

RATHEN PUBLIC HALL
RECEIPTS AND PAYMENTS ACCOUNTS
YEAR ENDED 30 JUNE 2025

Charity Number SC006555

**RATHEN PUBLIC HALL
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YEAR ENDED 30 JUNE 2025**

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**RATHEN PUBLIC HALL
CHARITY INFORMATION
YEAR ENDED 30 JUNE 2025**

Scottish Charity Number	SC006555
Trustees	Mrs Kathleen Catto Mr Ian Watson Mrs Norma Watt (Chairperson)
Secretary	Miss Rosaline Watson
Treasurer	Mrs Judith Hirsch
Principal Office	West Manse Cottage Rathen Fraserburgh AB43 8UL
Independent Examiner	Susan M Hepburn CA ATT (Fellow) Leiper & Summers Chartered Accountants & Business Advisors 4 Charlotte Street Fraserburgh AB43 9JE
Bank	Clydesdale Bank Peterhead

**RATHEN PUBLIC HALL
REPORT OF THE TRUSTEES
YEAR ENDED 30 JUNE 2025**

Activities and Achievements

During the past year the Hall has been available for let to the general public and organisations. A total of sixteen lets were paid for during the year and as at 30 June 2025 seven invoices totalling £4,860 was outstanding.

During the year repairs to the store roof were carried out with costs of £4,160.
There were costs of £310 in relation to fire regulation expenses.

During the year a 100 Club was organised as usual bringing in Revenue Surplus of £420.

Trustee Remuneration and Expenses

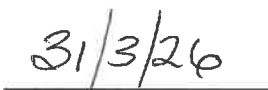
No remuneration or expenses were paid to the Trustees for their work as Trustees. The only services paid during the year was for Caretaking work carried out. Any other payments were paid to recognised tradesmen.

Reserves

After the deficit in the year of £4,461 (2024 - £1,668) the Charity had accumulated unrestricted funds totalling £44,905 (2024 - £49,366) of which £36,826 (2024 - £35,236) has been reinvested in a high interest account. No interest has been provided in the Financial Accounts for the accrued interest to 30 June 2025.

Approved by the Trustees and signed on their behalf


Kathleen Catto


Date

**RATHEN PUBLIC HALL
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 30 JUNE 2025**

Independent Examiners Report to The Trustees of Rathen Public Hall

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages four and five.

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 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.

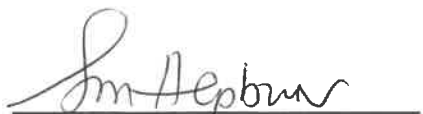
Independent Examiner's Statement

In the course of my examination, no matter has come to my attention;

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, 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

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



Susan M Hepburn CA ATT (Fellow)
Leiper & Summers
Chartered Accountants & Business Advisors
4 Charlotte Street
Fraserburgh
AB43 9JE

31 March 2026

Date

**RATHEN PUBLIC HALL
STATEMENT OF FINANCIAL ACTIVITIES (RECEIPTS AND PAYMENTS)
YEAR ENDED 30 JUNE 2025**

	<u>2025</u> £	<u>2024</u> £
<u>RECEIPTS</u>		
Hall Rents	1,763.50	1,894.00
100 Club Ticket Sales	1,200.00	1,200.00
Donation from Wind Farm	1,000.00	1,000.00
Other Donations	160.00	70.00
Aberdeenshire Council	630.00	-
Bank interest - Gross	1,589.95	943.04
Cashback	4.90	5.12
	<hr/>	<hr/>
Total Receipts	6,348.35	5,112.16
<u>PAYMENTS</u>		
Hydro Electric	1,568.20	764.00
100 Club Prizes	780.00	780.06
Subscriptions, Licences and Insurance	1,398.78	1,362.62
Water Rates	660.00	745.00
Repairs and renewals	4,602.00	813.57
Fire Regulation Expenses	309.60	699.30
Cleaning Materials	49.20	185.28
Caretaker	1,435.25	1,430.22
Sundry expenses	6.80	-
	<hr/>	<hr/>
Total Resources Expended	10,809.83	6,780.05
	<hr/>	<hr/>
Surplus/(Deficit) for the year	(4,461.48)	(1,667.89)

**RATHEN PUBLIC HALL
STATEMENT OF BALANCES
YEAR ENDED 30 JUNE 2025**

	<u>2025</u> £	<u>2024</u> £
Bank balances		
Opening balance		
Current Account	14,130.75	16,741.68
Deposit Account	<u>35,235.60</u>	<u>34,292.56</u>
	49,366.35	51,034.24
Surplus/(Deficit) for year	(4,461.48)	(1,667.89)
	<u>44,904.87</u>	<u>49,366.35</u>
 Closing balance		
Current Account	8,079.32	14,130.75
Deposit Account	<u>36,825.55</u>	<u>35,235.60</u>
	44,904.87	49,366.35
	-	
 Reserves		
General Reserves	<u>44,904.87</u>	<u>49,366.35</u>

Other Assets

Rathen Hall

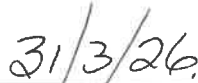
The Hall was built in the 1920's and was funded by public donations and fundraising.

All funds are unrestricted

Approved by the trustees and signed on the behalf



Kathleen Catto
Trustee



Date