

APPENDIX 1

Oscra

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	March	2025	To	28	February	2026

Reference and administration details

Charity name	Perthshire Society of Natural Science
Other names charity is known by	
Registered charity number	SC012718
Charity's principal address	Perth Art Gallery
	78 George Street
	Perth
	Postcode PH1 5LB

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	Dr Clare Scanlan	President		AGM
2	Dr Robert Boyd	Vice-President		AGM
3	vacant	Secretary		AGM
4	Mr David Perry	Treasurer		AGM
5	Ian Mackay			AGM
6	Ms Theresa Hughes			AGM
7	Mrs Liz Lavery			AGM
8	Jeffrey Banks			AGM
9	Roben Antoniewicz			AGM
10	Dr Tom Ryan		Co-opted 3 June 2025	
11	Tim Haynes		Co-opted 3 June 2025	
12	Wallace Gilbraith		Co-opted 5 Dec 2025	
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

Structure, governance and management

Type of governing document

The governing document of the Society is a constitution, adopted at an EGM on 13 July 2021.

Trustee recruitment and appointment

The office-bearers and ordinary council members are elected at the AGM or co-opted under Clause 14 of the constitution.

Objectives and activities

Charitable purposes

The Society's objectives are to advance the knowledge, understanding and appreciation of natural science, the natural and historic environment and related subjects, by means of meetings, lectures, excursions and other events and by the provision of books, maps and other materials for the use of its members and the wider community.

Summary of the main activities in relation to these objects

The Historical Map of Perth has sold well, and the Archaeology & History section are working on an atlas. We are discussing developing links with the Perth Charterhouse project. The photographic section, as Perthshire Photography Society, had a very successful exhibition at the St. John's Centre, as part of the Perth Arts Festival, and have been asked back again. They also had a successful exhibition at the Birnam Arts Centre, and membership numbers continue to be high. The Nature section had a successful series of winter talks and summer excursions.

Greater interaction between the current sections (Nature, Archaeology & History and Photography) has been taking place, with a very successful joint talk held between Nature and Photography. We continue to support the LightLab project.

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Achievements and performance

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

The Curious Minds talk series continues to be a showcase for the society. Together with our other activities it is a means of fulfilling our purpose of advancing knowledge, understanding and appreciation of natural science, the natural and historic environment and related subjects. Talks are open to anyone to attend, and the use of Facebook to promote talks has been useful in attracting non-members. Ticketing was again done through Perthshire Box Office and worked well. Numbers attending talks have generally been good with the occasional sell-out. Next year's programme planning has begun. The talks are run in collaboration with CPK, and are instrumental in bringing in revenue for PSNS, which we can use for our charitable purposes. Any members of PSNS who wish to help with the programme are invited to get in touch with the organisers (Tom Ryan and Clare Scanlan).

Oct 3 Professor Stephen Wallace, Synthetic Biology

Oct 17 Dr Ross Donaldson, Using Satellites to create a Quantum Internet

Oct 31 Alan McKirdy, Geology and landscape in Scotland

Nov 14 Professor Michelle Williams, Interpreting Heart Images with AI

Dec 12 Professor John Howe, Mapping the Seabed

Jan 16 Professor Spiridoula Athanasiadou, Can Natural Foods Control Parasites in Livestock?

Jan 30 Dr Andrew Reid, Can Computer Games Solve Real World Problems?

Feb 13 Professor Kate Jeffrey, How Your Brain Makes Mental Maps

Feb 27 Dr Debbie Wilkinson, Microscopy in Scotland

Mar 20 Professor Jos Houdijk, How Secure is Britain's Food Supply?

Mar 27 Annual General Meeting

Financial review

Brief statement of the charity's policy on reserves

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

Details of any deficit

Donated facilities and services (if any)

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Other optional information

As the result of a surplus of £3,808 for the year, the society held unrestricted funds of £30,944 and designated funds of £9,923.

The Curious Minds talks series continues to be successful and self-sustaining and we should try and encourage members of the public who attend to join.

This year we have introduced a new on-line method of membership subscription, with most Photographic Section subscriptions now being paid to the parent body, hence the increase in subscriptions compared with last year. This year we have 195 members including four honorary members. There are 36 members of the Parent Body alone, 54 members in the Archaeological and Historical Section, 33 in the Nature Section and 72 in the Photographic Section. Mrs Mary Cairncross, an honorary member and former president, died at the end of last year.

The only change in the restricted funds is the addition of interest along with some sales of the Perth map.

The General Account (£25,345) is for the ordinary expenses of the Society.

The James Aitken Bequest (£5,599) is funded by a bequest from the estate of a former President of the Society. It is the Society's intention to use the fund for environmental purposes.

The restricted funds are held for the following purposes: Publication Account (£5,380) for publishing the society's journal; no journal was published during the year.

Macintosh Memorial Fund (£793) with OSCR's permission has been redesignated as an educational outreach fund.

Historic Map of Perth (£3,750) to meet the cost of ongoing work on the project.

