



### **Chairmans Report**

During the last 12 months KaTCA have continued to drive forward actions and initiatives raised as priorities by our members. The positive relationships we have built with other partners, including Crown Estate Scotland and Moray Council, have helped us in achieving our aims.

It has also been a year of change for KaTCA as we have formally transferred from a Limited Company to a SCIO (Scottish Charitable Incorporated Organisation).

It is heartwarming to see how much we have all achieved this year by working together as a community, and as a committee we really appreciate the time you have all given to support us. There have been some fantastic highlights this year:

**Christmas Lights:** it was great to see so many volunteers, including our amazing fire service, coming out in November to help us put the new Christmas lights up in the square. Also, a big shout out to Karen White for the delicious soup she made to keep us all going. Unfortunately, the weather wasn't kind to us on light switch on day but hopefully everyone enjoyed the new lights over the festive period. We remain hopeful that the lamp post lights will be in place for Christmas 2025.

I would like to take this opportunity to also remember Keith Martin, who sadly passed away earlier this year. As many of you know, he was instrumental in ensuring we had a Christmas display each year.

**Adopt a Pot:** a big focus this year has been on bringing colour to the village and expanding on the great work [REDACTED] have done at the playpark. Driven by [REDACTED] enthusiasm, we have installed 18 new barrel planters, replaced 5 that were broken and installed a memorial planter to remember those that have meant a great deal to the community.

The plants in the village have looked absolutely stunning this year and I would like to say a massive thank you to all of you that have adopted one or more of the pots. The variety of plants and the mass of colour has been amazing and brought a smile to many a face. We have received a lot of compliments on the floral displays from visitors we have been speaking to whilst out and about in the village.

**Speed Awareness:** we have been working with Moray Council throughout the year to arrange the installation of a Vehicle Activated Sign (VAS) by the playpark. It's taken a while but after a few issues with our original supplier, the sign has now been installed.

To also raise speed awareness, the children at Tomintoul Primary School designed some fantastic posters for a local road safety campaign. Everyone that took part did an outstanding job and we have turned some of these into signs that are now



displayed in prominent places around the village. Thank you to all our young artists for their colourful pictures.

**Bench Restoration:** we have also been looking at refurbishing the tired and worn benches in the village. I would like to say a big thank you to Martin Richardson and Jamie White for helping with this task and between them they have completed the refurbishment of the John Low bench, the bench outside the Gordon Hotel and also the bench in the tennis court. Further benches will be refurbished including in the games field, by the children's play park and the broken seat on the road to Delnabo.

**Tennis Courts:** the tennis court is a great asset to the community, and we have a great group of volunteers who have worked tirelessly to ensure it is available for use. Many hours have been spent fixing fences, painting, building walls, strimming and leaf blowing. Thank you to [REDACTED] [REDACTED] [REDACTED] for the work they have done on the tennis court this year.

**Bicycle Repair Station:** the relationships we have forged with partner organisations are very important to us. Following an idea that [REDACTED] had, through our collaboration with Moray Council and the Cairngorms National Park we have now had a bicycle repair station installed in the car park. It has been great to see this being used by cyclists throughout the spring and summer. I would like to thank Councillor [REDACTED] for supporting us to help make this happen

**Community Events:** along the way we have also had a lot of fun - our Elf at the Christmas Fair now has a friend to help Santa and our Halloween pumpkin carving was expanded to include an adult competition. Guess which age group was more competitive!! I would like to say thank you to the team that organised these events and everyone that helped them on the day. Without you, these community events could not happen.

Moving towards 2026, our focus will be on activities that support the 250 years of Tomintoul celebrations, and we look forward to having plenty of opportunities to come together as a community.

I would like to say thank you to my fellow committee members, past and present, who have given their time tirelessly throughout the year to support the community. I hope you agree they have all done an amazing job, especially as we have been running with the minimum number of trustees for part of the year. For KaTCA to continue, we do need new trustees to come forward and the more trustees we have, the easier the workload becomes. I would encourage anyone who is interested to speak to a member of the committee.

Finally, I would like to thank all our members who have shown continuing support throughout the year as without you we would not have been able to achieve what we have.

