



Rogart Development Trust

Scottish Charity : SC047012

Trustees' Annual Report

&

Receipts & Payments Accounts

1 April 2024 – 31 March 2025

TRUSTEES' ANNUAL REPORT and RECEIPTS & PAYMENTS ACCOUNTS  
For the year from 1 April 2024 – 31 March 2025

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**TRUSTEES' ANNUAL REPORT**

For the year from 1 April 2024 – 31 March 2025

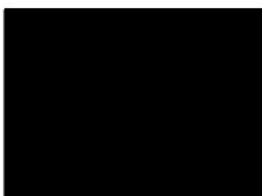
The Trustees present their annual report and financial statements for the year ended 31 March 2025, along with the independent examiner's report.

**Reference and administration details**

The charity is registered as Rogart Development Trust. It became a charity on 24 November 2016 and is registered with the Office of the Scottish Charity Regulator (OSCR): number SC047012.

The principal office and operating address of the charity is:-  
Station House  
Rogart  
IV28 3XA

The following served as charity trustees during the year and up to the date of this report:-



Other Trustees: 

**Structure Governance and Management**


The Rogart Development Trust is a Scottish Charitable Incorporated Organisation and the purposes and administrative arrangements are set out in its constitution. All of the Committee's trustees are usually appointed or reappointed by our members at the annual general meeting.

**Objectives and Activities**

The organisations purpose is to benefit the community of Rogart, postcode area IV28, with the following objects: The advancement of community development (including the advancement of rural regeneration) within the Community; only to the extent that the above purposes are consistent with achieving sustainable development.

**Achievements and Performance**

We have had another successful year of events and are delighted with the community's ongoing support.

Phase two of the Mart refurbishment project is complete, with the canopies, kitchen upgrade, increased safety measures, site tidying, and cushions and curtains in the Mart building. Special thanks to SSE—Gordonbush windfarm, Kilbraur windfarm,  for her sewing expertise, and Standfast for all their hard work in completing this phase. What a beautiful area the Mart site is becoming.

This past year, the quarterly markets have continued to grow, proving popular with stallholders and customers who travel from across the Highlands to attend. We have been delighted to see the steady increase in Highland food, craft, and charity interest in booking into the markets with us and to have been able to work in partnership with other Rogart organisations, such as the PTA of Rogart Primary School. We have waiting lists for market stalls for all markets for the upcoming year.



**TRUSTEES' ANNUAL REPORT**

For the year from 1 April 2024 – 31 March 2025

In response to requests last year, we ran another two swish sales, which again were very well attended, with a lot of lovely quality clothing, shoes, bedding etc saved from landfill and rehomed.

We again enjoyed great musical evenings with Strath Fleet Buttons and Bows, the Budapest Café Orchestra, Dances with Flutes, with [REDACTED] acapella singing accompaniment, and a lovely tapas evening, which Andrew Robinson accompanied on Spanish guitar. We also hosted East Sutherland Wheelers for a bike event and jumble where folk could check their bikes and make minor repairs. There were e-bike demos, bike register marking, and buying and selling bike goods.

We were also delighted that a lovely local couple chose the mart as their wedding venue in September – many congratulations again to Shannon and Grant!

Unfortunately, the accident claim from 2023 is ongoing. We hope that it will be resolved by August this year.

Many still enjoy the Round Rogart Paths. As the weather improves, we will organise work parties to clear any encroaching gorse on Pittentrail Hill. Thank you to all who volunteer to help with such work parties.

We have secured funding to put a community orchard on the Mart site. Groundwork will be starting, and the trees will be ordered as soon as work is in progress with the support and advice of knowledgeable people about the right kind of trees for our climate and their care. All advice received to date is much appreciated.

We have been hugely supported by our amazing volunteers, who help at each event and behind the scenes with work parties and technical help. We are incredibly grateful for your stewardship, raffle duties, teas, baking, gorse cutting, gardening work parties, and advice and support about your specialist areas, from trees to computer wizardry.

As always, thank you, [REDACTED] for the invaluable help with the RDT Accounts and advice on matters relating to the Trust. And [REDACTED] our Examiner. Thank you to the other Rogart organisations we partner with for events and who offer support. We value you all tremendously.

A huge thank you to my fellow trustees, who have worked so hard to support all RDT activities throughout the year.

