

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Remembering the Accused Witches of Scotland

Registered charity number

SC051010

On the accounts of the charity for the period

Period start date

Day Month Year
01 04 2024

to

Period end date

Day Month Year
31 03 2025

Set out on pages

1 to 3

(remember to include the page numbers of additional sheets)

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) 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.

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.

Signed:

Name:

Date:

30/10/2025

Relevant professional qualification(s) or body (if any):

Former CA (Institute of Chartered Accountants of Scotland)

Address:

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

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

Charity's principal address

Remembering the Accused Witches of Scotland

RAWS

SC051010

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	Date resigned (part of financial year)
[REDACTED]	

Structure, governance and management

Type of governing document	SCIO CONSTITUTION
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Trustee recruitment and appointment

Trustees were recruited for appointment using OSCR guidelines and by following our governing document, by ensuring they are a RAWs member and they are not disqualified under the Charities and Trustee Investment (Scotland) Act 2005.

The Board then appointed the Trustee, this after ensuring they fully understood the duties of a Charity Trustee, as laid out on OSCR guidelines and our governing document.

Objectives and activities

Charitable purposes

RAWS Governing Document is our Constitution.

The purposes of RAWs under our governing document are:

The advancement of arts, heritage, culture and science.

The promotion of equality and diversity.

In furtherance of the stated purposes, RAWs will:

Raise awareness of ancient heritage and culture and educate communities, including, but not exclusively, of those wrongly accused as witches of Scotland by carrying out research and hosting information workshops, seminars, conferences and talks to highlight the perils of stigmatisation.

Summary of the main activities in relation to these objects

Attended and hosted various events with our **merchandise stall** including:

St Andrews Harbour Fayre
Tatty Sabbats Market, Kelty
Ayr Federation of Historical Societies Conference
Local History Forum, Kirkcaldy
Pagan Yule Market, Glasgow University Campus
Alloa Women's Festival

And other events on a more informative basis with our **information stall**:

In person and online talks to various organisations e.g.
Some Fife Libraries, Heritage Centres, Historic Groups.

Tailored talks given to;
National Trust For Scotland – Gladstone's Land, Edinburgh
Robert Burn's Birthplace, Alloway

Worked 121 with:

Student from Ayr, helping with salient notes for his thesis.

Structured day courses:
Community Road Show, hosted by Scottish Community Heritage Alliance

November 2024 to January 2025

Set up, organised and staged an exhibition in Carnegie Library, Ayr
Included in this were several in person talks to the general public.

Hosted Online Book Chat nights Authors invited to give talks on their books relating to the Witchcraft Trials.

Online informative talks given by more prominent members of those interested in the Witchcraft Trials.

Collaborated in the reading of the almost 4000 names of those accused at an outdoor Memorial Service in Dunfermline Abbey.

Unveiled a statue – "Jonet" in Ayr to commemorate all those lost in the area.

APPENDIX 1

Achievements and performance

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

During the period 1st April 2024 to 31st March 2025, RAWS continued to spread the word as far and wide as possible working on our own or in collaboration with other similarly interested bodies.

Financial review

Brief statement of the charity's policy on reserves

The Charity was launched in September 2020 and was under Covid restrictions for some time within our first annual review which covered the period 5.9.2020 to 31.3.2022. Surplus for this period £1147

Second trading period 1.4.2022 to 31.3.2023 Surplus £72

Third trading period 1.4.2023 to 31.3.2024 Surplus £1269

Fourth trading period 1.4.2024 to 31.3.2025 Deficit £ 658

Details of any deficit

Deficit £658

Donated facilities and services (if any)

Donations (if any) by way of funds rather than facilities and services.

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)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g.
Chair)

Treasurer

Date

1.10.2025

Remembering the Accused Witches of Scotland

SC051010



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	04	2024		31	03

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	1,426	-			1,426	409
Legacies	-	-			-	-
Grants	-	-			-	1,141
Receipts from fundraising activities	2,274	-			2,274	1,888
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	-	-			-	-
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	-	-			-	-
A1 Sub total	3,700	-	-	-	3,700	3,438
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	3,700	-	-	-	3,700	3,438
A3 Payments						
Expenses for fundraising activities	2,363	-			2,363	1,247
Gross trading payments	-	-			-	-
Investment management costs	-	-			-	-
Payments relating directly to charitable activities	866	902			1,768	922
Grants and donations	-	-			-	-
Governance costs:	-	-			-	-
Audit / independent examination	35	-			35	-
Preparation of annual accounts	-	-			-	-
Legal costs	-	-			-	-
Other	-	-			-	-
A3 Sub total	3,264	902	-	-	4,166	2,169
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	192				192	-
Purchase of investments					-	-
A4 Sub total	192	-	-	-	192	-
Total payments	3,456	902	-	-	4,358	2,169
Net receipts / (payments)	244	(902)	-	-	(658)	1,269
A5 Transfers to / (from) funds	(27)	27			-	-
Surplus / (deficit) for year	217	(875)	-	-	(658)	1,269

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	1,614	875	-	-	2,489	1,220
	Surplus / (deficit) shown on receipts and payments account	217	(875)			(658)	1,269
						-	
						-	
	Cash and bank balances at end of year	1,831	-	-	-	1,831	2,489
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gazebo	Unrestricted	99		-
	Camping Table	Unrestricted	45		-
	Trolley	Unrestricted	48		-
		Total	192	-	-

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

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

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

Signature

Print Name

Date of
approval

			1-10-2025
			1-10-2025

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

Future income generating plans	running same events as above	November 2025	Conference
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C6 Other information	
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