

REGISTERED COMPANY NUMBER: SC538909 (Scotland)

REGISTERED CHARITY NUMBER: 048688

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
ROSYTH COMMUNITY PROJECTS LIMITED**

S&W Partners (Scotland) Limited
Q Court
3 Quality Street
Edinburgh
EH4 5BP

ROSYTH COMMUNITY PROJECTS LIMITED

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for the year ended 30 June 2025**

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ROSYTH COMMUNITY PROJECTS LIMITED

REPORT OF THE TRUSTEES for the year ended 30 June 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 30 June 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).

ROSYTH COMMUNITY PROJECTS LIMITED

REPORT OF THE TRUSTEES for the year ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

This year we reviewed our strategy, including our vision, mission, values, and objectives, through collaboration with stakeholders, to ensure they met the emerging needs of our community and to ensure that the organisation adapted to the challenging environment in which we found ourselves.

Our Vision

Inspiring everyone to grow, nourish and share

Our Mission

With our diverse and ambitious projects, we provide welcoming spaces inspiring people to connect and grow, building a vibrant, resilient community. Through our connection to food and nature we actively improve health and social inclusion, which is vital for the wellbeing of everyone.

Our Values

1. Integrity: We build trust through responsible actions and honest relationships.
2. Respect: We value everyone and treat everyone with dignity and kindness.
3. Collaboration: We believe in the power of working together.
4. Sustainability: We promote environmentally friendly practices.
5. Empowerment: We focus on a positive work culture where everyone can grow.
6. Innovation: We develop creative and inspirational ideas for the future.

Our Objectives

1. Promote Health and Wellbeing

- Improve access to nutritious food.
- Build knowledge, opportunities and skills to develop healthy eating and a healthy food culture. Engage local schools, families and community groups in activities to support food education, climate awareness, health and wellbeing.
- Support mental wellbeing in all that we do and increase opportunities to promote all aspects of health and wellbeing in the community.

2. Foster Social Inclusion

- Maintain safe, accessible, and inclusive spaces for people of all backgrounds in EATS Hub, EATS Community Garden and EATS Centenary Orchard.
- Host events and workshops in our spaces for people to come together, share, and learn, ensuring that marginalised groups feel valued and included.
- Work with partner organisations to promote equal access to opportunities and services for everyone in our community.

3. Enhance our connection with nature

- In our Greenspaces, implement and share practices in growing, sustainability practices, biodiversity and nature/wildlife conservation.
- Connect what is grown in our Greenspaces with our food provision in the EATS Hub and EATS Living Room Café.
- Develop our community growing culture. Utilise EATS Greenspaces and EATS Hub to provide meaningful learning experiences through classes, workshops and events for a wide range of audiences.

4. Grow and Maintain Strong Volunteer Engagement

- Recruit, train, support and retain a diverse group of volunteers to support all our activities.
- Recognise and celebrate the contributions our volunteers make to the organisation.
- Create a supportive and inclusive volunteer environment that encourages collaboration and personal growth.

5. Foster Community Resilience

- Work in partnership with local organisations and government agencies that help to build resilience in our community.
- Engage the EATS Rosyth community in the decision-making processes, creating opportunities for them to share their opinions.
- Consult with the wider community to gather feedback and make appropriate adaptations.

ROSYTH COMMUNITY PROJECTS LIMITED

REPORT OF THE TRUSTEES for the year ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

EATS Rosyth exists to inspire everyone to grow, nourish and share, building a vibrant and resilient community through food, nature and connection. Between July 2024 and June 2025, the organisation delivered a wide range of activities that improved access to nutritious food, reduced waste, enhanced wellbeing and strengthened inclusion.

Over the year, we served 2,736 community meals, provided more than 22,000 hours of volunteering opportunities, and connected with over 280 pupils through food education programmes. Our food redistribution work saved almost 92,000 meals, preventing 146 tonnes of CO₂e emissions, while our efforts were recognised with the FVA Green/Environmental Award at the 2025 Volunteering and Voluntary Sector Awards. Through food provision, education, greenspaces and community engagement, EATS Rosyth continues to tackle food insecurity, build resilience and create welcoming spaces where everyone feels valued.

