

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED
31ST AUGUST 2025

ANNE A. LAING
Chartered Accountants
ELGIN

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

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ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145
TRUSTEES, OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES : Pearl Paul
Sheila Brunby
Steven Allan
Carole Spencer

CONTACT ADDRESS : The Cottage
86-88 New Street
Rothes
AB38 7BJ

INDEPENDENT EXAMINER : Roy J Laing MAAT

ACCOUNTANTS : Anne A. Laing
Chartered Accountants
Lavona, Calcots
ELGIN
IV30 8NB

BANKERS : Virgin Money

CHARITY NUMBER : SC030145

CONSTITUTIONAL FROM : Scottish Charity
From 9 May 2000

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2025

CURRENT TRUSTEES

Pearl Paul
Sheila Brunby
Steven Allan
Carole Spencer

CONTACT ADDRESS

The Cottage
86-88 New Street
Roths
AB38 7BJ

Constitution

Roths Council is an Unincorporated association formed on 9 May 2000.

Recruitment and Appointment of Trustees

At the annual general meeting, the Council shall elect a convener, vice convener, a secretary and a treasurer and such other honorary officers as the Council from time to time decide. The Convener and the other honorary officers of the Council shall hold office until the conclusion of the annual general meeting of the Council next after their election but shall be eligible for re-election.

Charitable Purpose

The purpose of the Council shall be charitable, namely to promote the benefit of the inhabitants of Roths and its environs without distinction of political, religious or other opinions or of race, the objects of the Council being; a. to bring together in association the inhabitants, voluntary organisations, and local authority in a common effort to further health, to advance education of the said inhabitants; b. to provide a meeting place and education so that the conditions of life of said inhabitants may be improved

Activities and Achievements

In line with the purpose of the charity, the following activities were undertaken by the Council during the above financial year:-

Floral Displays throughout the town.

The Charity undertook to provide a mixture of hanging baskets and tubs, totalling 50, which were strategically placed throughout the town. These provided a wonderful, colourful display for all to enjoy. These were maintained by local small businesses that were funded by the charity. The success of the display is reflected in the number of individuals, families and businesses who have become sponsors for the provision of the displays.

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2025

Floral Displays throughout the town.(continued)

The charity undertook to maintain areas of ground around the town which were considered 'unsightly' by the residents. This mainly involved the cutting of the grass within the town. Local landscape gardeners were invited to tender for the project, and the feedback from the townsfolk was particularly complimentary. The benefits were not just enjoyed by locals but also by those passing through, with many stopping to enjoy and compliment the clean and tidy appearance of the town.

Restorative work

The largest undertaking of the charity was the restoration of the 'Anvil Gardens'. An area situated behind the war memorial, which had fallen into a state of disrepair. The gardens were surrounded by a low-level, wide hedge and were completely overgrown and untidy. In collaboration with Moray Council, Rothes Primary School, Rothes Seniors, The Rothes Council and a host of local volunteers, the hedge was removed, the grass areas were cut and resown, and the gardens were weeded, prepared and replanted. Most of the replanting was done by the schoolchildren as part of an education project. We also repaired and painted the existing benches (Local volunteer), and installed two new commemorative benches. The success of this project saw dozens of individuals sitting, enjoying the warm summer days and the wonderful display of flowers all through the summer months. In the future, we hope to reinstall an Anvil in the middle of the gardens and are currently working with individuals on this addition to the project. We cannot thank Moray Council enough for months. In the future, we hope to reinstall an Anvil in the middle of the gardens and are currently working with individuals on this addition to the project. We cannot thank Moray Council enough their input to this project. Ornithologists ensured no nesting birds were affected by the removal of the hedge, council workmen removed the hedge with the help of volunteers and did most of the earthworks free of charge. Once finished, bird nesting boxes were fitted to the trees to encourage nesting in the gardens.

Community Chest/Blessings box

The council undertook to create what we called a community chest near the centre of the town. The chest was unlocked and free to access at all times. A team of volunteers bought foodstuffs and dry goods for those who were less fortunate. We later added baby items like nappies etc to help those with newborn children at a time when cash is often in short supply. The box was monitored regularly, and many individuals declared their gratitude for the help it afforded them. Several of those had renamed it as a 'blessings box'.

Christmas lights display

At Christmas time, we fund and prepare a Lighting Display for the whole town. Lamp posts throughout are adorned with festive lights, and the trees around the Anvil Gardens have hundreds of small decorative white lights attached to their branches. We also decorate the Christmas tree in the square. Local children are organised to sing carols, and a local club hall opens to offer free hot drinks and treats for the youngsters. The work this project needs is done on a completely voluntary basis. Local businesses advise on all matters relating to health and safety and provide trained personnel to operate all machinery. The success of this project is reflected in the hundred or so people who attend the switching on of the lights ceremony every year.

