

# Merkinch Community Centre Association

Scotland · Charity number SC000706

## Details

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|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 1969-12-31                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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|         |                                                                                          |
|---------|------------------------------------------------------------------------------------------|
| Address | Coronation Park<br>Inverness<br>IV3 8AD                                                  |
| Website | <a href="http://www.merkinchcommunitycentre.co.uk">www.merkinchcommunitycentre.co.uk</a> |

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** The past period has been one of continued bookings albeit on a downward trajectory, and it was felt that it was time to close the charity, handing over the management of the building to Highlife Highland (HLH) and the Highland Council.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups', 'Other charities or voluntary bodies'

**Objectives:** 4.1 To promote the wellbeing and benefit of the residents and inhabitants of the Merkinch area of Inverness and its environs by associating with local authorities, local clubs and voluntary organisations, members, residents and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions and quality of lives for said residents and inhabitants. 4.2 Without prejudice to the foregoing to operate and manage the building known as Merkinch Community Centre and co-operate with any local authority in the maintenance and management of the Centre in furtherance of the purposes mentioned at 4.1 above.

## Geography

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

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £260,222 | £368,245    | -      | 0         |
| 2024-03-31 | £112,181 | £121,737    | -      | 0         |
| 2023-03-31 | £144,204 | £145,321    | -      | 0         |
| 2022-03-31 | £91,001  | £80,354     | -      | 0         |
| 2021-03-31 | £18,310  | £43,984     | -      | 0         |

**Merkinch Community Centre Association**

Scotland - Charity number SC000706

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# Accounts

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Scottish Charity Number: SC000706

**Merkinch Community Centre Association  
Annual Report and Financial Statements  
for the period ended 31 August 2025**



**Innes & Partners**  
Chartered Certified Accountants

# **Merkinch Community Centre Association**

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## **Merkinch Community Centre Association**

### **Report of the Trustees for the period ended 31 August 2025**

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The Trustees are pleased to present their report together with the financial statements of the Charity for the period ended 31 August 2025.

#### **Reference and Administrative Information**

*Trustees:* Elizabeth McClurg  
Martin Pieraccini  
Anne McCreadie

*Registered Office:* Coronation Park  
Inverness  
IV3 8AD

*Website:* [www.merkinchcommunitycentre.co.uk](http://www.merkinchcommunitycentre.co.uk)

*Charity Number:* SC000706

*Independent Examiner:* Jonathan N Innes FCCA  
Innes & Partners Limited  
9 Ardross Street  
Inverness  
IV3 5NN

*Bankers:* Bank of Scotland  
2-6 Eastgate  
Inverness  
IV2 3NA

*Solicitors:* McLeod & McCallum  
28 Queensgate  
Inverness  
IV1 1YN

#### **Structure Government and Management**

##### Governing Document

The Merkinch Community Centre Association is a Scottish Charitable Incorporated Organisation incorporated on 11 November 2016. The Charity was previously a Charitable Company and became a SCIO in 2016 and is governed by the Trustees.

##### Trustee Induction and Training

Any new Trustee who is appointed to the Board is given some mentoring through the Chair of the Board, by giving them a tour of the centre, insight into all the user groups activities who use the centre and also how the structure of governance is practised within the day to day running of the centre. The Chair explains the following:

1. The obligations of Trustees
2. The main documents and policies which set out the operational framework for the Merkinch Community Centre Association including a copy of the constitution
3. Resourcing and current financial position as set out in the latest published accounts
4. Future plans and objectives

## **Merkinch Community Centre Association**

### **Report of the Trustees for the period ended 31 August 2025**

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#### **Risk Management**

Centre policies cover a wide range of operational aspects within the Community Centre and ensure positive working practices. The Highlife Highland Facilities Manager oversees all aspects of Health and Safety within the building.

#### **Organisational Structure**

The Merkinch Community Centre Association has a Board of Trustees who are strategically responsible for the overall operation of the charity. They employ sessional staff and freelance workers for various pieces of work.

The Board contracts with a Development Officer and this contract provides three days per week development and management services. There is a Focus Group which meets from time to time, in order to discuss the day-to-day operations of the Centre and provide a forum for debate about any proposed changes to the service.

