

Independent Examiner's Report to the Trustees of Beautiful Perth

I report on the accounts of the charity Beautiful Perth, charity number SC032395, for the year ended 31 March 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 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 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.

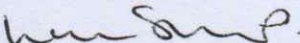
Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than disclosed below*~~]

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
 - 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.

Signed: 

Name: Lorna Sharp

Relevant Professional qualification/professional body: FCCA

Address: Linnhe, Abbey Road, Auchterarder, PH3 1DN

Date: 14/05/2025

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

Receipts and Payments Account	2024/25	2023/24
Balances c/f previous year	50,449.37	41,523.26
Receipts		
Sponsors		
Earnside Energy	900.00	900.00
Atlas Hotels	350.00	350.00
Noah Ark Golf	500.00	500.00
Kilmac Contruction Ltd	1,500.00	1,500.00
Culture Perth & Kinross	0.00	600.00
Morris Leslie	1,000.00	1,000.00
Bannermans Decorators	500.00	500.00
Fish and Chip Company	500.00	0.00
Scottish Water	2,600.00	0.00
Kids Art Class	500.00	0.00
St Leonards	400.00	400.00
Total Sponsors	8,750.00	5,750.00
Projects		
Riverside Heather Collection (Book Sales)	139.59	10,077.99
UK Shared Prosperity Fund	38,187.08	
Cascade	2,048.64	0.00
Total Projects	40,375.31	10,077.99
Sale of Plants	352.05	0.00
Donations	2,475.00	150.00
Bank Interest	1,094.95	234.73
Miscellaneous	0.00	148.00
Insurance Claim	12,837.62	0.00
Total Receipts	65,884.93	16,360.72
Payments		
Audit Fee	50.00	50.00
Misc	65.68	238.90
Services	633.99	1,780.25
Supplies & Equipment	1,481.20	1,574.57
Total Governance Costs	2,230.87	3,643.72
Project Expenditure		
UK Shared Prosperity Fund	38,187.08	0.00
Tay Street	333.60	0.00
Perth Railway Station	144.48	0.00
Museum	276.00	59.40
Needless Road	100.00	0.00
Riverside Heather Collection	10,065.00	3,731.49
Total Projects Expenditure	49,106.16	3,790.89
Total Payments	51,337.03	7,434.61
Surplus/deficit for Year	14,547.90	8,926.11
Total c/fwd	64,997.27	50,449.37

Beautiful Perth
Accounts - Year to 31 March 2025

Registered Scottish Charity SCO32395

Statement of Balances as at 31 March 2025

	2024/25	2023/24
Bank and Cash on Hand		
Opening Balances	50,449.37	41,523.26
Surplus / (Deficit) for Year	14,547.90	8,926.11
Less, receipts not rec'd @ y/e	39,587.08	1,950.00
Plus, payment not yet presented @ y/e	50.00	50.00
Closing Balances	25,460.19	48,549.37
Reserves		
High Interest Account	22,000.00	22,000.00
Instant Access Int Account	2,300.78	10,000.00
General Fund	1,159.41	16,549.37
Cash in hand	0.00	
	25,460.19	48,549.37

Kimberly McDonald (Treasurer)

Signed: *K. McDonald*

Date

I have examined the above statement of income and expenditure for the year to 31st March 2025 and the balance sheet as at that date. To the best of my knowledge I have found them correctly stated and sufficiently vouched.

Lorna Sharp FCCA (Independent Examiner)

Signed: *Lorna Sharp*

Date: *14/08/2025*
