RAYNET-UK

(Limited by Guarantee)

Company Number 02771954

Registered Charity Number 1047725
(in Scotland SC046184)

Annual Report and Financial Statement
Year ending 31 March 2026

Annual Report of the Committee of Management for the year ending 31 March 2026

The Committee of Management presents its report and the financial statements for the year ending 31 March 2026

Reference and Administrative Details

The Committee of Management comprises eleven Trustees and one Chief Executive Officer.

The Trustees serving during the year, and since the year end, were:

C. M. Clark	G1GQJ	Chinnor, Oxfordshire	Chairman
M Mobbs	G8EEY	Norwich, Norfolk	East Anglia
J M Shaw	G0ERI	Fareham, Hants	South East England
M. Whitehead	M0DXV	Bristol, Avon	South West England and the Channel Islands
D Thomas	MW0RUH	Barry, South Wales	South Wales
D Morgan	GW6MLI	Colwyn Bay, North Wales	North Wales
A F Hartland	G8WOX	Kidderminster, Worcs	West Midlands (from June 2025)
F.G.A. Mossop	G0DUB	Chester, Cheshire	NW England & IoM
E McCrystal	GI7FHZ	Omagh, Northern Ireland	Northern Ireland
J S Procee	MM0KCN	Aberdeen	Scotland

The charity being a company limited by guarantee is prevented from issuing any shares. Consequently, no director holds any shares in the company.

Other members of the Committee of Management were:

P Thomson	GM1XEA	Chief Executive Officer
I Jones	G4BDS	Minutes Secretary (non-voting)

Registered Office (and principal address of the Charity)

9 Conigre, Chinnor, OX39 4JY

Main Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4TA

Adviser

Insurance:
Calder Valley Commercial Services

Independent Examiner

Carly Eyre
61 Waylands Drive
Liverpool
L25 0LU

Other names

RAYNET Supplies
The Radio Amateurs' Emergency Network (RAEN)

Charity number: 1047725 (in England and Wales); SC046184 (in Scotland)

Company number: 02771954

Structure, Governance Management

Status

The organisation is a private company, limited by guarantee, registered in England. It was incorporated on 8 December 1992 and was registered as a charity on 4 July 1995. In February 2017, the organisation changed its name to RAYNET-UK Ltd.

The governing documents of the company are its Memorandum and Articles of Association. The company has no share capital, however in the event of the company being wound up, its members guarantee to contribute a maximum of £5 each towards its assets.

Committee of Management

The organisation is governed by a Committee of Management. The Directors of the charitable company are its Trustees for the purpose of charity law and are collectively referred to as "the Trustees" in this report.

The Trustees are elected by the membership on a geographical electoral college voting system based on groups and counties/Scottish regions. These trustees then elect a chairman who, like the other trustees, serves for 3 years and can be re-elected. To support them, the committee appoints a CEO, Company Secretary and a Treasurer, the latter also being a Trustee. Following the EGM in October 2013, where Article 50 was inserted into the M&As, the committee are permitted to elect up to four members of the company to hold voting positions for a period of three years.

The Committee met twelve times via teleconference on Microsoft Teams to 31 March 2026, either on a weekday evening or at a weekend.

Groups

RAYNET is now widely accepted as a term encompassing all UK amateur radio emergency communications.

The organisation encourages its members to form self-managing unincorporated members' associations. These local RAYNET Associations (groups) may hold funds, but these funds are independent of those of RAYNET-UK.

There were 96 viable RAYNET-UK Groups at 31 March 2026 ("viable groups" are classed as having 6 or more members). A further 9 groups have a registered membership of 5 or fewer and additionally, there were 23 county groups and 6 zonal groups with members.

Two non-RAYNET-UK affiliated groups remain following the re-amalgamation of RAEN and RSGB RAYNET; these groups are not entitled to use the term "RAYNET" in their title, following the purchase of the RAYNET trademarks from the RSGB. Pursuance of this matter through the courts would be costly and therefore a more direct approach to the groups is being adopted.

Teams

To support the national work of the organisation, various teams have been appointed by the Committee of Management and report to the Chairman and CEO.

