Avoch Amenities Association

Scotland · Charity number SC003620

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1950-06-28
Register	View on the OSCR register

Contact

Address	6 Ness Road Fortrose IV10 8TB

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of citizenship or community development'

What the charity does: We provide amenities and sporting facilities within the village of Avoch. We raise funds through our private members sports bar, lottery and donations to fund and maintain these facilities.

Beneficiaries: 'Other defined groups','No specific group, or for the benefit of the community'

Objectives: The objectives of the association shall be a) To promote the well-being of the community resident in the Parish of Avoch, without distinction of sex or of political, religious or other opinions by associating local authorities, voluntary organisations and residents in a common effort to provide meeting places and facilities for physical and mental training and recreation, and social, moral and intellectual development, and to foster a community spirit for the achievement of these and other such objectives as may by law be deemed charitable. The association shall be non-party in politics and non-sectarian in religion.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£45,956	£49,783	-	0
2024-08-31	£67,234	£55,574	-	0
2023-08-31	£47,297	£53,567	-	0
2022-08-31	£36,595	£41,907	-	0
2021-08-31	£34,103	£27,806	-	0
2020-08-31	£40,739	£39,913	-	0

Accounts

COMPANY REGISTRATION NUMBER: SC360020
CHARITY REGISTRATION NUMBER: SC003620

Avoch Amenities Association

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2025

RITSONS
Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR

Avoch Amenities Association

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

Avoch Amenities Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name	Avoch Amenities Association	
Charity registration number	SC003620	
Company registration number	SC360020	
Principal office and registered office	Ripley The Dock Avoch IV9 8QG Scotland	
The trustees		
	Mrs J Jack	
	Mr C McLeman	
	Mr A Patience	
	Mr R Keanie	(Appointed 15 January 2026)
	Mr N Underdown	(Appointed 15 January 2026)
	Mrs M Leggatt	(Resigned 15 January 2026)
Company secretary	Mrs L Patience	(Resigned 15 January 2026)
Independent examiner	Daniel Palombo M.A. (Hons), C.A. Forbes House 36 Huntly Street Inverness IV3 5PR	
Bankers	Bank of Scotland 2-6 Eastgate Inverness IV2 3NA	

Structure, governance and management

Avoch Amenities Association is a company limited by guarantee. Directors are appointed by the members at the Annual General meeting or being co-opted. New directors with suitable experience are suggested by the existing directors, members and other interested parties, including the general public. The decision making process of the charity is carried out by the directors who meet as required.

Directors are supported by volunteers. No director has a beneficial interest in the company.

Recruitment and Appointment of Board of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the board of directors. Under the requirements of the Memorandum and Articles of Association the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The board seeks to ensure that the needs of the Association are appropriately reflected through the diversity of the board. The more traditional business skills are well represented on the board. In an effort to maintain this broad skill mix, members of the board are requested to provide a list of their skills and in the event of particular skills being lost due to retirements; individuals are approached to offer themselves for election to the board. Board members may also be nominated by the membership.

Board Induction and Training

New trustees are provided with a copy of the strategy document for the charity, the Memorandum and Articles of Association, an up to date forecast of the company's income and expenditure and a copy of the latest published accounts.

Explanations and any queries regarding the company business are answered by the existing board members or the company secretary.

Risk Management

The board of directors has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is reviewed at each quarterly board meeting. Where appropriate, systems or procedures have been established to mitigate the risks that the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff and volunteers, employment law, data protection and confidentiality; these procedures are periodically reviewed to ensure that they continue to meet the requirements of law and the needs of the charity.

Organisational Structure

The maximum number and minimum number respectively of the directors may be determined from time to time by ordinary resolutions. Subject to and in default of any such determinations, there shall be no maximum number of directors and the minimum number of directors shall be three.

Currently the board has four members from a variety of backgrounds relevant to the work of the charity. The company secretary also sits on the board but has no voting rights.

Objectives and activities

The principal objectives of the company are to promote the wellbeing of the community resident in the parish of Avoch by associating with local authorities, voluntary organisations and residents, in a common effort to provide meeting places and facilities for physical and mental training and recreation, and social, moral and intellectual development and to foster a community spirit for the achievement of these aims and other such objectives as may by law be deemed charitable.