[REDACTED]

Chair, Kirkmichael and Tomintoul Community Association

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2025  
for

Kirkmichael and Tomintoul  
Community Association Ltd.

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

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For The Year Ended 31 March 2025**

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**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Report of the Trustees  
For The Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity has been formed to benefit the community of the Parish of Kirkmichael and Tomintoul.

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 opinions, by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide, or assist in providing, facilities 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 promote for the public benefit rural regeneration, following principles of sustainable development, where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs, in areas of social and economic deprivation within the community by all or any of the following means:

- (a) the relief of poverty in such ways as may be thought fit;
- (b) the relief of unemployment in such ways as many be thought fit, including assistance to find employment;
- (c) the advancement of education, training and retraining, particularly amongst unemployed people, and providing unemployed people with work experience;
- (d) the creation of training and employment opportunities by the provision of workspace, buildings and/or land use on favourable terms;
- (e) the provision of housing for those who are in conditions of need and the improvement of housing in the public sector or in charitable ownership provided that such power shall not extend to relieving and local authorities or other bodies of a statutory duty to provide or improve housing
- (f) the maintenance, improvement or provision of public amenities
- (g) the preservation of building or sites of historic or architectural importance
- (h) the provision of assistance in the provision of recreational facilities for the public at large and/or those, who by reasons of their age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities
- (i) the protection or conservation of the environment
- (j) the provision of public health facilities and childcare.

To advance the education of the community about its environment, culture and/or history.

**ACHIEVEMENT AND PERFORMANCE**

All income is through donations and fundraising activities such as the Christmas fair, Tomintoul Highland Games stall, bingo etc.

**FINANCIAL REVIEW**

**Financial position**

During the year to 31 March 2025 the association had income of £7,222 (2024 - £1,722) and expenditure of £7,775 (2024 - £4,516) leaving a deficit of £553 (2024 - £2,794).

As at 31 March 2025 the association had £38,643 of unrestricted funds (2024 - £39,196) and restricted funds of £nil (2024 - £nil). The trustees consider that the cash reserves of the charity are sufficient for the ongoing expenditure of charitable activities.

**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Report of the Trustees  
For The Year Ended 31 March 2025**

**FUTURE PLANS**

Kirkmichael and Tomintoul Community Association was converted to a SCIO on 14 May 2025.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC299545 (Scotland)

**Registered Charity number**

SC038679

**Registered office**

Conglass Lane  
Tomintoul  
Ballindalloch  
Banffshire  
AB37 9HU

**Trustees**

**Independent Examiner**

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

Approved by order of the board of trustees on 9 June 2025 and signed on its behalf by:

**Independent Examiner's Report to the Trustees of  
Kirkmichael and Tomintoul  
Community Association Ltd.**

I report on the accounts for the year ended 31 March 2025 set out on pages four to ten.

**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.

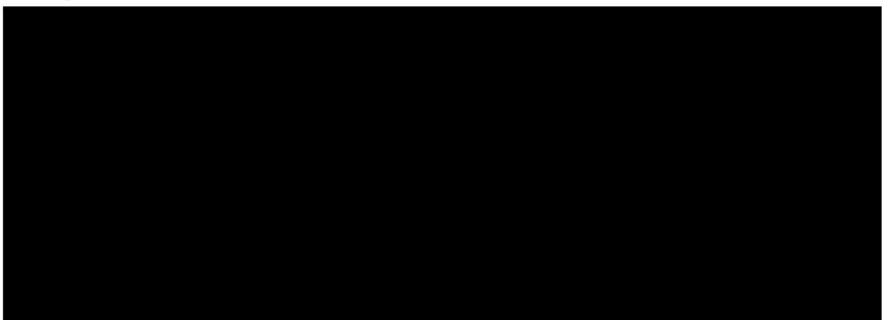
**Independent examiner's statement**

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.