EATS Greenspaces

The Community Garden and Centenary Orchard remain at the heart of our growing activities. They continue to be thriving hubs where people of all ages can learn, volunteer and connect with nature. New hot compost bins have reduced landfill waste and enriched the soil, while family Garden Club sessions, biodiversity projects and cooking workshops with garden produce encouraged people to eat healthily and explore new skills. Over 100 children from schools and nurseries took part in planting, harvesting and nature sessions, with families enjoying themed activities such as Bee Day and wild garlic butter making. These spaces demonstrate how growing food, caring for the environment and learning outdoors can support wellbeing and strengthen community ties.

EATS Hub (Community Food, Cooking and Partnerships)

The Hub on Queensferry Road has become the beating heart of EATS Rosyth, open Monday to Friday as a welcoming place for food, learning and connection. It plays a vital role in addressing food insecurity by turning surplus ingredients into meals and providing hands-on cooking opportunities. Our social cooking and baking groups regularly prepared ready meals for the Larder and treats for the café, while students from The Bridges Pupil Support Centre contributed more than 300 meals, developing confidence and practical skills. Partnerships with Foodiverse and Neighbourly saved over 104,000 meals and prevented 156 tonnes of CO₂e, while events such as the Fife Roots launch inspired local, seasonal eating.

Equally important are the community groups who use the Hub. The Well, STAND Dementia-Friendly Group, Alzheimer's Society, Christians Against Poverty and Plate Up for Fife are among those who deliver activities here, alongside inclusive sessions such as Parkinson's Café, craft clubs, bingo and yoga. These collaborations reduce isolation, support wellbeing and strengthen resilience, ensuring the Hub is both a community kitchen and a trusted centre of connection.

EATS Living Room Café

Now in its second year, the Living Room Café has established itself as a cornerstone of Rosyth life. Serving affordable, home-cooked meals made with surplus and garden produce, it provides not just nourishment but also companionship and dignity. Through our Pay Forward scheme, over £1,500 worth of meals were shared with those most in need, while thousands of visitors enjoyed the café's warm welcome and familiar menu favourites. For volunteers, the café offers valuable training and confidence-building, with some moving on into employment. For customers, it is a place of belonging that combats isolation and builds community.

EATS Educates

EATS Educates continued to inspire children and families to grow, cook and care for the environment. All four primary schools in Rosyth participated, with 286 pupils directly involved in weekly lessons and a further 600 benefiting through whole-school activities. Pupils helped build raised beds, planted trees and took part in a Food and Farming Event run in partnership with the Royal Highland Education Trust. Feedback showed high levels of engagement, with pupils particularly enjoying planting, cooking and tasting sessions. Teachers reported strong links to the curriculum, while parents and volunteers valued the opportunity to improve school biodiversity and food knowledge. The programme continues to develop children's skills, confidence and healthy habits while strengthening school-community connections.

ROSYTH COMMUNITY PROJECTS LIMITED

REPORT OF THE TRUSTEES for the year ended 30 June 2025

EATS Volunteering

Volunteers are at the heart of everything we do. With 132 people aged between 14 and 86 contributing more than 22,000 hours, their commitment powers our café, Hub, orchard and garden. Their efforts were recognised at the 2025 Fife Volunteering and Voluntary Sector Awards, where both volunteers and trustees were nominated for their contributions. Volunteering at EATS provides not only practical help for the organisation but also opportunities for personal growth, social connection and a sense of purpose. Each individual, whether cooking meals, delivering food, tending the garden or helping at events, plays a part in making Rosyth a healthier, more resilient community.

