

Angus Rural Partnership

Scotland · Charity number SC052069

Details

Known as	ARP
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-10-17
Register	View on the OSCR register

Contact

Address Angus Rural Partnership PO Box 7128
Kirriemuir
Angus
DD8 9AH

Website www.angusruralpartnership.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: Angus Rural Partnership supports Angus communities to address their own local challenges through Community-Led Local Development (CLLD) activities. By building knowledge and skills, supporting new ideas and encouraging co-operation, CLLD helps to create vibrant and sustainable communities. Through a series of partnership working, ARP acts as a champion for rural areas by: • providing grants or other forms of assistance, • promoting knowledge transfer and sharing best practice, • encouraging effective partnership working, • offering networking opportunities, • advancing rural economies by creating opportunities for local people to access local vocational skills, encourage business start-up and associated job creation and growth, and, • promoting inclusion, equality and diversity.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4 The Organisation has been formed to benefit the community of Angus and its environs (the Community) with the following aim: 4.1 the advancement of community development by encouraging and supporting community led development and rural resilience,

Geography

- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	1
2025-03-31	£247,439	£250,753	-	1
2024-03-31	£394,213	£391,266	-	1

Angus Rural Partnership

Scotland - Charity number SC052069

Accounts

ANGUS RURAL PARTNERSHIP

**Scottish Charitable Incorporated Organisation
Scottish Charity Number SC052069**

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



**Angus Rural
Partnership**

supporting vibrant, sustainable communities

ANGUS RURAL PARTNERSHIP

YEAR ENDED 31 MARCH 2025

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**Angus Rural Partnership
Trustees' Annual Report and Accounts for the year ended 31 March 2025**

Scottish Charity Number SC052069

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the requirements for a directors' report and accounts for Companies Act purposes, the Articles of Association of the company and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ARP is registered with the Office of the Scottish Charities Regulator (OSCR) as a Scottish Charitable Incorporated Organisation (SCIO), charity number SC052069. It was registered as a charity on 17 October 2022 and is a single tier SCIO, meaning the Trustees are the Members of the organisation.

Charitable purposes

Angus Rural Partnership (ARP) was established in October 2022 with the overarching aim of creating more prosperous and more resilient communities which are better places in which to live and work across Angus.

Our organisation is a partnership of local community, private and public sector representatives. Through a series of partnership working, ARP acts as a champion for rural areas by:

- providing grants or other forms of assistance, financial or otherwise, to organisations/individuals that undertake activities, which further the above aims;
- promoting knowledge transfer and sharing best practice in the delivery of sustainable rural development projects locally, regionally, nationally and internationally;
- encouraging effective partnership working;
- offering networking opportunities (linking local community, statutory and private organisations) to engage in activities which will advance representative and participatory democracy;
- advancing rural economies by creating opportunities for local people to access local vocational skills, encourage business start-up and associated job creation and growth, and,
- promoting inclusion, equality and diversity.

Activities and achievements

Since its inception, ARP has enabled and empowered community organisations to take the lead on their own local development.

With funding from the Scottish Government's Rural Community-Led Local Development (CLLD) Fund, part of the Scottish Rural Development Programme, ARP administers the Angus Community-Led Vision Fund (ACLVF).

**Angus Rural Partnership
Trustees' Annual Report and Accounts for the year ended 31 March 2025
(continued)**

Activities and achievements (cont.)

From 1 April 2024 to 31 March 2025, ARP spent £245,779.62 of the £306,016.90 allocation from Scottish Government. The £60,237.28 underspend was due to the late confirmation of the full annual allocation, combined with the short amount of time available to spend the full amount.

During 2024-2025, ARP:

- distributed £151,901.13 across 13 community-led projects,
- contributed to 2 Angus Council led projects (Community Resilience Roadshow 2025 and Social Media Fundamentals). 250 households attended the Roadshow and 28 community organisations attended the social media workshop,
- commissioned a series of project videos,
- commissioned The Glamis Consultancy to undertake an evaluation study of the impact of activities funded by ARP. The conclusions confirmed that ARP is making a positive difference in administering and supporting community organisations/ micro businesses achieve beneficial results,
- commissioned Community Enterprise to undertake a structure and engagement strategy to help inform the future of ARP. The results will help inform the future development of ARP and how we engage with, and represent, rural communities,
- facilitated a Charity Trustee Seminar in September 2024 at which 35 community representatives attended and were provided with practical guidance and an insight into various hands-on aspects of their role, actions and legal responsibilities,
- participated in the Community Development Programme of Support conference in October 2024. The purpose of the day was to inform, inspire, and support community groups across Angus which aspire to deliver community-led projects,
- played an active role throughout the year in informing and influencing development of CLLD at a national level by participating in Local Action Group (LAG) Chairs and Co-Ordinator's meetings,
- applied for additional 'Community Benefit' funding from a major energy supplier but was unsuccessful,
- held discussions with The National Lottery on potential community projects.