The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

9 June 2025



**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Statement of Financial Activities  
For The Year Ended 31 March 2025**

		Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		5,420	-	5,420	405
Other trading activities	2	1,802	-	1,802	1,317
<b>Total</b>		<u>7,222</u>	<u>-</u>	<u>7,222</u>	<u>1,722</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General Fund		7,775	-	7,775	4,516
<b>NET INCOME/(EXPENDITURE)</b>		(553)	-	(553)	(2,794)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		39,196	-	39,196	41,990
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>38,643</u>	<u>-</u>	<u>38,643</u>	<u>39,196</u>

The notes form part of these financial statements



**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		39,628	-	39,628	41,145
<b>CREDITORS</b>					
Amounts falling due within one year	5	(985)	-	(985)	(1,949)
<b>NET CURRENT ASSETS</b>		<u>38,643</u>	<u>-</u>	<u>38,643</u>	<u>39,196</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		38,643	-	38,643	39,196
<b>NET ASSETS</b>		<u>38,643</u>	<u>-</u>	<u>38,643</u>	<u>39,196</u>
<b>FUNDS</b>	6				
Unrestricted funds				38,643	39,196
<b>TOTAL FUNDS</b>				<u>38,643</u>	<u>39,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

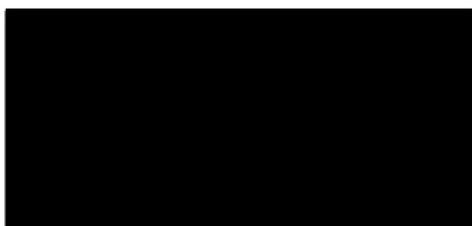
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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 9 June 2025 and were signed on its behalf by:



**Notes to the Financial Statements  
For The Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Fundraising events	1,896	1,123
Race income	(94)	194
	<u>1,802</u>	<u>1,317</u>

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2025**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	405	-	405
Other trading activities	1,317	-	1,317
<b>Total</b>	<u>1,722</u>	<u>-</u>	<u>1,722</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General Fund	4,516	-	4,516
<b>NET INCOME/(EXPENDITURE)</b>	(2,794)	-	(2,794)
Transfers between funds	4,501	(4,501)	-
<b>Net movement in funds</b>	<u>1,707</u>	<u>(4,501)</u>	<u>(2,794)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	37,489	4,501	41,990
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>39,196</u></u>	<u><u>-</u></u>	<u><u>39,196</u></u>



**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2025**

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Accrued expenses	985	1,949

**6. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	39,196	(553)	38,643
<b>TOTAL FUNDS</b>	39,196	(553)	38,643

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,222	(7,775)	(553)
<b>TOTAL FUNDS</b>	7,222	(7,775)	(553)

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	37,489	(2,794)	4,501	39,196
<b>Restricted funds</b>				
Unknown fund	4,501	-	(4,501)	-
<b>TOTAL FUNDS</b>	41,990	(2,794)	-	39,196

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2025**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,722	(4,516)	(2,794)
<b>TOTAL FUNDS</b>	<u>1,722</u>	<u>(4,516)</u>	<u>(2,794)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	37,489	(3,347)	4,501	38,643
<b>Restricted funds</b>				
Unknown fund	4,501	-	(4,501)	-
<b>TOTAL FUNDS</b>	<u>41,990</u>	<u>(3,347)</u>	<u>-</u>	<u>38,643</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,944	(12,291)	(3,347)
<b>TOTAL FUNDS</b>	<u>8,944</u>	<u>(12,291)</u>	<u>(3,347)</u>

**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Notes to the Financial Statements - continued  
For The Year Ended 31 March 2025**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.



**Kirkmichael and Tomintoul  
Community Association Ltd.**

**Detailed Statement of Financial Activities  
For The Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,420	405
<b>Other trading activities</b>		
Fundraising events	1,896	1,123
Race income	(94)	194
	<u>1,802</u>	<u>1,317</u>
<b>Total incoming resources</b>	<b>7,222</b>	<b>1,722</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent	194	218
Race expenses	-	113
Sundries	70	93
Postage and stationery	65	106
Bank charges	7	-
Accountancy	886	1,307
Repairs and renewals	1,255	1,161
Charitable donation	1,310	1,000
Fundraising expenses	568	170
Advertising	474	348
Village Christmas lights	2,877	-
Travelling expenses	69	-
	<u>7,775</u>	<u>4,516</u>
<b>Total resources expended</b>	<b>7,775</b>	<b>4,516</b>
<b>Net expenditure</b>	<b>(553)</b>	<b>(2,794)</b>