Achievements and performance

For the period of September 24 to August 2025 we have held a number of events both as fundraisers and for the benefit of local organisations or charities. These have included the larger Family Music event held by the Avoch Sports Pavilion Members Club raising funds for the AAA, an organised charity event held in our grounds raising funds for a local charity Sophies Story. We have held multiple smaller events such as quiz nights, Christmas parties and supporting events organised by other local organisations such as the Youth and Senior Avoch Football Teams. A defining moment within this period was during a prolonged electrical outage within the village where a group of our volunteers from the Avoch Sports Pavilion and members of the AAA came to the aid of many surrounding elderly neighbours and provided them with food, warm beverages and charged mobile phones using generator power.

The Sports Pavilion continues to provide a place for meetings for various organisations such as Avoch Rovers FC, Avoch & Killen Community Council, Classic Car Club and various others upon ad hoc requests. The sports courts continue to be used by various clubs and individuals alike. We currently have an ongoing issue with faulty water pipes in that area and are in ongoing discussions with Business Stream, Scottish Water, Avoch & Killen Community Council regarding how to get this resolved and significantly inflated water charges avoided.

We continue to raise funds for badly needed maintenance costs of the current sports pitch facilities which include fencing, surface repairs and of course the inevitable repair costs for the problematic pipework which could impact the sports courts.

Volunteers

Many people give up their time to help the Avoch Amenities Association. The trustees are greatly indebted to these volunteers for their commitment and support, without whom, the Association could not operate.

Financial review

During the year the charity made a loss of £3,827 (2024 - £11,659 profit). At 31 August 2025 the charity had reserves of £211,508 (2024 - £215,335) of which £37,665 was restricted (2024 - £38,916) and £173,843 was unrestricted (2024 - £176,419). Of the unrestricted reserves £80,636 (2024 - £86,163) relate to fixed assets, £96,737 (2024 - £95,027) relates to current assets and £3,530 (2024 - £4,771) to current liabilities.

Reserves Policy

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means to meet its charitable objectives for the foreseeable future. Reserves are required to bridge the gap between the spending and receiving of income and to cover any unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of free unrestricted reserves to meet its charitable objectives would be in the region of £8,000. The level of free reserves will be monitored regularly by the trustees to ensure there is sufficient available to meet the requirements.

Plans for future periods

We will continue to focus on fund raising for badly needed maintenance costs of the current sports pitch facilities which include fencing, surface repairs and of course the inevitable repair costs for the problematic pipework which could impact the sports courts. We are yet to receive any specified quotations for such work as we require the damaged pipework issue to be resolved before looking for quotations for the maintenance and repairs of the courts. The original fencing is inadequate and now damaged, plus the courts need the surfaces treated and lines repainted. With these costs in mind and the likelihood of an all-weather pitch being constructed in the next village of Fortrose, there has been ongoing consultation of looking at alternatives to the original phase 2 plans for converting some of the area to an all-weather football pitch. The costs associated with constructing this and more importantly maintaining it, far outweigh anything we will achieve with fundraising alone. No grants or funding have been applied for and the ongoing maintenance costs of current sports facilities are yet to be determined. We also need to factor in the increasing costs of running and maintaining the Avoch Sports Pavilion Members Club which is currently the sole provider of income for the Association. We continue to hold regular meetings to try and resolve these ongoing issues and currently have submitted requests for clarification from various relevant parties.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27/05/26 and signed on behalf of the board of trustees by:

R.Keanie
R.Keanie (May 27, 2026 15:04:17 GMT+1)

Mr R Keanie
Trustee

Independent Examiner's Report to the Trustees of Avoch Amenities Association

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Avoch Amenities Association ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (‘the 2005 Act’), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Other matters

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charities' trustees as a body, for our work, for this report, or for the opinions I have formed.

Daniel Palombo M.A. (Hons), C.A.
Independent Examiner

Ritsons Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR

28/05/26

Avoch Amenities Association

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 August 2025

	Note	Unrestricted funds £	Restricted funds £	**Total funds** £	Total funds £
		2025			2024
Income and endowments					
Donations and legacies	**5**	376	–	**376**	11,883
Other trading activities	**6**	45,564	–	**45,564**	55,351
Investment income	**7**	16	–	**16**	–
Total income		45,956	–	**45,956**	67,234
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**8**	36,473	–	**36,473**	42,692
Expenditure on charitable activities	**9,10**	12,379	–	**12,379**	12,411
Taxation	**11**	931	–	**931**	472
Total expenditure		49,783	–	**49,783**	55,575
Net (expenditure)/income		(3,827)	–	**(3,827)**	11,659
Transfers between funds		1,251	(1,251)	–	–
Net movement in funds		(2,576)	(1,251)	**(3,827)**	11,659
Reconciliation of funds					
Total funds brought forward		176,419	38,916	**215,335**	203,676
Total funds carried forward		173,843	37,665	**211,508**	215,335