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)	CLARE SCANLAN	DAVID PERRY
Position (e.g. Chair)	PRESIDENT	TREASURER
Date	27/3/2026	27/3/2026

Receipts and payments accounts

For the period
from

1

March

Year
2025

to

28

February

2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	69				69	46
Legacies					-	
Grants	500				500	10,000
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	12,659	240			12,899	14,392
					-	
A1 Sub total	13,228	240	-	-	13,468	24,438
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,228	240	-	-	13,468	24,438
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	8,870				8,870	13,481
Grants and donations	500				500	9,500
Governance costs:					-	
Audit / independent examination	290				290	275
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	9,660	-	-	-	9,660	23,256
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	9,660	-	-	-	9,660	23,256
Net receipts / (payments)	3,568	240	-	-	3,808	1,182
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,568	240	-	-	3,808	1,182

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	27,376	9,682			37,058	35,876
	Surplus / (deficit) shown on receipts and payments account	3,568	240			3,808	1,182
						-	
						-	
	Cash and bank balances at end of year	30,944	9,922	-	-	40,866	37,058
	(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

<i>CL Scanlan</i>	CLARE SCANLAN	27/3/2026
<i>David Perry</i>	DAVID PERRY	27/3/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The General Fund is used for the running costs of the Society. James Aitken Bequest is funded by a bequest from the estate of a former President of the Society and is designated by the Society for environmental purposes. The restricted funds are held for the following purposes: Publication Account is for publishing the society's journal; no journal was published during the year. Macintosh Memorial fund with OSCR's permission has been redesignated as an educational outreach fund. Historic Map of Perth is to meet the cost of ongoing work on the project.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
The Society received a grant of £500 from a trust for the scientific education work of LightLab	LightLab	1	500
Total			500

C3a Trustee remuneration

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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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction	Balance

C6 Other information

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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	69				69	46
					-	
					-	
					-	
Total	69	-	-	-	69	46

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
For LightLab	500		500	4,500
For Perth Map			-	5,500
			-	
			-	
Total	500	-	500	10,000

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	6,319				6,319	3,376
Lectures	3,397				3,397	6,671
Bank Interest	300	127			427	390
Journal sales					-	82
Map sales		113			113	1,903
Miscellaneous	944				944	1,027
Gift Aid	699				699	
Photo Section contribution to rent	1,000				1,000	943
Total	12,659	240	-	-	12,899	14,392

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 £
Lectures	405				405	384
Rent	3,000				3,000	3,000
Printing and postage	240				240	96
Insurance	90				90	90
Refund of Buchan Grant					-	300
Subscriptions to Sections	3,055				3,055	510
Subscriptions to other societies	38				38	38
Equipment					-	771
Examiner	290				290	275
Perth Map						5,138
Miscellaneous	2,042				2,042	3,154
Grants and donations	500				500	9,500
Total	9,660	-	-	-	9,660	23,256

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - assets of the general fund only	Unrestricted fund 2 - the James Aitken Bequest	Unrestricted fund 3 - other sources of funds grants	Unrestricted fund 4 - income from investment holding	Total unrestricted funds	Total unrestricted funds last period
	General Fund	James Aitken Bequest				
Receipts						
Donations	69				69	46
Legacies					-	
Grants	500				500	4,500
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	12,588	71			12,659	12,288
Sub total	13,157	71	-	-	13,228	16,834
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	13,157	71	-	-	13,228	16,834
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,370				9,370	9,286
Grants and donations					-	
Governance costs:						
Audit / independent examination	290				290	275
Preparation of annual accounts					-	
Legal costs					-	
Sub total	9,660	-	-	-	9,660	9,561
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	9,660	-	-	-	9,660	9,561
Net receipts / (payments)	3,497	71	-	-	3,568	7,273
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,497	71	-	-	3,568	7,273

Nature and purpose of funds

The General Fund is used for the running costs of the Society. The James Aitken Bequest is a bequest to the Society by a former President, which the Society proposes to use towards environmental purposes.

Additional analysis (3)

6 Breakdown of restricted funds

	1- Publication Fund 1- Publication Fund	2- Macintosh Memorial Fund 2- Macintosh Memorial Fund	3- Historic Map of Perth 3- Historic Map of Perth	4- Restricted fund 4- Restricted fund	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	5,500
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	68	10	162		240	2,104
Sub total	68	10	162	-	240	7,604
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	68	10	162	-	240	7,604
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	5,138
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	5,138
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	5,138
Net receipts / (payments)	68	10	162	-	240	2,466
Transfers to / (from) funds					-	
Surplus / (deficit) for year	68	10	162	-	240	2,466

Nature and purpose of funds

The restricted funds are held for the following purposes: Publication Account is for publishing the society's journal; no journal was published during the year. The Macintosh Memorial fund with OSCR's permission has been redesignated as an educational outreach fund. The Historic Map of Perth Fund is to meet the cost of ongoing work on the project.

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Perthshire Society of Natural Science

Registered charity number

SC012718

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	March	2025	to	28	February	2026

Set out on pages

(remember to include the page numbers of additional sheets)

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) 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.

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.

- 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.

Signed:

Date:

27/03/26

Name:

Douglas Calderwood

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

FMAAT

Address:

4 Isabella Place

Scone

Perthshire

PH2 6TE

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose