

Tax

REGISTERED COMPANY NUMBER: SC345880 (Scotland)
REGISTERED CHARITY NUMBER: SC044229

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
MCROBERT PARK ASSOCIATION LIMITED**



CHARTERED ACCOUNTANTS

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MCROBERT PARK ASSOCIATION LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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MCRROBERT PARK ASSOCIATION LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 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 September 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 charity's main objectives and aims is to raise funds in order to progress the proposed expansion of the existing facilities at McRobert Park in Aberchirder to include a multi court hall.

During the year to 30/09/18 the charity obtained title to ground at McRobert Park.

During the year to 30/09/23 the charity, due to issues with raising sufficient funds, changed the project to provide all weather pitches on the site. Accordingly an impairment was made to the charities assets relating to the costs to date for the hall.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The charity undertook two fundraising events, holding stalls at local fun days.

FINANCIAL REVIEW

Principal funding sources

There was fundraising income of £3,315 received during the year.

Reserves policy

The charity has benefitted from a £20,000 donation in the past from the local sports club towards the building of a sports hall.

The charity also benefitted from a planning gain grant of £16,406 during 2014.

In the past, costs of planning have been shown as general costs and capitalised rather than utilising restricted funds.

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.

Organisational structure

The company received charitable status from the Office of the Scottish Charity Regulator on 28 August 2013.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC345880 (Scotland)

Registered Charity number

SC044229

Registered office

Alehouseburn Farmhouse Ord

Banff

Aberdeenshire

AB45 2EN

Trustees

S L Chalmers

W B Forrest

A A Inglis

J E Scott

Independent Examiner

John G Bowie BA CA

Bain Henry Reid

51-53 High Street

Turriff

AB53 4EJ

MCRBERT PARK ASSOCIATION LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 April 2026 and signed on its behalf by:

William B Forrest
W B Forrest - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MCROBERT PARK ASSOCIATION LIMITED**

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

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.

John G Bowie BA CA
The Institute of Chartered Accountants of Scotland

Bain Henry Reid
51-53 High Street
Turriff
AB53 4EJ

Date: 20 April 2026

MCROBERT PARK ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,150	2,000	5,150	1,000
Other trading activities	2	3,555	-	3,555	3,430
Total		6,705	2,000	8,705	4,430
EXPENDITURE ON					
Raising funds	3	1,480	2,000	3,480	4,535
NET INCOME/(EXPENDITURE)		5,225	-	5,225	(105)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,430	-	1,430	1,535
TOTAL FUNDS CARRIED FORWARD		6,655	-	6,655	1,430

The notes form part of these financial statements

MCROBERT PARK ASSOCIATION LIMITED

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	564	-	564	564
CURRENT ASSETS					
Debtors	7	603	-	603	617
Cash at bank		6,388	-	6,388	1,149
		<u>6,991</u>	<u>-</u>	<u>6,991</u>	<u>1,766</u>
CREDITORS					
Amounts falling due within one year	8	(900)	-	(900)	(900)
NET CURRENT ASSETS		<u>6,091</u>	<u>-</u>	<u>6,091</u>	<u>866</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,655</u>	<u>-</u>	<u>6,655</u>	<u>1,430</u>
NET ASSETS		<u>6,655</u>	<u>-</u>	<u>6,655</u>	<u>1,430</u>
FUNDS	9				
Unrestricted funds				6,655	1,430
TOTAL FUNDS				<u>6,655</u>	<u>1,430</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

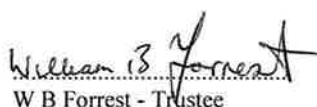
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 30 April 2026 and were signed on its behalf by:


W B Forrest - Trustee

The notes form part of these financial statements

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis 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.

Tangible fixed assets

No depreciation has been provided as the only fixed assets, at present, are initial planning costs etc re the proposed new building. No physical asset exists to be depreciated.

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.

The charity has restricted funds that have been donated with the purpose of helping to fund the building of a sports hall.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,315	3,430
Sponsorships	240	-
	<u>3,555</u>	<u>3,430</u>

MCRBERT PARK ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	<u>3,480</u>	<u>4,535</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,000	-	1,000
Other trading activities	<u>3,430</u>	<u>-</u>	<u>3,430</u>
Total	<u>4,430</u>	<u>-</u>	<u>4,430</u>
 EXPENDITURE ON			
Raising funds	<u>1,803</u>	<u>2,732</u>	<u>4,535</u>
 NET INCOME/(EXPENDITURE)	<u>2,627</u>	<u>(2,732)</u>	<u>(105)</u>
Transfers between funds	<u>(2,732)</u>	<u>2,732</u>	<u>-</u>
Net movement in funds	<u>(105)</u>	<u>-</u>	<u>(105)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,535</u>	<u>-</u>	<u>1,535</u>
 TOTAL FUNDS CARRIED FORWARD	<u>1,430</u>	<u>-</u>	<u>1,430</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 October 2024 and 30 September 2025	<u>564</u>
 NET BOOK VALUE	
At 30 September 2025	<u>564</u>
At 30 September 2024	<u>564</u>

MCRBERT PARK ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	<u>603</u>	<u>617</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	<u>900</u>	<u>900</u>

9. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General fund	1,430	5,225	6,655
TOTAL FUNDS	<u>1,430</u>	<u>5,225</u>	<u>6,655</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,705	(1,480)	5,225
Restricted funds			
Restricted funds re astro turf	2,000	(2,000)	-
TOTAL FUNDS	<u>8,705</u>	<u>(3,480)</u>	<u>5,225</u>

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	1,535	2,627	(2,732)	1,430
Restricted funds				
Restricted funds re equipment purchased	-	(2,732)	2,732	-
TOTAL FUNDS	<u>1,535</u>	<u>(105)</u>	<u>-</u>	<u>1,430</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,430	(1,803)	2,627
Restricted funds			
Restricted funds re equipment purchased	-	(2,732)	(2,732)
TOTAL FUNDS	<u>4,430</u>	<u>(4,535)</u>	<u>(105)</u>

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

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
Unrestricted funds				
General fund	1,535	7,852	(2,732)	6,655
Restricted funds				
Restricted funds re equipment purchased	-	(2,732)	2,732	-
TOTAL FUNDS	<u>1,535</u>	<u>5,120</u>	<u>-</u>	<u>6,655</u>

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	11,135	(3,283)	7,852
Restricted funds			
Restricted funds re equipment purchased	-	(2,732)	(2,732)
Restricted funds re astro turf	2,000	(2,000)	-
	<u>2,000</u>	<u>(4,732)</u>	<u>(2,732)</u>
TOTAL FUNDS	<u>13,135</u>	<u>(8,015)</u>	<u>5,120</u>

10. RELATED PARTY DISCLOSURES

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

MCROBERT PARK ASSOCIATION LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,150	1,000
Grants	2,000	-
	<u>5,150</u>	<u>1,000</u>
Other trading activities		
Fundraising events	3,315	3,430
Sponsorships	240	-
	<u>3,555</u>	<u>3,430</u>
Total incoming resources	<u>8,705</u>	<u>4,430</u>
EXPENDITURE		
Support costs		
Governance costs		
Insurance	617	633
Grant Monies returned	-	2,732
Sundries	134	34
Accountancy and legal fees	528	554
Ground maintenance	1,920	483
Mower purchase	281	99
	<u>3,480</u>	<u>4,535</u>
Total resources expended	<u>3,480</u>	<u>4,535</u>
Net income/(expenditure)	<u>5,225</u>	<u>(105)</u>

This page does not form part of the statutory financial statements