Responsibilities

Company law requires that the trustees prepare financial statements for each financial year which give a true and fair view of the state of the charitable company and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

a) select suitable accounting policies and apply them consistently

b) make judgement and estimates that are reasonable and prudent; and

c) prepare financial statements on the ongoing basis unless it is inappropriate to presume that the organisation will continue on that basis

The trustees are responsible for maintaining proper records which disclose with reasonable accuracy at any time the financial position of the charitable company and to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OBJECTIVES AND ACTIVITIES

Objects & Public Benefit

The Charities Act 2011 requires charities to operate for the benefit of the public. One of the 13 defined charitable purposes is "the advancement of health or the saving of lives" which the Charity Commission specifically interprets as including assisting the emergency services with radio communications.

RAYNET-UK fulfils this requirement as it assists the UK's

- Statutory and voluntary emergency and rescue services
- Public utilities
- Local and national government

with emergency radio communications in times of need.

To achieve this, it enrols members into local groups and acts as their national umbrella organisation by providing them with support and guidance as well as representation and the co-ordination of services at national level. Details of these activities and how they benefit the public are given elsewhere in this report.

RAYNET-UK makes no charge to the recipients of its service. The organisations it assists do not limit their help to any section of the general public.

Activities

The principal activities of the organisation were the radio communications provided by its volunteer members.

To support them, the Committee of Management make available:

- A national RAYNET photographic ID Card
- A national telephone number for emergency call-outs (0303 040 1080)
- Combined liability insurance
- Professional indemnity insurance
- Membership Verification Check (since January 2019)

- Various specialist items for safety, identification or technical standardisation sold on a low margin basis through RAYNET Supplies.
- Temporary repeater permits to facilitate radio operations over difficult or extended areas (introduced in February 2024)
- A national radio licence, formerly UK General Licence, providing interoperability with other organisations, such as St John Ambulance, and to allow members or users not holding an amateur licence to communicate with RAYNET.
- Weekly news items by e-mail to keep members informed of the latest news and developments.
- Google-hosted email accounts and Google Drive access

The committee also liaises, through the Operational Support Team, at a national level on emergency planning matters with other User Services.

Many of these facilities are supported directly or indirectly through its Internet web site www.raynet-uk.net.

Achievements and performance

Headlines:

- Responses on behalf of the organisation to the public consultations with official bodies such as Ofcom.
- Representation on Local Resilience Forums (LRFs) and Telecommunications Sub-Groups (TSGs)
- RAYNET-UK participation in Resilience Direct
- Checkpoint magazine for all registered members continues to be issued
- Provision of online materials for use by groups for new members
- Provision of a weekly DMR net and DMR server for the use of groups.
- Attendance at the RSGB Convention at Kents Hill Conference Centre
- Attendance at the Norbreck Rally, Blackpool and National Hamfest, Newark-on-Trent

CHAIRMAN'S REPORT 2025-6

The work of the Committee of Management in 2025-6

The Committee of Management have continued to meet virtually on a monthly basis with a total of twelve meetings held during this period. This has proved to be both cost- and time-effective for all members of CoM and items on the agenda are dealt with in more detail and conclusions reached.

Membership

Membership of the organisation dipped slightly in 2025-6, with 1563 members registered on 31st March 2026; however, the organisation continues to receive enquiries about membership through the website and the enquiries email address.

Two non-RAYNET-UK affiliated groups remain following the re-amalgamation of RAEN and RSGB RAYNET; these groups are not entitled to use the term "RAYNET" in their title, following the purchase of the RAYNET trademarks from the RSGB. The matter continues to be pursued following legal advice. Despite being contacted, one group refuses to acknowledge their wrong-doing and it would be a costly waste of member subscriptions to pursue the matter through the courts. The second has made enquiries about joining RAYNET-UK but has not progressed its application.

Website membership enquiries continue to be forwarded direct to the relevant groups or via Zonal Co-ordinators to pass on. It is important that group membership officers follow up potential new members if older members are to be replaced by "new blood". It is important to note that the age profile of the membership continues to rise, with the majority in the 55-85 year old age bracket. It is vitally important that younger members of the radio fraternity are encouraged to join the organisation.