Conclusion

The year 2024-25 has been one of growth, resilience and impact for EATS Rosyth. Through food, greenspaces, education and volunteering, we have strengthened community ties, reduced waste and created spaces of dignity, learning and belonging. With strong partnerships and continued support, we are well placed to build an even more resilient future.

FINANCIAL REVIEW

Financial position

Income from the year was £354,276 (2024 - £396,353) primarily from grants and donations. With expenditure of £453,694 (2024 - £335,364), the charity had a deficit of £99,418 (2024 - surplus of £60,989).

At 30 June 2025, the charity had total funds of £857,053 (2024 - £956,471) which consisted of £256,951 (2024 - £269,325) unrestricted funds and £600,102 (2024 - £687,146) of restricted funds.

Reserves policy

The charity aims to build up free reserves (the unrestricted funds less the value of tangible assets or designated funds not readily available to be spent), equivalent to 3 months costs, to ensure funds are available to meet liabilities as they fall due and provide funds for future developments. At 30 June 2025, the charity had free reserves of £86,553 (2024 - £120,595) and we are very close to this target.

FUTURE PLANS

Looking ahead, EATS Rosyth is committed to building on the successes of 2025 by strengthening our organisation and ensuring long-term sustainability. We will continue to develop our team of staff and volunteers, providing training and opportunities for skill-sharing so that we can deliver high-quality projects while supporting individual growth.

Community engagement will remain at the heart of our work. We aim to expand our cooking, gardening, and family programmes to reach more people, ensuring activities are inclusive and welcoming to all. We also want to act on feedback by involving minority communities more actively, celebrating a wider range of food traditions and cultural practices.

Building partnerships will be central to our plans. By working closely with local schools, youth groups, health initiatives, and other community organisations, we will create stronger connections and widen participation. We also look forward to continuing collaboration with corporate partners and local businesses who bring valuable expertise and resources.

To maintain our income streams, we will diversify fundraising efforts through community events, grants, and donations, while strengthening income from food growing and catering activities. By doing so, we will secure the resources needed to care for our greenspaces and support a thriving, resilient Rosyth.

ROSYTH COMMUNITY PROJECTS LIMITED

REPORT OF THE TRUSTEES for the year ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rosyth Community Projects Limited is a charitable company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated in June 2016 and received charitable status in September 2018.

The charity is governed by its memorandum and articles of association with a membership that elects, at their Annual General Meeting, a Board of up to 12 charity trustees who manage the affairs of the charity on behalf of the membership.

The Board is supported by a small staff team who deliver the day-to-day activities of the charity.

Recruitment and appointment of new trustees

As set out in the Articles of Association, directors are elected annually, from among the members of Rosyth Community Projects Limited at the annual general meeting. At each annual general meeting, all directors retire from office but are then eligible for re-election. Any member, providing he/she is willing, may be elected. The directors may also at any time appoint any member, providing he/she is willing, to be a director.

All members are circulated with invitations to nominate directors, in advance of each annual general meeting. When considering appointing directors, the board have regard to the mixture of skills and experience of the existing directors, and to the requirement for any specialist skills.

Directors undergo an induction process, which includes a meeting with the Chair and General Manager to brief them on their legal obligations under charity and company law; the Scottish Charity Regulator's guidance on trustee duties; the charity's Memorandum and Articles of Association; decision-making processes and any sub-committees; the business plan, budget and recent performance of the charity. In addition, they are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. All new directors also meet with key employees and visit the charity's core projects, to ensure that they gain a holistic view of its values, vision and approach.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC538909 (Scotland)

Registered Charity number

048688

Registered office

Rosyth Community Hub
115A Queensferry Road
Rosyth
Fife
KY11 2PS

Trustees

M Cascarino
L Mayne (resigned 31.7.24)
S R Stewart (resigned 16.10.25)
L Temple (resigned 18.11.25)
D Barbour
A Griveteanu
B Lumsden
A Wright
N M Smith (appointed 18.11.25)
V Wardrope (appointed 18.11.25)
D M Marshall (appointed 18.11.25)
W Lynch (appointed 18.11.25)

ROSYTH COMMUNITY PROJECTS LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 June 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S&W Partners (Scotland) Limited
Q Court
3 Quality Street
Edinburgh
EH4 5BP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on**27/03/2026**..... and signed on its behalf by:



.....
A Wright - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROSYTH COMMUNITY PROJECTS LIMITED

I report on the accounts for the year ended 30 June 2025 set out on pages eight to twenty four.

