

Perth and Kinross Conservatives

Statement of Accounts

Statement Date: 31 December 2023

1. Statement of Accounts: cash accounting

Administrative information	
Registered address	
67 Northumberland Street, Edinburgh, EH3 6JG	
Elected Representatives (ie MP, councillors if applicable)	
Name	Position
Murdo Fraser	Member of Scottish Parliament
Liz Smith	Member of Scottish Parliament
Alexander Stewart	Member of Scottish Parliament
Roz McCall	Member of Scottish Parliament
Chris Ahern	Councillor
Keith Allan	Councillor
Hugh Anderson	Councillor
Bob Brawn	Councillor
Andy Chan	Councillor
John Duff	Councillor
Angus Forbes	Councillor
Neil Freshwater	Councillor
David Illingworth	Councillor
Ian James	Councillor
Noah Khogali	Councillor
Crawford Reid	Councillor
Caroline Shiers	Councillor
Frank Smith	Councillor
	Councillor
Responsible Officers	
For the purposes of the Political Parties Elections Referendums Act 2000 the responsible officers are:	
Name	Position
	Chairman
Gordon Rae	Registered Treasurer

Political activities	
Overview of political activities	
2023 was a year with no national or local elections. Activity was undertaken to promote our Councillors and MSPs and to identify important local issues. In the summer our two General Election candidates were selected and campaign activity got underway to promote them.	

Branches	
The unit is organised on a combination of local council ward boundaries:- Carse of Gowrie, Strathmore Blairgowrie and Glens, Strathtay Highland, Strathearn Strathallan, Kinross, Almond & Earn Perth City South, Perth City North, Perth City Centre	
Financial Activities	
Income overview	
Expenditure overview	
Continuing expenditure	
Candidates for the General Election in 2024 were selected in the summer of 2023 and expenditure increased as activity to promote our two candidates got underway.	
Balance sheet overview	

Accounting notes
Accounting convention

Income and expenditure account			
	Note	2023	2022
Income			
Membership	1	15,521	16,860
Affiliations	2		
Donations	3	40002.00	5,220
Branch Income	4		
Fundraising income	5	8,336	14,444
Investment income	6	175	
Transfers in	7		
Property and rental income/Office services	8	4,225	4,400
Miscellaneous	9	262	1,955
Total income		68,521	42,879
Expenditure			
Premises		6,415	5,706
Office costs		13,787	18,992
Branch Expenditure	4		
Staff costs	10	14,115	14,424
Transfers out	7		
Campaigning costs		10,766	13,688
Fundraising costs	5	4,435	3,848
Financing charges and taxation	11	475	425
Miscellaneous	9	90	
Depreciation			
Total expenditure		50,083	82,666
(Deficit)/surplus		18,438	(17,792)

Assets and loans statement			
	Note	2023	2022
Purchase of Assets	12		
Sale of Assets	12		
Repayment of existing capital loans	13		
Additional loan undertakings	13		
Net (Income)/Expenditure on Assets/Liabilities			

Balance sheet			
	Note	2023	2022
Fixed assets			
Property	14		
Fixtures and fittings	14		
Office equipment	14		
Investment property	6		
Other investments	6		
Total fixed assets	-		
Current assets			
Cash in hand and at bank	6	103,891	85,682
Debtors, Prepayments			
Total assets	-	103,891	85,682
Liabilities			
Loans outstanding	13		
Total liabilities	-		
Total Net Assets/(Liabilities)			
Accumulated Fund Bfwd		103,891	85,682
Surplus/(Deficit)			
Asset Value Adjustments	16		
Accumulated Fund Cfwd			
Revaluation Reserve	14		
Total Reserves		103,891	85,682

Notes to the Accounts:

Note 1 'Membership' Accounting Note:

Description	2023	2022
Membership fees received directly by the accounting unit.	15,521	16,860
Membership fees received centrally by the central party on behalf of accounting units		
Total Membership	15,521	16,860

Note 2 'Affiliations' Accounting Note

Affiliate	2023	2022
<i>Not applicable to Conservative Party</i>		
Total		

Note 3 'Donations' Accounting Note

Donations	2023		2022	
	Cash	Non Cash	Cash	Non Cash
Perth and Kinross	40,002	*200	5,220	*200
Total	40,002	*200	5,220	*200

h - £200 spent on food & drink, donated by
(2023)

During the year the unit had 3 donations that were **reportable to the Electoral Commission**, ie that were over £1,500 from the same donor in the year.

