

Marr Area Partnership
Scottish Charity Number SC031462
Company Number: SC393270

Report and Financial Statements

for the year ended

31st March 2025

Marr Area Partnership



Report of the Directors for the year ended 31st March 2025

The trustees present their annual report and Report and Financial Statements of the charity for the year ended 31st March 2025. The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16th July 2014.

Objectives and activities

The charitable company's objectives are to support communities in the Marr Area to develop and grow into thriving, successful communities with secure economic, environmental and social futures. The Marr Area Partnership is responsible for running the Marr Community Ward Forums on behalf of the Marr Community Planning Group. These are quarterly events, held in each of the three wards of Marr, to which community councils and other community based organisations are invited to discuss local issues with each other and service providers and agencies. The forums aim to do the following:

- Ensure that the view of communities and community organisations are fed into the formal community planning process.
- Provide an opportunity for ongoing, two way communication between the service providers and the community.
- Keep communities up to date with new developments which may affect them.
- Support the development of Community Councils and other community organisations by providing training and information.
- Provide excellent opportunity for informal learning, networking with other community organisations/representatives and sharing information and experiences.

Achievements and performance

In an age of ever tightening budgets Marr Area Partnership is grateful for the continued support of Aberdeenshire Council and the Cairngorms National Park Authority and to donors who have sustained our activities in the past year.

Particularly welcome is the fact that Aberdeenshire Council has recognised MAP's efforts to combat food poverty in Marr and has funded an additional Development Officer for two years to take the mission forward.

MAP has also been involved in the provision of warm spaces for use by the community during the colder months of the year.

Marr Area Partnership



Report of the Directors (continued) for the year ended 31st March 2025

Financial review

After income of £4,928, expenditure of £5,277 and transfers of £1,649 the balance of unrestricted funds at 31st March 2025 is £5,653. The charitable company has a number of restricted funds as detailed in Note 9 to the accounts. Grants received in restricted funds amounted to £78,822 and after expenses of £66,846 and transfers of £1,649 a balance of £95,589 remains as restricted funds at 31st March 2025.

Structure, governance and management

The company, which is registered in Scotland and which is limited by guarantee and therefore governed by its Memorandum and Articles of Association, is a registered charity in Scotland – charity number SC031462. The members of the charitable company are the trustees/directors named below. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member. The Marr Area Partnership became a registered company in February 2011 and a registered charity in November 2000.

The structure of the charitable company consists of members and directors. Members may attend the AGM and elect people to act as directors. The directors manage the day to day activities of the charitable company and meet quarterly to review the work of the organisation.

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees, who served during the period under review were as follows:

G. Wordie	G Hutcheon
N. Healey	J Bruce
P. Fraser	G Needham
B. Begg (resigned 18/04/2024)	J. Smith
S. Blackett	M. McNaughton
W. Slee	S. Scott (appointed 15/04/2025)

The statutory power of appointing new and additional trustees, as governed by the charitable company's constitution, rests with the members and trustees. At each AGM in September the trustees are elected or re-elected.

Newly appointed trustees are advised by the board of their legal duties and responsibilities and where necessary training is provided.

Principal office

Albert Memorial Hall, Station Square, Ballater, Aberdeenshire, AB35 5QB.

Registered office

Albert Memorial Hall, Station Square, Ballater, Aberdeenshire, AB35 5QB.

Bankers

Virgin Money, 30 St Vincent Place, Glasgow, G1 2HL

Accountants

James Milne, Chartered Accountants, Rosewood, Raemoir Road, Banchory, AB31 4ET

Marr Area Partnership



Report of the directors (continued) for the year ended 31st March 2025

Company number

SC393270

Charity number

SC031462

Risk management

The trustees have reviewed the charitable company's exposure to major risks and accordingly have established systems to mitigate them.

Reserves

The unrestricted fund represents the free reserves available to the charitable company to fulfil its primary objectives. The trustees are satisfied that the charitable company is able to meet its liabilities. They are actively promoting the charitable company to raise funds so that at least 12 months worth of expenditure is held within free reserves.

Responsibilities of the trustees

The trustees are required under the Charities Accounts (Scotland) Regulations 2006 to prepare, for each financial year, Financial Statements which give a true and fair view of the accounts of the Trust during the year and of its financial position at the end of the year. In preparing accounts the trustees are also required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject of any departure disclosed and explained in the accounts;
- (d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Trust to enable them to ensure that the Financial Statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and was approved by the board on 26/03/26 and signed on its behalf by

N. Healey
Director

**Independent Examiner's Report to the Directors of
Marr Area Partnership**



I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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 examiner's statement

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 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.