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.

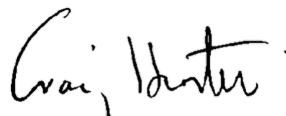
Independent examiner's statement

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.



Craig Hunter
The Institute of Chartered Accountants of Scotland

S&W Partners (Scotland) Limited
Q Court
3 Quality Street
Edinburgh
EH4 5BP

Date: ...30th March 2026.....

ROSYTH COMMUNITY PROJECTS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39,566	209,194	248,760	296,552
Charitable activities	5				
Charitable activities		-	-	-	1,354
Other trading activities	3	100,990	-	100,990	89,121
Investment income	4	4,526	-	4,526	9,326
Total		<u>145,082</u>	<u>209,194</u>	<u>354,276</u>	<u>396,353</u>
EXPENDITURE ON					
Raising funds		43,142	-	43,142	39,468
Charitable activities	6				
Charitable activities		<u>114,314</u>	<u>296,238</u>	<u>410,552</u>	<u>295,896</u>
Total		<u>157,456</u>	<u>296,238</u>	<u>453,694</u>	<u>335,364</u>
NET INCOME/(EXPENDITURE)		(12,374)	(87,044)	(99,418)	60,989
RECONCILIATION OF FUNDS					
Total funds brought forward		269,325	687,146	956,471	895,482
TOTAL FUNDS CARRIED FORWARD		<u><u>256,951</u></u>	<u><u>600,102</u></u>	<u><u>857,053</u></u>	<u><u>956,471</u></u>

The notes form part of these financial statements

ROSYTH COMMUNITY PROJECTS LIMITED

STATEMENT OF FINANCIAL POSITION

30 June 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	700,994	755,498
CURRENT ASSETS			
Stocks	13	2,250	2,000
Debtors	14	5,416	9,157
Cash at bank and in hand		235,684	315,994
		<u>243,350</u>	<u>327,151</u>
CREDITORS			
Amounts falling due within one year	15	(27,920)	(54,308)
		<u>215,430</u>	<u>272,843</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		916,424	1,028,341
CREDITORS			
Amounts falling due after more than one year	16	(59,371)	(71,870)
		<u>857,053</u>	<u>956,471</u>
NET ASSETS			
FUNDS	19		
Unrestricted funds		256,951	269,325
Restricted funds		600,102	687,146
TOTAL FUNDS		<u>857,053</u>	<u>956,471</u>

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

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

ROSYTH COMMUNITY PROJECTS LIMITED

STATEMENT OF FINANCIAL POSITION - continued

30 June 2025

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 27/03/2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Wright', written over a dotted line.

A Wright - Trustee

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 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.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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.

Income consists of grants, donations, government grants, and income from investments and related income tax recoverable and is credited in the year in which it is receivable except when received in advance, when it is credited in the year in which it falls due. Income investment relates wholly to interest received on bank deposits.

Trade from charitable trading activity relates to the operation of the community hub cafe and income is accounted for when earned.

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.

