

# Auchtermuchty Community Centre

Scotland · Charity number SC007951

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1984-07-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
1 Distillery Street  
Newburgh Road  
Auchtermuchty  
Fife  
KY14 7BY

**Website** [www.auchtermuchtycommunitycentre.org.uk](http://www.auchtermuchtycommunitycentre.org.uk)

## Activities

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

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', '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 Organisation is a non profit charity whose principal objective is to promote and benefit the inhabitants of Auchtermuchty, Fife and the local area

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** The Organisation is a non-profit distributing charity whose principal objective is to promote the benefit of the inhabitants of Auchtermuchty, Fife and its environs (herein referred to as the 'neighbourhood') without distinction, associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, in the interest of social welfare, for recreation and other leisure-time occupation, available to the members of the public at large, so that their conditions of life may be improved. (b) to establish or to secure the establishment of a Community Centre (hereinafter referred to as ' the Centre') and to maintain and manage such a Centre for activities promoted by the organisation and its constituent bodies

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,149	£52,801	-	2
2024-03-31	£67,201	£57,001	-	2
2023-03-31	£66,939	£72,231	-	2
2022-03-31	£60,903	£72,231	-	2
2021-03-31	£67,704	£57,989	-	2

**Auchtermuchty Community Centre**

Scotland - Charity number SC007951

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# Accounts

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Scottish Charity No. SC007951 (Scotland)

**AUCHTERMUCHTY COMMUNITY CENTRE**  
**A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**  
**TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees have pleasure in presenting their report, together with the Financial Statements and the Independent Examiner's report for the year ended 31 March 2025.

**Structure Governance & Management**

**Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 March 2017.

The Charity has a two tier structure, with members, who have various powers, including the power to appoint people to serve as trustees; and the trustees, who generally control the activities of the Charity. The minimum number of trustees is three and the maximum number is ten.

**Recruitment and appointment of new Trustees**

Trustees are appointed for a three year period, which is renewable. The organisation must have a minimum of three trustees and a maximum of ten. New trustees are voted in at the Annual General Meeting. Any new trustee must also be a member of the organisation. The Centre is actively seeking new trustees and has sought the help of Fife Voluntary Action to do this.

**Objectives and activities**

**Charitable purposes**

To promote the benefit of the inhabitants of Auchtermuchty and its environs without distinction, associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, in the interest of social welfare, for recreation and other leisure-time occupation, available to the members of the public at large, so that their conditions of life may be improved. In particular, through maintaining and managing a Community Centre, to give support to organisations and community groups; to encourage and enable provision to help and educate young people through leisure time activities to develop their spiritual, mental and physical capacities to enable them to grow to full maturity as responsible individuals and members of society; to affiliate to other organisations with similar objects; and to foster a community spirit for achievement of those aims.

**Activities**

A wide range of user groups have used the Centre during the year, including:

- Belly Dancing
- Cozy Café
- Crafts
- Credit Union (North Fife)
- Dardas Diamonds
- Defibrillator Project/Howe of Fife Community First Responders
- Emily Black School of Dance
- Garden Club
- Karate
- Men's Group
- Milne Player Development
- Qi Gong
- Quilts and Patchwork groups
- Tuesday and Wednesday lunch clubs
- Under 5s group
- Warm Spaces/Muchty Hub
- Yoga

**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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We are pleased to welcome many other community groups for their meetings, including Bellvue Colts, the James Scott Charitable Trust, the MacDuff Trust, Muchty in Bloom, the Seniors Club, the Theatre Group, the Community Council and the Community Association. Some local political parties have also held meetings in the Centre.

We are also pleased to support public sector users, such as the NHS for their children's immunisation programme, HomeCare and Social Work. We regularly host Café Inc in the school holidays.

The Centre was booked for a wide selection of one-off events and parties, from arts and quilting to sports practice.

We continue to host the Food Bank.

**Achievements and Performance**

Overall, this has been a year of consolidation, building on the activities introduced last year, with use of the Centre continuing to increase. The dimmable lighting in the General Purpose Room has, in particular, made a real difference to the enjoyment of some of the user groups using that space, including Lunch Clubs and Patchwork groups. Groups can choose to use dimmable lights or full lighting.

We have continued to support the Men's Group, which has now received funding for the forthcoming year.

We are very grateful to all those who volunteer for the Centre in whatever way. We could not survive without you.

The Trustees aim to manage the Centre as effectively as possible, looking for ways to enhance present provision, review and improve services where there is a need, and promote the usage of the Centre where facilities are available.

**Financial Review**

For the financial year the Centre recorded a deficit in its unrestricted funds of £2,232 (2024 surplus £1,785). Its restricted funds showed a deficit of £3,420 (2024 surplus £8,415). The restricted funds will be used for ongoing projects, such as the Community Food Project, the Men's Group, Music in the town and the Food Bank.

The Centre has two main sources of income to cover operating costs: income from the hire of rooms and the grant from Fife Council under the Services Agreement. Income from the hire of rooms and equipment showed a significant increase over the prior year. In addition, room hire was supported by the grants for the SMILES, Warm Hub Café, Warm Spaces and Men's group projects.

