Scottish Charity No. SC007951 (Scotland)

AUCHTERMUCHTY COMMUNITY CENTRE

A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

Henderson Black & Co

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees have pleasure in presenting their report, together with the Financial Statements and the Independent Examiner's report for the year ended 31 March 2026.

Structure Governance & Management

Constitution
The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 March 2017.

The Charity has a two tier structure, with members, who have various powers, including the power to appoint people to serve as trustees; and the trustees, who generally control the activities of the Charity. The minimum number of trustees is three and the maximum number is ten.

Introduction
We moved into 2025/26 facing two major issues. We had ended the previous financial year of 2024/25 with an overall operating deficit of £2,232 in our unrestricted funds and we required to recruit more Trustees to ensure that the workload of the Trustees could be more evenly spread and to ensure that our legal minimum number of Trustees (three) was both maintained and hopefully increased. Over the course of the year, the Board of Trustees held 8 meetings and two sub-group meetings. We have had a busy and active year and while we remain financially stable the accounts demonstrate our heavy reliance on grant income to cover our core costs

Recruitment and appointment of new Trustees
Trustees are appointed for a three year period, which is renewable. The organisation must have a minimum of three trustees and a maximum of ten. New trustees are voted in at the Annual General Meeting. Any new trustee must also be a member of the organisation. Anyone interested in joining the Board of Trustees to assist us in both maintaining and developing the Centre should make themselves known to any of the existing Trustees.

Objectives and activities

Charitable purposes
To promote the benefit of the inhabitants of Auchtermuchty and its environs without distinction, associating the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, in the interest of social welfare, for recreation and other leisure-time occupation, available to the members of the public at large, so that their conditions of life may be improved. In particular, through maintaining and managing a Community Centre, to give support to organisations and community groups; to encourage and enable provision to help and educate young people through leisure time activities to develop their spiritual, mental and physical capacities to enable them to grow to full maturity as responsible individuals and members of society; to affiliate to other organisations with similar objects; and to foster a community spirit for achievement of those aims.

Activities
We are a non-profit charity whose main aim is to promote the interests of the community of Auchtermuchty and surrounding areas, particularly in the fields of education, recreation and social welfare. We do this in partnership with Fife Council, Fife voluntary organisations, local groups and individuals. We do this by maintaining and managing the Community Centre to promote these objectives.

Over time, the Trustees have had to take on the management of several activities so that they could be maintained within the community. These include, the Foodbank, the Craft Group, the Parent and Toddlers Group, Messy Play and the Men's Group. We are indebted to our volunteers and staff who enable these groups/services to be maintained for our community.

We host several groups who make use of our facilities on a regular basis. Included in these are the Karate Club, the Patchwork and Quilting Groups, the two Lunch Clubs, Sing and Sign, Fitness for Life and Chair Exercise Groups, Qi Gong, the Garden Club and the 'Muchty Hub amongst others.

Henderson Black & Co

A variety of other users make use of the Centre, including the Defibrillator Project/ First Responders, the Community Association, the Community Council and the NHS, while several other organisations hold their meetings in our premises.

In partnership with Fife Council, we host the Café Inc. which provides packed lunches during the school holiday periods and in July we held a very successful Family Fun Day alongside the Community Education Service. We would also like to acknowledge the support of our Community Education Worker Bryan Hill during the last year.

Achievements and Performance

Finance
While we receive an annual recurring grant from Fife Council this only accounts for approximately 46% of our annual running costs. The remaining 54% must be raised mainly through hall hires and fundraising events. Our biggest expenditure continues to be staff salaries and our utilities, both of which increase year on year.
In the last financial year, we have:
- Maintained a healthy bank balance and retained an unrestricted operating reserve of approximately three months operating costs.
- Been able to maintain our Hall Charges with no increases for the third-year running.

Environmental
- Our Energy Performance Assessment indicates that we made progress in becoming more efficient despite the physical and other limitations of our building.
- Environmental Health Inspections concluded the kitchen area a 'PASS'.
- Funding has been secured to enable us to install a Janitor's Sink later in 2026.
- The centre now acts as a recycling point for printer ink cartridges.
- Fife Council works throughout the year have replaced the fire exit door in the Main Hall as well as the rotted-wooden frontage.