CHARITABLE ACTIVITIES

Charitable activities include expenditure directly related to the objects of the charity, including such support costs identifiable as an integral part of the carrying out of those charitable activities.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Heritable property	- 7% on cost
Plant and machinery	- 20% per annum on cost
Motor vehicles	- 25% per annum reducing balance

Tangible fixed assets are capitalised if they have a value greater than £250 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

The carrying values of tangible fixed assets are reviewed for impairment on an annual basis.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

1. ACCOUNTING POLICIES - continued

TAXATION

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

Irrecoverable VAT is included in the asset cost or expense to which it relates.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COMPANY STATUS

The charity is a company limited by guarantee. The company is a membership organisation and the Trustees named on page 3 were elected or appointed under the Memorandum and Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	21,101	24,558
Gift aid	-	4,000
Grants	199,393	235,626
Services provided	-	5,000
Rosyth gala income	28,266	27,368
	<u>248,760</u>	<u>296,552</u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

2. DONATIONS AND LEGACIES - continued

	2025	2024
	£	£
Fife council	15,963	111,989
Impact Funding Partners	10,285	6,500
Rosyth Community Council	-	1,500
The Robertson Trust	13,000	13,000
The National Lottery	50,296	70,125
Bank of Scotland Foundation	33,465	4,465
Strive Towards a New Day	-	12,050
Asda Foundation	-	1,200
Fife Communities Climate Action	1,000	1,000
Greener Kirkcaldy	9,500	5,397
Mushroom Trust	-	3,400
OVO Foundation	40,140	5,000
The Agnes Hunter Trust	12,000	-
The Crown Estate	8,282	-
Greener Fife	5,462	-
	<u>199,393</u>	<u>235,626</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	8,332	4,666
Cafe takings	86,301	81,149
Hire of hub	5,343	3,306
Other	1,014	-
	<u>100,990</u>	<u>89,121</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>4,526</u>	<u>9,326</u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Charitable activities	-	1,354
		<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Agnes Hunter Trust	-	1,354
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs	Totals
	£	£	£
Charitable activities	404,776	5,776	410,552
	<u> </u>	<u> </u>	<u> </u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	232,840	133,609
Rent and rates	4,448	3,093
Insurance	1,915	2,502
Light and heat	11,655	13,749
Telephone and internet	888	926
Postage and stationery	1,457	692
Advertising	138	-
Volunteer travel expenses	726	507
IT costs	2,077	2,036
Training	879	1,625
Cleaning	3,337	2,405
Sundry expenses	1,532	2,352
Food expenses	-	5,042
Garden expenses	576	3,152
Repairs and renewals	1,902	1,715
Events and catering	49,960	24,612
Gala expenditure	24,620	27,312
Motor expenses	1,985	1,628
Depreciation	63,841	63,285
	<u> </u>	<u> </u>
	404,776	290,242
	<u> </u>	<u> </u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	63,841	63,284

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

10. STAFF COSTS

	2025	2024
	£	£
Salaries	225,923	125,440
Employers' pensions	6,185	8,169
	232,108	133,609

No employee received remuneration of more than £60,000 (2024 - none).

The average number of employees was 15 (2024 - 9).

The company operates a defined contribution pension scheme in respect of its employees. The assets are held by independent managers. The pension charge of £6,185 (2024 - £8,169) represents contributions due from the charity for the year. At the year end £1,150 (2024 - £3,991) contributions were outstanding.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,105	250,447	296,552
Charitable activities			
Charitable activities	-	1,354	1,354
Other trading activities	89,121	-	89,121
Investment income	9,326	-	9,326
Total	144,552	251,801	396,353
EXPENDITURE ON			
Raising funds	39,468	-	39,468

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	89,544	206,352	295,896
Total	129,012	206,352	335,364
NET INCOME	15,540	45,449	60,989
Transfers between funds	(17,238)	17,238	-
Net movement in funds	(1,698)	62,687	60,989
RECONCILIATION OF FUNDS			
Total funds brought forward	271,024	624,458	895,482
TOTAL FUNDS CARRIED FORWARD	269,326	687,145	956,471

