

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	April	2024		31	March	2025

Reference and administration details

Charity name	Friends of Merkinch Local Nature Reserve		
Other names charity is known by			
Registered charity number	SC037131		
Charity's principal address	30 Grant Street Inverness		
	Postcode IV3 8BN		
Company Registration No.	SC285573		

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2			Resigned 17 Sept 2024	
3				
4		Treasurer		
5		Vice Chair		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
None	

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Word of mouth or advertising within the local community local newsletter when required.

Objectives and activities

Charitable purposes

The promotion and development of the Merkinch Local Nature Reserve.

Summary of the main activities in relation to these objects

Carrying out the routine care and maintenance of the Merkinch Local Nature Reserve to protect and preserve the local environment to create a place where people and wildlife co-exist to each other's mutual benefit.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Maintenance:

Litterpicks, painting benches, repairing benches, painting boardwalk, repairing boardwalk, lopping and cutting back vegetation from paths, tool cleaning and sharpening, beach cleaning, weeding and sowing the flower beds, maintaining the container.

Projects:

Invasive species control – snowberry, gorse, Michaelmas daisy
900 native trees planted

Wildflower meadow cut; deadhead and re-sow.

Native tree maintenance – bindweed removal, repairing/replanting vandalised stakes/sapling and tubes, repairing/replanting vandalised Orchard, fertilising Orchard.

Sub group set up to consider options and future plans for replacing/upgrading the existing boardwalk.

Addressing anti-social issues in the reserve – drug dealing, motor bikes (noise and speeding) and vandalism. Installing prevention measures and liaison with Police Scotland.

Volunteers took part in training courses – strimming, marine surveying and seagrass survey event.

Mink rafts installed.

Volunteers compiled a petition to Highland Council requesting that repairs should be carried out on the sea wall path.

Volunteers:

32 volunteers took part in the weekly sessions run this year.

We have a mixed group of retirees/long-term unemployed/Mental and physical impediments; a few have complex needs with chaotic home lives.

Partners:

Highland Council, Nature Scot, Network Rail & Police Scotland.

Financial review

Brief statement of the charity's policy on reserves

No reserves are held.

Details of any deficit

None

Donated facilities and services (if any)

None

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	
Position (e.g. Chair)	Chair
Date	1-7-2025

Friends of Merkinch Local Nature Reserve

SC037131



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	150				150	672
Legacies					-	
Grants	9,000	20,890			29,890	18,550
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	9,150	20,890	-	-	30,040	19,222
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,150	20,890	-	-	30,040	19,222
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	898	13,490			14,388	17,037
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	285				285	-
Preparation of annual accounts					-	-
Legal costs					-	
Other					-	-
					-	
A3 Sub total	1,183	13,490	-	-	14,673	17,037
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,183	13,490	-	-	14,673	17,037
Net receipts / (payments)	7,967	7,400	-	-	15,367	2,185
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,967	7,400	-	-	15,367	2,185

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	10,992	-			10,992	8,807
	Surplus / (deficit) shown on receipts and payments account	7,967	7,400			15,367	2,185
						-	
						-	
	Cash and bank balances at end of year	18,959	7,400	-	-	26,359	10,992

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

1-7-2025

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	898	13,490			14,388	17,037
Total	898	13,490	-	-	14,388	17,037

Friends of Merkinch Local Nature Reserve

SC037131

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	150				150	672
Legacies					-	
Grants	9,000				9,000	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	9,150	-	-	-	9,150	672
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,150	-	-	-	9,150	672
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	898				898	1,022
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	285				285	-
Preparation of annual accounts					-	-
Legal costs					-	
					-	
Sub total	1,183	-	-	-	1,183	1,022
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,183	-	-	-	1,183	1,022
Net receipts / (payments)	7,967	-	-	-	7,967	(350)
Transfers to / (from) funds					-	5,053
Surplus / (deficit) for year	7,967	-	-	-	7,967	4,703

Nature and purpose of funds

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6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Restricted fund 6 - enter name of fund below	Restricted fund 7 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Awards for All	HTSI	HC Ward	Common Good					
Receipts									
Donations								-	
Legacies								-	
Grants	9,500	9,800	640	950				20,890	18,550
Receipts from fundraising activities								-	
Gross trading receipts								-	
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
Sub total	9,500	9,800	640	950	-	-	-	20,890	18,550
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	9,500	9,800	640	950	-	-	-	20,890	18,550
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	9,500	2,400	640	950				13,490	16,015
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
								-	
								-	
Sub total	9,500	2,400	640	950	-	-	-	13,490	16,015
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total payments	9,500	2,400	640	950	-	-	-	13,490	16,015
Net receipts / (payments)	-	7,400	-	-	-	-	-	7,400	2,535
Transfers to / (from) funds								-	(5,053)
Surplus / (deficit) for year	-	7,400	-	-	-	-	-	7,400	(2,518)
Nature and purpose of funds									

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Friends of Merkinch Local Nature Reserve

Registered charity number

SC037131

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	To	Day	Month	Year
1	April	2024	To	31	March	2025

Set out on pages

One to Six of Appendix 2

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**