There were 96 viable RAYNET-UK Groups at 31 March 2026 ("viable groups" are classed as having 6 or more members). A further 10 groups have a registered membership of 5 or fewer and additionally, there were 23 county groups and 6 zonal groups with members. Two groups have no registered controller.

The Year in brief

Activity levels for RAYNET groups have, according to the National Diary, increased marginally to 519 for the period April 2025 to March 2026; however, we are aware that not every event is listed, and this may well not be a true reflection of the number of activities undertaken.

This is broken down into:
324 events and exercises (excluding assistances)
181 planning and group/county/zonal meetings (on air, face-to-face and virtual)
14 event and regular testing of equipment.

There have been continued requests for help from RAYNET groups in the twelve-month reporting period, as an aging membership is no longer able to fulfil the duties required. The willingness of members to travel, in some cases, considerable distances to answer pleas for help, is testament to the support many give to the other groups. In total, there were 102 "assists" during the period.

Despite numerous pleas for help with the work of the Committee of Management, there are still several zones who are not represented on CoM and therefore do not have a "voice" in discussions. This is of considerable concern, and with no one "on the ground" to ensure co-ordination between groups in the zone, provide guidance to controllers, or act as the first point of contact for User Services, they are in danger of their efforts becoming "uncoordinated".

March 2026 saw the transition of our email system to Google and the facilities Google Workspace had to offer for collaborative working. This seemingly painless movement was as a result of months of planning, trialling and background work by Jim Andrews and Gill Whitehead, who should be justifiably proud of the job they did and the heartfelt thanks of the membership must go to them. It was not without its problems, and some continue to this day, but as you can appreciate, it was no easy task to undertake.

Members of the Committee of Management work extremely hard and it is appropriate to thank them for their continued support. We must place on record the grateful thanks of the Committee of Management to Greg Mossop G0DUB who stood down as Z10 coordinator in May 2026 and to his wife Lisa who likewise stood down as RAYNET's bookkeeper.

Of course, thanks must also be given to the volunteer teams – Gill Whitehead who works tirelessly to ensure our registrations are dealt with promptly amongst her many other roles, Liam Guy who has assumed the role of Operational Support Team Leader, Rob and Sue Darby for RAYNET Supplies, Guy Plunkett for the DMR server and all the others who support the activities of the organisation in so many ways.

Services to members

RAYNET-UK continues to provide important services to its membership including

- The provision of a national callout scheme.
- The National RAYNET events diary, published as part of our weekly news bulletin
- Online temporary repeater applications for groups and applications for the use of the RAYNET-UK's Business Radio (Light UK) licence.
- RAYNET Supplies
- Regular RAYNET meetings (either physical or virtual) within zones to which members are invited
- Liaison with User Services at a national level for the benefit of all RAYNET members.
- Checkpoint Magazine for all members, with articles of interest and other information.

FUTURE PLANS

- The CoM will continue to support groups to facilitate liaison with LRFs
- A continuing relationship with the RSGB
- Liaison with User Services at a national level for the benefit of all RAYNET members.
- The provision of a national callout scheme.
- The National RAYNET events diary, published as part of our weekly news bulletin.

This report was approved by the Committee of Management and signed on its behalf by

C.M. Clark
Director and Chairman

FINANCIAL REVIEW

Financial year

The year under review covers the period 31 March 2025 to 31 March 2026

RAYNET-UK made a loss during the current financial year, entirely due to the MIcrosoft charges, and it has taken considerable time and effort to get this matter sorted. With the arrangement now in place for a subscription to cover services, 2027 should see an improvement in the balance sheet. Other costs have remained generally stable.

I draw your attention to Note 1.04 “For year end 31/3/2026 no statement has been made available due to the original account being held by VirginMoney and their recent take-over by Nationwide. There has been a delay in accessing financial information due to this transition, therefore this will need to be verified for next year end, and interest and charges must be adjusted in the new year.”

Lisa Mossop
Finance Team

Reserves Policy

The trustees wish to retain strong reserves given the specialised nature of the charity.

During the year the trustees concluded that the following reserve funds would be appropriate:

Supplies reserve for Supplies: £2,000;
Strategic reserve for use in emergencies: £25,000;
Running expenses: £10,000.

