

Rumster Outdoor Centre Management Group
Report and Financial Statements
Year ended: 30th June 2025
Charity no: SC035812

Company limited by guarantee SC285739

Report of the trustees for the year ended 30th June 2025

The trustees present their annual report and financial statements of the charity for the year ended 30th June 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 and Republic of Ireland published on 16 July 2014.

Objectives and activities

The purpose of the Group is to provide or assist in the provision of facilities for outdoor education, recreation, or other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the inhabitants of Caithness.

A review of our achievements and performance

The benefits of the Group's work is the provision of opportunities for members of the public to use the forest for leisure and recreation to improve physical and mental health.

Monitoring achievement

The group have held several events on the site which were open to members of the public including Green Gym activities with work being carried out on site maintenance and forest walks. Local youth groups visited the forest to celebrate Earth Day. Several mindfulness sessions and activities were held on the site and family art days. These events have created an increase in membership.

The group have completed the construction of a Rotunda and now have a building on the site.

Financial review

The Group's work is entirely reliant on income from grants, fundraising activities and donations. The group had previously received a substantial donation from Nuclear Decommissioning Agency. The building was completed with funding from Baillie Windfarm, Camster Windfarm and Watten.

Risk management

The directors have a responsibility to ensure that the group's funds are managed responsibly and that no plans, purchases or events exceed the funds held by the Group.

Reserves policy

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

Plans for the future

The group seek to provide activities in the forest to enable groups and individuals to use the site. The group also seek to encourage groups to organize their own activities and make use of the building.

Structure, governance and management

Rumster Outdoor Management Group is a registered charity, number SC035812, registered as a charity since 3rd June 2005 and also a company limited by guarantee company number SC285739 registered 5th June 2005.

The group has not been actively fundraising but has been dependent on grants for projects and carefully manages its existing resources.

New directors are appointed by the members at the annual general meeting and serve for one year. Their appointment will terminate at the annual general meeting in the following year when they may put themselves forward for re-appointment. The articles of association state that the number of directors shall be not less than 5 and the maximum number of directors shall be 9. The board may by ordinary resolution from time to time increase or reduce the minimum or maximum number of directors. Directors will be individual natural persons only who support the objects of the company and whom the directors will consider to be appropriate persons to be directors. During the year two directors resigned and one new director was appointed.

New directors may be sought by open advertisement or through a dialogue with other groups or organisations that we may want to work with.

Key management personnel remuneration

All directors give of their time freely and no remuneration was paid to any directors in the year. The company may reimburse director expenses to attend general meetings, separate meetings or any meeting they attend to represent the company.

Directors are required to disclose all relevant interests and declare them at any meetings. A director would remove themselves from the meeting if they have an personal interest in any matters for discussion.

Reference and administrative information

Directors

William Marshall, Chairman

Elsbeth Husband, Secretary

Leslie Grant, Treasurer

Roger Saxon, Director

Catriona Andrews, Director

Bryan Dodds, Director

Principal Office: Arran, 6 Lindsay Place, Wick, Caithness. KW1 4PF

Charity Number: SC035812

Company number: SC285739

Bank

The Bank of Scotland, Treasurer's Account

Independent Examiner

Scott Anthoney FCCA, Hawthorn House, Forss, Thurso, KW14 7XU

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 11th March 2026 and signed on its behalf by:



Elspeth Husband - Trustee

Rumster Outdoor Centre Management Group
Statement of Financial Activities
for the year ending 30th June 2025

	Note	Unrestricted Funds £s	Restricted Funds £s	Endowment Funds £s	2025 £s	2024 £s
Income and Endowments						
Donations	3	0	0		0	49
Grants		0	32000		32000	47000
					0	
Total Income		0	32000	0	32000	47049
Expenditure						
Administration		338			338	73
Site Development	4		19280		19280	41657
Site Maintenance					0	0
Site Activities		952			952	1048
Total Expenditure		1290	19280	0	20570	41778
Net Income/Expend		-1290	12720	0	11430	4271
Total Funds Brought Forward		4198	1343		5541	1269
Total Funds brought/ carried forward		2908	14063	0	16971	5541

Rumster Outdoor Centre Management Group
Balance Sheet as at 30th June 2025

	Note	Unrestricted Funds £s	Restricted Funds £s	Endowment Funds £s	2025 £s	2024 £s
Fixed Assets						
Tangible assets	3	1	0	0	1	1
Total Fixed Assets		0	0	0	0	1
Current Assets						
Debtors		0	0	0	0	0
Cash at bank and in hand		2907	14063	0	16970	5540
Total Current Assets		2907	14063	0	16970	5540
Liabilities						
Creditors falling due within 1 year		0	0	0	0	0
Net Current Assets		2907	14063	0	16970	5540
Total Assets less current liabilities		2907	14063	0	16970	5540
Creditors						
Amounts falling due after more than one year		0	0	0	0	0
Provision for liabilities and charges		0	0	0	0	0
Net Assets		2908	14063	0	16971	5541
The funds of the charity						
Restricted funds		0	14063	0	14063	1343
Unrestricted funds		2908	0	0	2908	4198
Total Charity Funds		2908	14063	0	16971	5541

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th March 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Elspeth Husband', written in a cursive style.

Elspeth Husband - Trustee

The notes form part of these financial statements

Notes to the accounts

1 Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

(d) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognized until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit would be included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(f) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(g) Allocation of support and governance costs

Support would be allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities would be apportioned based on activities.

(h) Costs of raising funds

The costs of generating funds consist of any fundraising expenses and certain legal fees.

(i) Charitable activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs as shown in note 6.

(j) Tangible fixed assets and depreciation

An amount of £1 has been entered to indicate the ownership of a piece of land. This is an unserviced site of less than 1 acre within the area of Rumster Forest. The forest is owned and managed by Forest and Land Scotland

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

(m) Pensions

The charity has no employees.

2 Analysis of charitable income

In 2025 £32000 of the income was attributable to restricted income. This amount was a grant from Foundation Scotland and Baillie Windfarm for the construction of the building.

3 Analysis of funds movement

Analysis of funds movement	Balance b/fwd	Income	Expenditure	Transfers	Gains and Losses	Find c/fwd
	£s	£s	£s	£s	£s	£s
Unrestricted Funds	4198	0	1290			2908
Restricted funds	1343	32000	19280			14063
	5541	32000	20570	0	0	16971

The remaining restricted funding is to cover finishing of the building and basic furnishings.
The unrestricted funds are available to be spent for any purpose of the charity.

**Independent Examiner's Report to the Trustees of
Rumster Outdoor Centre Management Group**

I report on the accounts for the year ended 30th June 2025.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees 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 the independent examiner's report

My examination was 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 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 I do not express an audit opinion on the view given by the accounts.

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 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 to comply with Regulation 8 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.



Scott Anthony FCCA
Thor Accountancy Ltd
Hawthorn House
Forss
Thurso
KW14 7XU
Date: 11th March 2026

