Drummuir & Botriphnie Community Trust

Scotland · Charity number SC035924

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2004-09-07
Register	View on the OSCR register

Contact

Address	Mains Of Pitlurg Keith AB55 5PJ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health','the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the advancement of public participation in sport','the advancement of environmental protection or improvement','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The objectives of the charity are to purchase, refurbish and maintain the Drummuir & Botriphnie hall and adjoining cottage, and any other associated land and buildings.

Beneficiaries: 'Children or young people','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: To manage community land and associated assets for the benefit of the Community and the public in general as an important part of the protection and sustainable development of Scotland's natural environment, where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs. To promote the benefit of the inhabitants of the Community, without distinction on grounds of race, political, religious, or other opin ions, by associating with the local statutory authorities, voluntary organizations and inhabitants in a common effort to advance education and to provide, or assist in providing, facil ities for recreation and other leisure-time occupation, following principles of sustainable development and in the interests of social welfare so that their conditions of life may be improved, where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs. To advance the education of the Community about its environment, culture and/or history.

Geography

- **Main operating location:** Moray
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£22,829	£25,602	-	0
2024-09-30	£59,011	£28,886	-	0
2023-09-30	£10,398	£24,919	-	0
2022-09-30	£9,757	£26,148	-	0
2021-09-30	£16,583	£19,623	-	0
2020-09-30	£28,485	£24,205	-	0

Accounts

COMPANY REGISTRATION NUMBER: SC273043
CHARITY REGISTRATION NUMBER: SC035924

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

Company Limited by Guarantee

UNAUDITED FINANCIAL STATEMENTS

30 SEPTEMBER 2025

RITSONS
Chartered accountants
26-30 Marine Place
Buckie
Moray
AB56 1UT

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2025

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Drummuir & Botriphnie Community Trust	
Charity registration number	SC035924	
Company registration number	SC273043	
Principal office and registered office	26-30 Marine Place Buckie Moray AB56 1UT	
The trustees		
	Mr J. Mark	
	Mr J. Law	
	Mrs D. Mark	
	Mrs F. Morrison	(Appointed 11 September 2025)
	Mr C R Stockdale	
	Mr A. Riach	
	Mr S. Thain	
	Ms K. Wilson	(Resigned 28 July 2025)
Company secretary	Mrs D. Mark	
Independent examiner	Ritsons 26-30 Marine Place Buckie Moray AB56 1UT	

Structure, governance and management

The trustees have assessed the major risks to which the building is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to the major risks. Eg. The buildings are insured, and all cheques require to be countersigned.

Objectives and activities

The charity is a company limited by guarantee which is governed by its memorandum and articles. The management of the charity is the responsibility of the trustees who are elected under the terms of the memorandum and articles.

The objects of the charity are to purchase, refurbish and maintain the Drummuir & Botriphnie hall and adjoining cottage, and any other associated land and buildings.

Achievements and performance

Hall hires have increased over the past year.

The most significant project, completed in February 2025, was the installation of PV panels and battery storage, which has shown a marked improvement in our energy running costs.

Financial review

The trustees have the responsibility to ensure that surplus funds are invested in the manner most suitable for the charity. Over the last year, the funds have been invested in bank deposit accounts which are low risk and easily accessed.

The unrestricted fund represents the free reserves of the charity. The trustees are satisfied that the balance of the fund is satisfactory.

There are three main restricted funds, namely, the Hall & cottage acquisition fund, the Hall renovation fund and the Hall storage building fund. The Hall & cottage acquisition fund is being utilised in line with the depreciation of the hall and cottage in the accounts. The Hall renovation fund is also being utilised in line with the depreciation of the assets. There are also three further restricted funds. The Equipment fund which is being utilised in line with depreciation of the related assets, and the website fund and village flowers fund, both of which are being utilised in line with the expenditure incurred. The Hall storage building fund will be utilised in line with the depreciation of the Hall storage building fund depreciation on the assets once it is built.

As a result of the deficit of £2,773 (2024: surplus £30,125) for the year, the charity held unrestricted funds of £71,886 (2024: £72,404) and restricted funds of £461,836 (2024: £464,091).