12. TANGIBLE FIXED ASSETS

	Heritable property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2024	834,964	31,963	3,595	1,035	871,557
Additions	-	9,337	-	-	9,337
At 30 June 2025	834,964	41,300	3,595	1,035	880,894
DEPRECIATION					
At 1 July 2024	96,216	16,703	2,458	682	116,059
Charge for year	58,448	4,768	284	341	63,841
At 30 June 2025	154,664	21,471	2,742	1,023	179,900
NET BOOK VALUE					
At 30 June 2025	680,300	19,829	853	12	700,994
At 30 June 2024	738,748	15,260	1,137	353	755,498

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

13. STOCKS

	2025	2024
	£	£
Stocks	<u>2,250</u>	<u>2,000</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,116	1,322
Prepayments	<u>3,300</u>	<u>7,835</u>
	<u>5,416</u>	<u>9,157</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Loans less than one year (see note 17)	12,499	12,499
Trade creditors	2,524	12,548
Other creditors	6,906	3,992
Deferred income	300	12,500
Accruals	<u>5,691</u>	<u>12,769</u>
	<u>27,920</u>	<u>54,308</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Loans less than one year (see note 17)	<u>59,371</u>	<u>71,870</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year	12,499	12,499
Amounts falling due more than one year	<u>59,371</u>	<u>71,870</u>
	<u>71,870</u>	<u>84,370</u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	250,164	450,830	700,994	755,498
Current assets	94,078	149,272	243,350	327,151
Current liabilities	(27,920)	-	(27,920)	(54,308)
Long term liabilities	(59,371)	-	(59,371)	(71,870)
	<u>256,951</u>	<u>600,102</u>	<u>857,053</u>	<u>956,471</u>

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	245,316	510,182	755,498	815,846
Current assets	137,687	189,464	327,151	193,639
Current liabilities	(41,808)	(12,500)	(54,308)	(29,633)
Long term liabilities	(71,870)	-	(71,870)	(84,370)
	<u>269,325</u>	<u>687,146</u>	<u>956,471</u>	<u>895,482</u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

19. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	264,166	423	(7,638)	256,951
Designated fund - The Robertson Trust	5,159	(12,797)	7,638	-
	<u>269,325</u>	<u>(12,374)</u>	<u>-</u>	<u>256,951</u>
Restricted funds				
The National Lottery Communities Fund	-	141	-	141
Rosyth Gala	26,546	3,646	-	30,192
Capital Costs of Developing a new Community Hub	487,951	(57,817)	-	430,134
Community Hub Refurbishment	22,835	(1,999)	-	20,836
Warm Spaces	-	1,655	-	1,655
Community Garden Regeneration	3,000	-	-	3,000
Bank of Scotland Foundation - Invest Grant	-	1,533	-	1,533
Community Hub Energy Cost	981	(302)	-	679
Creative Therapeutic Activities	35,480	(12,087)	-	23,393
Centenary Orchard - Classroom upgrade	164	-	-	164
Greenspaces	5,000	10,344	-	15,344
EATS Educates Fund	92,745	(30,997)	-	61,748
Mental Health and Wellbeing Fund	563	157	-	720
Sensory Garden Fund	3,382	(3,305)	-	77
Shed Grant	6,499	(6,054)	-	445
Larder Fund	2,000	(528)	-	1,472
Agnes Hunter Trust	-	8,498	-	8,498
Impact Funding Partners - Volunteering Support Fund	-	71	-	71
	<u>687,146</u>	<u>(87,044)</u>	<u>-</u>	<u>600,102</u>
TOTAL FUNDS	<u>956,471</u>	<u>(99,418)</u>	<u>-</u>	<u>857,053</u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,082	(131,659)	423
Designated fund - The Robertson Trust	13,000	(25,797)	(12,797)
	<u>145,082</u>	<u>(157,456)</u>	<u>(12,374)</u>
Restricted funds			
The National Lottery Communities Fund	50,296	(50,155)	141
Rosyth Gala	28,266	(24,620)	3,646
Capital Costs of Developing a new Community Hub	-	(57,817)	(57,817)
Community Hub Refurbishment	-	(1,999)	(1,999)
Warm Spaces	4,881	(3,226)	1,655
Bank of Scotland Foundation - Invest Grant	33,465	(31,932)	1,533
Community Hub Energy Cost	-	(302)	(302)
Creative Therapeutic Activities	151	(12,238)	(12,087)
Greenspaces	30,548	(20,204)	10,344
EATS Educates Fund	27,640	(58,637)	(30,997)
Mental Health and Wellbeing Fund	5,462	(5,305)	157
Sensory Garden Fund	-	(3,305)	(3,305)
Shed Grant	5,200	(11,254)	(6,054)
Larder Fund	-	(528)	(528)
Agnes Hunter Trust	12,000	(3,502)	8,498
FCCAN 2025	1,000	(1,000)	-
Impact Funding Partners - Volunteering Support Fund	10,285	(10,214)	71
	<u>209,194</u>	<u>(296,238)</u>	<u>(87,044)</u>
TOTAL FUNDS	<u><u>354,276</u></u>	<u><u>(453,694)</u></u>	<u><u>(99,418)</u></u>

