

THE INVERNESS DARKROOM

YEAR ENDED 31 MARCH 2025

THE INVERNESS DARKROOM
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 March 2025

Registered Charity Name: The Inverness Darkroom

Charity Registration Number: SC053487

The Trustees:

The trustees who served the charity during the year were as follows:



Contact Address:

c/o WASPS Inverness Creative Academy
Midmills Building
Stephens Street
Inverness
IV2 3JP

Independent Examiner:



Munro Accounting Services Limited
Fouracres
Northfield
Invergordon
Ross- Shire
IV18 0LN

Bankers:

Santander Bank

THE INVERNESS DARKROOM TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

Trustee recruitment and appointment:

Trustees are appointed or reappointed by the charity at our annual general meeting.

Type of governing document:

Constitution

Charitable purposes:

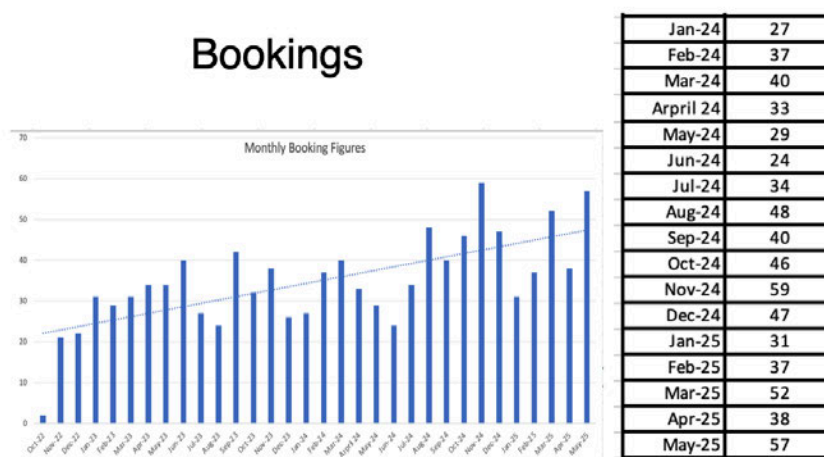
The purposes of the charity are advancement of education, the advancement of the arts, heritage, culture or science.

Summary of the main activities & achievements in relation of these objects:

The Organisation's Purposes

1. To provide an open access darkroom to local area residents and visitors

- Bookings by members of the Inverness Darkroom have been steadily increasing:



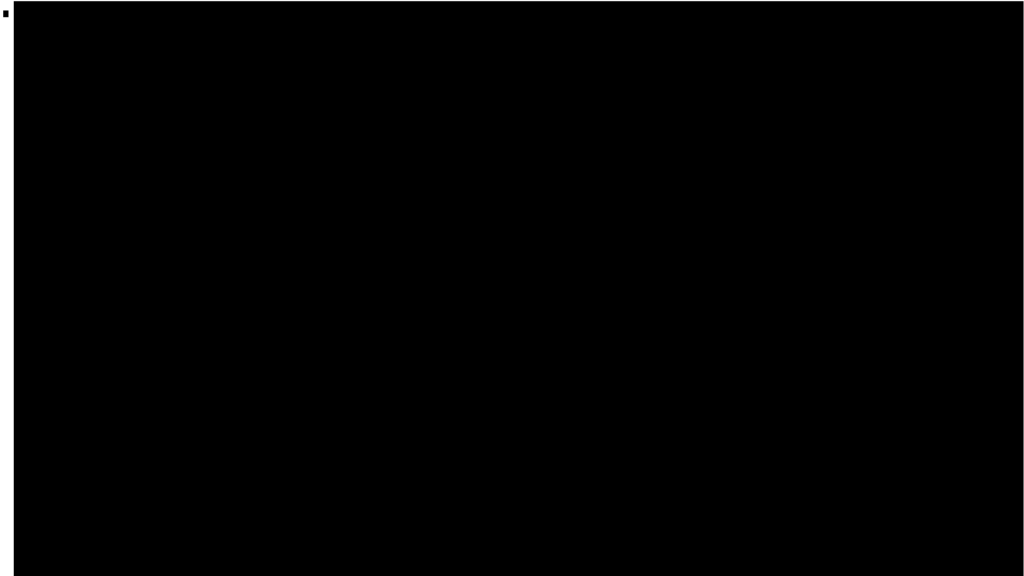
- The organisation strives to ensure membership is affordable and currently basic processing chemistry is included in the annual membership fee.
- The Inverness Darkroom membership stood at 55 members by the end of 31 March 2025.
- Thursday evening confidence boosting sessions (funded by the Inverness Common Good Fund) have played a significant role in boosting use of the facility.
- Community building with Working Across the Generations, Photowalks Reeling Glen - 25 August 2024