Administration
- We have updated and reviewed several of our existing policies and procedures as well as adopting some essential new ones. Our intention is to complete the reviewing of all outstanding policies by the end of the next financial year.
- We have redesigned our Hallway Notice Board to make it more accessible.
- The Fife Council Recurring Grant Monitoring Report for 2025/26 has been submitted.
- The Three-Yearly Pension Regulator Report has been submitted to the Inland Revenue.
- The Land and Buildings Transaction Tax (LBTT) Three-Yearly Report has been submitted.
- Our Annual Report and Audited Accounts has been submitted to the Office of the Scottish Charity Regulator (OSCR).

Fundraising
During the last year we held a Table Sale, a Christmas Fayre and a Christmas Raffle as fundraising events and in February started a monthly Bonus Ball competition. We will explore other possible fundraising events during 2026/27.

Board of Trustees
We have finished the year up from 3 to 5 Trustees However, the position of Treasurer still needs to be filled as Jon is currently both Chair and Acting Treasurer. There are still 4 other vacancies that can be filled. This will remain a key objective for 2026/27.

Financial Review
For the financial year the Centre recorded a deficit in its unrestricted funds of £5,042 (2025 deficit £2,232). Its restricted funds showed a deficit of £5,709 (2025 deficit £3,420). The restricted funds will be used for ongoing projects, such as the Community Food Project, the Men's Group, Music in the town and the Food Bank.

Henderson Black & Co

The Centre has two main sources of income to cover operating costs: income from the hire of rooms and the grant from Fife Council under the Services Agreement. Although income from the hire of rooms and equipment has declined slightly from the prior year it still acts as a main source of income. Managing to maintain the Hall charges with no increases for the third year running.

The largest items of operating costs are wages and utilities, however, additional measures within the year have reduced the utility costs. Wages remain high as we are a living wage employer.

Reserves Policy
The Centre's bank balances remain healthy. We retain unrestricted operating reserves of three months' estimated operating costs, plus an amount to cover any estimated deficit for the ensuing financial year.

Reference & Administrative Information

Charity Name:	Auchtermuchty Community Centre
Charity Number:	SC007951
Address:	1 Distillery Street Newburgh Road Auchtermuchty Fife KY14 7BY

Trustees

The following have held office from 1 April 2025 to the date of approval of the accounts:

Jon Graham, Chair	
Polly Murray	
Drew McCanney, Secretary	
Annette Scott	(co-opted 29 April 2025)
Julie Cook	(co-opted 27 May 2025)
Linda Langford	(resigned 29 April 2025)
Megan Geddis Tiffany	(co-opted 27 May 2025 and resigned 20 January 2026)

Independent Examiner:	Louise F McKay CA Henderson Black & Co Edenbank House 22 Crossgate Cupar Fife KY15 5HW

Approved by the trustees on 13 October 2026 and signed on their behalf by:

Jon Graham
.....
J Graham
Chair

Drew McCanney
.....
D McCanney
Secretary

Henderson Black & Co

AUCHTERMUCHTY COMMUNITY CENTRE
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF AUCHTERMUCHTY COMMUNITY CENTRE
FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 5 to 9.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees for my work or for this report.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.

L McKay

Louise F McKay CA
Partner
Henderson Black & Co
Chartered Accountants

Edenbank House
22 Crossgate
Cupar
KY15 5HW

27 October 2026

Henderson Black & Co

AUCHTERMUCHTY COMMUNITY CENTRE
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Receipts	2				
Donations and legacies		22,207	500	22,707	22,932
Charitable activities		2,710	-	2,710	2,676
Trading activities		18,126	-	18,126	21,017
Income from investments		285	-	285	524
Total Receipts		43,328	500	43,828	47,149
Payments	3				
Cost of generating funds		150	-	150	-
Charitable activities		48,055	5,918	53,973	52,001
Purchase of equipment		165	291	456	800
Total Payments		48,370	6,209	54,579	52,801
(Deficit) for period before transfers		(5,042)	(5,709)	(10,751)	(5,652)
Transfers		-	-	-	-
(Deficit) for period		(5,042)	(5,709)	(10,751)	(5,652)

Henderson Black & Co

AUCHTERMUCHTY COMMUNITY CENTRE
A SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

STATEMENT OF BALANCES
AS AT 31 MARCH 2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Bank and cash in hand				
Opening balances	35,249	13,433	48,682	54,334
Surplus / (deficit) for period	(5,042)	(5,709)	(10,751)	(5,652)
Closing balances	30,207	7,724	37,931	48,682
Assets				
Furnishings and equipment - cost	9,560	-	9,560	9,560
Other assets				
Debtors	-	-	-	-
Prepayments	-	-	-	-
Liabilities				
Creditors	2,655	-	2,655	70
Independent examiner's fees	1,600	-	1,600	1,550

The accounts were approved by the Trustees on 13 October 2026.