An independent report by Rose Regeneration has shown that our social return on investment (SROI) for 2024-2025 was £5.00 per £1.00 invested - this compares to £3.66 for all Scottish projects funded by the Scottish Government's Rural Community-Led local Development (CLLD) Fund 2024-2025, part of the Scottish Rural Development Programme.

The 17 projects analysed using the Social Value Engine, generated a total social impact of £1,184,105 from an investment of £242,347.

The secretariat continues to be provided by Scott Petrie, our CEO.

Throughout 2024-2025, ARP continued to build positive working relationships with key stakeholders across Angus and wider. Collaboration and networking will be a key area of activity during 2025-2026.

Recruitment and appointment of Trustees

All of the Committee's Trustees were appointed at the 2024 Annual Members' Meeting.

An annual members' meeting must be held at least once every fifteen months.

Angus Rural Partnership
Trustees' Annual Report and Accounts for the year ended 31 March 2025
(continued)

Governing document

Angus Rural Partnership is a Scottish Charitable Incorporated Organisation and the purposes and administration arrangements are set out in the constitution.

Angus Rural Partnership also operates by its own GDPR and Non-Discrimination Policies.

Reference and Administrative Information



Charity name: Angus Rural Partnership

Charity registration number SC043259

Company registration number SC111655



Independent Examiner

Irvine Adamson
Chartered Accountants
7 St Malcolm's Wynd
Kirriemuir
DD8 4HB

Bankers

Royal Bank of Scotland
65 East High Street
Forfar
DD8 2EP

**Angus Rural Partnership
Trustees' Annual Report and Accounts for the year ended 31 March 2025
(continued)**

Responsibilities of Trustees

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Approved by the trustees on 27 November 2025 and signed on their behalf by



Independent Examiner's Report to the Angus Rural Partnership

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 13.

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 requirements of Regulation 10(1) (a) to (c) of the Accounts Regulations and Part 16 of the Companies Act 2006 do 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 8 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.



Irvine Adamson
Chartered Accountants
7 St Malcolm's Wynd
Kirriemuir
Angus
DD8 4HB

27 November 2025

ANGUS RURAL PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Rural CLLD Fund 2025 £	Rural CLLD Collaboration Fund 2025 £	Total Funds 2025 £	Rural CLLD Fund 2024 £	Rural CLLD Collaboration Fund 2024 £	Total Funds 2024 £
Income from:							
Donations	2	930	-	930	900	-	900
Charitable activities	3	246,509	-	246,509	272,063	121,250	393,313
Total income		<u>247,439</u>	<u>-</u>	<u>247,439</u>	<u>272,963</u>	<u>121,250</u>	<u>394,213</u>
Expenditure on:							
Charitable activities	5	250,753	-	250,753	270,016	121,250	391,266
Total expenditure		<u>250,753</u>	<u>-</u>	<u>250,753</u>	<u>270,016</u>	<u>121,250</u>	<u>391,266</u>
Net income/(expenditure)		(3,314)	-	(3,314)	2,947	-	2,947
Transfers between funds		-	-	-	-	-	-
Total funds brought forward		<u>2,947</u>	<u>-</u>	<u>2,947</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u>(367)</u>	<u>-</u>	<u>(367)</u>	<u>2,947</u>	<u>-</u>	<u>2,947</u>

All income and expenditure derives from continuing activities and is in respect of unrestricted funds.

The statement of financial activities includes all recognised gains and losses in the current and prior year.

The notes on pages 9 to 12 form part of these financial statements.

ANGUS RURAL PARTNERSHIP

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
CURRENT ASSETS			
Prepayments		529	-
Cash at bank and on hand		<u>60,295</u>	<u>62,294</u>
		<u>60,824</u>	<u>62,294</u>
CREDITORS: amounts falling due within one year	12	<u>61,191</u>	<u>59,347</u>
NET CURRENT ASSETS		<u>(367)</u>	<u>2,947</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(367)</u>	<u>2,947</u>
RESERVE FUNDS			
	13		
Unrestricted Rural CLLD Fund		<u>(367)</u>	<u>2,947</u>

The trustees statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 9 to 13 form part of these financial statements.

ANGUS RURAL PARTNERSHIP

BALANCE SHEET (continued)
Trustees' statements required by Sections 475(2) and (3)
for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:-

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2025; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of Section 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustees and authorised for issue on 27 November 2025 and signed on its behalf by



Treasurer

Registration number SC052069

The notes on pages 9 to 13 form an integral part of these financial statements.

ANGUS RURAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period. The reporting currency is sterling.

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Where appropriate, this is stated net of VAT.

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated services or facilities have been met, the receipt of economic benefit from the use by the charity of the services or facilities is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain those services or facilities on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of interest paid or payable by the Bank.