2. To promote photography as an art form in the Highlands of Scotland

- The Inverness Darkroom published a zine to showcase members' work, working with a local printer: The Isle of Riso. We plan to make this an annual

publication. The zine has been distributed to members and is in the collection of the Highland Zine Bothy.

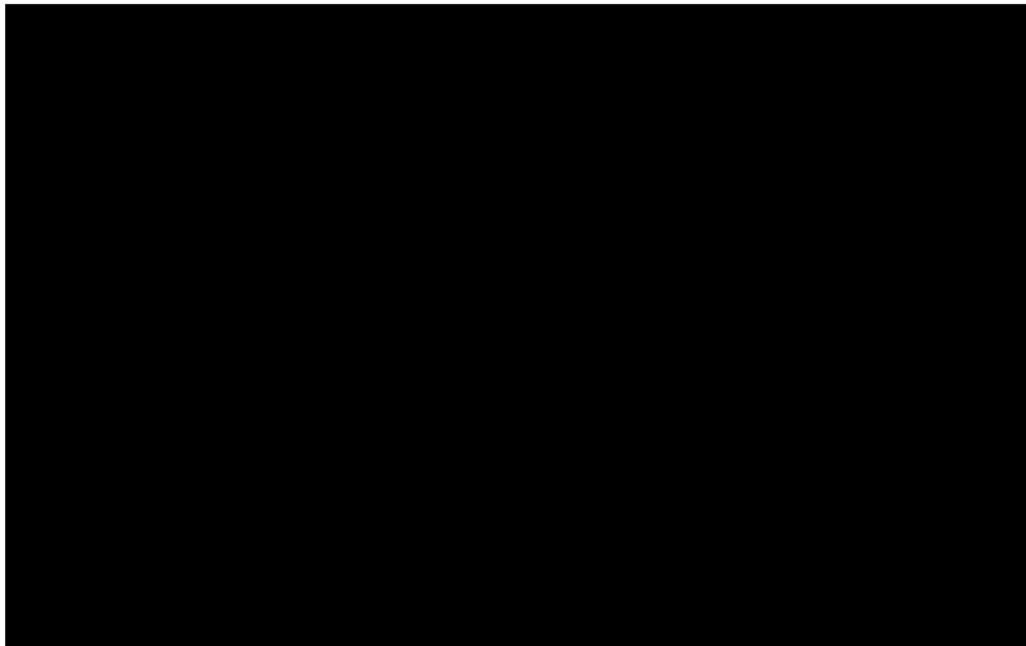
- The Inverness Darkroom participated in the UHI Psychology - Highland wheeled sports association project: Highland Board Brain, hosting photo sessions, cyanotype processing and riso printing workshops with young people connected to the Hilton Skate Park in Inverness



- Inverness Creative Academy 5th Anniversary Exhibition with work that included nine members, 11 October - 11 November 2024.