The reserves should be allowed to increase in line with inflation. A decision on appropriate use of excess funds will be made at a future meeting of the Committee of Management.

These reserves are in addition to the legacy from the late Charles Bottoms, the interest from which was used to host the Spring Convention.

The Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements are appended to this report and will be signed separately.

Statement of Financial Activities (incorporating an income and expenditure account) for the year ending 31 March 2026

	Notes	Unrestricted Fund	RAYNET-UK Supplies Fund *(designated fund)*	Total Funds 2026	Total Funds 2025
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Donated Resources	2, 3	23.20	0.00	23	42
RAYNET-UK Supplies - sale of fund-raising goods		0.00	0.00	0	0
Annual AGM		0.00	0.00	0	0
Investment Income - bank interest		1280.02	0.00	1280	2946
Incoming resources from charitable activities					
Membership subscriptions		17671.25	0.00	17671	15882
RAYNET-UK Supplies - sales of charitable items		0.00	759.00	759	1067
Other income		0.00	0.00	0	0
Total Incoming Resources		**18974**	**759**	**19733**	**19937**
Resources Expended					
Costs of generating funds					
Publicity		0	0	0	0
RAYNET-UK Supplies - cost of fund-raising goods		0	0	0	0
Charitable activities					
Emergency Planning		0	0	0	0
Registration and ID cards		1334	0	1334	2267
insurance		4774	0	4774	7645
RAYNET Supplies - cost of charitable items	4	0	3229	3229	654
News & Media		0	0	0	0
OST Team		104	0	104	0
Training		0	0	0	0
Information Systems		15194	0	15194	4085
Zonal Co-ordination costs		267	0	267	0
Grants		0	0	0	0
Governance costs					
Annual meeting and notice costs	5	251	0	251	100
Spring Convention costs		0	0	0	0
Committee of management meetings	6	401	0	401	130
Trustee training costs		0	0	0	0
MVC Expenses		0	0	0	0
Amortisement of Trademarks		0	0	0	0
Share purchase		0	0	0	0
Professional Fees		0	0	0	0
Support costs (overheads)					
Management Team costs		0	0	0	0
Accountancy costs/ Finance Team		605	0	605	363
General administration costs		250	0	250	250
Telephone		0	0	0	274
Registration, licence and affiliation fees		159	0	159	103

Bad debt write-off	0	0	0	0
Banking charges	60	60	120	296
Total Resources Expended	**23399**	**3289**	**26688**	**15893**
Net incoming/outgoing resources (-net outgoing)	**-4425**	**-2530**	**-6955**	**4044**
Reconciliation of Funds				
Totals funds brought forward from 2025	59564	16575	76139	72095
Total funds brought forward	**55139**	**14045**	**69184**	**76139**

BALANCE SHEET								
for the year ending 31 March 2026								
			Notes	**Unrestricted Fund**	**RAYNET-UK Supplies Fund**	**Total Funds 2026**		**Total Funds 2025**
				£	**£**	**£**		£
ASSETS								
Tangible Assets			9	**1006**	**0**	**1006**		**858**
Intangible Assets				0	0	0		0
	Current Assets							
		RAEN Share		1	0	1	1	1
		Stock		0	3938	3938		3937
		Debtors	10	917	0	917		787
		Cash at bank and in hand	1.04	75585	3765	79351		83680
	Total Current Assets			**76503**	**7703**	**84206**		**88405**
LIABILITIES								
	Creditors: amounts falling due within 1 year		11	13016	0	13016		10191
NET CURRENT ASSETS				**64493**	**7703**	**72195**		**79072**
	Creditors: amounts falling due after more than one year		12	3011	0	3011		2933
NET ASSETS				**61482**	**7703**	**69184**		**76139**
		Total funds brought forward		59564	16575	76139		72095
FUNDS				**55139**	**14045**	**69184**		**76139**

These financial statements were approved by the Committee of Management on 13 October 2026 and signed on its behalf by:

CmClark

Chairman
RAYNET-UK

NOTES

1 Accounting Policies

1.01 The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2005) and with the Financial Report Standards for Smaller Enterprises (FRSSE) (Effective Jan 2007), and with the Companies Act 1985 and Charities Acts 1993 & 2006.