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Avoch Amenities Association

Company Limited by Guarantee

Statement of Financial Position

31 August 2025

	Note	2025 £	2025 £	2024 £
Fixed assets				
Tangible fixed assets	**16**		**113,066**	119,843
Current assets				
Stocks	**17**	**4,070**		5,500
Debtors	**18**	**831**		750
Cash at bank and in hand		**97,071**		94,013
		101,972		100,263
Creditors: amounts falling due within one year	**19**	**3,530**		4,771
Net current assets			**98,442**	95,492
Total assets less current liabilities			**211,508**	215,335
Net assets			**211,508**	215,335
Funds of the charity				
Restricted funds			**37,665**	38,916
Unrestricted funds			**173,843**	176,419
Total charity funds	**20**		**211,508**	215,335

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27/05/26......., and are signed on behalf of the board by:

R.Keanie
R.Keanie (May 27, 2026 15:04:17 GMT+1)

Mr R Keanie
Trustee

The notes on pages 10 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Ripley, The Dock, Avoch, IV9 8QG, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Charities SORP (FRS 102).

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	-	15% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	20% reducing balance

The pavilion is not depreciated as the residual value of the pavilion is not expected to be less than cost.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

Avoch Amenities Association is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up white he or she is a member, or within one year after he or she cease to be a member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	376	**376**	11,883	11,883

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	160	**160**	6,051	6,051
Social lotteries	6,260	**6,260**	6,255	6,255
Bar income	36,534	**36,534**	40,805	40,805
Membership income	2,610	**2,610**	2,240	2,240
	45,564	**45,564**	55,351	55,351

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Other interest receivable	16	**16**	–	–

8. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	5,444	**5,444**	5,633	5,633
Bar	31,029	**31,029**	37,059	37,059
	36,473	**36,473**	42,692	42,692

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
General operations	12,379	**12,379**	12,411	12,411

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
General operations	12,379	**12,379**	12,411

11. Taxation

Major components of tax expense

	2025	2024
	£	£
Current tax:		
UK current tax expense	**1,061**	472
Adjustments in respect of prior periods	**(130)**	–
Total current tax	**931**	472
Taxation	**931**	472

Reconciliation of tax expense

The tax assessed on the expenditure for the year is higher than (2024: lower than) the standard rate of corporation tax in the UK of 19% (2024: 19%).

	2025	2024
	£	£
(Expenditure)/income before taxation	**(2,896)**	12,131
(Expenditure)/income by rate of tax	**(550)**	2,305
Effect of expenses not deductible for tax purposes	**2,893**	3,428
Effect of capital allowances and depreciation	**9**	11
Effect of income exempt from tax	**(1,291)**	(4,595)
Utilisation of tax losses	**–**	(677)
Tax on (expenditure)/income	**1,061**	472

12. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	**9,276**	9,001

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,219**	2,116

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred during the year.

15. Transfers between funds

An amount of £186 (2024 - £232) was transferred from The Awards For All Fund to the unrestricted fund to cover the depreciation charge of assets purchased by way of restricted grant.

An amount of £1,065 (2024 - £1,065) was transferred from Chance to Connect Fund to the unrestricted fund to cover the depreciation charge of assets purchased by way of restricted grant.

16. Tangible fixed assets

	Land and buildings	Fixtures and fittings	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1 September 2024	159,859	2,643	17,637	**180,139**
Additions	–	–	2,499	**2,499**
At 31 August 2025	159,859	2,643	20,136	**182,638**
Depreciation				
At 1 September 2024	46,381	264	13,651	**60,296**
Charge for the year	7,741	238	1,297	**9,276**
At 31 August 2025	54,122	502	14,948	**69,572**
Carrying amount				
At 31 August 2025	105,737	2,141	5,188	**113,066**
At 31 August 2024	113,478	2,379	3,986	119,843

