

ROTHES COMMUNITY LIMITED

FINANCIAL STATEMENTS

YEAR ENDED

AUGUST 31ST 2025

SCOTTISH CHARITY NUMBER : SC034359

COMPANY NUMBER : SC236058

ANNE A. LAING
Chartered Accountants
ELGIN

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058

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ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
OFFICIALS AND PROFESSIONAL ADVISERS

DIRECTORS	:	Sheila Brumby Margaret Burgess Chris Hamilton Alison Killen Roy Killen Margaret Ross Pearl Paul Irene Shaw
RECOGNISED CHARITY NUMBER	:	SC034359
COMPANY NUMBER	:	SC236058
PRINCIPLE OFFICE AND REGISTERED OFFICE	:	The Cottage Visitor Centre 86 New Street Rothes Moray AB38 7BJ
INDEPENDENT EXAMINER	:	Roy J Laing MAAT
ACCOUNTANT	:	Anne A Laing Chartered Accountant Lavona, Calcots ELGIN IV30 8NB
BANKERS	:	Virgin Money 161 Mid Street KEITH AB55 5BL
SOLICITORS	:	Cockburns 82 High Street ELGIN IV30 1BL

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
DIRECTORS' REPORT

Chairperson's Report 2024-2025

Over the past year we have lost a director, Bill Morgan, due to health reasons but a new director, Margaret Ross, was appointed at the last AGM, thus ensuring we have a quorum. The board has always been fortunate in securing a good team of volunteers and this year has been no different, thus ensuring stability in the running of the visitor information and resource centre.

From a financial aspect this has again been a very successful year. At the start of the year custom to the Cottage came from local people but the summer season saw the number of visitors from the UK and abroad steadily increasing.

Locally made craft goods, in particular cushions and bags, have continued to prove very popular with visitors and locals alike. The board is very fortunate in having a local crafts person who continually updates her cushion and bag designs. Calendars of the local areas always sell well too. In April the Cottage held a coffee morning in the local church hall and some of the volunteers also attended fairs in Dufftown and one in Keith during the summer season. Our sales table at Tea in the Park was also a great success. Sales online have also proved to be popular. As stated last year having a card machine has been a great boost to the sale of goods overall.

The Cottage continues to print The Rothesian newsletter, the Aberlour Kirk News and the RHIS Flower Show programme, as well as printing requests from other groups and individuals. In addition, the Cottage continues to hire out the premises to groups for meetings. All in all the success of the Cottage is down to the diverse services it provides to the local community and beyond.

This year The Rothesian, with the approval of the Rothes Council, became a sub-committee of Rothes Community Limited as the people involved in publishing the newsletter are all members of Rothes Community Limited.

In the summer of 2025 Fred Olsen Renewables asked by flyer and the local website if any groups or individuals were interested in using the former pub, "The Vic". The deadline for applications with proposals for its use was 3 October 2025. Three parties have expressed interest in using The Vic: Rothes Community Limited, Rothes Council and Richard Forsyth jr. Plans have been forwarded to Fred Olsen Renewables and we are now awaiting a response from them.

For the coming year the board of directors have agreed that the electric consumer unit needs replacing as the current one is not up to standard. With regard to the heating, directors were shocked at the huge cost of the bills, especially over the winter months, and as a result they are investigating various avenues to improve the issue. Once we have all the information we need, we, the board of directors, will take action to address this.

As chairperson I would like to thank the volunteers. They regularly give up their time to ensure the Visitor Centre is open and welcoming to all who visit, as well as helping with such tasks as printing and the display of goods. Thanks also goes to the board of directors for their support and input for improvements. Together they have ensured another successful year.



Sheila Brumby
Chairperson

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
DIRECTORS' REPORT (CONTINUED)

Objective and Activities

The charity's objectives are to bring together the inhabitants, local authority and voluntary organisation of Rothes and its environs in a common effort to further the health and advance the education of the residents of Rothes and to provide a meeting place and other facilities for the purpose of social welfare, leisure, recreation and education so that the conditions of life of the inhabitants of Rothes may be improved. The principal activities to achieve the company's objectives are the operation and maintenance of a visitor centre. There has been no change to these objectives during this year. The charity is dependent on the support of volunteers who provide approximately 700 hours of unpaid services per annum.

Structure, government and management

Roths Community Limited is a registered charity, SC034359. It is a company limited by guarantee, not having share capital and is governed by the rules set out in the Memorandum and Articles of Association.

The company number is SC236058. The company's registered name is Rothes Community Limited. The charity is a public benefit charity. The trustees, who are also the directors for the purpose of company law, and who served during the year were:- Sheila Brumby, Margaret Burgess, Chris Hamilton, Alison Killen, Roy Killen, Margaret Gray, Pearl Paul and Irene Shaw.

Financial Review

The charity has raised total income for the year of £11,453 (2004 £12,691). Expenditure for the year amounted to £13,959 giving an overall deficit of £2,506 being taken from reserves.

Reserves policy

The Statement of Balances shows unrestricted funds at the year end. Unrestricted funds are held by the charity for use in future charitable events and activities.

Approved by the Board and signed on their behalf



Sheila Brumby

Chairperson Date 14.05.2026

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
STATEMENT OF DIRECTORS' RESPONSIBILITIES

FINANCIAL STATEMENTS

The Directors have pleasure in presenting their report and the financial statements of the Company for the year ended August 31st 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102).

