

Nigg Old Trust

Balance Sheet Year Ended 31 December 2025

	2024	2024
Current Assets		
Treasurer's Account	31,860.19	22,100.59
Cash on Hand	0.00	0.00
	<u>31,860.19</u>	<u>22,100.59</u>
Net Assets	<u><u>31,860.19</u></u>	<u><u>22,100.59</u></u>
Represented by		
Opening Bank Balance	22,100.59	21,060.18
Excess of Payments over Receipts	9,759.60	1,040.41
	<u>31,860.19</u>	<u>22,100.59</u>

Excess of Receipts over Payments	3,751.07	4,040.72
	<u>3,751.07</u>	<u>4,040.72</u>

Deloitte Limited
 Taxation Consultants
 Gordon & Co
 Deloitte
 Barristers
 W & A

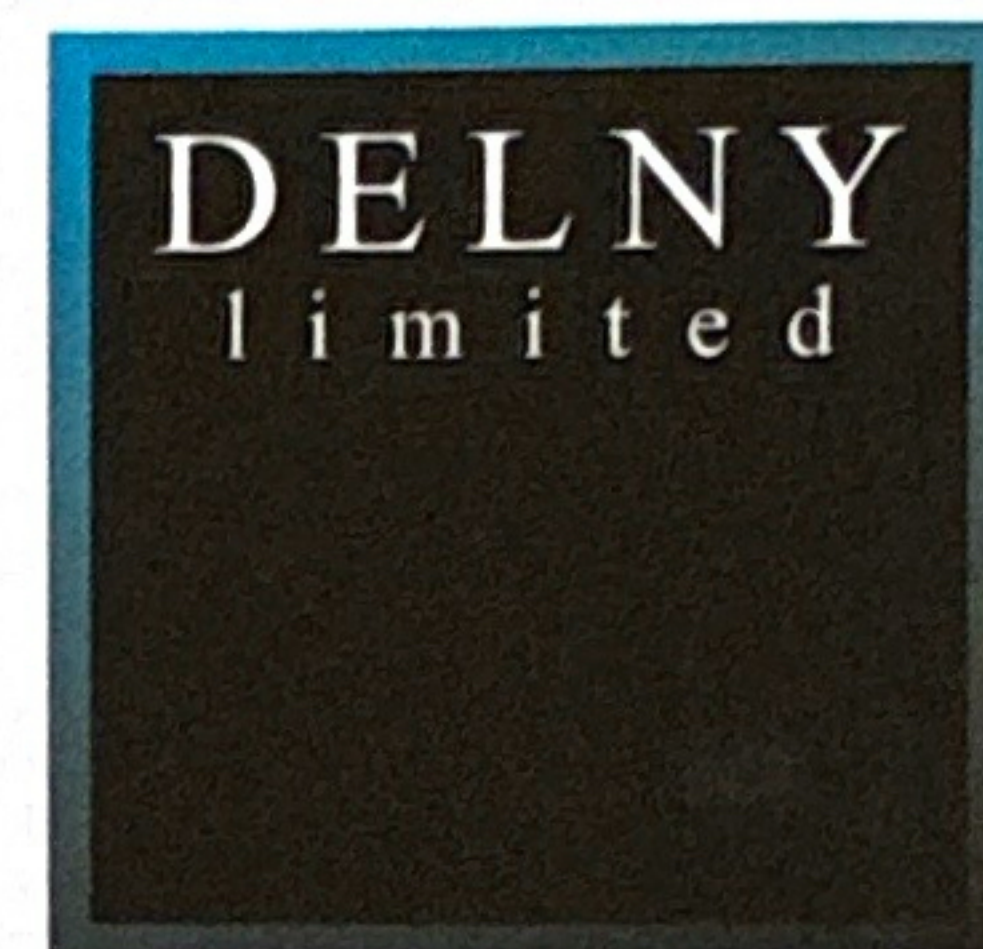
Nigg Old Trust

Receipts and Payments Account Year Ended 31 December 2025

	2025	2024
Receipts		
Donations	11,892.43	2,131.27
Tea Towels	650.00	585.00
Pictish Stone Books	570.00	538.17
Peninsula Books	25.00	139.67
Church Chronicles	110.00	85.00
Rapeseed Oil sales	216.00	246.00
Jam sales	564.42	468.00
Gift Aid tax refund	532.82	369.22
Card sales	430.00	528.00
Sundries	530.00	0.00
	15,520.67	5,090.33
Payments		
Book Purchases	225.00	0.00
Tea Towels	499.20	501.60
Cards	120.00	250.00
Jam	288.00	412.80
Rape seed Oil Purchases	111.00	196.80
Electricity	528.05	1,264.47
Insurance	1,328.14	1,284.25
Repairs	2,553.60	36.00
Accountancy	80.00	80.00
Internet	28.08	24.00
	5,761.07	4,049.92
Excess of Receipts over Payments	9,759.60	1,040.41

Delny Limited
Taxation Consultants
Gordonville
Delny
Invergordon
IV18 ONA

February 2026



T A X A T I O N
C O N S U L T A N T S

**Independent Examiners Report to the Trustees of Nigg Old Trust
Charity Number SC017816**

I report on the accounts of the Charity for the year ended 31 December 2025.

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'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 Independent Examiners Report

My examination is 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiners statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations: and
 - b) to prepare accounts which accord with the accounting records and to comply with Regulation 9 of the 2006 Accounts Regulationshave not been met: or
- 2 to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read "S. A. Ilett".

Stephen Ilett LLB CTA Dip PFS

For Delny Limited

17 February 2026