Report of the Directors and

Financial Statements for the Year Ended 31 March 2026

for

Marama Consulting CIC

Marama Consulting CIC

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for the Year Ended 31 March 2026

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Marama Consulting CIC

Company Information
for the Year Ended 31 March 2026

DIRECTORS:	David Thompson Nicholls Brett Thompson Nicholls
REGISTERED OFFICE:	Herbert House 24 Herbert Street Glasgow United Kingdom G20 6NB
REGISTERED NUMBER:	SC747082 (Scotland)
ACCOUNTANTS:	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB

Marama Consulting CIC

Report of the Directors
for the Year Ended 31 March 2026

The directors present their report with the financial statements of the company for the year ended 31 March 2026.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of the provision of consultancy services to a range of organisations across Scotland and overseas.

The business model of the company is to generate profit which can be donated to charitable causes.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 April 2025 to the date of this report.

David Thompson Nicholls
Brett Thompson Nicholls

CHARITABLE DONATIONS AND EXPENDITURE
The level of profit and distributable reserves prevented the Directors from being able to make any donations in the year to 31 March 2026.

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

ON BEHALF OF THE BOARD:



.....
David Thompson Nicholls - Director

Date: 13 October 2026 .....

Marama Consulting CIC

Statement of Income and Retained Earnings
for the Year Ended 31 March 2026

	Notes	2026 £	2025 £
TURNOVER		7,613	16,050
Administrative expenses		8,717	16,416
OPERATING DEFICIT and DEFICIT BEFORE TAXATION		(1,104)	(366)
Tax on deficit	5	-	19
DEFICIT FOR THE FINANCIAL YEAR		(1,104)	(385)
Retained earnings at beginning of year		2,592	2,977
RETAINED EARNINGS AT END OF YEAR		1,488	2,592

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	6		2,006		3,009
CURRENT ASSETS					
Debtors	7	300		1,566	
Cash at bank		742		2,658	
		1,042		4,224	
CREDITORS					
Amounts falling due within one year	8	1,560		4,641	
NET CURRENT LIABILITIES			(518)		(417)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,488		2,592
RESERVES					
Income and expenditure account	9		1,488		2,592
			1,488		2,592

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which 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 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 company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 13 October 2026 and were signed on its behalf by:

.....
David Thompson Nicholls - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Marama Consulting CIC is a private company, limited by guarantee, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer Equipment - 20% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2025 - 2).

	2026	2025
	£	£
Directors' remuneration	3,806	8,025

4. OPERATING DEFICIT

The operating deficit is stated after charging:

	2026	2025
	£	£
Depreciation - owned assets	1,003	1,003

continued...

5. TAXATION

Analysis of the tax charge
The tax charge on the deficit for the year was as follows:

	2026 £	2025 £
Current tax:		
UK corporation tax	-	19
Tax on deficit	-	19

6. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2025 and 31 March 2026	5,015
DEPRECIATION	
At 1 April 2025	2,006
Charge for year	1,003
At 31 March 2026	3,009
NET BOOK VALUE	
At 31 March 2026	2,006
At 31 March 2025	3,009

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	300	1,566

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	180	180
Taxation and social security	-	19
Other creditors	1,380	4,442
	1,560	4,641

9. RESERVES

	Income and expenditure account £
At 1 April 2025	2,592
Deficit for the year	(1,104)
At 31 March 2026	1,488

continued...

10. RELATED PARTY DISCLOSURES

The company received administrative and office services from Brett Nicholls Associates Ltd (SC369651) of which David Nicholls is the sole Director. These services amounted to £2,209 (including VAT) for the year ended 31 March 2026 (2025: £2,194).

The directors received the following remuneration for their services as Consultants, and did not receive a basic salary.

Director	31 March 2026	31 March 2025
David Nicholls	3,806	6,760
Brett Nicholls	-	1,235
	3,806	8,025

In addition, employer contributions to the directors' pensions were made in the following amounts:

Director	31 March 2026	31 March 2025
David Nicholls	-	784
Brett Nicholls	-	123
	-	907

Finally, the annual statutory accounts of the company were prepared by Brett Nicholls Associates Ltd, and the fee paid was £1,380 including VAT (2025: £1,260).

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Community Interest Company Report

For official use *(Please leave blank)*	

Please complete in typescript, or in bold black capitals.

Company Name in full	Marama Consulting CIC
Company Number	SC747082
Year Ending	31 March 2026

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

The company was set up to provide consultancy services to organisations in the UK and overseas across a range of services. For the year under review, these included:

- Long term financial modelling and strategic planning

The business model of the company is that consulting fees are charged at market value to all clients, with approximately half of the fee being paid to the consultants by way of salary (the consultants are the only directors of the company). The directors are not paid a basic salary.

This model provides for profits to be accumulated and it is the intention of the directors that these profits will be donated to charitable causes. For the year to March 2026 the trading activity of the company was suppressed and there were not sufficient profits available to allow any donations. The directors expect this position to improve from 2026/27.

PART 2 – CONSULTATION WITH STAKEHOLDERS

The company has not consulted with stakeholders during the period under review.

PART 3 – DIRECTORS' REMUNERATION

Full details of the directors' remuneration, and other related party transactions, are provided in note 8 of the published accounts.

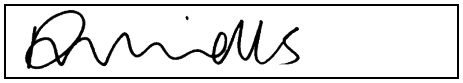
There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION

No transfer of assets other than for full consideration has been made.

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed  Date 13/10/2026

Director

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

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