In addition to these projects, the charity also funds a variety of local groups, clubs and organisations.

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST AUGUST 2025 (Continued)

Financial Review

The charity has achieved total income for the year of £55,723 (2024 £16,085) derived mainly from grants, donations, fundraising activities and sponsorship.

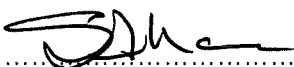
Expenditure totals £60,311 (2024 £8,159) for the year, giving an overall net (deficit)/surplus of (£4,588), (2024 £7,926) being carried from/to reserves.

At the year end total reserves were £19,639 of which £1,461 were restricted.

Reserves policy

The Statement of Balances shows funds at the year end of £19,639 (2024 - £24,227) which are held by the charity for use in future charitable events and activities. Included in the 2025 balance £1,461 (2024 £1,518) is a restricted fund.

Approved by the Trustees and signed on their behalf


.....

Steven Allan

Trustee

Date: 5th MAY, 2026

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

Independent Examiner's Report to the Trustees of Rothes Council

I report on the accounts of the charity for the year ended 31st August 2025 which are set out on pages 6 to 8.

Respective Responsibilities of Trustees and Examiners

The Charity's Trustees 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). 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 Charities Accounts (Scotland) Regulations 2006. 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 Accounting 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.



Roy J Laing MAAT

Anne A. Laing
Chartered Accountants
Lavona
Calcots
ELGIN, IV30 8NB

Date: 7-5-26

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025

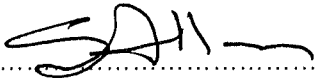
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Year ended</u>	<u>Year ended</u>
	<u>Funds</u>	<u>Funds</u>	<u>31/08/2025</u>	<u>31/08/2024</u>
	£	£	£	£
Receipts				
Donations	885	0	885	4,636
Receipts from fundraising activities	1,849	0	1,849	1,716
Sponsorship	774	0	774	575
Grants	7,000	45,216	52,216	9,158
Total receipts	10,507	45,216	55,723	16,085
Payments				
Payments relating directly to charitable activities:				
Christmas Lights	5,002	663	5,665	2,775
Flowers and Grass	3,787	663	4,450	3,366
Blessing Box	1,408	0	1,408	200
Windfarm Grants	0	43,890	43,890	0
Office exp	97	57	154	913
Insurance	381	0	381	381
Accountancy	200	0	200	0
Licence	20	0	20	20
Bank Charges	7	0	7	0
Maintenance	50	0	50	0
Donations	269	0	269	405
Donation - Anvil Bench	3,817	0	3,817	0
Honorarium	0	0	0	100
Total payments	15,038	45,273	60,311	8,159
(Defecit)/Surplus for year	(4,531)	(57)	(4,588)	7,926

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

STATEMENT OF BALANCES AS AT 31ST AUGUST 2025

	<u>2025</u>	<u>2024</u>
	£	£
Bank and cash in hand		
Opening balance	24,227	16,301
Deficit/Surplus for year	<u>(4,588)</u>	<u>7,926</u>
	<u>19,639</u>	<u>24,227</u>
Reserves		
Restricted Funds Note 4	1,461	1,518
Unrestricted funds	<u>18,178</u>	<u>22,709</u>
	<u>19,639</u>	<u>24,227</u>

Approved by the Trustees and signed on their behalf.



Steven Allan

Trustee

Date : *5th MAY, 2026*

ROTHES COUNCIL
SCOTTISH CHARITY NUMBER SC030145

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

	<u>2025</u>	<u>2024</u>
	£	£
Note 1 - Receipts from fundraising activities		
Coffee morning	802	348
Christmas Raffle	285	0
Collection Box	762	812
Carols in the Square	0	556
	<u>1,849</u>	<u>1,716</u>

Note 2 - Trustees remuneration and expenses

No remuneration was paid to trustees during the year (2024 - nil)

Note 3 - Transactions with Trustees

None

Note 4 - Restricted Funds

	Opening balance 01/09/24	Grant Income	Grant Expenditure	Transfers	Closing balance 31/08/25
Robertson	0	1,326	1,326	0	0
Windfarm Grants	1,518	43,890	43,947	0	1,461
	<u>1,518</u>	<u>45,216</u>	<u>45,273</u>	<u>0</u>	<u>1,461</u>