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 30 June 2025**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	271,024	10,380	(17,238)	264,166
Designated fund - The Robertson Trust	-	5,159	-	5,159
	<u>271,024</u>	<u>15,539</u>	<u>(17,238)</u>	<u>269,325</u>
Restricted funds				
The National Lottery Communities Fund	-	(179)	179	-
Rosyth Gala	13,367	57	13,122	26,546
Capital Costs of Developing a new Community Hub	545,768	(57,817)	-	487,951
Community Hub Refurbishment	24,834	(1,999)	-	22,835
Warm Spaces	-	(197)	197	-
Community Garden Regeneration	3,000	-	-	3,000
The Volunteering Support Fund	-	(82)	82	-
Bank of Scotland Foundation - Invest Grant	26,240	(29,871)	3,631	-
Community Hub Energy Cost	981	-	-	981
Creative Therapeutic Activities	9,500	25,980	-	35,480
Centenary Orchard - Classroom upgrade	768	(604)	-	164
Greenspaces	-	5,000	-	5,000
Cost of Living	-	(26)	26	-
Seed and Development Fund	-	(1)	1	-
EATS Educates Fund	-	92,745	-	92,745
Mental Health and Wellbeing Fund	-	563	-	563
Sensory Garden Fund	-	3,382	-	3,382
Shed Grant	-	6,499	-	6,499
Larder Fund	-	2,000	-	2,000
	<u>624,458</u>	<u>45,450</u>	<u>17,238</u>	<u>687,146</u>
TOTAL FUNDS	<u>895,482</u>	<u>60,989</u>	<u>-</u>	<u>956,471</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2025

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

The objects of each designated funds are as follows:

The Robertson Trust	Funding is allocated towards the General Manager salary costs.
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The objects of each of the restricted funds are as follows:

Improving the Environment	Greenspace costs
The National Lottery Communities Fund	Fund to encourage greenspace events for families
Project Manager Staff	Revenue fund for staff salary
Healthy Mind and Body	Fund to cover events and activities for mental wellbeing and wellness.
COVID-19	Fund to provide community Covid-19 support to those in need.
Rosyth Gala	Fund to provide community gala day for the children and people of the community

ROSYTH COMMUNITY PROJECTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 June 2025