There are five staff employed by Highlife Highland:

1. *Facilities Manager* who is responsible for Policy and Procedures
2. *Clerical Assistant* who is responsible for general admin duties
3. *Caretaker (full time)* who is responsible for Maintenance and Stewarding tasks
4. *Leisure Assistant (part time)* who is responsible for stewarding functions
5. *The cleaning services* are provided by the Highland Council

#### **Objectives and Activities**

The Charity's objects and principal activities are to:

1. Promote the wellbeing and benefit of the residents and inhabitants of the Merkinch area of Inverness.
2. Associate with the Local Authority, local clubs, voluntary organisations, members, residents, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure time occupation with the objects of improving the conditions and quality of life of the said residents and inhabitants.

The main objectives and activities for the year continued to provide a range of learning and leisure opportunities for local people, although the Centre is used by people from all over the city of Inverness and wider environs.

The Merkinch Community Centre Association is watchful of local and national trends within the Community Learning and Leisure field. It takes a keen interest in the successes of other centres and seeks to network with other Community Learning and Leisure Officers.

The Centre Management and staff network with a wide range of agencies across the city, however local demand has the highest priority for provision of services and any local person who suggests a new idea is taken seriously and the ideas would be discussed with the Trustees.

## **Merkinch Community Centre Association**

### **Report of the Trustees for the period ended 31 August 2025**

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#### **Achievements and Performance**

The past period has been one of continued bookings albeit on a downward trajectory. Some groups moved to other venues and the chairperson became very frail and ended up in hospital, until ultimately became a permanent resident of a local nursing home.

The other members of the management committee became less involved, and the charity began to diminish. There were no user group meetings and management committee meetings were becoming rare. The Development Officer decided to retire at the end of March 2025 which left a huge gap in the services. Anne McCreadie as Chair felt it was now time to close the charity and hand over the management of the building to Highlife Highland (HLH) and the Highland Council. Various meetings followed that decision and since the Development Officer retired HLH have been managing the building and the services.

Since there was no functional committee, donations of £50,010 were made to local charities and the remainder of the funds were transferred to Highlife Highland.

#### **Financial Review and Reserves Policy**

There was a deficit for the period of £108,023 (2024: deficit £9,556). At the period-end there were total funds of £nil (2024: £108,023), this is due to the remaining funds at 31 July 2025 of £195,929 being transferred to Highlife Highland (HLH) who are now managing the building and the services.

Approved by the trustees on 22 December 2025 and signed on their behalf by:



**Anne McCreadie**  
**Trustee**



## **Merkinch Community Centre Association**

### **Report of the Independent Examiner for the period ended 31 August 2025**

I report on the accounts of the charity for the period ended 31 August 2025 which are set out on pages 5 to 8.

#### **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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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**

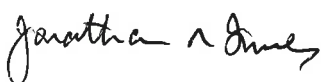
In the course of my examination, no matter has come to my attention

