

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
The Meeting Place

Mackay & Co CA
3 Fodderty Way
Dingwall
Ross-shire
IV15 9XB

The Meeting Place

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The Meeting Place

Report of the Trustees for the Year Ended 30 June 2025

Introduction

Our committee became established in January 2007, having decided on

'The Meeting Place'

as the project name and gaining charitable status in April 2007. After securing initial funding, we opened as a service in August 2008 reaching our 18th anniversary this year as we approach our 19th year.

The Meeting Place is a social hub that encourages attendees to utilise their skills, develop new skills and build confidence. We are also influenced by attendees, families and the valuable links we have made with likeminded individuals and services who have belief in our project and the work that we do. We value all our attendees and accompanying support staff who appreciate and understand our project's aims and objectives and those who have contributed to the atmosphere and camaraderie at our project. As detailed in our previous Trustees' Annual Report (2024) there is no praise to be accredited to any one individual, it is a team effort from the Board to project management, to carers who accompany adults. The project's responsibility on a daily basis is to ensure that everyone is valued and there is mutual respect for one and all. The focus must be on our adult attendees to ensure they are comfortable, happy and safe.

This report aims to give insight to our project and a reflection for the year for those who are familiar at this, our 18th AGM.

Trustees' Annual Report prepared and send electronically to members of the Board, for approval prior to AGM, final copies available at AGM.

The account balance as at 01 September 2025 £2,075.30

The meeting place continues to engage Mackay and Co Accountants in their professional capacity. Our accounts for year ending 30th June 2024 were finalised and submitted to OSCR before 31st March 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are to provide a social and educational provision for learning disabled adults and to promote inclusion and empowerment.

The Meeting Place

Report of the Trustees for the Year Ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Service Provision

The meeting place continues to be an affordable provision for all aged 16+ and adults who attend from our local and extended communities.

Adults have individual and shared interests at the project and lead roles such as weekly sports review, weather forecast, publishing meet and greet, however the social aspect is also significantly important.

The meeting place has a responsibility towards one and all at the project and as a Board takes matters of risk/concern of upmost importance in the referral process. The importance of agencies sharing information is essential not only to ensure we make an informed decision with regard to subsequent placement but that we work collaboratively to ensure a placement at our project is beneficial and successful.

Learners/Peer Mentors

We currently have one young person who volunteers during school holiday terms. Young people in the role of peer mentors are always referred to as our 'pot of gold'.

This year we have not engaged any young people through HC Employability Programme.

Should we receive referrals for young people to attend, we would continue our ongoing commitment supporting them during placement to -

- Develop in the role of peer mentor
- Share existing skills and develop new skills
- Build confidence
- Be valued as a member of the team
- Develop new responsibilities i.e health and safety checks, daily recordings for themselves and adult learners
- Work alongside adults with learning disability and autistic spectrum disorder
- Experience integration, equality and inclusion
- Create or update their CVs to include experiences and skills gained in the peer mentor role
- Progress into further education, work experience or employment

Partnerships and networking

We continue to value networking and welcome new partnerships. Our group sessions 'music without boundaries' is led by [REDACTED] who has become a valued addition for attendees at the project. [REDACTED] also arranges for us to perform at events. As a result, we have engaged with 'the green wellie' which has been a great opportunity for many of our adults to meet with friends old and new and make new acquaintances.

Summary

In conclusion, we have had a successful year. Our attendees and accompanying support staff have contributed to the atmosphere and camaraderie at our project.

We are eternally grateful for donations and to those who have believed in us and all we aim to do. We are proud of all young people and adult learners and aim to build networks and partnerships in our local and wider communities in the forthcoming year.

The Meeting Place

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

Funding

We have no current funding applications. Fees are our main income source with a minimum increase from January 2025.

FUTURE PLANS

Our future vision is to continue to be pro active as a project. We have embraced change and challenges over the last few years and we will strive to achieve in the future year ahead. We appreciate feedback from our young people, adult learners, families, carers and professionals. We are approachable and keen to engage with secondary schools and statutory services to share what we have to offer young people who may be interested in a volunteer/peer mental role and/or considering future employment in the social care sector, further education or apprenticeships.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees try to appoint new Trustees from contacts made through their work. Individuals are identified with attributes that will add to the skill set of the board. Any Trustee can suggest a new member to recruit and this is voted on at a board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038122

Principal address

The Meeting Place
(scy centre grounds)
Keppoch Road
Inverness
IV2 7LL

Trustees

[REDACTED]

Independent Examiner

[REDACTED]

Mackay & Co CA
3 Fodderty Way
Dingwall
Ross-shire
IV15 9XB

The Meeting Place

Report of the Trustees
for the Year Ended 30 June 2025

Approved by order of the board of trustees on 25/11/25 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
The Meeting Place

I report on the accounts for the year ended 30 June 2025 set out on pages six to thirteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



