in accordance with section 44(1)(b) of the Act and regulation 9(1)(d) of the Regulations;

4 for determining whether, in respect of the year, you are entitled to take advantage of:

a regulation 9(1) of the Regulations and elect to prepare financial statements on a receipts and payments basis rather than on an accruals basis; and

b regulation 11 of the Regulations, and elect to have the financial statements examined by an independent examiner rather than audited by a registered auditor; and

5 in accordance with Regulation 13 of the Regulations, for providing me with information and explanations required for my examination.

**2 RESPONSIBILITIES - INDEPENDENT EXAMINER**

2.1 I shall plan my work each year on the basis that an independent examiner's report on the financial statements is required, unless you inform me in writing to the contrary. As independent examiner, I have a duty (as required by Regulation 11 of the Regulations):

1 to state in my report whether or not any matter has come to my attention in connection with the examination:

a which gives me reasonable cause to believe that in any material respect:

i the charity has not kept proper accounting records in accordance with section 44(1)(a) of the Act or regulation 4 of the Regulations; or

ii the financial statements do not accord with the accounting records; or

iii the financial statements have not been prepared in accordance with Regulation 9 of the Regulations; or

b to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached; and

2 to state in my report:

a if there has been any material expenditure or action which appears not to be in accordance with the purposes of the charity;

b if any information or explanation to which I am entitled has not been afforded to me; and

c if any information contained in the financial statements is inconsistent with the annual report in any material respect.

2.2 As required by section 46 of the Act, I have a duty to inform the OSCR in writing if I become aware of any matter relating to the charity's affairs or to any connected institution or body which I believe may be material for OSCR's regulatory functions.

2.3 Should my work lead me to conclude that the charity is not entitled to exemption from an audit of the financial statements, or should I be unable to reach a conclusion on this matter, then I will not issue any report and will notify you in writing of the reasons. In these circumstances, if appropriate, I will discuss with you the need to appoint an auditor.

### **3 INDEPENDENT EXAMINER'S WORK - SCOPE**

3.1 My work will be carried out in accordance with the standards which I consider necessary to reach the conclusions required for my report under regulation 11(3) of the Regulations.

3.2 My work cannot be relied on to identify the occasional omission or insignificant error, or to disclose breaches of trust, statute, neglect or fraud that may have taken place and which it is your responsibility to guard against.

3.3 Should I become aware, for any reason, that the financial statements may be misleading and I cannot agree appropriate amendments, and I conclude that the matter cannot be dealt with adequately in my report, I will not issue any report and will withdraw from the engagement, and will notify you in writing of the reasons.

3.4 As part of my normal procedures, I may request you to provide written confirmation of any information or explanations given to me orally during the course of my work.

### **4 INDEPENDENT EXAMINER'S WORK - CONDUCT AND CONFIDENTIALITY**

4.1 I undertake that:

1 my work will be conducted with reasonable care and skill; and

2 I will not disclose any confidential information concerning the charity's activities, trustees, officers or employees to any third party without your prior written consent.



- 4.2 The working papers prepared during my work are my property, constitute confidential information and shall be retained by me.
- 4.3 Nothing in this letter shall preclude me from taking such steps as are necessary in order to comply with the regulations, standards and guidance statements on ethics and professional practices of any professional bodies of which I am at the time a member.

4.4 I am undertaking this examination as an Associate of the Association of Independent Examiners and therefore are informing you that I will be disclosing information to members of the Association in order that they can ensure accuracy and support for the examination. I will also ensure all information shared will be held in strict confidence. By signing this agreement, you are providing your written consent to this disclosure.

## 5 FEES

I do not propose to charge any fee for carrying out the examination or seek reimbursement of any of my expenses.

## 6 APPLICABLE LAW

6.1 This letter of engagement shall be governed by, and construed in accordance with, the laws of Scotland.

6.2 My independent examination will be conducted in accordance with the Charities and Trustee Investment (Scotland) Act 2005 on the assumption that the charity is a charity established and/or registered only in Scotland without subsidiaries. If the charity establishes any subsidiary company, or if the charity finds it necessary to register also in England and Wales or any other jurisdiction, please note that the terms of this engagement will need to be amended.

## 7 AGREEMENT OF TERMS

7.1 Once it has been agreed, this engagement letter shall remain effective until it is replaced by mutual agreement or until I cease to hold the position of independent examiner.

7.2 I shall be grateful if you will kindly confirm your agreement to the terms of this letter by arranging for the attached copy of this letter to be signed by one or other of the trustees and returned to me.

## INDEPENDENT EXAMINER'S REPORT

For the year ended 30<sup>th</sup> April 2025

### Independent Examiner's Report to the Trustees of Perth Drama Club, SC041502

I report on the accounts of the charity for the year ended 30<sup>th</sup> April 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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.