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



**Jonathan N Innes FCCA**  
*Managing Director*

Innes & Partners Limited  
Chartered Certified Accountants

9 Ardross Street  
Inverness  
IV3 5NN

Date: 22 December 2025

# Merkinch Community Centre Association

## Receipts & Payments Account

Period ended 31 August 2025

|                                             | Period ending<br>31/08/2025 |                    |                     | Year ending<br>31/03/2024 |                    |                   |
|---------------------------------------------|-----------------------------|--------------------|---------------------|---------------------------|--------------------|-------------------|
|                                             | General<br>Fund             | Retricted<br>Funds | Total Funds         | General<br>Fund           | Retricted<br>Funds | Total Funds       |
| <b>Receipts</b>                             |                             |                    |                     |                           |                    |                   |
| Donations                                   | 2,864.00                    | -                  | 2,864.00            | 3,735.00                  | -                  | 3,735.00          |
| Legacies                                    | 128,464.00                  | -                  | 128,464.00          | -                         | -                  | -                 |
| Grants                                      | 750.00                      | 10,000.00          | 10,750.00           | -                         | 26,800.00          | 26,800.00         |
| Room Hire                                   | 56,499.00                   | -                  | 56,499.00           | 36,929.00                 | -                  | 36,929.00         |
| Admission                                   | 29,320.00                   | -                  | 29,320.00           | 23,361.00                 | -                  | 23,361.00         |
| Coffee Bar                                  | 3,153.00                    | -                  | 3,153.00            | 2,984.00                  | -                  | 2,984.00          |
| Equipment Hire                              | 770.00                      | -                  | 770.00              | 597.00                    | -                  | 597.00            |
| Minibus Income                              | 4,973.00                    | -                  | 4,973.00            | 4,814.00                  | -                  | 4,814.00          |
| Hospitality                                 | 15,564.00                   | -                  | 15,564.00           | 8,574.00                  | -                  | 8,574.00          |
| Friendship Club Income                      | 2,918.00                    | -                  | 2,918.00            | 1,933.00                  | -                  | 1,933.00          |
| Sundry Income                               | 2,632.00                    | -                  | 2,632.00            | 1,000.00                  | -                  | 1,000.00          |
| Fundraising Income                          | 1,431.00                    | -                  | 1,431.00            | 1,204.00                  | -                  | 1,204.00          |
| Sale of Asset                               | 884.00                      | -                  | 884.00              | 250.00                    | -                  | 250.00            |
| <b>Total receipts</b>                       | <b>250,222.00</b>           | <b>10,000.00</b>   | <b>260,222.00</b>   | <b>85,381.00</b>          | <b>26,800.00</b>   | <b>112,181.00</b> |
| <b>Payments</b>                             |                             |                    |                     |                           |                    |                   |
| <b>Cost of Generating Funds</b>             |                             |                    |                     |                           |                    |                   |
| Fundraising costs                           | 1,678.00                    | -                  | 1,678.00            | 1,469.00                  | -                  | 1,469.00          |
| <b>Charitable Activities</b>                |                             |                    |                     |                           |                    |                   |
| Bookkeeping and Software                    | 5,142.00                    | -                  | 5,142.00            | 3,096.00                  | -                  | 3,096.00          |
| Activites                                   | 13,316.00                   | 84.00              | 13,400.00           | 9,903.00                  | -                  | 9,903.00          |
| Steward Recharges                           | 1,063.00                    | -                  | 1,063.00            | 1,309.00                  | -                  | 1,309.00          |
| Hospitality                                 | 9,812.00                    | 198.00             | 10,010.00           | 8,245.00                  | -                  | 8,245.00          |
| Repairs and Cleaning                        | 3,106.00                    | -                  | 3,106.00            | 6,917.00                  | -                  | 6,917.00          |
| Insurance                                   | 1,524.00                    | -                  | 1,524.00            | 828.00                    | -                  | 828.00            |
| Utilities                                   | 40,205.00                   | 1,364.00           | 41,569.00           | 28,883.00                 | 1,365.00           | 30,248.00         |
| Minibus Expenses                            | 4,040.00                    | -                  | 4,040.00            | 3,582.00                  | -                  | 3,582.00          |
| Office Expenses                             | 6,948.00                    | 481.00             | 7,429.00            | 5,086.00                  | -                  | 5,086.00          |
| Consultancy Services                        | 22,080.00                   | 7,200.00           | 29,280.00           | 23,800.00                 | 7,000.00           | 30,800.00         |
| Charitable Donations (note 5)               | 50,010.00                   | -                  | 50,010.00           | -                         | -                  | -                 |
| Donation to Highlife Highland               | 195,929.00                  | -                  | 195,929.00          | -                         | -                  | -                 |
| Sundry Expenses                             | 797.00                      | 673.00             | 1,470.00            | 746.00                    | 1,273.00           | 2,019.00          |
| Independent Examination                     | 1,272.00                    | -                  | 1,272.00            | 480.00                    | -                  | 480.00            |
| Purchase of Asset                           | 1,323.00                    | -                  | 1,323.00            | 5,574.00                  | 12,181.00          | 17,755.00         |
| <b>Total payments</b>                       | <b>358,245.00</b>           | <b>10,000.00</b>   | <b>368,245.00</b>   | <b>99,918.00</b>          | <b>21,819.00</b>   | <b>121,737.00</b> |
| <b>(Deficit)/Surplus for the year</b>       | <b>(108,023.00)</b>         | <b>-</b>           | <b>(108,023.00)</b> | <b>(14,537.00)</b>        | <b>4,981.00</b>    | <b>(9,556.00)</b> |
| <b>Transfer between funds</b>               |                             | -                  | -                   | 5,819.00                  | (5,819.00)         | -                 |
| <b>(Deficit)/Surplus after transfers</b>    | <b>(108,023.00)</b>         | <b>-</b>           | <b>(108,023.00)</b> | <b>(8,718.00)</b>         | <b>(838.00)</b>    | <b>(9,556.00)</b> |
| <b>Total funds brought forward restated</b> | <b>108,023.00</b>           | <b>-</b>           | <b>108,023.00</b>   | <b>116,741.00</b>         | <b>838.00</b>      | <b>117,579.00</b> |
| <b>Funds carried forward</b>                | <b>-</b>                    | <b>-</b>           | <b>-</b>            | <b>108,023.00</b>         | <b>-</b>           | <b>108,023.00</b> |