In preparing these financial statements the officials are required to:

- a. select suitable accounting policies and apply them consistently
- b. make judgements and estimates that are reasonable and prudent; and
- c. prepare the financial statements on a going concern basis, unless it is inappropriate to do so on the grounds that the charity is unlikely to continue in existence.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS

The Directors who served the Company during the year were as follows :

Sheila Brumby	Roy Killen
Margaret Burgess	Margaret Ross
Chris Hamilton	Pearl Paul
Alison Killen	Irene Shaw

SMALL COMPANY PROVISION

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Registered office :
The Cottage Visitor Centre
86 New Street
Rothes
Moray
AB38 7BJ

Signed by order of the Directors

.....*Sheila Brumby*.....
Sheila Brumby

Approved by the Directors on14.05.2026.....

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
YEAR ENDED AUGUST 31ST 2025

Independent Examiner's Report to the Directors of Rothes Community Limited

I report on the Accounts of the Charity for the year ended 31 August 2025 which are set out on pages 6 to 9.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

The charitable company's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102). The charitable company's directors consider that the audit requirement of Regulation 10 (1) (a) to (c) 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.

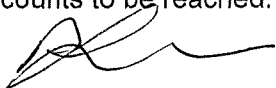
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the directors 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 Regulationhave 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.



Roy J Laing MAAT, (Partner in the firm of)
Anne A. Laing, Chartered Accountants
Lavona, Calcots, ELGIN, Moray IV30 8NB

Date.....14 May 2026

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED AUGUST 31ST 2025

STATEMENT OF FINANCIAL ACTIVITIES

		UNRESTRICTED FUNDS <u>2025</u> £	RESTRICTED FUNDS <u>2025</u> £	TOTAL FUNDS <u>2025</u> £	TOTAL FUNDS <u>2024</u> £
INCOMING RESOURCES	Note				
Charitable Activities	3	11,453	0	11,453	12,691
Total incoming resources		<u>11,453</u>	<u>0</u>	<u>11,453</u>	<u>12,691</u>
RESOURCES EXPENDED					
Charitable activities	4	13,959	0	13,959	15,145
Total resources expended		<u>13,959</u>	<u>0</u>	<u>13,959</u>	<u>15,145</u>
Net (outgoing)/incoming resources		(2,506)	0	(2,506)	(2,454)
Transfers between funds		0	0	0	0
NET MOVEMENT IN FUNDS					
Fund balances as at August 31st 2024		35,226	0	35,226	34,550
Fund balances as at August 31st 2025		<u>32,720</u>	<u>0</u>	<u>32,720</u>	<u>32,096</u>

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
BALANCE SHEET AS AT AUGUST 31ST 2025

		<u>2025</u>	<u>2024</u>
	Note	£	£
FIXED ASSETS	3	12,774	13,585
CURRENT ASSETS			
Bank		12,023	13,044
Stock		7,909	7,660
Debtors		991	1,337
		<u>20,923</u>	<u>22,041</u>
CURRENT LIABILITIES			
Creditors and accruals	4	<u>977</u>	<u>400</u>
NET CURRENT ASSETS		<u>19,946</u>	<u>21,641</u>
TOTAL ASSETS		<u>32,720</u>	<u>35,226</u>
REPRESENTED BY RESERVES			
Unrestricted Funds		<u>32,720</u>	<u>35,226</u>

The Directors

- 1 confirm that for the year ended August 31st 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- 2 confirm that the members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- 3 acknowledge their responsibility for:
 - (a) ensuring that the company keeps accounting records which comply with section 386; and
 - (b) preparing accounts 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 profit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 9 were approved by the Board of Directors on 18th MAY 2026 and signed on its behalf by

.....Sheila Brumby.....
SHEILA BRUMBY

The company is a charity and limited by guarantee. It is registered and incorporated in Scotland.
The registered office and charity registered address is:
The Cottage Visitor Centre, 86 New Street, Rothes, Moray AB38 7BJ

	Unrestricted	Restricted	<u>TOTAL</u>	
	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
INCOMING RESOURCES				
3 Charitable Activities	11,453	0	11,453	12,691
RESOURCES EXPENDED				
4 Charitable activities	13,959	0	13,959	15,145

ROTHES COMMUNITY LIMITED
SCOTTISH CHARITY NUMBER : SC034359
COMPANY NUMBER : SC236058
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
YEAR ENDED AUGUST 31ST 2025

3 TANGIBLE FIXED ASSETS	Heritable Fixtures & Property Fittings		<u>TOTAL</u>
Cost	£	£	
At 1 September 2024	8,176	7,260	15,436
Added	0	0	0
Disposals	0	0	0
At 31 August 2025	<u>8,176</u>	<u>7,260</u>	<u>15,436</u>
Depreciation			
At 1 September 2024	0	1,851	1,089
On disposals	0	0	0
Charge for year	0	811	811
At 31 August 2025	<u>0</u>	<u>2,662</u>	<u>1,900</u>
Net Book Value			
At 31 August 2025	<u>8,176</u>	<u>4,598</u>	<u>12,774</u>
At 31 August 2024	<u>8,176</u>	<u>6,171</u>	<u>14,347</u>
	<u>2025</u>	<u>2024</u>	
	£	£	
4 CREDITORS AND ACCRUALS			
Trade Creditors and Accruals	<u>977</u>	<u>400</u>	
	<u>977</u>	<u>400</u>	

5 PARTICULARS OF EMPLOYEES

In the year to August 31st 2025 there were 0 employees.
There are no payments to trustees who manage the charity.