

CHARITY REGISTRATION NUMBER: SC051572

**The Duke of Edinburgh's Award - Perth and Kinross  
Association**

**Unaudited Financial Statements**

**31 March 2025**

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**PATERSON BOYD & CO**  
CHARTERED CERTIFIED ACCOUNTANTS

# **The Duke of Edinburgh's Award - Perth and Kinross Association**

## **Financial Statements**

**Year ended 31 March 2025**

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# **The Duke of Edinburgh's Award - Perth and Kinross Association**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### **Chair's report**

**"Don't judge each day by the harvest you reap, but by the seeds that you plant." - RL Stevenson**

And, in this, lies great challenge. Especially for organisations working with young people with significant additional support needs. For planting the seeds that will germinate into confidence, resilience, ambition, self-belief and hope is a complex and demanding task. And the germination of those seeds, and their growth, takes time and patience. If we have done our task well, the seeds we sow will work to support the lives of our young people both now, and long after we have disappeared into the shadows.

And so to our annual report for 2024/2025. How well have our staff and volunteers planted those seeds? We are fortunate to have an amazing team displaying dedication and skill as they work with our young people and help them to "be all they can be".

### **What a fantastic year which they have made possible.**

Altogether 417 young people were supported through face to face and online learning and support. All successfully attending over a sustained period of time. Of those who took part in face-to-face activities, these young people all need support for various reasons including - non-attendance at school, visual impairments, ASD, ADHD, learning, mental health and physical disabilities. Some were young people in care. All faced huge barriers to being able to participate in things that other young folk take for granted. So it was that the comments of one participant caught my attention. She said, "it is fun, I feel like everyone else, it is nice being in a group".

Not feeling alone. Not feeling different and excluded. Feeling safe and happy. Included. Not judged. Cared for. This is how to help a young person realise their potential.

Our Distance Learning Hub, conceived during lockdown, but bringing activities to those who also face barriers, is now used by over 1200 young people. All this has enabled over 246 awards to be completed this year. An amazing achievement.

But even more remarkable are the stories of growing confidence and happiness seen in the words and behaviour of the young people we work with. Their determination and progress is inspirational.

Reading this comprehensive report, it is easy to see and feel the impact that our work is having and to understand the seeds we are planting.

We wish to thank our funders, partners, parents, carers, staff, volunteers and young people for making this year so memorable. Working together, learning together, and supporting one another - our key to enriching lives.

**Thank you,  
Robin Illsley**

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# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Reference and administrative details

Registered charity name	The Duke of Edinburgh's Award - Perth and Kinross Association
Charity registration number	SC051572
Principal office	The Award Office Kincarrathie House Drive Pitcullen Crescent Perth PH2 7HX

### The trustees

Robin Illsley  
Gavin Lindsay  
David Sands  
Gillian Whytock  
Elaine Howie  
Evelyn Menzies  
Paul Rennie-Smith  
Gail Vaux  
Jackie Mason  
Lynn Jack

Independent examiner	Colin McCulloch F.C.C.A.
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### Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 8 February 2022. The SCIO was formed to take over the activities, assets and liabilities of Perth & Kinross Duke of Edinburgh's Award Association, SC021937.

Anyone who would like to become a Trustee can put forward their name for consideration to the board. The board will then make a decision on an individual basis regarding the suitability of the applicant.

Membership elects and Executive Committee.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Objectives and activities

To advance the mental, physical and spiritual welfare of young people between the ages of 14-25 years old by promoting the scheme of Awards known as the Duke of Edinburgh's Award.

And in particular (but without prejudice to the generality of this object):

- i) to assist young people to participate in the scheme;
- ii) to establish a group of users to co-ordinate the delivery of the Scheme at local level;
- iii) to promote the Scheme locally, by recruiting adults, helping to establish Open Award Centres and use the media;
- iv) to pool resources of leadership, equipment and facilities;
- v) to help participants who have started the Scheme under one Operating Authority to link up with other agencies to complete the Award;
- vi) to help independent participants not attached to particular Award Units;
- vii) to arrange Award Presentations in consultation with the Operating Authority;
- viii) to train new leaders and volunteers;
- ix) to maintain contact with Award Holders;
- x) to monitor standards to ensure a degree of uniformity;
- xi) to share good practice to improve standards.

