

RUTHVEN PARISH ASSOCIATION

FINANCIAL STATEMENTS  
&  
ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Scottish Charitable Incorporated Organisation  
Charity Number SC042616

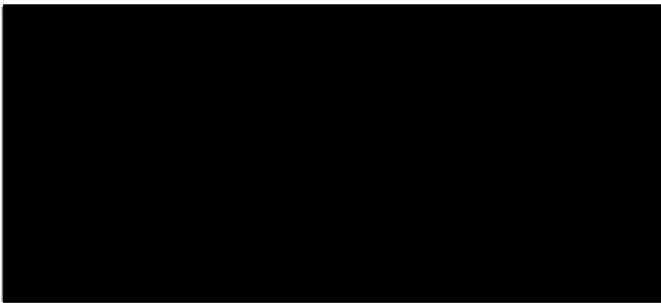
## RUTHVEN PARISH ASSOCIATION

### CHARITABLE PURPOSES:

Ruthven Parish Association was registered on 27 September 2011 as a Scottish Charitable Incorporated Organisation, charity number SC042616, with the charitable purposes of:

- the advancement of citizenship or community development,
- the advancement of the arts, heritage, culture or science, and
- the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are intended.

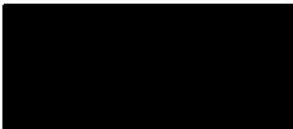
### MANAGEMENT COMMITTEE (TRUSTEES):



### PREMISES:

Ruthven Community Hall  
Ruthven  
Blairgowrie  
PH12 8RQ

### CONTACT EMAIL & TELEPHONE:



### FACEBOOK:

[www.facebook.com/ruthvenassociation](http://www.facebook.com/ruthvenassociation)

## CHAIRMAN'S REPORT 2024

Whilst it has been slow, there has been a steady increase in the use of the Hall as more and more people are becoming aware of its existence and its attractiveness for a wide variety of activities.

Art Classes have continued to great acclaim, with waiting lists on occasions. As far as the Hall is concerned these have raised over £1200 during the year.

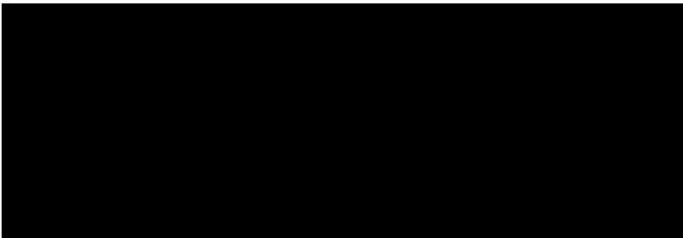
The Music Festival took place in June, preceded as usual by the Ruthven Young Musician Competition which highlighted the considerable talents of six young musicians from Angus and Perth & Kinross. The Concerts brought us another £1200.

We all enjoyed our regular collaboration with the Isla Parishes Church in December with a Carols & Canapes service, with mulled wine to help us along.

Elsewhere in our diary there was a Wedding and several Private Parties, and these bookings are becoming increasingly popular.

On the expenditure side there are the inevitably increased costs of Insurance £2500, Electricity £1400 and Maintenance £1600. We carried out some improvements to the building and installed a new hot water system in the kitchen.

We are still benefitting from the help of a friendly Charitable Trust but dependence on grants should hopefully decline in future and bookings for next year are on the up. We are looking forward to 2025 with some optimism.



