

REGISTERED COMPANY NUMBER: SC452586 (Scotland)
REGISTERED CHARITY NUMBER: SO09562

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 June 2025
for
Maryburgh Amenities Company Limited

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Maryburgh Amenities Company Limited

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Maryburgh Amenities Company 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are - the advancement of citizenship or community development, the provision of recreational facilities, or the organisation of recreational facilities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

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

SC452586 (Scotland)

Registered Charity number

SO09562

Registered office

1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Trustees

Miss D W Budge
D J Stuart
Ms F E Shand Housing Officer
Miss A M Stewart Administrative Officer (resigned 1.9.24)
Miss C E Berry (resigned 1.9.24)
J Mackay Director
C C Evans Trustee

Independent Examiner

Alan E Long
The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

Bankers

Royal Bank Of Scotland
High Street
Dingwall
Ross-shire
IV15 9HF

Maryburgh Amenities Company Limited

**Report of the Trustees
For The Year Ended 30 June 2025**

Approved by order of the board of trustees on 7 November 2025 and signed on its behalf by:

A handwritten signature in black ink that reads "Diana Budge". The signature is written in a cursive style with a large initial 'D' and a long horizontal stroke at the end.

Miss D W Budge - Trustee

Independent Examiner's Report to the Trustees of Maryburgh Amenities Company Limited

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

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.



Alan E Long
The Institute of Chartered Accountants in England and Wales

The Long Partnership
1st Floor
Robertson House
Shore Street
Inverness
Highland
IV1 1NF

12 December 2025

Maryburgh Amenities Company Limited

Statement of Financial Activities For The Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		270	630	900	1,955
Charitable activities					
General		13,007	1,240	14,247	2,300
Other trading activities	2	11,878	-	11,878	10,426
Rental income	3	6,722	-	6,722	6,823
Total		<u>31,877</u>	<u>1,870</u>	<u>33,747</u>	<u>21,504</u>
EXPENDITURE ON					
Raising funds		2,492	-	2,492	1,145
Charitable activities					
General		14,121	9,003	23,124	19,760
Other		5,886	15	5,901	4,399
Total		<u>22,499</u>	<u>9,018</u>	<u>31,517</u>	<u>25,304</u>
NET INCOME/(EXPENDITURE)		9,378	(7,148)	2,230	(3,800)
RECONCILIATION OF FUNDS					
Total funds brought forward		32,249	31,240	63,489	67,289
TOTAL FUNDS CARRIED FORWARD		<u><u>41,627</u></u>	<u><u>24,092</u></u>	<u><u>65,719</u></u>	<u><u>63,489</u></u>

The notes form part of these financial statements

Maryburgh Amenities Company Limited

Balance Sheet 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	8	12,179	747	12,926	12,080
CURRENT ASSETS					
Debtors	9	1,490	-	1,490	1,401
Cash at bank		28,858	23,345	52,203	50,908
		<u>30,348</u>	<u>23,345</u>	<u>53,693</u>	<u>52,309</u>
CREDITORS					
Amounts falling due within one year	10	(900)	-	(900)	(900)
NET CURRENT ASSETS		<u>29,448</u>	<u>23,345</u>	<u>52,793</u>	<u>51,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,627</u>	<u>24,092</u>	<u>65,719</u>	<u>63,489</u>
NET ASSETS		<u>41,627</u>	<u>24,092</u>	<u>65,719</u>	<u>63,489</u>
FUNDS					
Unrestricted funds	11			41,627	32,249
Restricted funds				24,092	31,240
TOTAL FUNDS				<u>65,719</u>	<u>63,489</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

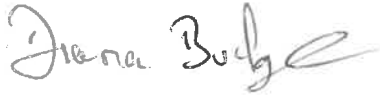
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

Maryburgh Amenities Company Limited

Balance Sheet - 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 7 November 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read "Diana Budge". The signature is written in a cursive style with a large initial 'D'.

D W Budge - Trustee

Maryburgh Amenities Company 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.

Incoming resources

All incoming resources are included, inclusive of any irrecoverable VAT, on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis, inclusive of irrecoverable VAT, 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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Plant and machinery - 25% on cost

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

	30.6.25	30.6.24
	£	£
Fundraising events	1,807	1,317
Gala	5,201	4,597
150 Club	2,620	2,460
Adverts	2,180	1,100
Misc income	70	952
	<hr/>	<hr/>
	11,878	10,426
	<hr/> <hr/>	<hr/> <hr/>

Maryburgh Amenities Company Limited

Notes to the Financial Statements - continued For The Year Ended 30 June 2025

3. RENTAL INCOME

	30.6.25	30.6.24
	£	£
Hall lets	6,722	6,823
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	580	43
	<u> </u>	<u> </u>

5. 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.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.25	30.6.24
Caretaker and maintenance	1	1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,955	-	1,955
Charitable activities			
General	500	1,800	2,300
Other trading activities	10,426	-	10,426
Rental income	6,823	-	6,823
Total	<u>19,704</u>	<u>1,800</u>	<u>21,504</u>
EXPENDITURE ON			
Raising funds	1,145	-	1,145
Charitable activities			
General	13,483	6,277	19,760
Other	4,399	-	4,399