The largest items of operating costs are wages and utilities, both of which increase year on year. Overall, the unrestricted surplus is more than we anticipated at the start of the financial year.

**Reserves Policy**

The Centre's bank balances remain healthy. We retain unrestricted operating reserves of three months' estimated operating costs, plus an amount to cover any estimated deficit for the ensuing financial year.

**Reference & Administrative Information**

**Charity Name:** Auchtermuchty Community Centre

**Charity Number:** SC007951

**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Address:**



**Trustees**

The following have held office from 1 April 2024 to the date of approval of the accounts:



(resigned 22 November 2024)  
(resigned 29 April 2025)

(appointed 25 February 2025)  
(appointed 29 April 2025)  
(appointed 27 May 2025)  
(appointed 27 May 2025)

**Independent Examiner:**



BA CA

Henderson Black & Co  
Edenbank House  
22 Crossgate  
Cupar  
Fife  
KY15 5HW

Approved by the trustees on 23 October 2025 and signed on their behalf by:



**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF AUCHTERMUCHTY COMMUNITY CENTRE  
FOR THE YEAR ENDED 31 MARCH 2025**

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I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 9.

**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 Trustees 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.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees for my work or for this report.

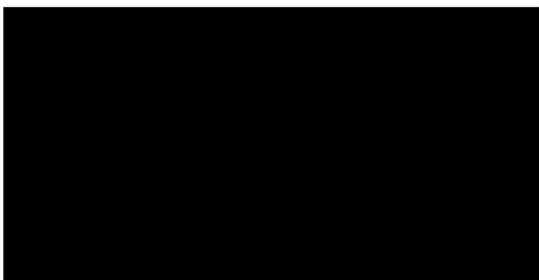
**Basis of independent examiner's statement**

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 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.

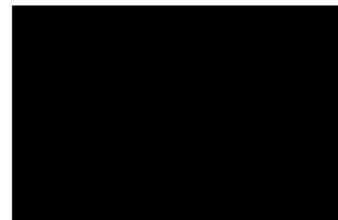
**Independent examiner's statement**

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 9 of the 2006 Accounts Regulationshave 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.



23 JANUARY 2025



**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Receipts</b>	<b>2</b>				
Donations and legacies		21,282	1,650	22,932	41,423
Charitable activities		2,676	-	2,676	2,541
Trading activities		21,017	-	21,017	22,824
Income from investments		524	-	524	413
<b>Total Receipts</b>		<u>45,499</u>	<u>1,650</u>	<u>47,149</u>	<u>67,201</u>
<b>Payments</b>	<b>3</b>				
Cost of generating funds		-	-	-	243
Charitable activities		47,731	4,270	52,001	54,377
Purchase of equipment		-	800	800	2,381
<b>Total Payments</b>		<u>47,731</u>	<u>5,070</u>	<u>52,801</u>	<u>57,001</u>
<b>Surplus / (deficit) for period before transfers</b>		<u>( 2,232)</u>	<u>( 3,420)</u>	<u>( 5,652)</u>	<u>10,200</u>
<b>Transfers</b>		-	-	-	-
<b>Surplus / (deficit) for period</b>		<u>( 2,232)</u>	<u>( 3,420)</u>	<u>( 5,652)</u>	<u>10,200</u>

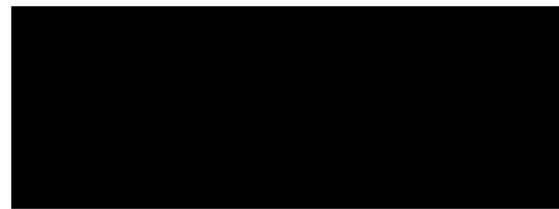
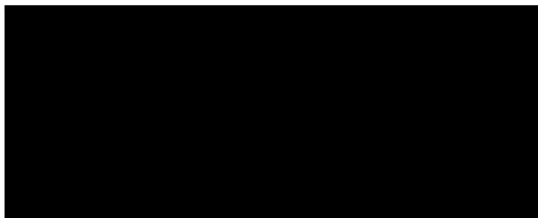
AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

STATEMENT OF BALANCES  
AS AT 31 MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Bank and cash in hand</b>				
Opening balances	37,481	16,853	54,334	44,134
Surplus / (deficit) for period	( 2,232)	( 3,420)	( 5,652)	10,200
Closing balances	<u>35,249</u>	<u>13,433</u>	<u>48,682</u>	<u>54,334</u>
<b>Assets</b>				
Furnishings and equipment - cost	9,560	-	9,560	9,560
<b>Other assets</b>				
Debtors	-	-	-	108
Prepayments	-	-	-	195
<b>Liabilities</b>				
Creditors	70	-	70	170
Independent examiner's fees	1,550	-	1,550	1,440

The accounts were approved by the Trustees on 23 October 2025.

For and on behalf of the Trustees



**AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting Policies**

The principal accounting policies, which have been applied consistently in the current period in dealing with items which are considered material to the accounts, are set out below.