3. To provide an independent teaching centre for photography

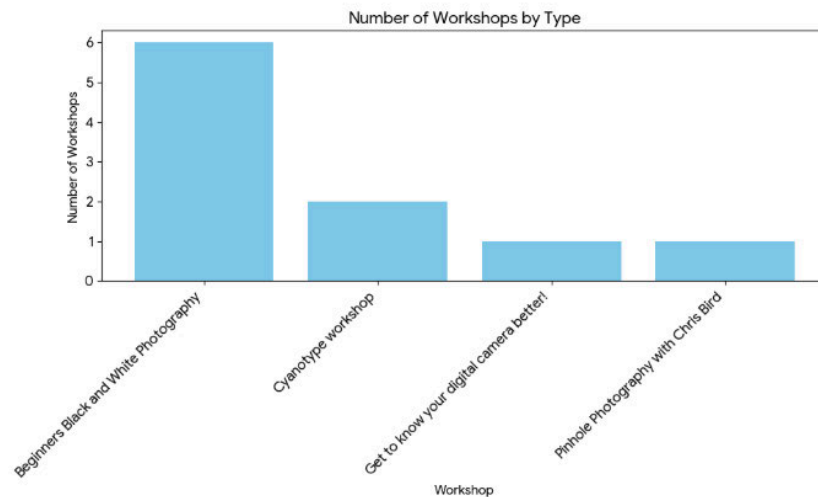
- The Inverness Darkroom ran 11 hands-on workshops attended by 25 non-members between July 9 2024 and 31 March 2025..



- The Inverness Darkroom is curating a photography library from book donations by members and members of the public, that members can borrow from.

4. To provide accessible workshops in creative strategies and technical skills

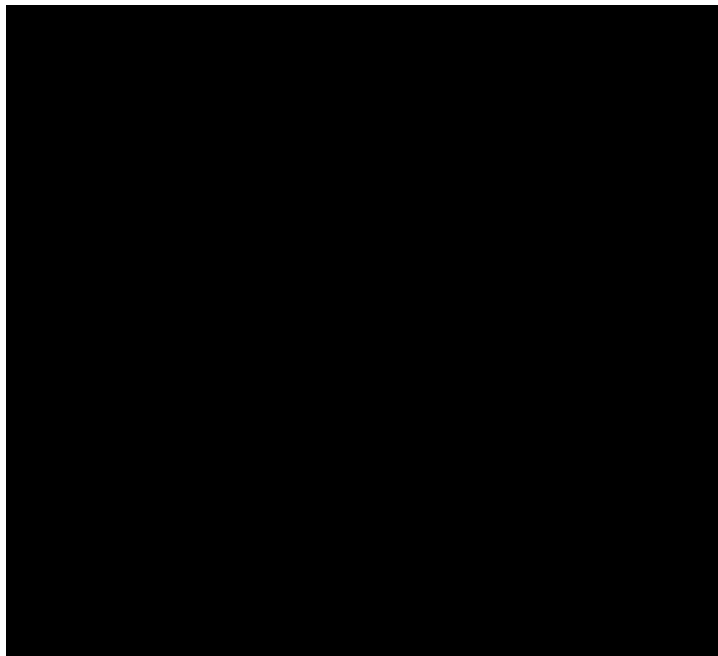
- The 11 workshops covered basic black and white processes, as well as alternative processes such as pinhole and cyanotype; and basic digital camera skills.



- The Inverness Darkroom runs a regular weekly, supervised evening session where members of any level of darkroom skill are welcome to brush up on techniques or to get feedback on photographs and prints.
- The Thursday evening confidence boosting sessions (funded by the Inverness Common Good Fund) were well attended. Autumn 2024.
- Hilton Skate Park Project.

5. To explore the creative possibilities of chemical and digital photography

- This is being achieved through:
 - The Zine project
 - Access to digital scanners in the facility
 - Tuesdays Evening sessions
 - Specialist workshops and library collection
 - Exhibitions of members work



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Trustee's remuneration and expenses:

During the year [REDACTED]s received reimbursement of expenses of £552.41

Reserves:

As a result of the surplus of £3,558.71 , the charity has unrestricted funds of £10,462.55 at the year end. The financial position of the Charity remains stable with sufficient funds to uphold the objectives for the forthcoming financial year.

