

Munro Community Centre (SCIO)

Scottish Charity No SC052492

**Trustees' Annual Report
&
Receipts & Payments Accounts**

1st April 2024– 31st March 2025

**Munro Community Centre
Trustees' Annual Report and Financial Statements
For the Year ended 31st March 2025**

SC052492

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Trustees' Annual Report
For the Year ended 31st March 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st March 2025

Reference & Administrative Information

Charity Name

Munro Community Centre(SCIO)

Charity No

SC052492

Address

Current Trustees

| Name | Position | Date Appointed |
|------|------------------|----------------|
| | Chairperson | 18-4-23 |
| | Vice Chairperson | 18-4-23 |
| | Secretary | 18-4-23 |
| | Treasurer | 18-4-23 |
| | Trustee | 18-4-23 |
| | Trustee | 18-4-23 |
| | Trustee | 18-4-23 |
| | Trustee | 18-4-23 |
| | Trustee | 18-4-23 |
| | Trustee | 18-4-23 |
| | | |
| | | |
| | | |
| | | |
| | | |

Structure Governance & Management

Constitution

The Charity is a Registered SCIO formed in 18th April 2023. It is governed by its constitution which was adopted on 16th August 2022.

Appointment of Trustees

The Management Committee shall consist of 10 trustees appointed or reappointed by the members at the Annual General Meeting normally held in November each year. In addition, the Management Committee shall have the power to co-opt up to 4 additional members for their expertise.

Membership of the Association

Membership is open to any interested person of eighteen years of age or over who has a place of work or place of volunteering or residence in the area of benefit or who attends a full-time education course at an establishment in the area of benefit (hereinafter referred to as 'adult member')

Objectives and Activities

Purposes

- 1.1 To assist in the provision of organising recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended:
- 1.2 To advance citizenship or community development including the development of volunteering opportunities in collaboration with other voluntary organisations
 - 1.2.1 In the interests of Social Welfare; and
 - 1.2.2 encourage with the object of improving the conditions of life of the members of the community within the area of benefit.,
 - 1.2.3 and for those purposes to work with the City of Edinburgh Council and any successor organisations (hereinafter referred to as 'the Council'), and voluntary organisations and inhabitants in the area of benefit.
- 1.3 To co-operate with the Council in, maintaining and managing a community centre situated in the area of benefit (to be known as The 'Munro Centre') which may be grant aided by the Council insofar as it is established, maintained and managed for the attainment of clauses 1.1 and 1.2 above.

Achievements and Performance

- This has been a busy year for the Munro Centre on several fronts ranging from building improvements to development of the programmes and working in partnership with other local organisations and groups.
- As the Centre is an old building it is an ongoing task undertaking maintenance and improvements.
- This year has seen the installation of new heating in parts of the building and the interior of the building has been decorated. Plans are in place to paint the outside of the Centre,
- During the year we held an open day to develop links with the community. This resulted in us starting a craft class concentrating on crochet. This has been successful with both experienced and novice crocheters attending. The class is now making small blankets to be donated to the local church that has connections with a hospital in Africa. The open day also brought together a lot of our groups that put on a demonstration of the activities and that was well received.
- We operate a number of Centre Sections covering various age groups such as parent and toddlers, Tuesday brews and snooker groups. There are also a number of community activities run by local organisations and agencies offering a broad range of activities including Health and Wellbeing, an NHS group which provides weaning advice to new mothers and is well supported. Following the open day one of the workshop leaders started a wellness class on a Friday morning which proved popular.
- The Centre is still used by the local After School Club, which offers important support to local working families.
- Office bearers and staff have all undergone various courses in respect of Health and Safety and Fire regulations. The Chair and Vice Chair have also attended various meetings with other Community Centres to discuss use of these Centres and the Council's various methods of funding.
- The Centre is used for various functions including Birthday parties. The Centre regards this as an important service to provide to local families at a reasonable cost.
- The Centre has proved popular with various Ethnic groups who use it for prayer meetings and celebrations.
- We have been contacted by a local resident who is keen to start a wellness group for men and agreement has been reached and this is starting very soon.
- The Centre has collaborated with other local organisations to support families in need within the local area.

Future Plans

- To decorate the External Façade of the Centre
- To increase number of Centre Sections
- Recruit additional Trustees.
- To try and get a website up and running.
- To ensure Facebook is kept up to date with all info about the Centre
- To arrange an account that pays interest

Financial Review

Income this year consisted of £23,369. Due to an extensive programme of improvements to the Centre including a partial new heating system and internal decoration of the whole Centre and the purchase of new equipment there was a deficit of around £8,000.00.