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Date: 02-12-2025

The Meeting Place

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	752	-	752	672
Other trading activities	3	44,011	-	44,011	39,957
Total		<u>44,763</u>	<u>-</u>	<u>44,763</u>	<u>40,629</u>
EXPENDITURE ON					
Raising funds	4	954	-	954	930
Charitable activities					
Education and community development		42,146	524	42,670	40,765
Other		-	-	-	(200)
Total		<u>43,100</u>	<u>524</u>	<u>43,624</u>	<u>41,495</u>
NET INCOME/(EXPENDITURE)		1,663	(524)	1,139	(866)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,609	1,523	4,132	4,998
TOTAL FUNDS CARRIED FORWARD		<u><u>4,272</u></u>	<u><u>999</u></u>	<u><u>5,271</u></u>	<u><u>4,132</u></u>

The Meeting Place

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	7	364	999	1,363	1,990
CURRENT ASSETS					
Cash at bank and in hand		4,718	-	4,718	2,922
CREDITORS					
Amounts falling due within one year	8	(810)	-	(810)	(780)
NET CURRENT ASSETS		<u>3,908</u>	<u>-</u>	<u>3,908</u>	<u>2,142</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,272</u>	<u>999</u>	<u>5,271</u>	<u>4,132</u>
NET ASSETS		<u>4,272</u>	<u>999</u>	<u>5,271</u>	<u>4,132</u>
FUNDS	9				
Unrestricted funds				4,272	2,609
Restricted funds				<u>999</u>	<u>1,523</u>
TOTAL FUNDS				<u>5,271</u>	<u>4,132</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/11/25 and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. DONATIONS AND LEGACIES

	30.6.25	30.6.24
	£	£
Donations	752	672

3. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Learners fees	44,011	39,957

4. RAISING FUNDS

Raising donations and legacies

	30.6.25	30.6.24
	£	£
Support costs	954	930

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	672	-	672
Other trading activities	39,957	-	39,957
Total	40,629	-	40,629
EXPENDITURE ON			
Raising funds	930	-	930
Charitable activities			
Education and community development	40,021	744	40,765
Other	(200)	-	(200)
Total	40,751	744	41,495

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(122)	(744)	(866)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,731	2,267	4,998
TOTAL FUNDS CARRIED FORWARD	<u>2,609</u>	<u>1,523</u>	<u>4,132</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2024 and 30 June 2025	<u>27,353</u>	<u>900</u>	<u>28,253</u>
DEPRECIATION			
At 1 July 2024	25,652	611	26,263
Charge for year	584	43	627
At 30 June 2025	<u>26,236</u>	<u>654</u>	<u>26,890</u>
NET BOOK VALUE			
At 30 June 2025	<u>1,117</u>	<u>246</u>	<u>1,363</u>
At 30 June 2024	<u>1,701</u>	<u>289</u>	<u>1,990</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Other creditors	810	780

9. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	2,609	1,663	4,272
Restricted funds			
Fixed Asset fund	1,523	(524)	999
TOTAL FUNDS	4,132	1,139	5,271

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,763	(43,100)	1,663
Restricted funds			
Fixed Asset fund	-	(524)	(524)
TOTAL FUNDS	44,763	(43,624)	1,139

Comparatives for movement in funds

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	2,731	(122)	2,609
Restricted funds			
Fixed Asset fund	2,267	(744)	1,523
TOTAL FUNDS	4,998	(866)	4,132

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,629	(40,751)	(122)
Restricted funds			
Fixed Asset fund	-	(744)	(744)
TOTAL FUNDS	<u>40,629</u>	<u>(41,495)</u>	<u>(866)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	2,731	1,541	4,272
Restricted funds			
Fixed Asset fund	2,267	(1,268)	999
TOTAL FUNDS	<u>4,998</u>	<u>273</u>	<u>5,271</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,392	(83,851)	1,541
Restricted funds			
Fixed Asset fund	-	(1,268)	(1,268)
TOTAL FUNDS	<u>85,392</u>	<u>(85,119)</u>	<u>273</u>

Fixed Asset fund

The fixed asset fund represents the value of the charity's assets tied up in fixed assets.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

The Meeting Place

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	752	672
Other trading activities		
Learners fees	44,011	39,957
Total incoming resources	44,763	40,629
EXPENDITURE		
Charitable activities		
Insurance	299	312
Light and heat	1,319	2,041
Telephone	1,315	924
Postage and stationery	14	25
Sundries	1,316	1,290
Project management	35,100	32,700
Kitchen & cleaning supplies	30	50
Repairs	2,620	2,598
Depreciation of tangible fixed assets	627	825
	42,640	40,765
Other		
Loss on sale of tangible fixed assets	-	(200)
Support costs		
Governance costs		
Accountancy and legal fees	984	930
Total resources expended	43,624	41,495
Net income/(expenditure)	1,139	(866)

This page does not form part of the statutory financial statements