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Executive Summary
Inverbervie Burgh Hall Comm of Management
Accounting Year 2025/25

Accounting Year 2025	
Profit and Loss	
Income	32,225
Profit / Loss	4,829
Profit / Loss after tax, dividend or drawings	4,829
Cumulative Profit / Loss	39,188
Balance Sheet	
Assets	40,926
Liabilities	1,737
Assets minus Liabilities	39,188
Total Owner's Equity	39,188
Combined Bank Balance	40,926
Aged Debtors	
Unpaid Invoices / Outstanding Invoice Credit Notes (Value)	45
Unpaid Invoices / Outstanding Invoice Credit Notes (Number)	1
Clients with Unpaid Invoices / Outstanding Invoice Credit Notes (Number)	1
Aged Creditors	
Unpaid Bills / Outstanding Bill Credit Notes (Value)	0
Unpaid Bills / Outstanding Bill Credit Notes (Number)	0
Clients with Unpaid Bills / Outstanding Bill Credit Notes (Number)	0

Profit & Loss

Inverbervie Burgh Hall Comm of Management

Accounting Year 2025/25

	Debit	Credit
Turnover		32,225
Regular User Rental		17,694
Private Booking Rental		738
Fundraising Event		11,411
Donations		1,118
Local Charity/group Rental		580
PreSchool BT		684
add Other Income		1
Interest Received		1
less Cost of Sales	5,647	
Cost of Sales	5,647	
Gross Profit		26,579
less Administration Expenses	21,750	
Gas & Electricity	5,794	
Repairs and Maintenance	12,031	
Office Costs	754	
Office Equipment	113	
Internet & Telephone	680	
Licenses and Permits	1,005	
Advertising and Promotion	180	
Insurance	1,193	
Operating Profit		£4,829
less Drawings		£0
less Profit & Loss journal entries		£0
Retained Profit this period:		£4,829
Retained Profit brought forward:		£34,359
Distributable Reserves / Retained Profit carried forward:		£39,188

Balance Sheet

Inverbervie Burgh Hall Comm of Management

As at 31 Dec 25

	£	£
Capital Assets		
Net Book Value	0	
Current Assets	40,926	
Bank Account: Burgh Hall - Art Show	16,188	
Bank Account: Inverbervie Burgh Hall Management Committee	24,226	
Bank Account: Cash Tin	512	
less Current Liabilities		1,737
Trade Debtors		1,226
Suspense Account		512
Net Current Assets	£39,188	
Total Assets	£39,188	
Owner's Equity		
Retained Profit		39,188
Total Owner's Equity		£39,188

Aged Debtors

Inverbervie Burgh Hall Comm of Management

As at 31 Dec 25 ageing by invoice date

Customer/Invoice	Invoice date	Due date	Total	0-30 Days	31-60 Days	61-90 Days	>90 Days
Inverbervie Scottish Country Dancing			£45.00	£0.00	£45.00	£0.00	£0.00
	42 30 Nov 25	14 Dec 25	£45.00		£45.00		
Grand Total			£45.00	£0.00	£45.00	£0.00	£0.00

Aged Creditors

Inverbervie Burgh Hall Comm of Management

As at 31 Dec 25 ageing by bill date

Supplier/Bill	Bill date	Due date	Total	0-30 Days	31-60 Days	61-90 Days	>90 Days
Grand Total			£0.00	£0.00	£0.00	£0.00	£0.00