Maryburgh Amenities Company Limited

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>19,027</u>	<u>6,277</u>	<u>25,304</u>
NET INCOME/(EXPENDITURE)	677	(4,477)	(3,800)
Transfers between funds	<u>1,063</u>	<u>(1,063)</u>	<u>-</u>
Net movement in funds	1,740	(5,540)	(3,800)
RECONCILIATION OF FUNDS			
Total funds brought forward	30,509	36,780	67,289
TOTAL FUNDS CARRIED FORWARD	<u><u>32,249</u></u>	<u><u>31,240</u></u>	<u><u>63,489</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2024	11,084	3,514	14,598
Additions	<u>-</u>	<u>1,426</u>	<u>1,426</u>
At 30 June 2025	<u>11,084</u>	<u>4,940</u>	<u>16,024</u>
DEPRECIATION			
At 1 July 2024	-	2,518	2,518
Charge for year	<u>-</u>	<u>580</u>	<u>580</u>
At 30 June 2025	<u>-</u>	<u>3,098</u>	<u>3,098</u>
NET BOOK VALUE			
At 30 June 2025	<u><u>11,084</u></u>	<u><u>1,842</u></u>	<u><u>12,926</u></u>
At 30 June 2024	<u><u>11,084</u></u>	<u><u>996</u></u>	<u><u>12,080</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Trade debtors	481	458
Prepayments	<u>1,009</u>	<u>943</u>
	<u><u>1,490</u></u>	<u><u>1,401</u></u>

Maryburgh Amenities Company Limited

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2025**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Accrued expenses	900	900
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	32,249	9,378	41,627
Restricted funds			
Highland Council - Hall Grant	29,441	(8,601)	20,840
Woodland Community Group	1,799	1,453	3,252
	<u>31,240</u>	<u>(7,148)</u>	<u>24,092</u>
TOTAL FUNDS	<u>63,489</u>	<u>2,230</u>	<u>65,719</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,877	(22,499)	9,378
Restricted funds			
Highland Council - Hall Grant	-	(8,601)	(8,601)
Woodland Community Group	1,870	(417)	1,453
	<u>1,870</u>	<u>(9,018)</u>	<u>(7,148)</u>
TOTAL FUNDS	<u>33,747</u>	<u>(31,517)</u>	<u>2,230</u>

Maryburgh Amenities Company Limited

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2025**

11. 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	30,509	677	1,063	32,249
Restricted funds				
Gym Mats	1,063	-	(1,063)	-
Highland Council - Hall Grant	35,717	(6,276)	-	29,441
Woodland Community Group	-	1,799	-	1,799
	<u>36,780</u>	<u>(4,477)</u>	<u>(1,063)</u>	<u>31,240</u>
TOTAL FUNDS	<u>67,289</u>	<u>(3,800)</u>	<u>-</u>	<u>63,489</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,704	(19,027)	677
Restricted funds			
Highland Council - Hall Grant	-	(6,276)	(6,276)
Woodland Community Group	1,800	(1)	1,799
	<u>1,800</u>	<u>(6,277)</u>	<u>(4,477)</u>
TOTAL FUNDS	<u>21,504</u>	<u>(25,304)</u>	<u>(3,800)</u>

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

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	30,509	10,055	1,063	41,627
Restricted funds				
Gym Mats	1,063	-	(1,063)	-
Highland Council - Hall Grant	35,717	(14,877)	-	20,840
Woodland Community Group	-	3,252	-	3,252
	<u>36,780</u>	<u>(11,625)</u>	<u>(1,063)</u>	<u>24,092</u>
TOTAL FUNDS	<u>67,289</u>	<u>(1,570)</u>	<u>-</u>	<u>65,719</u>

Maryburgh Amenities Company Limited

Notes to the Financial Statements - continued For The Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	51,581	(41,526)	10,055
Restricted funds			
Highland Council - Hall Grant	-	(14,877)	(14,877)
Woodland Community Group	3,670	(418)	3,252
	<u>3,670</u>	<u>(15,295)</u>	<u>(11,625)</u>
TOTAL FUNDS	<u>55,251</u>	<u>(56,821)</u>	<u>(1,570)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Maryburgh Amenities Company Limited

**Detailed Statement of Financial Activities
For The Year Ended 30 June 2025**

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	900	1,955
Other trading activities		
Fundraising events	1,807	1,317
Gala	5,201	4,597
150 Club	2,620	2,460
Adverts	2,180	1,100
Misc income	70	952
	<hr/>	<hr/>
	11,878	10,426
Rental income		
Hall lets	6,722	6,823
Charitable activities		
Grants	14,247	2,300
	<hr/>	<hr/>
Total incoming resources	33,747	21,504
EXPENDITURE		
Other trading activities		
Gala Purchases	1,042	-
150 Club	1,450	1,145
	<hr/>	<hr/>
	2,492	1,145
Charitable activities		
Rates and water	87	94
Insurance	1,114	971
Light and heat	6,750	5,394
Telephone	450	379
Sundries	939	556
Repairs & Renewals	11,023	8,276
Senior citizens xmas party	-	793
Plant and machinery	580	43
Grants to individuals	-	2,000
	<hr/>	<hr/>
	20,943	18,506
Other		
Caretaker	3,156	2,136
Newsletter	2,528	2,263
Subscriptions	217	-
	<hr/>	<hr/>
	5,901	4,399

This page does not form part of the statutory financial statements

Maryburgh Amenities Company Limited

**Detailed Statement of Financial Activities
For The Year Ended 30 June 2025**

	30.6.25 £	30.6.24 £
Support costs		
Finance		
Bank charges	222	219
Governance costs		
Accountancy fees	1,089	1,035
Legal fees	870	-
	<u>1,959</u>	<u>1,035</u>
Total resources expended	<u>31,517</u>	<u>25,304</u>
Net income/(expenditure)	<u><u>2,230</u></u>	<u><u>(3,800)</u></u>

This page does not form part of the statutory financial statements