1.02 From 1/4/2014 there has been a change to the accounting policies in relation to Tangible Fixed Assets (valuation rules and methods of accounting). Tangible Fixed Assets of IT Equipment are now capitalised if they have a life of more than 1 year, and to be depreciated over 5 years. Tangible Fixed Assets were previously defined as to cost more than £1000, and to depreciate over 3 years. In 2017 RAYNET-UK acquired RAEN trademarks from RSGB and this has been recorded as an intangible asset and amortised in full in the year of acquisition.

1.03 No changes have been made to accounts for previous years.

Incoming Resources

1.04 Incoming resources are recognised in the Statement of Financial Activities (sofa) when ; the charity becomes entitled to the resources: the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
However, for year end 31/3/2026 no statement has been made available due to the original account being held by VirginMoney and their recent take-over by Nationwide. There has been a delay in accessing financial information due to this transition, therefore this will need to be verified for next year end, and interest and charges must be adjusted in the new year.

1.05 Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

1.06 Membership subscription income is recognised on a monthly basis over the duration of the subscription.

1.07 Income from RAYNET-UK Supplies has been included when goods have been despatched.

1.08 Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.09 Incoming resources from tax reclaims are included in the SoFA at the same time to the gift to which they relate.

1.10 Contractual income and performance related grants are only included in the SoFA once the related goods or services have been delivered.

1.11 Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.12 Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.13 The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

1.14 Investment income is included in the accounts when receivable.

Expenditure and Liabilities

1.15 Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Out of pocket expenses are recognised where possible at the date when the individual actually incurred the expenditure.

1.16 Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

1.17 Tangible fixed assets for use by the charity are capitalised if they can be used over more than one year. They are valued at cost or gifted, at the value to the charity on receipt. Depreciation of IT equipment is made on a straight-line basis over 5 years.

1.18 Stocks and work in progress are valued at the lower of cost or market value.

Funds

1.19 Designated funds are unrestricted funds earmarked by the Committee of Management for particular purposes. Expenditure which meets these criteria is charged to the fund.

2 Source of Donated Income (General & Supplies Funds)							
	Trustees	**Officers + Team Members**	**Groups + Members**	**Non-Members**	**Other**	**2026 Total**	2025
	£	**£**	**£**	**£**	**£**	**£**	£
Legacies	0	0	0	0	0	0	0
Donations	0	0	24	0	0	0	42
Gift Aided Donations	0	0	0	0	0	0	0
Gift Aid reclaimed from HMRC	0	0	0	0	0	0	0
Give as you Earn	0	0	0	0	0	0	0
Donated facilities and services (see note 3)	0	0	0	0	0	0	0
Donations to Supplies Fund	0	0	0	0	0	0	0
Grants	0	0	0	0	0	0	
	0	**0**	**24**	**0**	**0**	**24**	**6**
3 Donated Services							
RAYNET-UK benefitted from free VOIP services and by some free Microsoft Office 365/Azure services							

4 RAYNET-UK Supplies		
	RAYNET-UK Supplies	2025
	£	£
Cost of sales	2999	699
P&P	75	73
Bank charges - including bounced cheques	60	60
Sundries and Expenses	155	-119
	3289	**714**
Credit on cost of sales re acc adjustment for old and unpaid costs entered in prior year		

5 Annual Meeting		
	Annual	2025
	£	£
All costs	251	100
	251	**100**

6 Committee of Management Costs		
	Committee of Management costs	2025
	£	£
Trustee costs	0	0
Chairman Expenses	401	130
Non-Trustee costs (including team leaders attending)	0	0
Venue costs	0	0
Other costs	0	0
	401	130

		From FY 2016/17 Chairman Expenses have been included here - were previously included in Zonal Co-ordination and Representation

7 Trustee Expenses

Travel & Accommodation costs of £0 were reimbursed to Trustees for meetings of the Committee of Management in 2025/25 (2024/25 £0.00) within their zone and meeting with user services.