# Merkinch Community Centre Association

## Statement of Balances

As at 31 August 2025

|                            | Notes | Period ending<br>31/08/2025 |                     |                    | Year ending<br>31/03/2024 |                     |                    |
|----------------------------|-------|-----------------------------|---------------------|--------------------|---------------------------|---------------------|--------------------|
|                            |       | £                           | £                   | £                  | £                         | £                   | £                  |
|                            |       | Opening<br>balance          | Surplus<br>for year | Closing<br>balance | Opening<br>balance        | Surplus<br>for year | Closing<br>balance |
| Bank account balance       |       | 108,023                     | (108,023)           | -                  | 117,579                   | (9,556)             | 108,023            |
| <b>Total cash balances</b> |       | <b>108,023</b>              | <b>(108,023)</b>    | <b>-</b>           | <b>117,579</b>            | <b>(9,556)</b>      | <b>108,023</b>     |

### Represented by:

|                    |   |          |                |
|--------------------|---|----------|----------------|
| Unrestricted funds | 3 | -        | 108,023        |
| Restricted funds   | 4 | -        | -              |
|                    |   | <u>-</u> | <u>108,023</u> |

### Statement of assets at 31 August 2025

|                       |          |                |
|-----------------------|----------|----------------|
| Motor Vehicles        | -        | 34,990         |
| Equipment             | -        | 113,061        |
| Property Improvements | -        | 215,190        |
|                       | <u>-</u> | <u>363,241</u> |

### Statement of debtors at 31 August 2025

|                     |          |              |
|---------------------|----------|--------------|
| Accounts Receivable | -        | 8,114        |
|                     | <u>-</u> | <u>8,114</u> |

### Statement of creditors at 31 August 2025

|                         |          |            |
|-------------------------|----------|------------|
| Independent Examination | -        | 528        |
|                         | <u>-</u> | <u>528</u> |

The financial statements on pages 5 to 8 were approved by the Trustees on 22 December 2025 and signed on their behalf by the undernoted:



**Anne McCreadie**  
Trustee

The notes on page 7 to 8 form part of these financial statements.

## **Merkinch Community Centre Association**

### **Notes to the Financial Statements for the period ended 31 August 2025**

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#### **1. Accounting Policies**

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

##### Funds Structure

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

- Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
- Restricted funds comprise grants and other income received for the objects of the charity as specified by the donor.

#### **2. Related Party Transactions and Trustees' Expenses and Remuneration**

The trustees did not receive any remuneration or expenses for their services in the year (2024: £nil), in their capacity as Trustees.