17. Stocks

	2025	2024
	£	£
Raw materials and consumables	**4,070**	5,500

18. Debtors

	2025	2024
	£	£
Prepayments and accrued income	**831**	750

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**48**	1,870
Accruals and deferred income	**2,567**	2,429
Corporation tax	**915**	472
	3,530	4,771

20. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	**At August 2025 £**
General funds	176,419	45,956	(49,783)	1,251	**173,843**

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At August 2024 £
General funds	163,463	67,234	(55,575)	1,297	176,419

Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	**At August 2025 £**
Pavilion	23,171	–	–	–	**23,171**
Awards for All Scotland	968	–	–	(186)	**782**
Chance to Connect	13,611	–	–	(1,065)	**12,546**
Groundwork	1,166	–	–	–	**1,166**
	38,916	–	–	(1,251)	**37,665**

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At August 2024 £
Pavilion	23,171	–	–	–	23,171
Awards for All Scotland	1,200	–	–	(232)	968
Chance to Connect	14,676	–	–	(1,065)	13,611
Groundwork	1,166	–	–	–	1,166
	40,213	–	–	(1,297)	38,916

Pavilion
This relates to the pavilion building which was transferred to the association.

Awards For All Scotland
Funding received to purchase various gardening equipment for use in the community green space.

Chance to Connect
Funding received towards building a multi-purpose sports facility.

Groundwork
Funding received towards the next phase of capital works.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	80,636	32,430	**113,066**
Current assets	96,737	5,235	**101,972**
Creditors less than 1 year	(3,530)	–	**(3,530)**
Net assets	173,843	37,665	**211,508**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	86,163	33,680	119,843
Current assets	95,027	5,236	100,263
Creditors less than 1 year	(4,771)	–	(4,771)
Net assets	176,419	38,916	215,335

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	**1,154**	1,154
Later than 1 year and not later than 5 years	**3,367**	4,521
	4,521	5,675

23. Related parties

No trustee, or person related to the charity, had any personal interest in any contract or transaction entered into by the charity during the year.

Avoch Amenities Association

Company Limited by Guarantee

Management Information

Year ended 31 August 2025

The following pages do not form part of the financial statements.

Avoch Amenities Association

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	**376**	11,883
Other trading activities		
Fundraising events	**160**	6,051
Social lotteries	**6,260**	6,255
Bar income	**36,534**	40,805
Membership income	**2,610**	2,240
	45,564	55,351
Investment income		
Other interest receivable	**16**	–
Total income	**45,956**	67,234

Avoch Amenities Association

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2025

	2025 £	2024 £
Expenditure		
Costs of other trading activities		
Opening stock	**–**	2,515
Purchases	**22,634**	22,748
Rates and water	**(230)**	1,887
Light and heat	**5,852**	8,118
Insurance	**1,536**	1,290
Motor vehicle expenses	**1,214**	294
Telephone	**866**	796
Other office costs	**661**	351
Depreciation	**50**	62
Prizes	**2,845**	3,118
Cleaning	**1,040**	1,308
Bank charges	**5**	5
Donations	**–**	200
	36,473	42,692
Expenditure on charitable activities		
Repairs and maintenance	**934**	1,355
Legal and professional fees	**2,219**	2,116
Depreciation	**9,226**	8,940
	12,379	12,411
Taxation		
Current taxation charge/credit	**1,061**	472
Over/under provision in prior year	**(130)**	–
	931	472
Total expenditure	**49,783**	55,575
Net (expenditure)/income	**(3,827)**	11,659

Avoch Amenities Association

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025	2024
	£	£
Costs of other trading activities		
Fundraising events		
Fundraising costs	–	2,515
Events expenditure	2,599	–
Prizes	2,845	3,118
	5,444	5,633
Bar		
Purchases	20,035	22,748
Rates and water	(230)	1,887
Light and heat	5,852	8,118
Licences and insurance	1,536	1,290
Equipment leasing	1,214	294
Telephone	866	796
Sundry expenses	661	351
Depreciation	50	62
Cleaning	1,040	1,308
Bank charges	5	5
Donations	–	200
	31,029	37,059
Costs of other trading activities	36,473	42,692
Expenditure on charitable activities		
General operations		
Activities undertaken directly		
Repairs and maintenance	934	1,355
Other professional fees	2,219	2,116
Depreciation	9,226	8,940
	12,379	12,411
Expenditure on charitable activities	12,379	12,411