For and on behalf of the Trustees

J Graham
Chair

D McCanney
Secretary

Henderson Black & Co

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting Policies

The principal accounting policies, which have been applied consistently in the current period in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The financial statements 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). Amounts due to and from the charity at the year end are not included in the Receipts and Payments for the year.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked by the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees'.

Taxation

Auchtermuchty Community Centre is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and payments made therefore include irrecoverable input VAT.

Henderson Black & Co

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

2 Receipts	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Donations and legacies				
Donations	1,637	-	1,637	1,311
Grants	20,570	500	21,070	21,621
	22,207	500	22,707	22,932
Income from charitable activities				
Fund raising events	999	-	999	996
Centre run activities - Craft group	1,276	-	1,276	1,082
Centre run activities - Pre-School group	372	-	372	534
Centre run activities - Garden group	63	-	63	64
	2,710	-	2,710	2,676
Income from trading activities				
Admin income	122	-	122	2
Hire of hall and equipment	17,772	-	17,772	20,616
Hospitality	232	-	232	399
	18,126	-	18,126	21,017
Income from investments				
Bank and deposit interest	285	-	285	524
	285	-	285	524
Total Receipts	43,328	500	43,828	47,149

3 Analysis of Expenditure	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Costs of generating funds				
Bonus ball payout	150	-	150	-
	150	-	150	-
Charitable activities				
Salaries	29,407	-	29,407	30,539
Insurance	2,053	-	2,053	410
Heat and light	6,606	-	6,606	8,522
Repairs and maintenance	1,731	-	1,731	2,355
Activities and excursions	240	1,623	1,863	-
Room hire	-	1,104	1,104	1,232
Cleaning and waste uplift	836	-	836	1,199
Phone and broadband	670	-	670	695
Food costs and collection	-	2,960	2,960	2,471
Admin and office costs	4,042	-	4,042	1,874
Payroll administration fees	473	-	473	516
Hospitality	433	-	433	142
Other expenses	10	231	241	552
Independent examiner's fees	1,554	-	1,554	1,494
	48,055	5,918	53,973	52,001
Purchase of equipment	165	291	456	800
	165	291	456	800
Total payments	48,370	6,209	54,579	52,801

Henderson Black & Co

4 Trustee expenses, remuneration and related party transactions

No expenses were paid to trustees in the year (2025 - £nil).

No charity trustee, or persons connected to a trustee, received remuneration in the year (2025 - nil).

There were no related party transactions in the year (2025 - £nil).

5 Movements in funds

	At 1 April 2025 £	Receipts £	Payments £	Transfers £	At 31 March 2026 £
Unrestricted funds					
General Fund	35,249	43,328	(48,370)	-	30,207
	35,249	43,328	(48,370)	-	30,207
Restricted funds					
Community Food Provider	2,753	-	-	-	2,753
Co-op Community Fund	847	-	-	-	847
Community Health and Wellbeing Fund	6,865	-	(5,860)	-	1,005
Music Makers	2,473	-	-	-	2,473
Unite the Union	495	-	-	-	495
Family Fun Day	-	500	(349)	-	151
	13,433	500	(6,209)	-	7,724
Total bank and cash balances	48,682	43,828	(54,579)	-	37,931

Purposes of Unrestricted Funds:

- General Fund: Funds of the charity which are not restricted.

Purposes of Restricted Funds:

- Community Food Provider: Grants received to provide volunteer support, running costs, equipment costs and food costs.
- Co-op Community Fund: Grants received to start sensory classes at the centre to help young children developing skills.
- Community Health and Wellbeing Fund: A grant received from Fife Voluntary Action to allow the continuation of the weekly Men's Group.
- Music Makers: A donation of remaining funds was received from Music Makers when the organisation was dissolved. The funds are to be used to promote music in Auchtermuchty.
- Unite the Union: A donation received to be used for costs associated to the Food Bank.
- Family Fun Day: Funds received from Fife Council to be used for family friendly events in Auchtermuchty.

Henderson Black & Co