

OSCr

From

Trustees' Annual Report for the period

Period start date

Day

Month

Year

To

Day

Month

Year

Period end date

Day

Month

Year

Office of the Scottish Charity Regulator

Reference and administration details

Charity name

Rait Community Association

Other names charity is known by

Registered charity number

SC8453

Charity's principal address

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 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

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 | Constitution |
|----------------------------|--------------|

| | |
|-------------------------------------|---------------------------------------|
| Trustee recruitment and appointment | By proposal at Annual General Meeting |
|-------------------------------------|---------------------------------------|

Objectives and activities

Charitable purposes

Maintain the village hall in good repair as the centre of our small community, available for hire for private parties and regular group meetings.

Summary of the main activities in relation to these objects

Weekly art classes
Weekly yoga classes
Weekly piping lessons
Venue for committee meetings eg Carse of Gowrie Conservation Group, and Bonnie Rait (gardening) Group
Regular Wine Club events

APPENDIX 1

Achievements and performance

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

Following successful lottery grant funding, the hall has benefitted from a new heating system as well as the creation of a disabled toilet. New stage lighting was also installed. Painting of external woodwork is currently scheduled, all lottery funded.

Our biennial Glen of Rait Highland Games were held in August 2024 with record turnout and takings on a beautiful summer day.

In addition to our regular classes and meetings, in April 2024 we held an evening of traditional Scottish music and stories and our usual children's party was held in December.

Financial review

Brief statement of the charity's policy on reserves

The charity's policy is to maintain a general unrestricted fund of an amount approximately equal to one years normalised operating costs. The balance of £7,526 at 31 March 2025 is considered adequate.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

F



Position (e.g. Chair)

Chair

Treasurer

Date

15/10/25

15/10/25



Receipts and payments accounts

| | | | | | | | |
|---------------------|----|-------|------|----|----|-------|------|
| For the period from | | | | to | | | |
| | 01 | April | 2024 | | 31 | March | 2025 |

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 | | | | | - | 13 |
| Legacies | | | | | - | |
| Grants | 18,790 | | | | 18,790 | |
| Receipts from fundraising activities | 9,405 | | | | 9,405 | 2,159 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | 2,232 | | | | 2,232 | 1,665 |
| Gross receipts from other charitable activities | | | | | - | |
| other | 48 | | | | 48 | |
| A1 Sub total | 30,475 | - | - | - | 30,475 | 2,172 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 30,475 | - | - | - | 30,475 | 2,172 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 4,274 | | | | 4,274 | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 9,338 | | | | 9,338 | 8,342 |
| Grants and donations | 250 | | | | 250 | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| Plumbing renovation | 15,544 | | | | 15,544 | |
| A3 Sub total | 29,406 | - | - | - | 29,406 | 8,342 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 29,406 | - | - | - | 29,406 | 8,342 |
| Net receipts / (payments) | 1,069 | - | - | - | 1,069 | (6,170) |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 1,069 | - | - | - | 1,069 | (6,170) |

Section B Statement of balances

| Categories | Details | 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 £ |
|--|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | 6,457 | | | | 6,457 | 12,627 |
| | Surplus / (deficit) shown on receipts and payments account | 1,069 | | | | 1,069 | (6,170) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 7,526 | - | - | - | 7,526 | 6,457 |
| (Agree balances with receipts and payments account(s)) | | | | | | | |

| Categories | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments | nil | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | nil | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | - | - | - |

| Categories | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | nil | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities | nil | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

13 July 2025

Section C Notes to the Accounts

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

The charity has one unrestricted fund which records all receipts and payments related to the running of the community hall.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| none | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | | | - |

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)

x

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)

x

C4b Trustee expenses - details

| | Number of trustees | £ |
|--|--------------------|---|
| | | |
| | | |
| | | |
| | | |
| | | |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | nil | nil |
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

| |
|-----|
| nil |
|-----|

Rait Community Association

SC8453

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 £ |
|----------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| Amazon rewards | | | | | - | 13 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | 13 |

- - - - - - -

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | Total current period to nearest £ | Total last period to nearest £ |
|---------------|------------------------------------|----------------------------------|--|---|-----------------------------------|
| Lottery grant | 18,790 | | | 18,790 | |
| | | | | - | |
| | | | | - | |
| | | | | - | |
| Total | 18,790 | - | | 18,790 | - |

- - - - - - -

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 £ |
|--------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| nil | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |

- - - - - - -

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 £ |
|---------------------------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| Heat and light | 2,127 | | | | 2,127 | 1,720 |
| Equipment | | | | | - | 16 |
| Insurance | 1,168 | | | | 1,168 | 1,139 |
| Repairs and maintenance - | 4,844 | | | | 4,844 | 3,840 |
| Repairs and maintenance - other | 680 | | | | 680 | 703 |
| Community functions | | | | | - | 924 |
| other | 519 | | | | 519 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 9,338 | - | - | - | 9,338 | 8,342 |

- - - - - - -

SC8453

Additional analysis (2)**5 Breakdown of unrestricted funds**

| | | | | | Total unrestricted funds | Total unrestricted funds last period |
|--|---|---|---|---|--------------------------------|--|
| Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | - | - | - | - | | - |
| | | | | | cross ref error | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Total payments | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Net receipts / (payments) | - | - | - | - | - | - |
| Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | - | - | - | - | - | - |
| | | | | | cross ref error | |

Nature and purpose of funds

Additional analysis (3)**6 Breakdown of restricted funds**

| | | | | | Total restricted funds | Total restricted funds last period |
|--|--|--|--|--|------------------------|------------------------------------|
| Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| 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 | | | | | - | |
| Sub total | | | | | - | - |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | | | | | - | - |
| Total receipts | | | | | - | - |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Sub total | | | | | - | - |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | | | | | - | - |
| Total payments | | | | | - | - |
| Net receipts / (payments) | | | | | - | - |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | | | | | - | - |
| Nature and purpose of funds | | | | | | |
| | | | | | | |

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 | |
|--|--|---|------|----|-----------------|--------------|---|----|--|
| Report to the trustees/members of | Charity name | Rait Community Association | | | | | | | |
| Registered charity number | SC008453 | | | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | | | |
| | Day | Month | Year | | Day | Month | Year | | |
| | 1 | April | 2024 | to | 31 | March | 2025 | | |
| Set out on pages | 1 to 4 | | | | | | (remember to include the page numbers of additional sheets) | | |
| Respective responsibilities of trustees and examiner | <p>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.</p> | | | | | | | | |
| Basis of independent examiner's statement | <p>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.</p> | | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | | |
| Signed: | | | | | Date: | 13 July 2025 | | | |
| Name: | | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | formerly ACA, Member of the Institute of Chartered Accountants in England and Wales | | | | | | | | |
| Address: | | | | | | | | | |

*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