# Merkinch Community Centre Association

## Notes to the financial statements

Period ended 31 August 2025

| 3. Unrestricted funds           | Balance at<br>01/04/2024<br>£ | Receipts<br>£  | Payments<br>£    | Transfers<br>£ | Balance at<br>31/08/2025<br>£ |
|---------------------------------|-------------------------------|----------------|------------------|----------------|-------------------------------|
| General Fund                    | 108,023                       | 250,222        | (358,245)        | -              | -                             |
| <b>Total unrestricted funds</b> | <b>108,023</b>                | <b>250,222</b> | <b>(358,245)</b> | <b>-</b>       | <b>-</b>                      |

### *Explanation of funds*

*The General Fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

| 4. Restricted funds           | Balance at<br>01/04/2024<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Balance at<br>31/08/2025<br>£ |
|-------------------------------|-------------------------------|---------------|-----------------|----------------|-------------------------------|
| Impact Funders                | -                             | 10,000        | (10,000)        | -              | -                             |
| <b>Total restricted funds</b> | <b>-</b>                      | <b>10,000</b> | <b>(10,000)</b> | <b>-</b>       | <b>-</b>                      |

### *Explanation of funds*

*The Impact Funders fund* represents grants received to support the use of volunteers in the organisation.

| 5. Donations and gifts    | Total<br>31/08/2025<br>£ | Total<br>31/03/2024<br>£ |
|---------------------------|--------------------------|--------------------------|
| <b>Institutions</b>       |                          |                          |
| Partnership for Wellbeing | 25,000                   | -                        |
| Clay Studio               | 25,010                   | -                        |
|                           | <b>50,010</b>            | <b>-</b>                 |

**Merkinch Community Centre Association**

Scotland - Charity number SC000706

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# Accounts

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Scottish Charity Number: SC000706

**Merkinch Community Centre Association  
Annual Report and Financial Statements  
for the year ended 31 March 2024**



**Innes & Partners**  
Chartered Certified Accountants

## **Merkinch Community Centre Association**

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## **Merkinch Community Centre Association**

### **Report of the Trustees for the year ended 31 March 2024**

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#### **Reference and Administrative Information**

*Trustees:*



*Registered Office:* Coronation Park  
Inverness  
IV3 8AD

*Website:* [www.merkinchcommunitycentre.co.uk](http://www.merkinchcommunitycentre.co.uk)

*Charity Number:* SC000706

*Independent Examiner:*



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9 Ardross Street  
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*Bankers:* Bank of Scotland  
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*Solicitors:* McLeod & McCallum  
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Any new Trustee who is appointed to the Board is given some mentoring through the Chair of the Board, by giving them a tour of the centre, insight into all the user groups activities who use the centre and also how the structure of governance is practised within the day to day running of the centre. The Chair explains the following:

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3. Resourcing and current financial position as set out in the latest published accounts
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## **Merkinch Community Centre Association**

### **Report of the Trustees for the year ended 31 March 2024**

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#### **Risk Management**

Centre policies cover a wide range of operational aspects within the Community Centre and ensure positive working practices. The Highlife Highland Facilities Manager oversees all aspects of Health and Safety within the building.

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The Merkinch Community Centre Association has a Board of Trustees who are strategically responsible for the overall operation of the charity. They employ sessional staff and freelance workers for various pieces of work.

The Board contracts with a Development Officer and this contract provides three days per week development and management services. There is a Focus Group which meets from time to time, in order to discuss the day-to-day operations of the Centre and provide a forum for debate about any proposed changes to the service.

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The main objectives and activities for the year continued to provide a range of learning and leisure opportunities for local people, although the Centre is used by people from all over the city of Inverness and wider environs.

The Merkinch Community Centre Association is watchful of local and national trends within the Community Learning and Leisure field. It takes a keen interest in the successes of other centres and seeks to network with other Community Learning and Leisure Officers.

The Centre Management and staff network with a wide range of agencies across the city, however local demand has the highest priority for provision of services and any local person who suggests a new idea is taken seriously and the ideas would be discussed with the Trustees.

## **Merkinch Community Centre Association**

### **Report of the Trustees for the year ended 31 March 2024**

---

#### **Achievements and Performance**

The past year has been one of building up bookings and delivering events, seeking to secure ongoing bookings for all the rooms. Since covid there has been a distinct change where organisations are now using zoom meetings for their training events and also some customers have found other venues which are more suitable to their needs. There is a distinct trajectory downwards in our bookings and we are constantly seeking to secure new customers.

The Development Officer has been very active in seeking to secure such new lets from other community and sports groups in order to continue the business.

