Company Registration No. SC432641 (Scotland)

COCKENZIE HOUSE & GARDENS
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 30 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

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COCKENZIE HOUSE & GARDENS
COMPANY INFORMATION
FOR THE PERIOD FROM 30 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

Directors	Marietta Di Ciacca Craig Alexander Hodgson Provost John Fleming Allan McMillan Fiona Lesley Nicol Douglas Sinclair
Company Number	SC432641 (Scotland)

COCKENZIE HOUSE & GARDENS
(COMPANY NO: SC432641 SCOTLAND)
DIRECTORS' REPORT

The directors present their report and accounts for the period from 30 September 2024 to 30 September 2025.

Principal activity

The principal activities can be summarised as;

- management of community land and assets for the benefit of the wider community

- advance community development, including regeneration and providing opportunities

- the restoration of Cockenzie & Port Seton Old Parish Church for the benefit of the wider community

Directors

The following directors held office during the whole of the period:

Marietta Di Ciacca
Craig Alexander Hodgson
Provost John Fleming Allan McMillan
Fiona Lesley Nicol
Douglas Sinclair

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They 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.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

....

Marietta Di Ciacca
Director

Approved by the board on: 29 June 2026

CHARTERED MANAGEMENT ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF COCKENZIE HOUSE & GARDENS FOR THE PERIOD FROM 30 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cockenzie House & Gardens for the period from 30 September 2024 to 30 September 2025 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a CIMA Registered Member in Practice and Practising Certificate holder, I am subject to its ethical and other professional requirements which are detailed at https://www.cimaglobal.com/Members/Your-Membership-Information/Members-handbook/Licensing-and-monitoring/Members-in-practice/

Our work has been undertaken in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at http://www.cimaglobal.com.

Member in Practice

18 June 2026

COCKENZIE HOUSE & GARDENS
INCOME STATEMENT
FOR THE PERIOD FROM 30 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

		2025 £
Turnover	4	315,804
Cost of sales		(126,960)
Gross surplus		188,844
Administrative expenses		(196,332)
Operating loss		(7,488)
Loss on ordinary activities before taxation		(7,488)
Tax on loss on ordinary activities	5	-
Loss for the period		(7,488)

COCKENZIE HOUSE & GARDENS
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	Notes	2025 £
Fixed assets		
Tangible assets	6	227,000
Current assets		
Debtors	7	1,483
Cash at bank and in hand		125,356
		126,839
Creditors: amounts falling due within one year	8	(425)
Net current assets		126,414
Total assets less current liabilities		353,414
Creditors: amounts falling due after more than one year	9	(227,000)
Net assets		126,414
Reserves	10	
Profit and loss account		126,414
Members' funds		126,414

For the period ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 29 June 2026 and were signed on its behalf by

Marietta Di Ciacca
Director

Company Registration No. SC432641

1 Statutory information

Cockenzie House & Gardens is a private company, limited by guarantee, registered in Scotland, registration number SC432641.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Property will not been depreciated, but will be regularly revalued and appropriately accounted for. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

4 Turnover

Turnover of £315,804 can be split accordingly;

Trading Income - £127,300
Charitable Income - £153,128
Grants & Donations - £35,376

Grants & Donations include £10,499 from East Lothian Council, amounts received as grants. Charitable Income includes £45,600 from East Lothian Council Community Intervention Fund.

5 Taxation

The charity is exemption from corporation tax on its charitable activities in line with previous financial years.

6 Tangible fixed assets

	Land & buildings £
Cost or valuation	At cost
At 30 September 2024	-
Additions	227,000
At 30 September 2025	227,000
Depreciation	
At 30 September 2025	-
Net book value	
At 30 September 2025	227,000

7 Debtors

	2025 £
Amounts falling due within one year	
Trade debtors	741
Other debtors	742
	1,483

8 Creditors: amounts falling due within one year

	2025 £
Other creditors	425

9 Creditors: amounts falling due after more than one year

	2025 £
Other creditors	227,000

10 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

11 Post balance sheet events

The previous years accounts (23/24) included grant funding of circa £227k to support the acquisition of property, but the asset was not formally acquired until April 2025. The full treatment of this transaction and it's timing is currently being internally investigated, and a long-term creditor has been added to the accounts until the matter is fully resolved, and the property recorded as a fixed asset.

12 Average number of employees

During the period the average number of employees was 2.

COCKENZIE HOUSE & GARDENS
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE PERIOD FROM 30 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

This schedule does not form part of the statutory accounts.

	2025
	£
Turnover	
Sales	127,300
Fees	153,128
Reimbursed expenses	35,376
	315,804
Cost of sales	
Purchases	41,545
Other direct costs	85,415
	126,960
Gross profit	188,844
Administrative expenses	
Wages and salaries	35,183
Temporary staff and recruitment	13,899
Travel and subsistence	44
Entertaining	380
Rent	45,000
Rates	7,932
Light and heat	32,692
Telephone and fax	1,869
Stationery and printing	165
Subscriptions	264
Bank charges	562
Insurance	13,557
Equipment hire	1,886
Software	25
Repairs and maintenance	18,829
Donations	66
Sundry expenses	861
Accountancy fees	1,725
Solicitors fees	6,347
Other legal and professional	15,046
	196,332
Operating loss	(7,488)
Loss on ordinary activities before taxation	(7,488)