Approved by the trustees and signed on their behalf by:

[REDACTED]

Date:

THE INVERNESS DARKROOM

STATEMENT OF RECEIPTS AND PAYMENTS

PERIOD ENDING 31 MARCH 2025

	2025 £
RECEIPTS	
Donations	£327.65
Grants	£2,000.00
External Events Income	£1,810.00
Workshop Income	£2,365.52
Membership	£5,206.00
Other charitable activities	£0.00
Total Receipts	£11,709.17
PAYMENTS	
Payments for Charitable Activities:	
Purchase of Materials	£557.56
Rent	£6,993.12
Repairs and Renewals	£0.00
Printing Postage and stationery	£0.00
Travel and Subsistence	£22.84
Telephone	£0.00
Fees for workshop bookings	£327.76
Bank fees	£3.78
Governance Costs : Accountancy Fees	£245.40
Total Payments for Charitable Activities	£8,150.46
Payments relating to assets and investment movements	
Purchase of Fixed Assets	£0.00
	£0.00
Total Payments	£8,150.46
[Deficit]/Surplus for the year	£3,558.71

All funds are unrestricted
The notes on form an integral part of these accounts.

THE INVERNESS DARKROOM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting Policies

Accounting convention and policies

The accounts 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).

Taxation

The Inverness Darkroom is a registered charity and is therefore exempt from Taxation.

Legacies and Donations

Legacies and donations are included in the financial statements when received.

2 Cash at bank and in hand	2025 £
Santander Bank	10247
Paypal	216
	<u>10463</u>

3 General Fund

At 9 July 2024	6904
Net movement for the year	3559
As at 31 March 2025	<u>10463</u>