19. MOVEMENT IN FUNDS - continued

Community Hub Fund	Fund to cover refurbishment cost of conversion of former bank premises to new community hub
Warm Spaces Fund	Funding was provided by Fife Voluntary Action to provide warm spaces and activities over the winter period.
Bite and Blether sessions and Cooking Club Fund	Fife Voluntary Action provided funding towards providing sessions and a cooking club
Communities Mental Health and Wellbeing Fund	Fife Voluntary Action provided funding towards the community garden regeneration
The Volunteering Support Fund	Impact Funding provided funding to assist in recruiting additional volunteers who contribute new volunteering projects or expand existing ones, with particular focus on volunteers who are disadvantaged.
Bank of Scotland Foundation Invest Fund	The Bank of Scotland Foundation provided funding towards salary costs, in particular a community food co-ordinator, community cook and cleaner.
Community Hub Energy Costs	Foundation Scotland provided funding towards the energy costs of running the Community Hub.
Creative Therapeutic Activities	Funding was received from Striving Towards a New Day for creative therapeutic activities and provide a dementia friendly meeting centre.
Centenary Orchard - Classroom upgrade	Carnegie Dunfermline Trust provided funding to upgrade the the classroom heat and light system.
Supported Volunteering in the Heart of the Community	The Agnes Hunter Trust provided funding to expand the number of volunteering opportunities for disabled adults in the orchard, garden and community hub.
Cost of Living fund	The Asda Foundation provided funding to enable us to offer community events for free.
Seed and Development fund	Fife Communities Climate Action Network provided funding to enhance play areas with trees, and orchard and garden plants and activities.
EATS Educates: Children and Families Growing and Eating Fruit and Veg	Fife Council provided funding to work with primary schools with Growing and Eating Fruit and Veg the aim of improving the diets of children, to encourage children to learn from plant to plate, to be self sufficient, how to cook with ingredients and involve parents.
Sensory Garden Fund	Funding has been provided by the Mushroom Trust for building a sensory garden on the orchard.
Shed Grant	Funding has been provided to build a new Tea Shed in the Community Garden.
Larder Fund	Funding has been provided to ensure there is product on the shelves in our larder for people to benefit from.

ROSYTH COMMUNITY PROJECTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 June 2025**

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025 (2024 - none).

ROSYTH COMMUNITY PROJECTS LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 June 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,101	24,558
Gift aid	-	4,000
Grants	199,393	235,626
Services provided	-	5,000
Rosyth gala income	28,266	27,368
	<hr/>	<hr/>
	248,760	296,552
Other trading activities		
Fundraising events	8,332	4,666
Cafe takings	86,301	81,149
Hire of hub	5,343	3,306
Other	1,014	-
	<hr/>	<hr/>
	100,990	89,121
Investment income		
Bank interest	4,526	9,326
Charitable activities		
Grants	-	1,354
	<hr/>	<hr/>
Total incoming resources	354,276	396,353
EXPENDITURE		
Raising donations and legacies		
Fundraising expenditure	1,202	312
Other trading activities		
Opening stock	2,000	-
Cafe expenditure	42,190	41,156
Closing stock	(2,250)	(2,000)
	<hr/>	<hr/>
	41,940	39,156
Charitable activities		
Wages	225,923	125,440
Pensions	6,917	8,169
Rent and rates	4,448	3,093
Insurance	1,915	2,502
Light and heat	11,655	13,749
Telephone and internet	888	926
Postage and stationery	1,457	692
Carried forward	253,203	154,571

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ROSYTH COMMUNITY PROJECTS LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES **for the year ended 30 June 2025**

	2025 £	2024 £
Charitable activities		
Brought forward	253,203	154,571
Advertising	138	-
Volunteer travel expenses	726	507
IT costs	2,077	2,036
Training	879	1,625
Cleaning	3,337	2,405
Sundry expenses	1,532	2,352
Food expenses	-	5,042
Garden expenses	576	3,152
Repairs and renewals	1,902	1,715
Events and catering	49,960	24,612
Gala expenditure	24,620	27,312
Motor expenses	1,985	1,628
Depreciation of tangible fixed assets	63,841	63,285
	<hr/>	<hr/>
	404,776	290,242
Support costs		
Governance costs		
Independent examination	1,550	1,480
Accountancy fees	3,802	3,490
Payroll bureau services	424	284
Pension regulator penalty	-	400
	<hr/>	<hr/>
	5,776	5,654
	<hr/>	<hr/>
Total resources expended	453,694	335,364
	<hr/>	<hr/>
Net (expenditure)/income	<u>(99,418)</u>	<u>60,989</u>

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