#### Independent Examiner's Statement

In the connection with my examination, no matter has come to my attention:

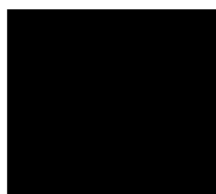
1. which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met; or

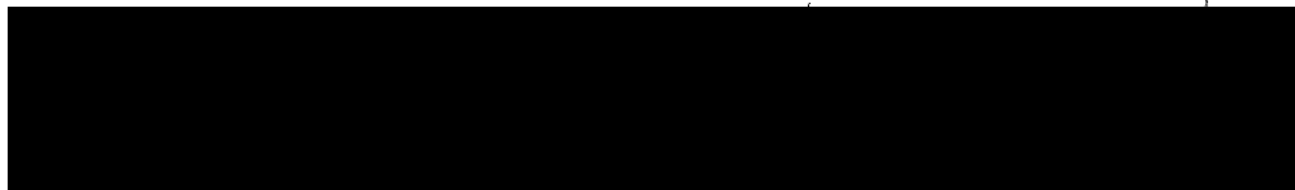
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

29 August 2025



RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDING 30 APRIL 2025

INCOME	1 MAY 2024~ 30 APRIL 2025	1 MAY 2023-30 APRIL 2024	
	Unrestricted Funds	Restricted Funds	Unrestricted Funds
Memberships	£445.00		£4,920.00
Donations	£200.00		included in above
Bank Interest	£14.23		£13.00
Fundraising	£0.00		£0.00
Productions	£265.70		£4,901.00
Copy Bank Statement	£5.00		
<b>TOTAL</b>	<b>£929.93</b>		<b>£9,834.00</b>
EXPENDITURE	1 MAY 2024 • 30 APRIL 2025	1 MAY 2024 TO 30 APRIL 2024	
Electricity	£915.40		£575.00
Repayment of Cancelled Membership	£18.00		£0.00
SCDA Membership	£50.00		£50.00
Historic Statement Fee	£5.00		£0.00
Building Maintenance	£97.00		£1,050.00
Productions	£143.38		£4,164.00
Gifts	£30.98		£0.00
Building Insurance	£1,579.56		£981.00
Drama Club Website Annual Fee	£108.00		£0.00
Sundry Expenditure	£0.00		£383.00
Fundraising	£0.00		£0.00
	<b>£2,947.32</b>		<b>£7,203.00</b>
<b>Surplus (Deficit)</b>	<b>(£2017.39)</b>		<b>£2,631.00</b>
Bank and Cash in Hand Opening Balances	£10,691.77		£8,060.00
Surplus (Deficit)	(£2017.39)		£2,631.00
<b>Closing Balances</b>	<b>£8,674.38</b>		<b>£10,691.00</b>
Represented by:			
RBS Current Account 736259	£7,527.11		£9,559.00
RBS Reserve Account 10218388	£1,047.27		£1,033.00
Petty Cash	£100.00		£100.00
Cheques Paid Out but Not Cleared	£0.00		£0.00
	<b>£8,674.38</b>		<b>£10,692.00</b>

I have not

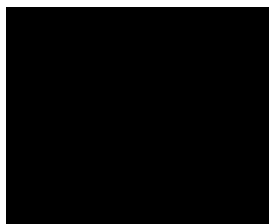
S9J),J

20.1

?

?, ?

I am advised that there are restricted funds referred to in the accounts all income donations are restricted-PJ,



29/8/25

RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDING 30 JUNE 2025

INCOME	1 MJ/Y 2024-30APRIL2025	1 MAY 2023-30 APRIL 2024
	Unrestricted Funds	Restricted Funds      Unrestricted Funds      Restricted Funds
Memberships	£445.00	£4,920.00
Donations	£200.00	included in above
Bank Interest	£14.23	£13.00
Fundraising	£0.00	£0.00
Productions	£265.70	£4,901.00
Copy Bank Statement	£5.00	
TOTJL	£929.93	£9,834.00
EXPENDITURE	1 MJ/Y 2024-30/APRIL 2025	1 MAY 2024 TO 30 APRIL 2024
Electricity	£915.40	£575.00
Repayment of Cancelled Membership	£18.00	£0.00
SCDA Membership	£50.00	£50.00
Historic Statement Fee	£5.00	£0.00
Building Maintenance	£97.00	£1,050.00
Productions	£143.38	£4,164.00
Gifts	<del>£30.98</del>	£0.00
Building Insurance	<del>£1,579.56</del>	£981.00
Drama Club Website Annual Fee	£108.00	£0.00
Sundry Expenditure	£0.00	£383.00
Fundraising	£0.00	£0.00
	£2,947.32	£7,203.00
Surplus (Deficit)	(£2017.39)	£2,631.00
Bank and Cash in Hand Openin Balances	£10,691.77	£8,060.00
Surplus (Deficit)	(£2017.39)	£2,631.00
Closing Balances	£8,674.38	£10,691.00
Represented by:		
RBS Current Account 736259	£7,527.11	£9,559.00
RBS Reserve Account 10218388	£1,047.27	£1,033.00
Petty Cash	£100.00	£100.00
Cheques Paid Out but Not Cleared	£0.00	£0.00
	£8,674.38	£10,692.00