# Income and Expenditure for the Year Ended 30 September 2024

	2024 Restricted fund	2024 General fund	2023 Restricted fund	2023 General fund
<u>INCOME</u>	£	£	£	£
Trust Grants	-	3000.00	-	500.00
Individual Donations	-	1010.00	-	10.00
Event income	-	3835.12 <sup>(1)</sup>	-	1782.60
Membership	-	- <sup>(2)</sup>	-	20.00
Bank interest	-	30.43	-	8.53
	<u>0.00</u>	<u>7875.55</u>	<u>0.00</u>	<u>2321.13</u>
<b>TOTAL INCOME</b>		<u>7875.55</u>		<u>2321.13</u>
<u>EXPENDITURE</u>				
Depreciation of equipment	-	749.00 <sup>(3)</sup>	85.34	713.66
Maintenance & running	-	1670.17	-	969.89
Electricity	-	1406.80	-	563.51
Insurance	-	2525.60 <sup>(4)</sup>	-	2337.26
Rent	-	100.00	-	100.00
Publicity	-	190.00	-	57.00
	<u>0.00</u>	<u>6641.57</u>	<u>85.34</u>	<u>4741.32</u>
<b>TOTAL EXPENDITURE</b>		<u>6641.57</u>		<u>4872.11</u>
<u>BALANCE</u>	0.00	1233.98	-85.34	-2420.19
<u>RESERVES B/F from Previous Year</u>	0.00	<u>1458.35</u>	85.34	3878.54
<u>RETAINED BALANCE</u>	<u>0.00</u>	<u>2692.33</u>	<u>0.00</u>	<u>1458.35</u>
<u>TOTAL RESERVES at 30 September</u>		<u>2692.33</u>		<u>1458.35</u>

## NOTES

(1) Event income: Carol concert; Craft fair; Music festival; Art classes; Wedding & private party hire.

(2) Membership: Fee zero rated.

(3) Depreciation of equipment: Exhibition panels.

(4) Insurance: Building & Liability policies.

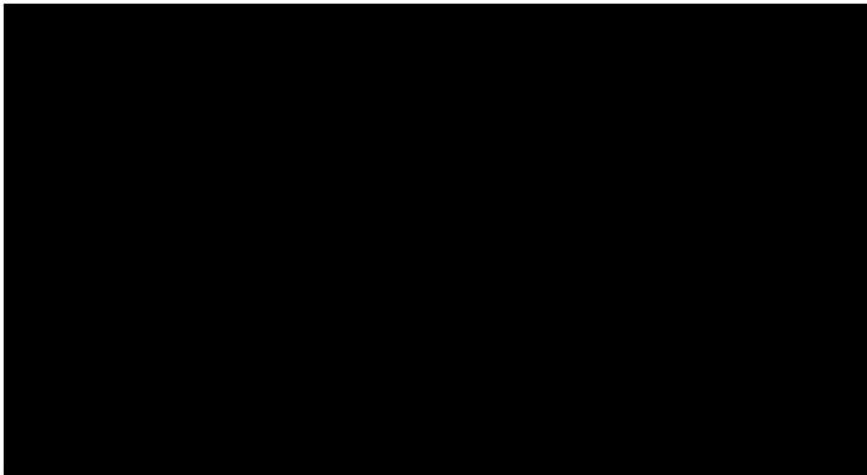
Balance at 30 September 2024

			2024 £	2023 £
<u>ASSETS</u>	Purchases	Depreciation		
	£	£		
Chairs	-	-	1.00	1.00
Tables	-	-	1.00	1.00
Exhibition panels	-	-749.00	<u>1.00</u>	<u>750.00</u>
Total			<u>3.00</u>	<u>752.00</u>
<u>PREPAID EXPENSES</u>			-	-
<u>CASH</u>				
Bank statement at 30 September			3116.44	1109.67
<u>CREDITORS</u>				
Insurance due			-427.11 <sup>(5)</sup>	-403.32
<u>RESERVES</u>			<u>2692.33</u>	<u>1458.35</u>

NOTES

<sup>(5)</sup> Insurance due: Late invoice Jul-Sep 2024

Approved at the Annual General Meeting and signed on behalf of the Trustees





# APPENDIX 3



Independent examiner's report on the accounts <span style="float: right;">v2</span>							
Report to the trustees/members of	Ruthven Parish Association						
Registered charity number	SC042616						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2023	to	30	09	2024
Set out on pages	1 - 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 [other than that disclosed on the attached page*]</p>						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>						
	<p>have not been met, or</p>						
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:	<p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached</p>						
	[Redacted Signature Area]						

\*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.

\*\* OSCR will accept digital or typed signatures

## 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