

NEWMACHAR COMMUNITY CENTRE  
ASSOCIATION

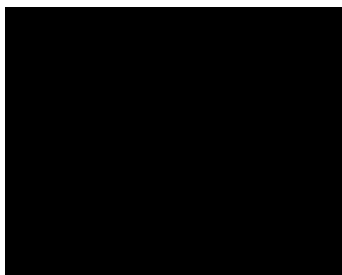
TRUSTEES' REPORT AND  
AUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



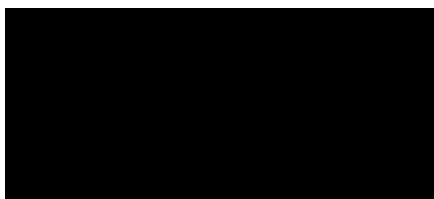
Charity number

SC037342

Principal address

9 School Road  
Newmachar  
AB21 0WB

Independent examiner



Bankers

Virgin Money  
1 Queens Cross  
Aberdeen  
AB15 4XU

Solicitors

Raeburn Christie Clark & Wallace  
12 - 16 Albyn Place  
ABERDEEN  
AB10 1PS

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

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# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## TRUSTEES'REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Accounts Regulations (Scotland) 2006 (as amended) and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### Structure, governance and management

The charity was incorporated on 15 May 2013 as a SCIO transferring the activities of the Newmachar Community Hall Association, an unincorporated association registered as a charity since June 2006.

The trustees who served during the year were:



#### Achievements and performance

The Axis Centre started 2024/25 on a positive note with classes for all ages being well attended. The Centre continues to look for new avenues of income and the Spin bikes addition the previous year is an example of that with three classes a week for that alone. Membership for the Axis Centre continues to rise which is a complement to the amount and variety of activities the Centre provides.

Once again birthday parties at the weekend are extremely popular. We hosted the North East Model and construction Show and the blood transfusion service.

On the 31<sup>st</sup> August 2024 we held a community fun day on the anniversary of our official opening on the 31<sup>st</sup> August 2014. Our oldest resident, centenarian Gordon Burr cut the ribbon for the fun to start. There was also a BBQ, Raffle, Bouncy castles, Bar, Tombola, and various stalls for all ages to enjoy. The weather was kind to us and a good day was had by all.

In November we had our annual Christmas Fair with numerous stalls selling festive goodies. The Christmas tree switch on this year was performed by Graham Geddes our ex-Chairman. Santa came along to give over 100 children their presents.

The Chinwag cafe continues to go from strength to strength and is tremendous asset not just to the Axis Centre but to the Community of Newmachar.

We continue to invest in the building with the painting of the Murray room, and the repairs to the fencing and cleaning of the gutters. We put down wood chips to try to suppress the weeds on the shrub beds also.

The Solar PV panels have been a tremendous success, and we finally managed to get the export payment for the excess sorted out which comes to about £1000 per year.

On a more cautionary note, our costs continue to rise with the minimum wage increase and the cost of utilities among other things, which will lead to an increase in subscriptions. Wages alone cost £6000 more than the previous year and utilities, despite solar panels, cost £2000 more.

Results for the period ended 31 March 2025 are given in the Statement of Financial Activities on page 4. The assets and liabilities are detailed on the balance sheet on page 5.

The Statement of Financial Activities shows net incoming resources for the period of £137,532 (2024 - £177329). These funds give a surplus of funds to carry forward of £1,239139 (2024- £1,272600).

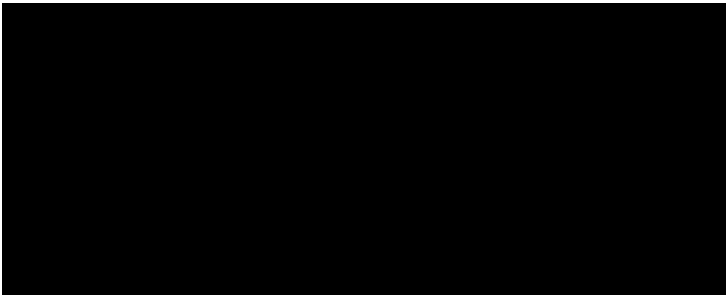
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**Plans for the future**

Given the **Axis** Centre is community owned, and the organisation does not normally anticipate any external funding or sustainability support, the priorities are.

- To attract sufficient membership and participation in activities to ensure the financial sustainability of the facility.
- To provide trained staff to serve the members and visitors to the community.
- To provide access to a range of activities and sports, for those previously excluded due to poor transport links in rural areas or inability to travel.
- Through the range of amenities, sports and activities to promote improvement in health and wellbeing of the people in the parish, leading to longer and healthier lifestyles.
- The Axis Centre will serve as a focus for participation and community activity to improve the quality of life for local residents. Access to a 'physical center is the foundation for social cohesion and community development.\_
- To provide a safe, supervised meeting place for youths with a range of activities it will decrease the risk of involvement in anti-social behavior and encourage a more productive lifestyle.
- The disabled and infirm will have an easily accessible and safe place to meet with the opportunity to participate more openly with other members of the community. People of all age groups and abilities will have the opportunity to share experiences, strengthening the bond in the community.