Plans for future periods

Future projects planned are the installation of the Vehicle Activated Signs for the Village and the installation of a robotic mower for the Village Playing Field. Both projects will benefit members of the local and wider Communities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 June 2026 and signed on behalf of the board of trustees by:

James A Mark

Mr J. Mark
Trustee

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

YEAR ENDED 30 SEPTEMBER 2025

I report on the financial statements for the year ended 30 September 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 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.

Aileen Haslam, C.A.

Aileen Haslam

Independent Examiner

17 June 2026

26-30 Marine Place
Buckie
Moray
AB56 1UT

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 SEPTEMBER 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	**Total funds £**	Total funds £
Income and endowments					
Donations and legacies	**5**	201	13,786	**13,987**	48,844
Charitable activities	**6**	8,842	–	**8,842**	8,875
Other trading activities	**7**	–	–	**–**	1,292
Total income		9,043	13,786	**22,829**	59,011
Expenditure					
Expenditure on charitable activities	**8,9**	24,843	759	**25,602**	28,886
Total expenditure		24,843	759	**25,602**	28,886
Net (expenditure)/income		(15,800)	13,027	**(2,773)**	30,125
Transfers between funds		15,282	(15,282)	**–**	–
Net movement in funds		(518)	(2,255)	**(2,773)**	30,125
Reconciliation of funds					
Total funds brought forward		72,404	464,091	**536,495**	506,370
Total funds carried forward		71,886	461,836	**533,722**	536,495

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

DRUMMUIR & BOTRIPHNIE COMMUNITY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	14	494,851	509,162
CURRENT ASSETS			
Debtors	15	1,644	1,517
Cash at bank and in hand		39,128	50,607
		40,772	52,124
CREDITORS: amounts falling due within one year	16	1,901	24,791
NET CURRENT ASSETS		38,871	27,333
TOTAL ASSETS LESS CURRENT LIABILITIES		533,722	536,495
NET ASSETS		533,722	536,495
FUNDS OF THE CHARITY			
Restricted funds		461,836	464,091
Unrestricted funds		71,886	72,404
Total charity funds	17	533,722	536,495

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 June 2026, and are signed on behalf of the board by:

James A Mark *James Law*

Mr J. Mark
Trustee

Mr J. Law
Trustee

The notes on pages 6 to 13 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 26-30 Marine Place, Buckie, Moray, AB56 1UT.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

- Investment income is included when receivable.

- Income from charitable trading activity is accounted for when earned.

- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible assets

Tangible assets are initially recorded at cost.

3. ACCOUNTING POLICIES *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land & Buildings	-	2% straight line
Equipment	-	15% reducing balance

4. LIMITED BY GUARANTEE

Each member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceased to be a member, for payment of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
GRANTS			
Hill of Towie Windfarm Community Fund Grants	–	5,649	**5,649**
OTHER DONATIONS AND LEGACIES			
Donations	201	–	**201**
	201	5,649	**5,850**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
GRANTS			
Hill of Towie Windfarm Community Fund Grants	–	48,694	48,694
OTHER DONATIONS AND LEGACIES			
Donations	150	–	150
	150	48,694	48,844

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Cottage rent receivable	4,800	**4,800**	4,800	4,800
Hall income	4,042	**4,042**	4,075	4,075
	8,842	**8,842**	8,875	8,875

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	–	**–**	1,292	1,292

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Core expenses	23,827	759	**24,586**
Support costs	1,016	–	**1,016**
	24,843	759	**25,602**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core expenses	27,919	–	27,919
Support costs	967	–	967
	28,886	–	28,886

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Core expenses	24,586	–	**24,586**	27,919
Governance costs	–	1,016	**1,016**	967
	24,586	1,016	**25,602**	28,886

10. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**14,311**	14,433
Operating lease rentals	**535**	1,029

11. STAFF COSTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

The trustees did not receive any expenses during the year.

12. TRUSTEE REMUNERATION AND EXPENSES

The trustees did not receive any remuneration and were not reimbursed for any expenses.