### Achievements and performance

#### Who We Are

The Association was founded over 30 years ago to help young people in Perthshire participate in the Duke of Edinburgh Award (DofE) and provide support to DofE group volunteers. Eight years ago, we identified a significant lack of participants with additional support needs accessing the award, and in response, we developed and launched the Starfish Way programme (SFW). Starfish Way provides personalised support for some of Perthshire's most vulnerable young people facing challenges with mental health, poverty, and lack of opportunity, to achieve accredited awards, confidence and life skills through our unique learning framework.

Now in our 8th year, Starfish Way continues to expand as demand for our services to support vulnerable young people across Perth & Kinross reaches a new high. We have the use of several areas at Megginch Castle, the spiritual home and base of our Starfish Way activities, our new remote location at Bamff Eco-Tourism estate in East Perthshire and we are opening a new multi-use, residential, site at Cultybraggan in West Perthshire.

*"Participating in our Starfish Way programme in particular has undoubtedly helped some of the most challenged students believe they can push themselves and achieve things they had perhaps thought might not be possible. The way they grow in confidence is wonderful and what The Starfish Way is all about. It's a privilege to be part of the team."* - Elaine Howie, Trustee

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance *(continued)*

#### Our 2023 - 2028 Strategic Aims are:

- Improving Confidence and Self Worth
- Supporting the Health and Wellbeing of Young People
- Supporting Achievement and Closing the Attainment Gap
- Recruiting, Valuing and Retaining Staff and Volunteers
- Strengthening Partnerships, promoting our Services, ensuring organisational sustainability

**Our Vision** - To support young people, particularly those with additional support needs, to feel happy, be safe, experience achievement, and believe in themselves.

**Our Mission** - To bring passion, joy and encouragement to the support of young people as they discover their abilities and become their best selves.

#### Overview of the Starfish Way Programme

The Starfish Way programme was established to support vulnerable young people facing economic hardship and additional support needs through personalised programmes that provide challenge and help develop confidence. The initiative focuses on adventurous outdoor activities, mental health support, employability and independent living skills while achieving accredited awards that help support positive outcomes including entry into college and the work force.

#### Impact on young people

Starfish Way has significantly improved the confidence and skills of participants, with all participants achieving sectional certificates and accredited awards. The highly customisable nature of the programme means that the personal journeys our young people undertake can be and are transformative.

#### Facts and figures

- 1285 total users of the DLH
- 417 young people took part in Starfish Way Activities
- 8 new partnerships
- 246 awards achieved
- 444 hours of volunteering given to the community (social value £5,079.36)
- 614 volunteering hours given to the Association

#### 6 Schools represented

- Perth Grammar School
  - Perth Academy
  - Bertha Park High School
  - St John's RC Academy (new)
  - Forfar Academy
  - Kinross High School
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# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance *(continued)*

#### 11 Accredited awards offered

- Duke of Edinburgh Bronze, Silver and Gold
- Certificate of Achievement (DofE)
- Paddle Start
- Saltire Award
- Heritage Hero
- NNAS
- JAS Gold
- RevivR CPR
- Wild Journey
- National Outdoor Learning Award
- John Muir Award

#### 3 New locations

- Bertha
- Denmarkfield
- Bamff

#### Our values that guide us

- To support young people by listening actively and learning from what they tell us
- To place kindness and the wellbeing of individuals at the centre of all our work
- To be inclusive and equal
- To value relationships
- To continuously improve
- To be sustainable

Further details relating to the above can be found in our Annual Impact Report 2024-2025 available to download from our website : [pkdofe.com/wp-content/uploads/Annual-Report-24-25.pdf](https://pkdofe.com/wp-content/uploads/Annual-Report-24-25.pdf)

#### Promoting our services

Our social media presence has increased with regular posts on Instagram, Facebook and X accounts. With guidance from our Senior Development Worker (Digital Marketing) and our Social Media Assistant, a content planner has been implemented to share more of our valuable work and reach wider audiences to benefit from our programmes. Last year also saw us featured in the Community Engagement Podcast, which highlights the important work of charities across Scotland.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance *(continued)*