On behalf of the board of trustees



# NEWMACHAR COMMUNITY CENEWMACHAR COMMUNITY CENTRE ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NEWMACHAR COMMUNITY CENTRE ASSOCIATION

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 to 11.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

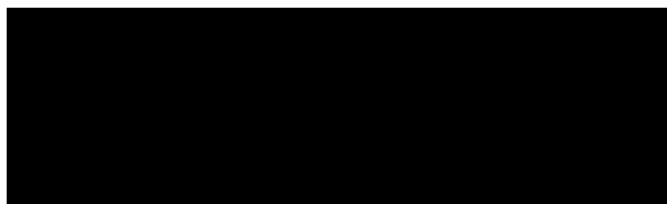
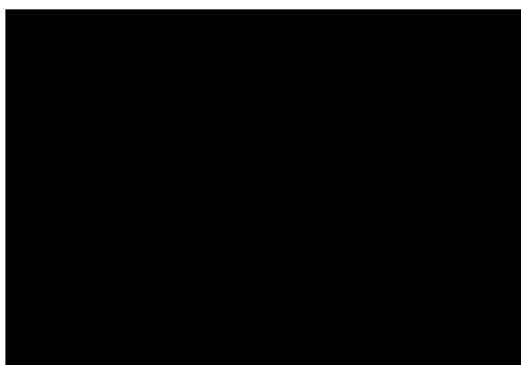
#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements: (i) to keep accounting records in accordance with section 130 of the 2011 Act; and (ii) to prepare accounts that accord with the accounting records and comply with the accounting requirements of the 2011 Act. have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

### INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Donations and gifts	2	<b>666</b>	<b>-</b>	<b>666</b>	3,232
Activities for generating funds	3	<b>152,975</b>	<b>-</b>	<b>152,975</b>	137,968
Investment income					
		<b>153,641</b>	<b>-</b>	<b>153,641</b>	141,200
Incoming resources from charitable activities	2	<b>752</b>	<b>-</b>	<b>752</b>	<b>47,028</b>
Total incoming resources		<b>154,393</b>	<b>-</b>	<b>154,393</b>	188,228
<b>Resources expended</b>					
Costs of generating funds	5				
Fundraising trading: costs of goods sold	6	<b>16,861</b>	<b>-</b>	<b>16,861</b>	10,899
Net incoming resources available for charitable application		<b>137,532</b>		<b>137,532</b>	177,329
Charitable activities					
Provision of community centre	6	<b>130,937</b>	<b>37,758</b>	<b>168,695</b>	170,431
Governance costs	6	<b>1,390</b>	<b>-</b>	<b>1,390</b>	1,773
Total resources expended		<b>149,188</b>	<b>37,758</b>	<b>186,946</b>	183,103
Net income/ (expense) for the year/					
Net movement in funds		<b>5,204</b>	<b>-37,758</b>	<b>-32,554</b>	5,125
Fund balances at 1 April 2024		<b>146,478</b>	<b>1,126,122</b>	<b>1,272,600</b>	1,267,475
Fund balances at 31 March 2025		<b>151,682</b>	<b>1,088,364</b>	<b>1,240,046</b>	1,272,600

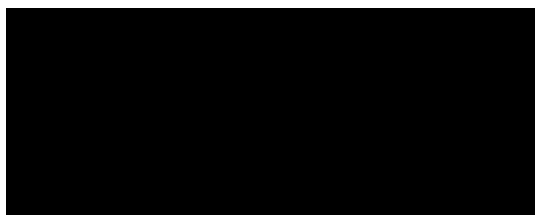
# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10	1,223,633		1,273,907	
<b>Current assets</b>					
Debtors	11	4,456		7,011	
Cash at bank and in hand		<u>51,972</u>		<u>40,687</u>	
		56,428		47,698	
<b>Creditors: amounts falling due within one year</b>	12	<u>(10,918)</u>		(12,298)	
Net current assets/(liabilities)		45,510		35,400	
Total assets less current liabilities		1,269,142		1,309,307	
Creditors: amounts falling due after more than one year		<u>(29,096)</u>		<u>(36,707)</u>	
Net assets		<u>1,240,046</u>		1,272,600	
Income funds					
Restricted funds		1,088,364		1,126,123	
Unrestricted funds		<u>151,682</u>		<u>146,477</u>	
		<u>1,240,046</u>		<u>1,272,600</u>	

The accounts were approved by the Trustees on





# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Financial Reporting Standard for Smaller Entities (FRSSE) effective 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### 1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

##### 1.3 Resources expended

Resources expended are included on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable activities include all costs relating to activities where the primary aim is part of the objectives of the company.