13. TRANSFERS BETWEEN FUNDS

Grants have been received by the charity for the funding of fixed asset acquisitions. It is necessary for the charity to release these grants received over the useful lives of the asset to which they relate. In the year to 30 September 2025 £13,445 (2024: £13,004) was transferred from asset restricted funds to unrestricted reserves.

There was also a transfer of £1,837 for expenses previously included as unrestricted in prior years.

14. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	**Total £**
Cost			
At 1 October 2024 and 30 September 2025	680,829	26,978	**707,807**
Depreciation			
At 1 October 2024	176,281	22,364	**198,645**
Charge for the year	13,618	693	**14,311**
At 30 September 2025	189,899	23,057	**212,956**
Carrying amount			
At 30 September 2025	490,930	3,921	**494,851**
At 30 September 2024	504,548	4,614	509,162

15. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	**1,644**	1,517

16. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**1,300**	24,190
Accruals and deferred income	**601**	601
	1,901	24,791

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 October 2024	Income	Expenditure	Transfers	**At 30 September 2025**
	£	£	£	£	**£**
General funds	72,404	9,043	(24,843)	15,282	**71,886**

	At 1 October 2023	Income	Expenditure	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	77,969	10,317	(28,886)	13,004	72,404

The unrestricted fund represents the free services of the company which the Trustees are free to use in accordance with the charitable objects.

17. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Restricted funds

	At 1 October 2024	Income	Expenditure	Transfers	**At 30 September 2025**
	£	£	£	£	**£**
Hall & cottage acquisition fund	51,654	–	–	(1,720)	**49,934**
Hall renovation fund	307,891	–	–	(8,527)	**299,364**
PA/sound & computer equipment fund	2,475	–	–	(371)	**2,104**
Website fund / village flowers fund	1,837	–	–	(1,837)	**–**
Hall storage building fund	50,623	–	–	(1,235)	**49,388**
Defibrillator fund	638	–	–	(638)	**–**
Carpark fund	1,253	–	–	–	**1,253**
Solar panels	47,720	–	–	(954)	**46,766**
Hill of Towie	–	5,649	(759)	–	**4,890**
Edintore Grant	–	8,137	–	–	**8,137**
	464,091	13,786	(759)	(15,282)	**461,836**

	At 1 October 2023	Income	Expenditure	Transfers	At 30 September 2024
	£	£	£	£	£
Hall & cottage acquisition fund	53,374	–	–	(1,720)	51,654
Hall renovation fund	316,418	–	–	(8,527)	307,891
PA/sound & computer equipment fund	2,911	–	–	(436)	2,475
Website fund / village flowers fund	1,837	–	–	–	1,837
Hall storage building fund	51,858	–	–	(1,235)	50,623
Defibrillator fund	750	–	–	(112)	638
Carpark fund	1,253	–	–	–	1,253
Solar panels	–	48,694	–	(974)	47,720
Hill of Towie	–	–	–	–	–
Edintore Grant	–	–	–	–	–
	428,401	48,694	–	(13,004)	464,091

17. ANALYSIS OF CHARITABLE FUNDS *(continued)*

Hall & Cottage Fund - the fund represents the funding received which was used to purchase the Drummuir & Botriphnie hall and adjoining cottage.

Hall Renovation Fund - the fund represents the funding received which has been used for the purposes of renovating the hall.

Equipment Fund - the fund represents funding received which has been used for PA, sound, computer & kitchen equipment purchases.

Website Fund - the fund represents funding received which has been used for website costs.

Hall Storage Building Fund - the fund represents funding received.

Defibrillator Fund - funds for the acquisition and installation of a community defibrillator.

Car Park Upgrade Fund - funds towards the costs of upgrading the hall car park.

Solar Panels - funds toward the cost and installation on Solar PV and battery storage.

Hill of Towie - funds toward the cost of a robotic mower for the Village Playing Field.

Edintore Grant - funds for the acquisition of Vehicle Activated Signs for the Village.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	47,295	447,556	**494,851**
Current assets	24,591	14,280	**38,871**
Net assets	71,886	461,836	**533,722**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	48,161	461,001	509,162
Current assets	24,243	3,090	27,333
Net assets	72,404	464,091	536,495