8 Fees for examination or audit of the accounts

A fee of £50 was paid to Mrs C Eyre to carry out an independent examination of the 2024/25 Annual Report and Accounts.

9 Tangible & Intangible Assets						
Tangible Assets						
			Training printer	New ID card	**New ID Printer June 23**	**Multi-function printer Nov 25**	**Total**
	Cost						
		Brought forward from 31 March 2025	1132	1205	1430		3767
		Additions	0	0	0	542	542
		Disposals	0	0	0		0
		Carried forward at 31 March 2026	**1132**	**1205**	**1430**	**542**	**4309**
	Accumulated Depreciation						
		At 1 April 2025	-1132	-1205	-572		-2909
		Impairments	0	0	0		0
		Disposals	0	0	0		0
		Provided for the year		0	-286	-108	-394
			-1132	**-1205**	**-858**	**-108**	**-3303**
	Net Book Value						
		Brought forward from 31 March 2025	0	0	858	0	858
		Carried forward at 31 March 2026	0	0	572	434	1006

Intangible Assets	
Cost	**RAEN/RAYNET Trademarks**
Brought forwards from 31 March 2025	2568
Additions	0
Disposals	0
Carried forward at 31 March 2026	**2568**
Accumulated Amortisation	
At 1 April 2025	-2568
Impairments	0
Disposals	0
Provided for the year	0
	-2568
Net Book Value	
Brought forward from 31 March 2025	0
Carried forward at 31 March 2026	**0**

10 Debtors				
		Unrestricted fund	**Supplies fund**	2025 Total
		£	**£**	£
Prepayments				
	Insurance premiums	918	0	787
	Tax refunds due	0	0	0
	Accrued income	0	0	0
		918	**0**	**787**
11 Creditors: amounts falling due in following year.				
		Unrestricted fund	**Supplies fund**	2025 Total
		£	**£**	£
	Trade creditors	56	0	473
	Subscription received in advance - 2026/27	12960	0	9718
	Accruals		0	0
		13016	**0**	**10191**

12 Creditors: amounts falling due after more than one year				
		Unrestricted fund	2026 total	2025 Total
		£		£
	Subscriptions received in advance - 2027/28	3011	3011	2933
		3011	**3011**	2933

13 Purpose of Funds
RAYNET-UK Supplies - to fund the provision of specialist items of safety, identification or technical standardisation for emergency communications (this is a designated fund).
14 Trustee Receipts for Services Provided
15 The figures shown in this report are rounded to whole £s

Radio Amateurs Emergency Network
(Limited by Guarantee)

BALANCE SHEET
for the year ending 31 March 2026

		Total Funds 2026
		£
ASSETS		
Tangible Assets		**0**
Intangible Assets		**0**
Current Assets		
	Cash	1
Total Current Assets		**1**
LIABILITIES		
Creditors: amounts falling due within 1 year		0
NET CURRENT ASSETS		**1**
Creditors: amounts falling due after more than one year		0
NET ASSETS		**1**
Share Issue		1
FUNDS		**1**

Note all of RAEN assets, liabilities and funds were transferred over to the new entity RAYNET-UK
RAEN as a company is now dormant and has issued 1 share = 100% to RAYNET-UK

Independent Examiner's Report to the Trustees of RAYNET-UK (England & Wales) –

I report on the accounts for the charity for the year ended 31 March 2026 as attached.

Respective Responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the account under section 144 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 146 of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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, seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirement:
- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

Name: Carly Eyre

Relevant Professional qualification/professional body: CIMA ID 1-1H4WI

Address: 61 Waylands Drive, Liverpool, L25 0LU

Date: 6th October 2026

Independent Examiner's Report to the Trustees of RAYNET-UK (Scotland)
I report on the accounts for the charity for the year ended 31 March 2026 as attached.

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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity Trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am a qualified person to undertake the examination by being a qualified member of (insert named body).
It is my responsibility to:

- examine the accounts under section 44(1) © of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- 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 (the 2006 Accounts Regulations and the general directions given by the charity.

Name: Carly Eyre

Relevant Professional qualification/professional body: CIMA ID 1-1H4WI

Address: 61 Waylands Drive, Liverpool, L25 0LU

Date: 6th October 2026