#### Activities offered

- Cycling
- Stand up paddleboard
- Climbing
- Archery
- Walking
- Badminton
- Navigation
- NNAS
- Bushcraft
- Hill skills
- Litter picking
- Gardening
- Expedition skills
- Arts and crafts
- Conservation & Rewilding
- Life skills / independent living
- First aid
- Canoeing
- Orienteering
- Outdoor cooking
- Nordic walking
- Green walking
- Café visits (social skills)
- Wellbeing activities - sound maps, meeting trees, Swedish candles, worry/affirmations jars
- Board games
- Journalling
- Heritage hero - grave identification, Blackwatch Museum, Abernethy Tower, Balvaird Castle, Cultybraggan Museum, William Wallace monument, Bannockburn
- Lego



# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance *(continued)*

#### Personal development impact statistics

Soft Skill	Nearly all (80%)	Most (60-79%)	Some (20-59%)	Few (less than 20%)
Confidence	X			
Communications	X			
Self Esteem		X		
Attendance	X			
Leadership		X		
Responsibility		X		
Empathy	X			
Resilience	X			

*"The Starfish Way programme has been incredibly beneficial for our son over the past few years. It gave him structure, purpose, and achievable goals that boosted his confidence and independence. The physical and volunteering sections helped him build routine and social skills in a supported environment. It's been a huge part of his personal growth and a real source of pride for him and us. Alex was an amazing leader, and if it had not been for her leadership skills and personality, I don't feel my son would have engaged."*

#### Expeditions

Our busiest and most eagerly anticipated time of the year. We completed six expeditions across Perthshire and have a further six planned this summer.

Our Forfar bronze group completed their expedition in 2024 - based in Comrie for two nights, with the aim of exploring the heritage of Comrie and they were so lucky with the weather! Our Perth Autism bronze group also explored the wilds of Comrie in 2024 with the aim of tracking their wellbeing. This was a huge achievement for this group, pushing themselves out of their comfort zones and embracing the emotional challenges. We also took a PKAVS silver group out to Comrie.

We successfully undertook an adapted 1:1 gold expedition with the aim of building confidence for one young person. Finally, our gold canoe expedition at Loch Faskally and Comrie with the aim of environmental surveying and building social confidence for the group was a memorable experience for staff, volunteers and the young people themselves, who are back this year to complete a silver paddleboarding expedition.

**Personal assistant to a young person,** *"The SFW programme has helped him so much. He is speaking and contributing. His café visits with the group have given him the confidence to do this himself. He has been applying for volunteering positions and has a new lease of life. He still experiences bad days, but his life skills toolkit is constantly evolving and expanding to help him tackle the hard times."*

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# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Achievements and performance *(continued)*

#### Cultybraggan

Last year, we negotiated a 10-year lease for Hut 47. We aim to use the site as a basecamp for expeditions, a centre for ASN residentials and as a facility to help young people begin to take the first steps towards independent living. We will also use it for family residentials and respite breaks.

We know there is a chronic lack of accessible residential accommodation offering doorstep access to stunning lochs and rivers that provide opportunities for water sports, and the Perthshire hills and moorland for wild camping and expeditions. It's not only access to the outdoors that's lacking but the additional pre and post residential support that young people may require and which we can provide as part of our service. Having already received much interest from Perth & Kinross Council's Youth Services, Social Work and Edge of Care teams and youth groups locally and nationally including the DofE Award, this will allow us to generate an ongoing income for the upkeep of the hut and facilities. The refurbishment of the hut is still ongoing; in the meantime, we are developing the outdoor space and running courses and expeditions from the campsite, which provides a unique and memorable experience for our young people.

#### Financial review

At the year end the Charity had unrestricted reserves of £74,810 (2024: £80,824 to cover liabilities should the Charity wind up, plus restricted funds of £94,319 (2024: £101,762).

#### Plans for future periods

#### Looking ahead

- Reach out to greater numbers of young people as our capacity permits, with a long-term goal of increasing our staff capacity to support more young people.
- Expand the number of volunteers and mentors, without whose support we couldn't offer the level of service we do.
- Expand and explore new opportunities at Cultybraggan for our young people, community groups and working in partnership with the Comrie Development Trust.
- Expanding our reach towards younger participants, including exploring the development of a programme with Perth High to support their enhanced transition programme.
- Reinvigorate our refugee outreach programme through finding new opportunities.
- Continue to strengthen our new and existing partnerships and look for mutually beneficial opportunities that allow our young people to have an incredible level of choice and opportunity.