At the end of the financial year the Centre had reserves of £42,888 and following advice from the independent examiner a portion of this reserve has been deposited in an interest paying account.

Reserves Policy

The trustees' reserves policy is to maintain unrestricted funds of £18,000 which will cover at least one year's total operating costs. The trustees have exceeded this target at 31st March 2025.

The Centre remains in a strong financial position. This healthy reserve will allow the Centre to further develop the activities.

Future Plans

The Centre's priority is to continue to maintain and develop a varied programme for a broad range of the community and to continue the upkeep of the building. This will be done whilst maintaining a strong financial position.

This Trustees annual report was approved by the Trustees on the 7th November 2025 and signed on their behalf by

Signed -----
Chairperson

Signed-----
Secretary

Independent Examiner's Report to the Trustees of Munro Community Centre,
registered charity number SC052492

I report on the accounts of the charity for the year ended 31st March 2025 which are
set out on pages 8 to 10

Respective responsibilities of trustee 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 Act and the Charities Accounts (Scotland) Regulations 2006. The charity
trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006
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:-

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 in accordance 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 -----
7th November 2025

**Munro Community Centre
Statement of Receipts and Payments
For the Year ended 31st March 2025**

SC052492

1. Basis of accounting

These accounts have been prepared on the accruals basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objectives of the charity. The Trustees maintain a single unrestricted fund.

3. Exceptional items.

Two exceptional items of expenditure were incurred in the year: -

- a) Replacement of the heating system
- b) Internal redecoration of the premises.

4. Trustees' remuneration.

No trustee received remuneration during the year.

**BALANCE SHEET
Year ended 31 March 2025**

| | <u>2025</u> £ | <u>2024</u> £ |
|----------------------------------|------------------|------------------|
| CURRENT ASSETS | | |
| Bank of Scotland current account | 43533 | 51422 |
| CREDITORS | | |
| Accruals | <u>645</u> | <u>644</u> |
| NET ASSETS | <u>42888</u> | <u>50778</u> |
| FUNDS BROUGHT FORWARD | 50778 | 46821 |
| SURPLUS/DEFICIT | <u>(7890)</u> | <u>3957</u> |

FUNDS CARRIED FORWARD

42888

50778

Approved by the Trustees and signed on their behalf:-

Signed: -----

Date: -----

**INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL
ACTIVITIES**

Year ended 31 March 2025

| | <u>2025</u> £ | <u>2024</u> £ |
|--|------------------|------------------|
| INCOME | | |
| <u>Income from Charitable activities</u> | | |
| Entrance fees | 22661 | 20844 |
| Coffee morning | 563 | 636 |
| Canteen income | <u>145</u> | <u>95</u> |
| | <u>23369</u> | <u>21575</u> |
| | ----- | ----- |
| EXPENDITURE | | |
| <u>Costs of Charitable Activities</u> | | |
| Staff costs | 12899 | 12056 |
| Repairs and maintenance | 1989 | 277 |
| New equipment | 778 | - |
| Telephone | 885 | 860 |
| Gifts | 900 | 1166 |
| Cleaning | - | 99 |
| Insurances | 516 | 499 |
| Accounting | 588 | 588 |
| Stationery and advertising | 198 | 40 |
| Capital expenditure | 4228 | |
| 394 | | |
| Redecoration | 5312 | - |
| TV licence | 170 | 159 |
| PPL | 596 | - |
| Donations | 675 | 400 |
| Sundries | <u>1525</u> | <u>1078</u> |
| | <u>31259</u> | <u>17617</u> |
| | ----- | ----- |
| Net income/loss for year | (7890) | 3957 |
| Fund balance brought forward | <u>50778</u> | 46821 |
| Fund balance carried forward | <u>42888</u> | <u>50778</u> |

INDEPENDENT EXAMINER'S REPORT

Year ended 31 March 2025

I report on the accounts of the charity which are set out on the preceding pages.

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. 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 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 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.

████████████████████

██████

22 August 2025

**Munro Community Centre
Statement of Receipts and Payments
For the Year ended 31st March 2025**

SC052492

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the Charity. The trustees maintain a single unrestricted fund.

3. Exceptional items

Two exceptional items of expenditure were incurred in the year:-

- a) Replacement of the heating system
- b) Internal redecoration of the premises.

4. Trustees remuneration

During the year no remuneration or expenses were paid to the trustees or to any connected persons.

**Munro Community
Statement of Balances
as at 31st March 2025**

SC052492

The notes on page 10 form an integral part of these accounts

The accounts were approved by the Trustees on the 7th of November 2025 and signed on their behalf by:

Signed

Chairperson

Signed

– Treasurer.