During the year MCC continued to provide services to our community groups as follows:

1. Knitting and crochet groups
2. Various dance groups – Step n Style, Highland, Line Dancing and Swing dance Group
3. Various sports activities – Archery, Tai Chi and Karate
4. Arts Groups – Inverness Art Society, Singing for Pleasure, Falcon Drama and Rainbow Singers
5. Social Groups – Hobbies Group, Lunch Club for elderly and Falcon Baking
6. Support Groups – Clear Cut for alcoholics
7. Christmas Concert and various small scale celebration events throughout the year.

#### **Building Maintenance**

During the year, we continued to monitor the interior and exterior aspects of the building and report any issues to Highlife Highland. When there are occasions of heavy rain this frequently causes leaks and damage to internal property. Highland Council are very supportive of our centre to have these repairs done as soon as possible.

#### **Financial Review**

A large amount of the Centre's income comes from user groups paying rent for the use of space, admissions to classes and affiliation fees. There is also a considerable amount of fundraising which is secured through various events throughout the year and raffles. Donations are often given by members of the public.

A three year Funding Bid to Impact Funders has provided support for our volunteer project.

The Development Officer does the bookkeeping and sends data to the accountant each month.

It is the Centre Policy to retain at least six months of reserves for operational costs.

#### **Plans for Future Periods**

The charity plans to continue the ongoing programme of activities and also consider a future sustainable approach whether through the work of the ongoing charity or through Highlife Highland Management.

#### **Financial Review and Reserves Policy**

There was a deficit for the year of £9,556 (2023: deficit £1,117). At the year-end there were total funds of £108,023 (2023: £117,579). It is the Centre Policy to retain at least six months of reserves for operational costs. The trustees believe that they will be able to meet expenses as they arise.

Approved by the trustees on 25 September 2024 and signed on their behalf by:



Trustee

## Merkinch Community Centre Association

### Report of the Independent Examiner for the year ended 31 March 2024

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 8.

