

# Rothes Way Association

Scotland · Charity number SC050593

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-11-23
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 8 Lithe Lochan  
Longmorn  
Elgin  
IV30 8SA

Website [www.rothesway.com](http://www.rothesway.com)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** To provide a safe and accessible route for all, linking the town of Rothés to it's neighbour, Craigellachie, thus accessing the established Speyside Way

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 3 The organisation's purposes are: 3.1 to provide outdoor recreation facilities and activities for the local community and its visitors by 3.1.1 establishing a recognised, safe and accessible walking and cycling route between Rothés and Craigellachie, to be known as the Rothés Way 3.1.2 promoting those sections of the Rothés Way suitable for families and less able users 3.1.3 organising and supporting public events using the Rothés Way for recreational or sporting activities 3.2 to advance citizenship and community development by 3.2.1 encouraging volunteering in the local community to maintain and improve the Rothés Way and the environment alongside 3.2.2 engaging with community groups and businesses to promote the Rothés Way as a strategic route for active travel and tourism 3.3. advancing heritage and education by informing the public about the natural environment along the route and the historical significance of the former Speyside Railway.

## Geography

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- **Main operating location:** Moray
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£22,727	£1,618	-	0
2024-12-31	£34,639	£2,324	-	0
2023-12-31	£45,371	£64,089	-	0
2022-12-31	£26,135	£8,523	-	0
2021-12-31	£51,243	£32,851	-	0

**Roths Way Association**

Scotland - Charity number SC050593

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# Accounts

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**Roths Way Association**

**Scottish Charity Number – SC050593**

**Annual Reports and Financial Statements**

**For the year ended 31<sup>st</sup> December 2025**

## Roths Way Association SC050593

### Receipts and Payments Account for the year ended 31<sup>st</sup> December 2025

	2025 £	2024 £
<b>Receipts</b>		
Fundraising - Coffee mornings	4,088.85	3,218.50
Charitable Foundations	18,635.00	31,420.00
Cash back from Bank	2.96	0.85
	<u>22,726.81</u>	<u>34,639.35</u>
<b>Payments</b>		
Website	424.58	12.46
Insurance	376.37	354.76
Miscellaneous	127.66	239.30
Maintenance	158.70	187.68
Path Construction	0.00	0.00
Legal Fees	531.00	1,530.00
	<u>1,618.31</u>	<u>2,324.20</u>
Surplus/(Deficit) for year	21,108.50	32,315.15

# Roths Way Association SC050593

## Statement of Balances as at 31<sup>st</sup> December 2025

	2025	2024
	£	£
<b>Bank and Cash in Hand</b>		
Opening balances	49,599.93	17,284.78
Surplus/(Deficit) for year	21,108.50	32,315.15
Closing Balances	<u>70,708.43</u>	<u>49,599.93</u>
<b>Reserves</b>		
General Funds	70,708.43	49,599.93
	<u>70,708.43</u>	<u>49,599.93</u>

Approved by the Trustees and signed on their behalf



## Independent Examiners Report to the Trustees of Rothés Way Association

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025 which are set out on page 2.

### 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. The charity trustees consider that the audit requirements of regulation 10(1) (d) 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 Statements

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 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

[REDACTED]

Job Title:

ACCOUNTANT

Address:

[REDACTED]

Date:

9/2/26

## Trustees Annual Report

For the year ended 31<sup>st</sup> December 2025

The trustees have pleasure in presenting their report, together with the financial statements for the year ended 31<sup>st</sup> December 2025.

### Reference and Administrative Information

Charity Name:

Roths Way Association

Charity Number:

SC050593

Address:

[Redacted]

[Redacted]

### Structure, Governance and Management

#### Constitution

The Charity is a Scottish Charitable Incorporated Organisation. It was registered in its current legal form on 23<sup>rd</sup> November 2020.

## Chair's Annual Report 2025

I am pleased to be able to report that, over the past year, the trustees have made good progress towards completing the final section of the Rothes Way – a multi-use path linking the Speyside communities of Rothes and Craigellachie.

### Route Development

Our main focus has been the planning and construction of the new path across sloping ground, owned by Rothes Estates, adjacent to the Archiestown road, which will link with an existing old road leading to a layby on the main road and crossing the River Spey by the Telford Bridge at Craigellachie.

Two crossing points will be installed: one across the A941 from the end of the completed 2<sup>nd</sup> section at the boundary of the Dandaleith Estate to the existing layby, and the second, crossing the B9102, from the southern end of the layby to the start of the new path.

We are grateful to Moray Council Transport Department for offering to design and install the two road crossing points at no cost to the RWA. The trustees have been supported by the land agent representing Rothes Estates and have received a formal agreement for the construction of the new section of the path.

After putting the contract for the design and construction out to open tender, a local contractor with experience of similar projects, has been appointed to undertake this work.

### Fundraising

It is a significant challenge for the trustees to meet the costs for ongoing maintenance of the path, Public Liability Insurance and to raise the necessary capital for the construction work. As the Annual Accounts show, the fundraising team have once again worked hard throughout the year to raise funds through successful applications to local and national funders and organising well-supported local events. We are very grateful to local businesses, funding bodies and local residents for their continuing support for our project. Thanks to them we are fortunate to have sufficient funds to pay for the planning consent and construction of the final section.