Governance costs are the costs relating to the governance arrangements of the company.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated

Freehold buildings over 50 years

Plant and machinery over 3 to 10 years

Fixtures, fittings & equipment over 3 to 10 years

##### 1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

##### 1.6 Accumulated funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 2 Donations and gifts

	2025	2024
	£	£
Donations and Gifts	666	<u>3,232</u>

### 3 Activities for generating funds

	2025	2024
	£	£
Activities for generating funds	152,975	137,968
Fundraising trading: costs of goods sold	(16,861)	<u>(10,899)</u>
<b>Net Activities for generating funds</b>	<b><u>136,114</u></b>	<b>1p,oa9</b>

### 4 Incoming resources from charitable activities

	2025	2024
	£	£
Grant Income	752	<u>47,028</u>
Included in grant income are the following grants:		
Aberdeenshire Council	-	7,005
Energy Saving (Solar Panels)		37,946
Co-op		2,077
HMRC Charities	752	<u>          </u>
	<u>752</u>	<u>47,028</u>

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## NOTE-5 TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 5 Total resources expended

	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	2025 £	2024 £
Costs of generating funds					
Fundraising trading: costs of goods sold	-	-	16,861	16,861	10,899
<b>Charitable activities</b>					
Provision of community centre					
Activities undertaken directly	-	50,275	28,005	78,280	86,231
Support costs	90,415	-	-	90,415	84,200
<b>Total</b>	<b>90,415</b>	<b>50,275</b>	<b>28,005</b>	<b>168,695</b>	<b>170,431</b>
<b>Governance costs</b>	<b>-</b>	<b>-</b>	<b>1,390</b>	<b>1,390</b>	<b>1,773</b>
	<b>90,415</b>	<b>50,275</b>	<b>46,255</b>	<b>186,941</b>	<b>183,103</b>

Depreciation charge of £50,275 includes £37,758 of restricted and £12,517 unrestricted.

### 6 Activities undertaken directly

	2025 £	2024 £
Rates	1,299	2,154
Light & Heat	13,095	11,062
Insurance	2,703	2,379
Repairs and maintenance	1,793	8,721
Cleaning	3,232	3,636
Equipment Hire & Rental	929	2,064
Kids, Youth Project and Functions	-	340
Postage, stationery and advertising	340	662
Telephone	877	742
Computer and software costs	442	418
Bank and credit card charges	901	1,580
Professional Fee's	-	780
Training costs	67	8
Subscriptions and license fees	1,439	1,079
Sundry expenses	887	1,331
	<b>28,005</b>	<b>-6,956</b>

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS {CONTINUED}

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	2025	2024
	£	£
Staff Costs	<u>90,415</u>	<u>84,200</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any expenses.

9 Employees

The average number of employees during the year was:

	2025	2024
	Number	Number
Staff	<u>8</u>	<u>6</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	<u>90,415</u>	<u>84,200</u>

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Tangible fixed assets

	Land and Buildings £	Plant and machinery £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>				
At 1 April 2024	1,380,460	110,568	184,167	1,675,195
Additions				
Disposals				
<b>At 31 March 2025</b>	<b>1,380,460</b>	<b>110,568</b>	<b>184,167</b>	<b>1,675,195</b>
<b>Depreciation</b>				
At 1 April 2024	276,222	70,971	54,095	401,288
Charge for the year	27,609	4,986	17,680	50,275
Disposals				--
<b>At 31 March 2025</b>	<b>303,831</b>	<b>75,957</b>	<b>71,775</b>	<b>451,563</b>
<b>Net Book Value</b>				
<b>At 31 March 2025</b>	<b>1,076,629</b>	<b>34,611</b>	<b>112,392</b>	<b>1,223,632</b>
At 31 March 2024	1,104,238	39,597	130,072	1,273,907

#### 11 Debtors

	2025 £	2024 £
Prepayments and accrued income	4,456	7,011

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,987	4,931
PAYE	1,227	1,571
Energy Savings Trust Loan	6,704	-5,796
	<b>10,918</b>	<b>11,298</b>

# NEWMACHAR COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2024 £
		Income £	Expenditure £	
Building fund	1,041,600	-	(26,040)	1,015,560
lighting /Energy Fund	104,616	-	{11,718}	92_,_898
	1,146,216	-	{37,758}	j_J_OB,458

The building fund represents the grants and donations which have been received specifically to fund the building of the community centre. The lighting/energy fund represents the grants which have been received specifically to fund the solar panels of the community centre.

#### 14 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2025 are represented by:			
Tangible fixed assets	115,174	1,108,458	1,223,632
Current Assets	56,428		56,428
Creditors: amounts falling due within one year	(10,918)		(10,918)
Creditors: amounts falling due after more than one year	(29,096)		(29,096)
	<u>131,588</u>	<u>1,108,458</u>	1,240,046

#### 15 Contingent liabilities

On the grant funding received there are conditions which if not met may require repayment of the funding received. The Leader grant funding may be repayable if the building is not utilised for the purpose set out in the application for the next years.

#### 16 Commitments under operation leases

At 31 March 2025 the company had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2025 £	2024 £
Expiry date:		
In over five years	<u>1</u>	<u>1</u>

#### 19 Related Parties

The charity is under the control of the Trustees in the period.