# **The Duke of Edinburgh's Award - Perth and Kinross Association**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2025**

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### **Plans for future periods *(continued)***

#### **Next steps**

As a charity, we understand the importance of generating our own income which is why we are taking a number of steps over the coming year:

- Introducing a fundraising sub-committee.
- Identifying and rolling out income generating activities.
- Completing the refurbishment at Cultybraggan and developing our residential potential.
- Expanding the Distance Learning Hub, with new modules and a bigger reach.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

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### **Trustees' responsibilities statement**

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the terms of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 7 October 2025 and signed on behalf of the board of trustees by:



Robin Illsley  
Trustee

# **The Duke of Edinburgh's Award - Perth and Kinross Association**

## **Independent Examiner's Report to the Trustees of The Duke of Edinburgh's Award - Perth and Kinross Association** *(continued)*

**Year ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of The Duke of Edinburgh's Award - Perth and Kinross Association ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Independent examiner's statement**

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin McCulloch F.C.C.A.  
Independent Examiner

18 North Street  
Glenrothes  
Fife  
KY7 5NA

7 October 2025

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# The Duke of Edinburgh's Award - Perth and Kinross Association

## Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	840	–	840	8,655
Charitable activities	5	35,640	168,727	204,367	314,475
Investment income	6	9,594	–	9,594	477
Other income	7	–	–	–	4,000
<b>Total income</b>		<u>46,074</u>	<u>168,727</u>	<u>214,801</u>	<u>327,607</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>49,695</u>	<u>178,563</u>	<u>228,258</u>	<u>317,380</u>
<b>Total expenditure</b>		<u>49,695</u>	<u>178,563</u>	<u>228,258</u>	<u>317,380</u>
<b>Net (expenditure)/income</b>		<u>(3,621)</u>	<u>(9,836)</u>	<u>(13,457)</u>	<u>10,227</u>
Transfers between funds		(2,393)	2,393	–	–
<b>Net movement in funds</b>		<u>(6,014)</u>	<u>(7,443)</u>	<u>(13,457)</u>	<u>10,227</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>80,824</u>	<u>101,762</u>	<u>182,586</u>	<u>172,359</u>
<b>Total funds carried forward</b>		<u>74,810</u>	<u>94,319</u>	<u>169,129</u>	<u>182,586</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 14 to 25 form part of these financial statements.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	21,763	–
<b>Current assets</b>			
Debtors	15	2,690	1,236
Cash at bank and in hand		149,477	190,113
		<u>152,167</u>	<u>191,349</u>
<b>Creditors: amounts falling due within one year</b>	16	4,801	8,763
<b>Net current assets</b>		<u>147,366</u>	<u>182,586</u>
<b>Total assets less current liabilities</b>		<u>169,129</u>	<u>182,586</u>
<b>Net assets</b>		<u>169,129</u>	<u>182,586</u>
<b>Funds of the charity</b>			
Restricted funds		94,319	101,762
Unrestricted funds		74,810	80,824
<b>Total charity funds</b>	18	<u>169,129</u>	<u>182,586</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 October 2025, and are signed on behalf of the board by:



Robin Illsley  
Trustee

The notes on pages 14 to 25 form part of these financial statements.

# **The Duke of Edinburgh's Award - Perth and Kinross Association**

## **Notes to the Financial Statements**

**Year ended 31 March 2025**

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### **1. General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is The Award Office, Kincarrathie House Drive, Pitcullen Crescent, Perth, PH2 7HX.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis of accounting with the exception of investments which are carried at market value. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.



# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
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# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 3. Accounting policies *(continued)*

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Blairgowrie Rotary Club	—	—	—
DL HUB	840	—	840
Forteviot Trust	—	—	—
Iain Munro	—	—	—
Persimmon	—	—	—
	<u>840</u>	<u>—</u>	<u>840</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Blairgowrie Rotary Club	—	500	500
DL HUB	1,255	—	1,255
Forteviot Trust	1,400	—	1,400
Iain Munro	—	500	500
Persimmon	—	5,000	5,000
	<u>2,655</u>	<u>6,000</u>	<u>8,655</u>

In addition to the above, The Gannochy Trust provides office facilities to the Charity at a subsidised rate of £3,600 per annum as opposed to the market rate of £7,500 per annum.