Richard D. Christie, CA

James Milne
Chartered Accountants
Rosewood
Raemoir Road
Banchory
AB31 4ET

26/03/26

Marr Area Partnership



Statement of financial activities (incorporating an income and expenditure account) for the year ended 31st March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Grants and donations	2	3,000	78,822	81,822	50,235
Bank interest		1,928	-	1,928	1,524
Total		4,928	78,822	83,750	51,759
Expenditure on:					
Charitable activities	3	5,277	66,846	72,123	41,337
Total expenditure		5,277	66,846	72,123	41,337
Net (expenditure)/income		(349)	11,976	11,627	10,422
Transfers between funds		(1,649)	1,649	-	-
Net movement in funds		(1,998)	13,625	11,627	10,422
Reconciliation of funds:					
Total funds brought forward		7,651	81,964	89,615	79,193
Total funds carried forward	9	5,653	95,589	101,242	89,615

The statement of financial activities includes all gains and losses recognised in the year as well as complying with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 13 form an integral part of the financial statements

Marr Area Partnership



Balance sheet for the year ended 31st March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Fixed assets					
Tangible assets	5	270	-	270	995
Current assets					
Debtors	6	698	334	1,032	772
Cash at bank		5,973	96,255	102,228	91,828
		<u>6,671</u>	<u>96,589</u>	<u>103,260</u>	<u>92,600</u>
Creditors: amounts falling due within one year	7	(1,288)	(1,000)	(2,288)	(3,980)
		<u>(1,288)</u>	<u>(1,000)</u>	<u>(2,288)</u>	<u>(3,980)</u>
Net current assets		<u>5,383</u>	<u>95,589</u>	<u>100,972</u>	<u>88,620</u>
Net assets		<u>5,653</u>	<u>95,589</u>	<u>101,242</u>	<u>89,615</u>
The funds of the charitable company:					
Share capital	8	-	-	-	-
Total accumulated income funds	9	<u>5,653</u>	<u>95,589</u>	<u>101,242</u>	<u>89,615</u>
		<u>5,653</u>	<u>95,589</u>	<u>101,242</u>	<u>89,615</u>

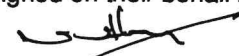
For the year ending 31st March 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The shareholders 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 and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 26/3/26 and signed on their behalf by:


N. Healey

Company registration number: SC393270

The notes on pages 7 to 13 form an integral part of the financial statements



**Notes to the Report and Financial Statements
for the year ended 31st March 2025**

1. Accounting policies

1.1 Basis of Accounting

The financial statements have been prepared in accordance with 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) published on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

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

1.2 Income

All income is accounted for when the charitable company is legally entitled to the "quantifiable" funds.

1.3 Expenditure

Expenditure, which includes irrecoverable VAT, is recognised in the period in which they are incurred and allocated accordingly based on usage, grant applications and other applicable means.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.4 Tangible fixed assets

Tangible fixed assets are capitalised and carried at cost.

1.5 Depreciation

Depreciation is provided as follows:

Plant and machinery - straight line over 3 years

1.6 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

1.7 Funds

Unrestricted funds are available to use to further any purpose of the charitable company. Restricted funds are monies that have been sort or have been given for a specific purpose. Further details of each fund are disclosed in Note 9.

Marr Area Partnership



Notes to the Report and Financial Statements (continued) for the year ended 31st March 2025

2. Grants and donations

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Aberdeenshire Challenge Fund	-	-	-	6,455
CNPA – Community development	-	10,000	10,000	20,000
Initiative Grant Scheme	-	-	-	4,500
Aberdeenshire Council – MCPG/Ward Forums	-	10,100	10,100	10,700
Braemar Hydro Project	-	500	500	500
Log Bank Fund	-	6,628	6,628	8,080
Donations	3,000	-	3,000	-
AVA – Toasty	-	8,000	8,000	-
Homeworkers Hub	-	1,951	1,951	-
Community Food Plan	-	40,604	40,604	-
AOCC Winding up	-	1,039	1,039	-
	3,000	78,822	81,822	50,235

In 2024 of the grants, £50,235 was attributable to restricted income funds and the balance of £nil to unrestricted income funds.



Notes to the Report and Financial Statements
for the year ended 31st March 2025

3. Expenditure

	Unrestricted Funds	MCGP Ward Forum	Initiative Grant Scheme	Restricted Funds				LAG Food	Aberdeenshire Council Funding	Log Bank Fund	Total	2024 £
	£	£	£	Cairngorm NPA	Hub	Homeworkers	£	£	£	£	£	£
Grants for community initiatives	-	-	8,129	-	-	-	-	-	-	-	8,129	(1,685)
Log Bank Fund costs	-	-	-	-	-	-	-	-	-	3,160	3,160	4,100
Staff and trustee expenses	651	122	-	245	60	7,968	10	574	9,630	2,919	9,630	2,919
Staff pension costs	-	210	-	315	-	-	-	-	525	-	525	491
Staff training	-	-	-	-	-	-	-	-	-	-	-	-
Accountancy and payroll fees	1,496	-	-	-	-	-	-	-	1,496	-	1,496	1,363
Telephone	386	-	-	-	-	-	-	-	386	-	386	390
Project development officers	-	18,218	-	27,326	-	-	-	-	45,544	-	45,544	31,100
Miscellaneous expenses	700	150	-	-	200	-	-	-	1,050	-	1,050	583
Printing and stationery	66	-	-	-	-	-	-	-	66	-	66	42
Insurance	96	-	-	-	-	-	-	-	96	-	96	156
Hire of premises	270	63	-	-	96	-	-	-	429	-	429	225
Website costs	196	-	-	-	-	-	-	-	196	-	196	94
Computer costs	601	-	-	-	-	-	-	-	601	-	601	713
IT equipment costs	-	-	-	-	-	-	-	-	-	-	-	-
Subscriptions	90	-	-	-	-	-	-	-	90	-	90	90
Depreciation	725	-	-	-	-	-	-	-	725	-	725	756
Distribution of funds	-	-	-	-	-	-	-	-	-	-	-	-
Meetings, advertising and exhibitions	-	-	-	-	-	-	-	-	-	-	-	-
Total Resources expended	5,277	18,763	8,129	27,886	356	7,968	10	3,734	72,123	41,337	41,337	41,337