The total donation figure shown under income above is greater than this because of donations received that were below the PPERA reporting threshold.

Note 4 Branch Income and Expenditure Accounting Note

	2023			2022		
	Income	Of which: paid to assoc as quota	Expend	Income	Of which: paid to assoc as quota	Expend
Clacks closure	0			0	0	
Auchterarder Closure	0			0	0	
Total	0			0	0	

Note 5 - Fundraising

2023

2022

	Income	Expenditure	Income	Expenditure
General/prizes				
50/50 Club	1,745	1,853	2,125	2,195
BBQ/lunches	5,120	586		
Raffles	2,835	1,853	2,115	1,204
Online Shop *	2,128	698	50	3,630
Total	11,828	4,990	4,290	7,029

- Purchase of fleeces, bags & other Scottish Conservative branded items for sale to members at full cost.
Purchased late 2022

Note 6: Investment Income

		2023
Value as at 31/12/23	Dividend Received	

Trust Property	2023			2022		
	Net Asset Value of Trust as 31/12/23	Value of 50% Holding	Income Rec'd	Net Asset Value of Trust as 31/12/22	Value of 50% Holding	Income Rec'd
Name of Trust						

Investment income from current assets:				
Bank Accounts	Balance as at 31/12/23	Interest Received	Balance as at 31/12/22	Interest Received
Total				

Note 7 - 'Transfers' Accounting Note

Transfer From/To	Purpose of Transfer	Amount	
		Incoming	Outgoing
	[Monies from other constituencies or CCHQ]		
Total			

Note 8 Property and rental income/Office services

Source	2023	2022
Councillors contributions re office services	4,225	4,440
Total	4,225	4,440

Note 9: Miscellaneous Income and Expenditure

	2023		2022	
	Income	Expenditure	Income	Expenditure
Bank compensation	0			0
Printed material on behalf of elected representatives				
Total	0	0		0

Note 10 Salary Costs

	2023	2022
Salary Costs	14,116	14,424
National Insurance/Social Security Costs		
Training cost		
Total		14,424
	2023	2022
Number of staff	2 till Nov 23 then 3	3
Average Cost	1 - 1083 2 - 6516	4,808

Note 11: Financing charges, loan repayment & taxation

	2023	2022
Bank charges (refund)		
Accountancy fee	475	475
Total	475	475

Note 12 Cash Movements in relation to Sale/Purchase of Assets

Item	Income	Expenditure
Total		

Note 13 Cash spent on loan repayment or generated by new loans

	2023	2022
Outstanding amount at end of year		

Note 14 Fixed Assets

Asset Cost	Property	Fixtures and Fittings	IT Equipment	Total
Balance B/fwd (A)		12,397		
Additions				
Disposals				
Revaluation		n/a	n/a	
Balance C/fwd (B)		12,397		

Depreciation	Property	Fixtures and Fittings	IT Equipment	Total
	N/A	Straight Line over X years	Straight Line over Y years	
Balance B/fwd (C)	-	12,397		
Disposals	-			
Charge for the year	-			
Balance C/fwd (D)	-	12,397		
Net Book Value B/fwd(A-C)		0		
Net Book Value C/fwd(B-D)		0		

Note 15: Profit/(Loss) on Disposal of Assets

Item	NBV at Date of Disposal	Sale Proceeds	Profit/(Loss) on Disposal
Total			

Note 16 Asset Value Adjustments

Item	Note	Total
Unrealised Gain/(Loss) on Investments	6	
Profit/(Loss) on Disposal of Fixed Assets	15	
Total		

Declarations

I confirm that the above Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission and is correct to the best of my knowledge. In addition I confirm that these accounts have been approved by the Executive Council:

Signature	Position	Date
	Chairman	

I have examined the Income and Expenditure Account and Balance Sheet for the year ending 31st December 2023 together with the underlying accounting records and confirm that the accounts are in accordance therewith.

Signature	Position	Date
Per attached declaration	Independent verifier	