Due to the Trust paying refurbishments costs, they have a rent-free period at Cultybraggan for 5 years.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Albert Hunt Trust Fund	4,000	–	4,000
Allander Youth Activities	–	–	–
Andy Jackson Fund	–	1,485	1,485
Asda Foundation	–	–	–
Community Investment Fund	–	5,986	5,986
Duke of Edinburgh Award East Perthshire	4,226	–	4,226
Elizabeth Drummond Fund	–	3,000	3,000
Enchanted Forest	–	1,500	1,500
Forteviot Trust	1,500	–	1,500
Live Active	–	210	210
Lottery Young Start	–	25,000	25,000
Lottery Young Start Addition	–	–	–
Moncur Trust	3,000	–	3,000
Mushroom Trust	–	4,000	4,000
P&K Mental Health & Wellbeing Fund	–	44,770	44,770
P&K Place Based Investment Fund - Cultybraggan	–	–	–
Perth City Boys Club	–	–	–
Perth Rotary Club	–	–	–
PKC - Fuelled for Fun	–	2,776	2,776
PKC - Upskilling Fund	11,577	–	11,577
Princes Trust Charity - Transport/Expedition	–	–	–
Reaching New Scots	–	–	–
Support in Mind	–	–	–
The Gannochy Trust	5,130	45,000	50,130
The Rank Foundation	–	–	–
The Robertson Trust	–	35,000	35,000
Womens Fund for Scotland	–	–	–
Wooden Spoon - Cultybraggan	–	–	–
Minibus, Boma & equipment hire	90	–	90
Activities & training sessions	6,117	–	6,117
	<u>35,640</u>	<u>168,727</u>	<u>204,367</u>

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Albert Hunt Trust Fund	–	–	–
Allander Youth Activities	–	500	500
Andy Jackson Fund	–	–	–
Asda Foundation	–	580	580
Community Investment Fund	–	–	–
Duke of Edinburgh Award East Perthshire	–	–	–
Elizabeth Drummond Fund	–	–	–
Enchanted Forest	–	–	–
Forteviot Trust	–	–	–
Live Active	–	–	–
Lottery Young Start	–	35,000	35,000
Lottery Young Start Addition	–	1,750	1,750
Moncur Trust	–	–	–
Mushroom Trust	–	–	–
P&K Mental Health & Wellbeing Fund	–	10,000	10,000
P&K Place Based Investment Fund - Cultybraggan	–	60,400	60,400
Perth City Boys Club	–	800	800
Perth Rotary Club	–	1,500	1,500
PKC - Fuelled for Fun	–	–	–
PKC - Upskilling Fund	11,577	–	11,577
Princes Trust Charity - Transport/Expedition	–	1,000	1,000
Reaching New Scots	–	29,000	29,000
Support in Mind	–	2,500	2,500
The Gannochy Trust	40,000	41,000	81,000
The Rank Foundation	–	3,100	3,100
The Robertson Trust	2,500	25,000	27,500
Womens Fund for Scotland	–	1,000	1,000
Wooden Spoon - Cultybraggan	–	34,500	34,500
Minibus, Boma & equipment hire	677	–	677
Activities & training sessions	12,091	–	12,091
	<u>66,845</u>	<u>247,630</u>	<u>314,475</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Cashback & interest	<u>9,594</u>	<u>9,594</u>	<u>477</u>	<u>477</u>

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 7. Other income

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	—	—	4,000	4,000

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	48,257	178,563	226,820
Support costs	1,438	—	1,438
	<u>49,695</u>	<u>178,563</u>	<u>228,258</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	76,886	240,494	317,380
Support costs	—	—	—
	<u>76,886</u>	<u>240,494</u>	<u>317,380</u>

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	226,820	—	226,820	317,380
Governance costs	—	1,438	1,438	—
	<u>226,820</u>	<u>1,438</u>	<u>228,258</u>	<u>317,380</u>

### 10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	7,254	—
Gains on disposal of tangible fixed assets	—	(4,000)

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,438</u>	<u>2,650</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	144,979	124,440
Social security costs	5,369	—
Employer contributions to pension plans	<u>2,441</u>	<u>—</u>
	<u>152,789</u>	<u>124,440</u>

The average head count of employees during the year was 9 (2024: 8).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 13. Trustee remuneration and expenses

No Trustee received remuneration in the year (2024: £Nil)

One Trustee was reimbursed for travel totalling £517 (2024: £564).