Marr Area Partnership



Notes to the Report and Financial Statements for the year ended 31st March 2025

4. Staff costs

	2025 £	2024 £
Salaries, wages and social security costs	45,544	31,100
Pension costs	525	491
	<u>46,069</u>	<u>31,591</u>

There are no employees who received total benefits of more than £60,000.

No trustees or key management personnel received any remuneration or reimbursement of expenses during the year (2024 –none).

5. Tangible fixed assets

Plant and machinery etc.

	Total £
Cost	
At 1st April 2024	5,810
Additions	-
At 31st March 2025	<u>5,810</u>
Depreciation	
At 1st April 2024	4,815
Charge for the year	725
At 31st March 2025	<u>5,540</u>
Net book value	
At 31st March 2025	<u>270</u>
At 31st March 2024	<u>995</u>

6. Debtors

	Unrestricted £	Restricted £	Total 2025 £	2024 £
Income tax recoverable	343	-	343	333
Prepayments	355	334	689	439
	<u>698</u>	<u>334</u>	<u>1,032</u>	<u>772</u>

In 2024 of the debtors, £334 was attributable to restricted income funds and the balance of £438 to unrestricted income funds.

Marr Area Partnership



Notes to the Report and Financial Statements for the year ended 31st March 2025

7. Creditors

	Unrestricted £	Restricted £	Total 2025 £	2024 £
Undistributed IGS Grants	-	1,000	1,000	2,147
Other creditors	1,288	-	1,288	1,833
	<u>1,288</u>	<u>1,000</u>	<u>2,288</u>	<u>3,980</u>

In 2024 of the creditors, £2,254 was attributable to restricted income funds and the balance of £1,726 to unrestricted income funds.

8. Share capital

The company is limited by guarantee. It has no share capital.

Marr Area Partnership



Notes to the Report and Financial Statements for the year ended 31st March 2025

9. Funds

	At 01/04/24 £	Income £	Expenditure £	Transfers £	At 31/03/25 £
Unrestricted funds	7,651	4,928	(5,277)	(1,649)	5,653
Restricted funds					
Braemar Hydro	464	500	-	-	964
Aberdeenshire Challenge Fund	11,230	-	(10)	-	11,220
CNPA Community Development Initiative Grant Scheme	31,977	10,000	(27,886)	-	14,091
Aberdeenshire Council – MCPG & Ward Forum	15,339	-	(8,129)	-	7,210
Alcohol Development Project	7,014	10,100	(18,763)	1,649	-
Log Bank Fund	780	-	-	-	780
Participatory Budgeting	8,047	6,628	(3,734)	-	10,941
DTAS	6,322	-	-	-	6,322
Homeworkers Hub	791	-	-	(791)	-
Food Plan	-	1,951	(356)	-	1,595
AVA – Toasty	-	40,604	(7,968)	791	33,427
AOCC Winding Up	-	8,000	-	-	8,000
	-	1,039	-	-	1,039
Total restricted funds	81,964	78,822	(66,846)	1,649	95,589
Total funds	89,615	83,750	(72,123)	-	101,242

Purpose of restricted funds

CNPA Community Development	- To deliver aspects of community development and engagement on the eastern side of the Cairngorms National Park.
Initiative Grant Scheme	- To award grants to groups in Marr as agreed by the Marr Area Partnership.
Aberdeenshire Council – MCPG & Ward Forum	- To deliver aspects of the Marr Community Plan and to manage the ward forums on behalf of MCPG.
Alcohol Development Project	- To undertake research into alcohol consumption on Deeside.
Participatory Budgeting	- To support a Participatory Budgeting initiative in Marr.
DTAS	- To distribute funds to community groups to help with adapting to restrictions imposed by the pandemic.
Aberdeenshire Challenge Fund	- To support fund sustainability and examining potential income streams
The Log Bank	- To provide seasoned logs to homes experiencing heating poverty in Marr.

Marr Area Partnership



Notes to the Report and Financial Statements for the year ended 31st March 2025

Purpose of restricted funds (Cont)

Braemar Hydro	- Support to Hydro Fund Panel.
Homeworkers Hub	- Provision of a shared space where home workers can meet others in a similar situation for discussion of shared experience.
Food Plan	- Activities to combat food poverty in Marr.
AVA – Toasty	- The provision of warm spaces for use by the community during the colder months of the year.
AOCC Winding up	- Distribution of assets following winding up of the Association of Cairngorms Communities.