Finally, I would also like to take this moment to acknowledge someone's incredible work and dedication. As per the constitution, two of our trustees have to step down each AGM, and this year, after more than 5 years as a trustee, [REDACTED] is not seeking re-election. We acknowledge her incredible contribution to RDT and the Rogart Community. Kate has held many roles as a trustee and has been chair, secretary and treasurer at different points during her time with RDT. She oversaw the complex project management and partnership-working to get the Mart and Paths projects to where they are today. Over the past few years, she has tirelessly lent her management skillset to RDT, dedicating many hours to RDT.

**Financial Review**

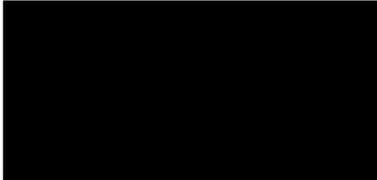
There was a deficit of £65213 due to the timing of grants received in advance. Unrestricted reserves stand at £9886 and restricted at £39114. The committee were expecting this. Finances are discussed at meetings to ensure funds are monitored and spent according to relevant conditions. We are in the process of developing the appropriate financial policies for the organisation.

TRUSTEES' ANNUAL REPORT

For the year from 1 April 2024 – 31 March 2025

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Approved by the Trustees on 23/11/2025 and signed on their behalf by



TRUSTEE POSITION: Chairman

## INDEPENDENT EXAMINER'S REPORT

For the year from 1 April 2024 – 31 March 2025

**Independent Examiner's Report** to the Trustees of Rogart Development Trust registered charity number SC047012.

I report on the accounts of the charity for the year ended 31 March 2025, set out on the following pages.

**Respective responsibilities of trustee 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 explanation from the Trustees concerning 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 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 Accounts 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.

Signed:-



Date:-

10/12/2025

Name:-

Address:-





## STATEMENT OF RECEIPTS &amp; PAYMENTS

For the year from 1 April 2024 – 31 March 2025

			<b>2025</b>	<b>2024</b>
<b><u>INCOME</u></b>	Unrestricted	Restricted		
Donations	17		17	295
Fundraising including Swish & Refreshments	555		555	1351
Markets	2297		2297	2443
Events	1844		1844	1789
Mart Rentals	230		230	620
Shed Rental			0	250
Orchard Project		9455	9455	0
Soft Furnishing project		4725	4725	0
Mart Phase 2 Grants - SSE			0	39400
Microgrant	95		95	375
SSE Gordonbush Extension			0	25827
EDF Refund			0	152
<b>Totals</b>	<b>5038</b>	<b>14180</b>	<b>19218</b>	<b>72502</b>
<b><u>EXPENDITURE</u></b>				
Fundraising	40		40	0
Events etc	898		898	
Mart Phase 2		62400	62400	11977
Mart Refurb		8804	8804	1800
Path/Bridge Project			0	226
Mart Misc Running Costs	949		949	768
Mart Electric	980		980	616
Mart Refuse	78		78	74
Mart Maintenance	84		84	665
Venue			0	0
Office	373		373	35
Insurance	2119		2119	1397
Shed Electric	96		96	658
PEL			0	0
Training	534		534	375
Events			0	659
Green Room		526	526	0
Soft Furnishing Project		5985	5985	115
Orchard Project		565	565	0
			0	
<b>Total</b>	<b>6151</b>	<b>78280</b>	<b>84431</b>	<b>19365</b>
<b>Surplus/(Deficit)</b>	<b>(1113)</b>	<b>(64100)</b>	<b>(65213)</b>	<b>53137</b>

## STATEMENT of BALANCES

For the year from 1 April 2024 – 31 March 2025

<b>Funds Reconciliation</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2025</b>	<b>Total 2024</b>
Cash at Bank & In Hand	10999	103214	114213	61076
Surplus/(Deficit) for year	(1113)	(64100)	(65213)	53137
<b>Cash at Bank &amp; In Hand</b>	<b>9886</b>	<b>39114</b>	<b>49000</b>	<b>114213</b>
<b>Bank &amp; Cash Balances</b>				
Bank of Scotland Account			49000	114213
Cash			0	0
			<b>49000</b>	<b>114213</b>
<b>Other Assets (approx. values)</b>				
Rogart Mart & Field	172066			
Storage Shed at Corry Meadow	12742			
Mart Furniture/Equipment	8867			
	<b>193675</b>			

Approved by the Trustees on 23/11/2025 and signed on their behalf by

TRUSTEE POSITION:

CHAIRMAN



NOTES to the ACCOUNTS

For the year from 1 April 2024 – 31 March 2025

NOTES

**1. Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Reserves**

Unrestricted reserves stand at £9886 and restricted at £39114 . Restricted funds are for projects funded and paid in advance.

**3. Trustee Remuneration and Expenses**

No trustees received any remuneration or reimbursement of expenses in the period.