#### 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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



*Managing Director*

Innes & Partners Limited  
Chartered Certified Accountants

9 Ardross Street  
Inverness  
IV3 5NN

Date: 26 September 2024

# Merkinch Community Centre Association

## Receipts & Payments Account

Year ended 31 March 2024

|                                             | 2024               |                   |                   | 2023              |                   |                   |
|---------------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                             | General Fund       | Retrieved Funds   | Total Funds       | General Fund      | Retrieved Funds   | Total Funds       |
| <b>Receipts</b>                             |                    |                   |                   |                   |                   |                   |
| Donations                                   | 3,735.00           | -                 | 3,735.00          | 2,966.00          | 1,884.00          | 4,850.00          |
| Grants                                      | -                  | 26,800.00         | 26,800.00         | -                 | 8,800.00          | 8,800.00          |
| Room Hire                                   | 36,929.00          | -                 | 36,929.00         | 31,382.00         | 230.00            | 31,612.00         |
| Admission                                   | 23,361.00          | -                 | 23,361.00         | 21,901.00         | -                 | 21,901.00         |
| Coffee Bar                                  | 2,984.00           | -                 | 2,984.00          | 2,454.00          | -                 | 2,454.00          |
| Equipment Hire                              | 597.00             | -                 | 597.00            | 176.00            | -                 | 176.00            |
| Minibus Income                              | 4,814.00           | -                 | 4,814.00          | 7,656.00          | -                 | 7,656.00          |
| Hospitality                                 | 8,574.00           | -                 | 8,574.00          | 7,817.00          | -                 | 7,817.00          |
| Friendship Club Income                      | 1,933.00           | -                 | 1,933.00          | 1,686.00          | -                 | 1,686.00          |
| Sundry Income                               | 1,000.00           | -                 | 1,000.00          | 5,400.00          | -                 | 5,400.00          |
| Fundraising Income                          | 1,204.00           | -                 | 1,204.00          | 1,852.00          | -                 | 1,852.00          |
| Sale of Asset                               | 250.00             | -                 | 250.00            | 50,000.00         | -                 | 50,000.00         |
| <b>Total receipts</b>                       | <b>85,381.00</b>   | <b>26,800.00</b>  | <b>112,181.00</b> | <b>133,290.00</b> | <b>10,914.00</b>  | <b>144,204.00</b> |
| <b>Payments</b>                             |                    |                   |                   |                   |                   |                   |
| <b>Cost of Generating Funds</b>             |                    |                   |                   |                   |                   |                   |
| Fundraising costs                           | 1,469.00           | -                 | 1,469.00          | -                 | -                 | -                 |
| <b>Charitable Activities</b>                |                    |                   |                   |                   |                   |                   |
| Bookkeeping and Software                    | 3,096.00           | -                 | 3,096.00          | 3,336.00          | -                 | 3,336.00          |
| Activities                                  | 9,903.00           | -                 | 9,903.00          | 6,020.00          | 5,656.00          | 11,676.00         |
| Steward Recharges                           | 1,309.00           | -                 | 1,309.00          | -                 | -                 | -                 |
| Falcon Group                                | -                  | -                 | -                 | 2.00              | -                 | 2.00              |
| Hospitality                                 | 8,245.00           | -                 | 8,245.00          | 5,012.00          | -                 | 5,012.00          |
| Repairs and Cleaning                        | 6,917.00           | -                 | 6,917.00          | 15,339.00         | 600.00            | 15,939.00         |
| Equipment                                   | -                  | -                 | -                 | 780.00            | -                 | 780.00            |
| Insurance                                   | 828.00             | -                 | 828.00            | 889.00            | -                 | 889.00            |
| Utilities                                   | 28,883.00          | 1,365.00          | 30,248.00         | 17,902.00         | 3,130.00          | 21,032.00         |
| Minibus Expenses                            | 3,582.00           | -                 | 3,582.00          | 4,877.00          | -                 | 4,877.00          |
| Office Expenses                             | 5,086.00           | -                 | 5,086.00          | 13,234.00         | 620.00            | 13,854.00         |
| Licences and Permits                        | -                  | -                 | -                 | -                 | -                 | -                 |
| Consultancy Services                        | 23,800.00          | 7,000.00          | 30,800.00         | 21,784.00         | 8,516.00          | 30,300.00         |
| Charitable Donations                        | -                  | -                 | -                 | 250.00            | -                 | 250.00            |
| Sundry Expenses                             | 746.00             | 1,273.00          | 2,019.00          | 1,088.00          | 966.00            | 2,054.00          |
| Independent Examination                     | 480.00             | -                 | 480.00            | 330.00            | -                 | 330.00            |
| Purchase of Asset                           | 5,574.00           | 12,181.00         | 17,755.00         | 34,990.00         | -                 | 34,990.00         |
| <b>Total payments</b>                       | <b>99,918.00</b>   | <b>21,819.00</b>  | <b>121,737.00</b> | <b>125,833.00</b> | <b>19,488.00</b>  | <b>145,321.00</b> |
| <b>(Deficit)/Surplus for the year</b>       | <b>(14,537.00)</b> | <b>4,981.00</b>   | <b>(9,556.00)</b> | <b>7,457.00</b>   | <b>(8,574.00)</b> | <b>(1,117.00)</b> |
| <b>Transfer between funds</b>               | <b>5,819.00</b>    | <b>(5,819.00)</b> | <b>-</b>          | <b>(4.00)</b>     | <b>4.00</b>       | <b>-</b>          |
| <b>(Deficit)/Surplus after transfers</b>    | <b>(8,718.00)</b>  | <b>(838.00)</b>   | <b>(9,556.00)</b> | <b>7,453.00</b>   | <b>(8,570.00)</b> | <b>(1,117.00)</b> |
| <b>Total funds brought forward restated</b> | <b>116,741.00</b>  | <b>838.00</b>     | <b>117,579.00</b> | <b>109,288.00</b> | <b>9,408.00</b>   | <b>118,696.00</b> |
| <b>Funds carried forward</b>                | <b>108,023.00</b>  | <b>-</b>          | <b>108,023.00</b> | <b>116,741.00</b> | <b>838.00</b>     | <b>117,579.00</b> |