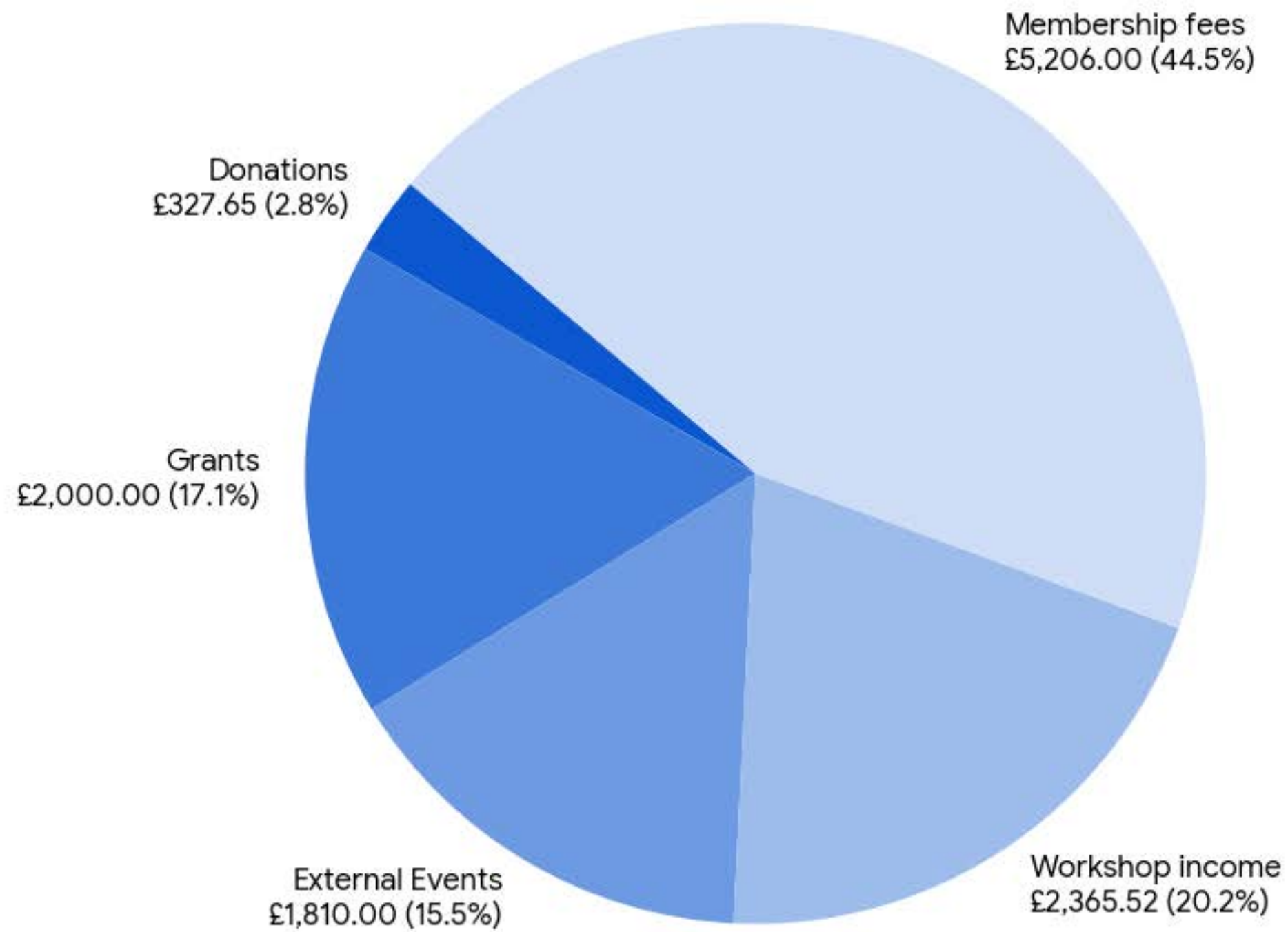
4 Related party transactions

During the year [REDACTED] received reimbursement of expenses of £552.41, mainly for the purchase of materials.

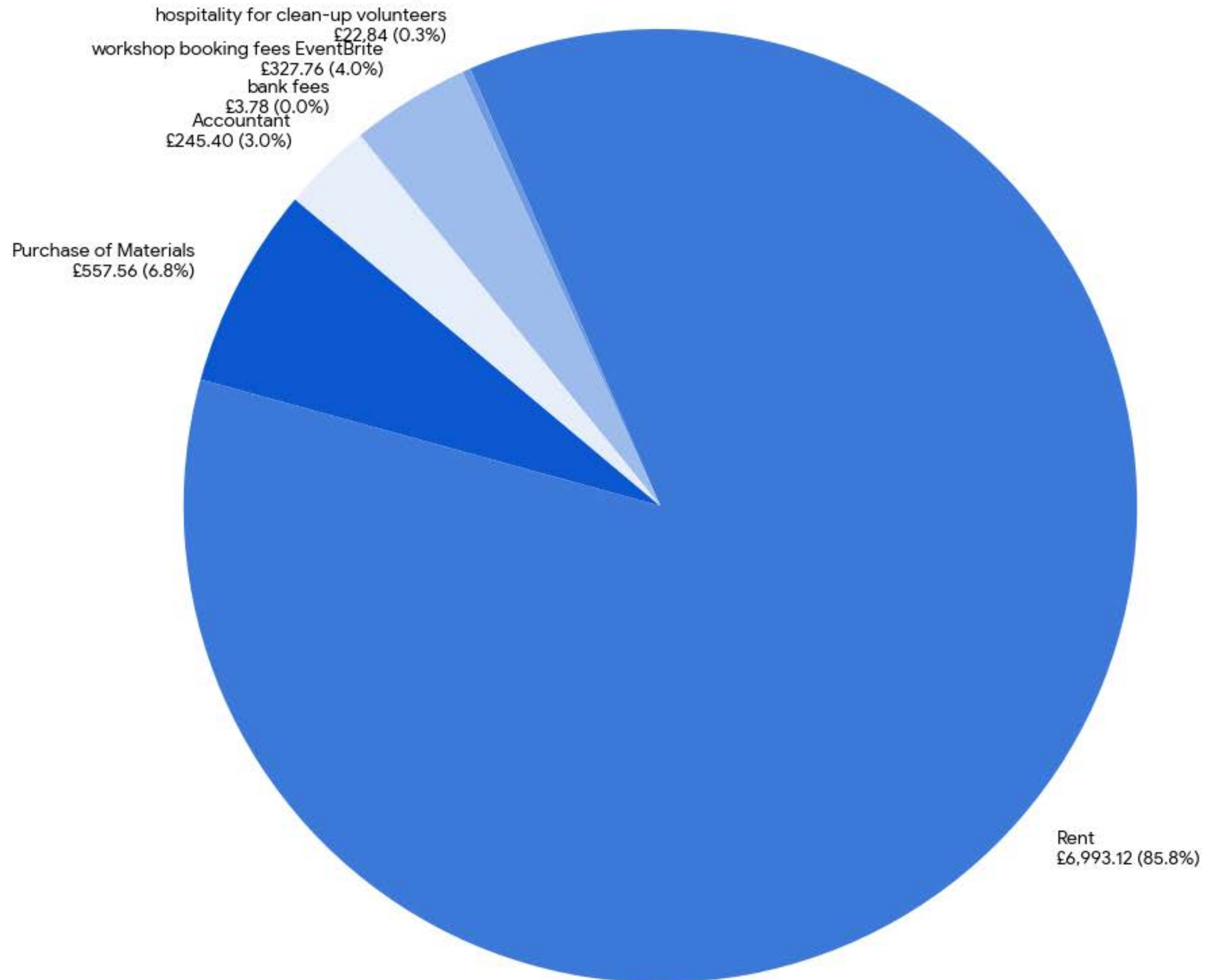
[REDACTED] has been receiving the donations from the Tuesday night club in cash and transferring the money across, to the bank account from his personal account.

