A/cs Examined By Ind. Examiner.
17/9/26.

RUTHVEN PARISH ASSOCIATION

FINANCIAL STATEMENTS
&
ANNUAL REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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):

James Ivory, Chair
Andrew Ogilvy-Wedderburn, Vice-Chair (to 9/4/2025)
Roderick Cameron, Treasurer
Anne-Marie Pitt, Minutes Secretary
John Corrigan (from 1/7/2025)
Kate Everett (from 1/7/2025)
Gordon Ewan
Robert Hynd
Andrew Mackenzie (from 1/7/2025)
Jeanette McGill
Fiona Ogilvy-Wedderburn (from 1/7/2025)
Bill Pitt

PREMISES:

Ruthven Community Hall
Ruthven
Blairgowrie
PH12 8RQ

CONTACT EMAIL & TELEPHONE:

jmsivr@aol.com

01575 530258

FACEBOOK:

www.facebook.com/ruthvenassociation

CHAIRMAN'S REPORT 2025

Despite the optimism expressed in my Report last year it has been a most frustrating twelve months dominated by our negotiations to buy the Ruthven Community Hall from the Church of Scotland. Progress has been extremely slow though eventually we have agreed a purchase price. As I write, our lawyers continue the finalisation of contract details. Fundraising is well underway with local support and grants from Charitable Trusts.

Having in principle agreed to the purchase we have felt assured of the future for our community venue. Our confidence has been increased by the enlargement of the management committee to eleven members. My thanks to them for volunteering and for all their help. We, however, were saddened greatly by the death of Sir Andrew Ogilvy-Wedderburn who was a founding member and he will be very sorely missed. His funeral took place in the Hall in April.

The uncertainty over our venue has restricted our events but we have plans to go out with marketing fairly soon. We are hopeful of covering a wider community area. Sadly, the Airlie Village Hall closed in June due to structural defects and we have been in discussion with their committee to join forces so that the Ruthven Community Hall could be a home for both parishes.

As regards Activities, the range of usage has been similar to last year. In December we had our usual 'Carols and Canapes' Christmas event; in March a highly successful Artists and Makers Craft Fair; in May we again hosted musicians from Angus and Perthshire for the Ruthven Young Musician Competition and then in June a Concert in the long-running Ruthven Music Festival. In between these events there have been Art Classes, Yoga and Wellbeing Classes, a Barbecue and a few Weddings and Birthday Parties.

James Ivory

James Ivory
Chairman

11 August 2026

Income and Expenditure for the Year Ended 30 September 2025

	2025 Restricted fund	2025 General fund	2024 Restricted fund	2024 General fund
INCOME	£	£	£	£
Trust Grants	-	-	-	3000.00
Individual Donations	-	40.00	-	1010.00
Event income	-	5137.65[1]	-	3835.12
Membership	-	- [2]	-	-
Bank interest	-	28.65	-	30.43
	0.00	5206.30	0.00	7875.55
TOTAL INCOME		5206.30		7875.55
EXPENDITURE				
Depreciation of equipment	-	-	-	749.00
Maintenance & running	-	729.25	-	1670.17
Electricity	-	1071.27	-	1406.80
Insurance	-	2614.35[3]	-	2525.60
Rent	-	-	-	100.00
Publicity	-	31.21	-	190.00
	0.00	4446.08	0.00	6641.57
TOTAL EXPENDITURE		4446.08		6641.57
BALANCE (DEFICIT)	0.00	760.22	0.00	1233.98
RESERVES B/F from Previous Year	0.00	2692.33	0.00	1458.35
RETAINED BALANCE	0.00	3452.55	0.00	2692.33
TOTAL RESERVES at 30 September		3452.55		2692.33

NOTES
(1) Event income: Carol concert; Music festival; Craft fair; Art classes; Yoga; Wedding & private hire.
(2) Membership: Fee zero rated.
(3) Insurance: Building policies 2024 & 2025; Liability policy 2025.

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Roderick Cameron
Treasurer

Balance at 30 September 2025

ASSETS	Purchases £	Depreciation £	2025 £	2024 £
Chairs	-	-	1.00	1.00
Tables	-	-	1.00	1.00
Exhibition panels	-	-	1.00	1.00
Total			3.00	3.00
PREPAID EXPENSES	Insurance prepaid		2167.13[4]	-
CASH	Bank statement at 30 September		1282.42	3116.44
CREDITORS	Insurance due		-	-427.11[5]
RESERVES			3452.55	2692.33

NOTES
(4) Insurance forward: Oct 2025 - Jul 2026
(5) Insurance due: Late invoice Jul-Sep 2024

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

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Roderick Cameron
Treasurer

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James Ivory
Chairman

11 August 2026

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

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	2024	to	31	09	2025

Set out on pages: 1 - 4 (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 [other than that disclosed on the attached page*]

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**: [signature] **Date:** 17th September 2026

Name: William Robertson

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

Address: Braidestone, Meigle, Perthshire

*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