**Basis of Preparation**

The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Amounts due to and from the charity at the year end are not included in the Receipts and Payments for the year.

**Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked by the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees'.

**Taxation**

Auchtermuchty Community Centre is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and payments made therefore include irrecoverable input VAT.

AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025

2 Receipts	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Donations and legacies</b>				
Donations	1,311	-	1,311	6,553
Grants	19,971	1,650	21,621	33,870
Tax Recovered on Gift Aid donations	-	-	-	-
Legacies	-	-	-	1,000
	<u>21,282</u>	<u>1,650</u>	<u>22,932</u>	<u>41,423</u>
<b>Income from charitable activities</b>				
Fund raising events	996	-	996	1,148
Centre run activities - Craft group	1,082	-	1,082	780
Centre run activities - Pre-School group	534	-	534	517
Centre run activities - Autistic group	-	-	-	96
Centre run activities - Garden group	64	-	64	-
	<u>2,676</u>	<u>-</u>	<u>2,676</u>	<u>2,541</u>
<b>Income from trading activities</b>				
Admin income	2	-	2	287
Hire of hall and equipment	20,616	-	20,616	22,228
Hospitality	399	-	399	309
	<u>21,017</u>	<u>-</u>	<u>21,017</u>	<u>22,824</u>
<b>Income from investments</b>				
Bank and deposit interest	524	-	524	413
	<u>524</u>	<u>-</u>	<u>524</u>	<u>413</u>
<b>Total Receipts</b>	<u>45,499</u>	<u>1,650</u>	<u>47,149</u>	<u>67,201</u>
3 Analysis of Expenditure	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>Costs of generating funds</b>				
Fundraising costs	-	-	-	243
	<u>-</u>	<u>-</u>	<u>-</u>	<u>243</u>
<b>Charitable activities</b>				
Salaries	30,539	-	30,539	27,693
Rent	-	-	-	350
Rates	-	-	-	-
Insurance	410	-	410	1,991
Heat and light	8,507	15	8,522	7,242
Repairs and maintenance	2,355	-	2,355	1,868
Centre-run activities	-	-	-	298
Improvements to the Centre	-	-	-	5,301
Room hire	-	1,232	1,232	3,022
Hire of equipment	-	-	-	348
Cleaning and waste uplift	1,199	-	1,199	1,215
Phone and broadband	695	-	695	745
Food costs and collection	-	2,471	2,471	1,326
Admin and office costs	1,874	-	1,874	860
Payroll administration fees	516	-	516	516
Hospitality	142	-	142	108
Other expenses	-	552	552	54
Independent examiner's fees	1,494	-	1,494	1,440
	<u>47,731</u>	<u>4,270</u>	<u>52,001</u>	<u>54,377</u>
<b>Purchase of equipment</b>	-	800	800	2,381
	<u>-</u>	<u>800</u>	<u>800</u>	<u>2,381</u>
<b>Total payments</b>	<u>47,731</u>	<u>5,070</u>	<u>52,801</u>	<u>57,001</u>

AUCHTERMUCHTY COMMUNITY CENTRE  
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025

4 Trustee expenses, remuneration and related party transactions

Expenses of £nil for travel were paid to one trustee in the year (2024 - £54).

No charity trustee, or persons connected to a trustee, received remuneration in the year (2024 - nil).

There were no related party transactions in the year (2024 - £nil).

5 Movements in funds

	At 1 April 2024 £	Receipts £	Payments £	Transfers £	At 31 March 2025 £
<b>Unrestricted funds</b>					
General Fund	37,481	45,499	(47,731)	-	35,249
	<u>37,481</u>	<u>45,499</u>	<u>(47,731)</u>	<u>-</u>	<u>35,249</u>
<b>Restricted funds</b>					
Community Food Provider	2,768	-	(15)	-	2,753
Co-op Community Fund	937	-	(90)	-	847
Community Health and Wellbeing Fund	9,675	1,650	(4,460)	-	6,865
Music Makers	2,473	-	-	-	2,473
Unite the Union	1,000	-	(505)	-	495
	<u>16,853</u>	<u>1,650</u>	<u>( 5,070)</u>	<u>-</u>	<u>13,433</u>
<b>Total bank and cash balances</b>	<u>54,334</u>	<u>47,149</u>	<u>(52,801)</u>	<u>-</u>	<u>48,682</u>

**Purposes of Unrestricted Funds:**

- General Fund: Funds of the charity which are not restricted or designated.

**Purposes of Restricted Funds:**

- Community Food Provider: Grants received to provide volunteer support, running costs, equipment costs and food costs.
- Co-op Community Fund: Grants received to start sensory classes at the centre to help young children developing skills.
- Community Health and Wellbeing Fund - A grant received from Fife Voluntary Action to allow the continuation of the weekly Men's Group.
- Music Makers - A donation of remaining funds was received from Music Makers when the organisation was dissolved. The funds are to be used to promote music in Auchtermuchty.
- Unite the Union - A donation received to be used for costs associated to the Food Bank.