2 amounts of cash ticket sales £45 and £85.00 and 1 amount of membership fee £120(20.03.2025) were received cash and transferred from [REDACTED] bank account to the charity bank account.

Receipts Distribution



Payments for Charitable Activities Distribution



The Inverness Darkroom Asset Inventory as of July 9 2024	Approx value of donations
Enlarging Equipment	£2,830.00
Cameras	£1,200.00
Processing Equipment	£2,775.00
Digital Equipment	£500.00
Furniture	£190.00
Miscellaneous	£381.00
TOTAL ASSET VALUE	£7,876.00

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STATEMENT OF BALANCES

31 MARCH 2025

	Note	2025 £
Bank and Cash in hand		
Opening Balances		£6,903.84
Surplus/Deficit for the year	2	<u>£3,558.71</u>
		<u>£10,462.55</u>
 Reserves		
General Funds	3	<u>£10,462.55</u>
		<u>£10,462.55</u>
 Other Assets:		
Enlarging Equipment		£2,830.00
Cameras		£1,200.00
Processing Equipment		£2,775.00
Digital Equipment		£500.00
Furniture		£190.00
Miscellaneous		<u>£381.00</u>
Total Estimated Value		<u>£7,876</u>

The Inveness Darkroom has the above equipment and furniture as fixed assets that were donated so the values above are market value, estimated by the Trustees. The equipment was acquired pre registration of the charity.

All funds are unrestricted.

The notes on form an integral part of these accounts.

Approved by the Trustees and signed on their behalf by :

Date:

Independent Examiner's Report on the Accounts of The Inverness Darkroom

Report to the Trustees of The Inverness Darkroom, Registered charity Number SC053487 on the Accounts of the charity for the period ended 31 March 2025.

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 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 of 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 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.

The matter that has come to my attention is regarding related party transactions, cash that is being banked by a trustee and then transferred to the charity bank account, in respect of donations, ticket sales and membership fees. My

recommendation is that all cash, without deduction is banked directly into the charity bank account.