### 14. Tangible fixed assets

	Motor vehicles £
<b>Cost</b>	
At 1 April 2024	—
Additions	<u>29,017</u>
<b>At 31 March 2025</b>	<u>29,017</u>
<b>Depreciation</b>	
At 1 April 2024	—
Charge for the year	<u>7,254</u>
<b>At 31 March 2025</b>	<u>7,254</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>21,763</u>
At 31 March 2024	<u>—</u>

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 15. Debtors

	2025	2024
	£	£
Trade debtors	<u>2,690</u>	<u>1,236</u>

### 16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	218	6,113
Accruals and deferred income	1,737	2,650
Social security and other taxes	2,284	—
Other creditors	<u>562</u>	<u>—</u>
	<u>4,801</u>	<u>8,763</u>

### 17. Pensions and other post-retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,441 (2024: £Nil).

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>80,824</u>	<u>46,074</u>	<u>(49,695)</u>	<u>(2,393)</u>	<u>74,810</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>61,821</u>	<u>69,977</u>	<u>(76,886)</u>	<u>25,912</u>	<u>80,824</u>



# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 18. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Mini Bus	15,550	10,000	(5,325)	—	20,225
Starfish	31,632	36,762	(56,967)	802	12,229
Conservation	365	—	(115)	—	250
Hub	2,312	—	(225)	—	2,087
Training	1,480	210	(210)	—	1,480
Cultybraggan	3,100	5,485	(1,050)	(435)	7,100
Staff Salaries	8,558	69,770	(52,531)	2,761	28,558
Purchase of Electric BBQ	9	—	(9)	—	—
CASA Group Expenses and Staff Costs	17,047	—	(1,646)	—	15,401
Cultybraggan Find (Refurbishment)	20,356	45,000	(58,952)	65	6,469
Travel	800	—	—	(800)	—
Funding for an Individual	553	—	(553)	—	—
Enchanted Forest	—	1,500	(980)	—	520
	<u>101,762</u>	<u>168,727</u>	<u>(178,563)</u>	<u>2,393</u>	<u>94,319</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Mini Bus	5,800	9,750	—	—	15,550
Starfish	42,026	38,250	(48,644)	—	31,632
Conservation	1,175	1,250	(2,060)	—	365
Hub	18,280	—	(15,968)	—	2,312
Training	1,480	—	—	—	1,480
Cultybraggan	26,216	3,100	(304)	(25,912)	3,100

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 18. Analysis of charitable funds *(continued)*

Staff Salaries	15,561	38,500	(45,503)	—	8,558
Purchase of Electric BBQ	—	580	(571)	—	9
CASA Group Expenses and Staff Costs	—	28,500	(11,453)	—	17,047
Cultybraggan Find (Refurbishment)	—	135,900	(115,544)	—	20,356
Travel	—	800	—	—	800
Funding for an Individual	—	1,000	(447)	—	553
Enchanted Forest	—	—	—	—	—
	<u>110,538</u>	<u>257,630</u>	<u>(240,494)</u>	<u>(25,912)</u>	<u>101,762</u>

Name	Purpose
Minibus Fund	to be used to purchase a minibus.
Starfish Fund	to be used to coach and mentor.
Conservation Fund	to be used to assist with outdoor pursuits.
Hub Fund	to refurbish room and supply computers used by young people and their families.
Training Fund	to be used to assist upskilling employees and volunteers.
Cultybraggan Fund	to be used towards costs associated with running the activity centre.
Staff Salaries Fund	to be used towards general staff salaries.
Purchase of Electric BBQ Fund	for the purchase of an electric BBQ.
CASA Group Expenses and Staff Costs	for group expenses and staff costs.
Cultybraggan Refurbishment Fund	for refurbishment and equipment purchases.
Travel Fund	to be used towards travel expenses.
Funding for an Individual Fund	funding for individuals to attend activities.
Enchanted Forest	funding for Enchanted Forest outing.

# The Duke of Edinburgh's Award - Perth and Kinross Association

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,663	20,100	21,763
Current assets	75,583	76,584	152,167
Creditors less than 1 year	(2,436)	(2,365)	(4,801)
<b>Net assets</b>	<u>74,810</u>	<u>94,319</u>	<u>169,129</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—	—
Current assets	87,627	103,722	191,349
Creditors less than 1 year	(6,803)	(1,960)	(8,763)
<b>Net assets</b>	<u>80,824</u>	<u>101,762</u>	<u>182,586</u>