

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

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

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

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

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

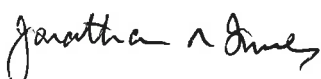
In the course of my examination, no matter has come to my attention

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 31/08/2025			Year ending 31/03/2024		
	General Fund	Retricted Funds	Total Funds	General Fund	Retricted Funds	Total Funds
Receipts						
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
Total receipts	250,222.00	10,000.00	260,222.00	85,381.00	26,800.00	112,181.00
Payments						
Cost of Generating Funds						
Fundraising costs	1,678.00	-	1,678.00	1,469.00	-	1,469.00
Charitable Activities						
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
Total payments	358,245.00	10,000.00	368,245.00	99,918.00	21,819.00	121,737.00
(Deficit)/Surplus for the year	(108,023.00)	-	(108,023.00)	(14,537.00)	4,981.00	(9,556.00)
Transfer between funds		-	-	5,819.00	(5,819.00)	-
(Deficit)/Surplus after transfers	(108,023.00)	-	(108,023.00)	(8,718.00)	(838.00)	(9,556.00)
Total funds brought forward restated	108,023.00	-	108,023.00	116,741.00	838.00	117,579.00
Funds carried forward	-	-	-	108,023.00	-	108,023.00

Merkinch Community Centre Association

Statement of Balances

As at 31 August 2025

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

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

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 01/04/2024 £	Receipts £	Payments £	Transfers £	Balance at 31/08/2025 £
General Fund	108,023	250,222	(358,245)	-	-
Total unrestricted funds	108,023	250,222	(358,245)	-	-

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 01/04/2024 £	Receipts £	Payments £	Transfers £	Balance at 31/08/2025 £
Impact Funders	-	10,000	(10,000)	-	-
Total restricted funds	-	10,000	(10,000)	-	-

Explanation of funds

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

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