(c) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

ANGUS RURAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

(d) Support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support charity activities. These costs have been allocated to expenditure on charitable activities. These have been allocated on an activity basis as agreed by the trustees.

(e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

(f) Pensions

The charity operates a defined contribution scheme in respect of the Chief Executive Officer. Contributions are included in wages and salaries in the Statement of Financial Activities.

(g) Government Grants

Government grants are recognised in the Statement of Financial Activities in an appropriate manner that matches them with the expenditure to which they are intended to contribute. Grants for immediate financial support or to cover costs already incurred are recognised immediately in the Statement of Financial Activities. Grants towards general activities of the entity over a specific period are recognised in the Statement of Financial Activities over that period. All grants in the statement of Financial Activities are recognised when all conditions for receipt have been complied with.

ANGUS RURAL PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS

	Rural CLLD Fund 2025	Rural CLLD Collaboration Fund 2025	Total Funds 2025	Rural CLLD Fund 2024	Rural CLLD Collaboration Fund 2024	Total Funds 2024
Donations	£ 930	£ -	£ 930	£ 900	£ -	£ 900
	930	-	930	900	-	900

All income above is in respect of unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Rural CLLD Fund 2025	Rural CLLD Collaboration Fund 2025	Total Funds 2025	Rural CLLD Fund 2024	Rural CLLD Collaboration Fund 2024	Total Funds 2024
Grants	£ 242,233	£ -	£ 242,233	£ 268,373	£ 121,250	£ 389,623
Employment allowance	4,276	-	4,276	3,690	-	3,690
	246,509	-	246,509	272,063	121,250	393,313

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Rural CLLD Fund 2025	Rural CLLD Collaboration Fund 2025	Total Funds 2025	Rural CLLD Fund 2024	Rural CLLD Collaboration Fund 2024	Total Funds 2024
	£	£	£	£	£	£
Grants	157,238	-	157,238	219,702	121,250	340,952
Wages and salaries	46,617	-	46,617	39,726	-	39,726
Consultancy	33,428	-	33,428	-	-	-
CLLD network workshop	-	-	-	3,547	-	3,547
Trustee training	-	-	-	2,088	-	2,088
Office expenses	828	-	828	973	-	973
Travel and subsistence	421	-	421	1,107	-	1,107
Website and promotion costs	9,389	-	9,389	431	-	431
Insurance	306	-	306	590	-	590
Telephone	242	-	242	232	-	232
Bank charges	77	-	77	-	-	-
Payroll processing costs	144	-	144	120	-	120
HR Consultancy subscription	503	-	503	-	-	-
Governance costs (see note 5)	1,560	-	1,560	1,500	-	1,500
	<u>250,753</u>	<u>-</u>	<u>250,753</u>	<u>270,016</u>	<u>121,250</u>	<u>391,266</u>
5. GOVERNANCE COSTS						
Independent Examiner's fee	1,560	-	1,560	1,500	-	3,060
	<u>1,560</u>	<u>-</u>	<u>1,560</u>	<u>1,500</u>	<u>-</u>	<u>3,060</u>

ANGUS RURAL PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. STAFF COSTS

The total emoluments paid to employees during the period were as follows:

	2025	2024
	£	£
Wages and salaries	40,080	34,320
Social security costs	4,276	3,690
Other pension costs	2,261	1,716
	<u>46,617</u>	<u>39,726</u>

The average number of employees during the period was as follows:

	2025	2024
	£	£
Management	<u>1</u>	<u>1</u>

7. TRUSTEES' REMUNERATION & RELATED PARTY TRANSACTIONS

The trustees received no remuneration from the charity in this period.
No expenses were reimbursed to trustees in this period.

8. NET INCOME/EXPENDITURE

This is arrived at after charging:

	2025	2024
	£	£
Independent Examiner's fees	<u>1,560</u>	<u>1,500</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	<u>61,191</u>	<u>62,894</u>

ANGUS RURAL PARTNERSHIP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. MOVEMENTS IN FUNDS

	Rural CLLD Fund (Unrestricted)	2025 Total Funds	2024 Total Funds
	£	£	£
Balance at 1 April 2024	2,947	2,947	-
Net incoming/(outgoing) resources	(3,314)	(3,314)	2,947
Balance as at 31 March 2025	(367)	(367)	2,947

11. ANALYSIS OF NET ASSETS AMONG FUNDS

	Rural CLLD Fund (Unrestricted)	2025 Total Funds	2024 Total Funds
	£	£	£
Current assets	60,824	60,824	62,294
Current liabilities	(61,191)	(61,191)	(59,347)
Net assets at 31 March 2025	(367)	(367)	2,947

Purpose of Funds

Description and nature of fund

Rural CLLD Fund

Rural CLLD Collaboration Fund

All of the above funds are to be used as the trustees so decide.

12. VOLUNTEERS

In common with many small charities, Angus Rural Partnership benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the charity.

The areas of charity which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.