# Merkinch Community Centre Association

## Statement of Balances

As at 31 March 2024

|                            | Notes | 2024            |                  |                 | 2023            |                  |                 |
|----------------------------|-------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|
|                            |       | £               | £                | £               | £               | £                | £               |
|                            |       | Opening balance | Surplus for year | Closing balance | Opening balance | Surplus for year | Closing balance |
| Bank account balance       |       | 117,579         | (9,556)          | 108,023         | 118,696         | (1,117)          | 117,579         |
| <b>Total cash balances</b> |       | <b>117,579</b>  | <b>(9,556)</b>   | <b>108,023</b>  | <b>118,696</b>  | <b>(1,117)</b>   | <b>117,579</b>  |

### Represented by:

|                    |   |                |                |
|--------------------|---|----------------|----------------|
| Unrestricted funds | 3 | 108,023        | 116,741        |
| Restricted funds   | 4 | -              | 838            |
|                    |   | <b>108,023</b> | <b>117,579</b> |

### Statement of assets at 31 March 2024

|                       |                |                |
|-----------------------|----------------|----------------|
| Motor Vehicles        | 34,990         | 34,990         |
| Equipment             | 113,061        | 113,061        |
| Property Improvements | 215,190        | 215,190        |
|                       | <b>363,241</b> | <b>363,241</b> |

### Statement of debtors at 31 March 2024

|                     |              |              |
|---------------------|--------------|--------------|
| Accounts Receivable | 8,114        | 6,862        |
|                     | <b>8,114</b> | <b>6,862</b> |

### Statement of creditors at 31 March 2024

|                         |            |            |
|-------------------------|------------|------------|
| Independent Examination | 528        | 480        |
|                         | <b>528</b> | <b>480</b> |

The financial statements on pages 5 to 8 were approved by the Trustees on 25<sup>th</sup> September 2024 and signed on their behalf by the undersigned:

Trustee

The notes on page 7 to 8 form part of these financial statements.

## **Merkinch Community Centre Association**

### **Notes to the Financial Statements for the year ended 31 March 2024**

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#### **1. Accounting Policies**

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

##### Funds Structure

For the purpose of the Receipts and Payments account as shown on page 5, funds are defined as follows:

- Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
- Restricted funds comprise grants and other income received for the objects of the charity as specified by the donor.

#### **2. Related Party Transactions and Trustees' Expenses and Remuneration**

The trustees did not receive any remuneration or expenses for their services in the year (2023: £nil), in their capacity as Trustees.

# Merkinch Community Centre Association

## Notes to the financial statements

Year ended 31 March 2024

| 3. Unrestricted funds           | Balance at<br>01.04.23<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Balance at<br>31.03.24<br>£ |
|---------------------------------|-----------------------------|---------------|-----------------|----------------|-----------------------------|
| General Fund                    | 116,741                     | 85,381        | (99,918)        | 5,819          | 108,023                     |
| <b>Total unrestricted funds</b> | <b>116,741</b>              | <b>85,381</b> | <b>(99,918)</b> | <b>5,819</b>   | <b>108,023</b>              |

### Explanation of funds

*The General Fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

| 4. Restricted funds           | Balance at<br>01.04.23<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | Balance at<br>31.03.24<br>£ |
|-------------------------------|-----------------------------|---------------|-----------------|----------------|-----------------------------|
| Common Good                   | -                           | 12,000        | (12,181)        | 181            | -                           |
| Impact Funders                | 218                         | 8,800         | (9,018)         | -              | -                           |
| Mental Health and Wellbeing   | 620                         | -             | (620)           | -              | -                           |
| Equipment Fund                | -                           | 6,000         | -               | (6,000)        | -                           |
| <b>Total restricted funds</b> | <b>838</b>                  | <b>26,800</b> | <b>(21,819)</b> | <b>(5,819)</b> | <b>-</b>                    |

### Explanation of funds

*The Common Good Fund* represents funding towards the purchase of new lighting.

*The Impact Funders fund* represents grants received to support the use of volunteers in the organisation.

*The Mental Health and Wellbeing fund* represents grants received for delivering services to improve mental health and wellbeing.

*The Equipment fund* represents a grant received towards the new lighting purchases in the year to 31 March 2023.