### Path Maintenance

A condition of our agreements with landowners is that we will keep the path in good condition through regular maintenance. The trustees are very grateful to the small team of volunteers, who have carried out regular inspections of the path, identified priorities and undertaken a weekly maintenance programme to keep the path in good order.

We are aware that path maintenance will be an increasing task once the full path is complete and used by greater numbers.

### Looking ahead

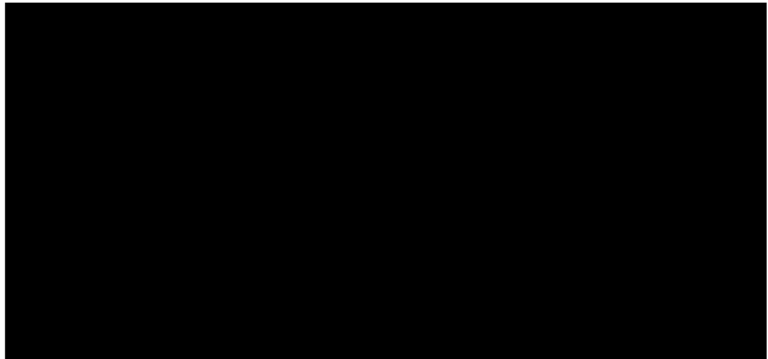
The trustees are working closely with Moray Council to finalise the design details of the new path in order to meet the conditions for formal planning approval. When this has been achieved, we are confident that construction work will begin in Summer 2026 and we look forward to the completion the Rothes Way by the end of the year.

Signed:



ROTHES WAY ASSOCIATION BANK RECONCILIATION 1ST JANUARY 2025 – 31ST DECEMBER 2025

Bal B/F	£49,599.93	
Income	£22,726.81	
	<u>£72,326.74</u>	
Expenditure	£1,618.31	
	<u>£70,708.43</u>	
Bank Statement	<u>£70,708.43</u>	
Outstanding Cheques	0.00	0.00
Outstanding Lodgements	£70,708.43	
	£0.00	





Rothes Way Association Income		22,726.81	4,088.85	0.00	18,635.00	2.96
Date	Description	Total	Fundraising	Lottery	Foundations etc.	Cash back
16-Jan-25	Edrington staff wreath making	795.00	795.00			
19 Feb 25	Edrington & The Robertson Trust triple funding	6,885.00			6,885.00	
15 Mar 25	Takings from prize bingo	1,008.00	1,008.00			
3 Mar 25	Interest	0.07				0.07
17 Mar 25	Donation	10.00	10.00			
9 Apr 25	Edrington & The Robertson Trust triple funding (bingo)	3,024.00			3,024.00	
25 Apr 25	Interest	1.47				1.47
10 May 25	Coffee morning takings	670.50	670.50			
10 May 25	Donations	561.65	561.65			
11 May 25	Late donation	10.00	10.00			
2 Jun 25	Interest	1.42				1.42
19 Jun 25	Edrington & The Robertson Trust triple funding	3,726.00			3,726.00	
16 Oct 25	Rothes Windfarm	5,000.00			5,000.00	
29 Oct 25	Rothes Primary School	38.70	38.70			
28 Nov 25	Lucky squares McBain, Turner, Scott	85.00	85.00			
27 Dec 25	Lucky Squares payin	930.00	930.00			

## ROTHES WAY ASSOCIATION

Date	Description	Type	Debits	Credits	Balance
01 Dec 25	Opening Balance				£70294.41
16 Dec 25	000046	Cheque	£110.00		£70184.41
22 Dec 25	Card 71, Wix.Com 1215043043	Card	£403.20		£69781.21
29 Dec 25	ATM Deposit	ATM		£930.00	£70711.21
30 Dec 25	Card 71, Wix.Com 1216093957	Card	£2.78		£70708.43
	Total debits		£515.98		
	Total credits			£930.00	
	Closing Balance				£70708.43

### Important information about compensation arrangements

We are covered by the Financial Services Compensation Scheme (FSCS). The FSCS can pay compensation to depositors if a bank is unable to meet its financial obligations. Your deposit is covered by the scheme.

Details on the protection of eligible deposits can be found in the information sheet and deposits excluded from the scheme can be found in the exclusion list which can be obtained from your local branch.

For further information about the compensation provided by the FSCS, refer to the FSCS website at [www.FSCS.org.uk](http://www.FSCS.org.uk).

### Interest rate information

Arranged Overdraft interest rates apply to the amount of any borrowing, up to your Arranged Overdraft limit. Unarranged Overdraft interest rates apply to any borrowing which is the result of our agreeing to a request from you for a temporary Unarranged Overdraft or temporary increase to an existing Arranged Overdraft to cover a payment despite lack of funds. Interest rates applicable during the statement period are available on request, please call the team at Virgin Money on **0800 121 7365** or **+44 141 221 7300**.

### Dispute resolution

If you have a complaint, please talk to us first so that we can try to resolve it. If you are not happy with the way we handled your complaint or the result, you can then refer the matter to the Financial Ombudsman Service.

The Financial Ombudsman Service is an independent organisation that helps resolve complaints that customers and financial institutions haven't been able to solve themselves.