REGISTERED CHARITY NUMBER: SC021165

Report of the Trustees and Unaudited Financial Statements For The Year Ended 31 March 2026 for Marengo Centre

The Long Partnership
Chartered Accountants
Chartered Tax Advisers
1 Castle Street
Kirkwall
Orkney
KW15 1HD
01856 878600

Marengo Centre

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For The Year Ended 31 March 2026

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Marengo Centre

Report of the Trustees
For The Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC021165

Principal address
Marengo Road
St Margaret's Hope
Orkney
KW17 2TD

Names of Trustees on date of approval of annual report
R Flett
P Kemp
M Budge
B Laird
G Penwarden
D Thomson

Independent Examiner
The Long Partnership
Chartered Accountants
Chartered Tax Advisers
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a constitution and is an unincorporated charity.

Recruitment and appointment of new trustees
New Trustees are nominated for appointment at the AGM. There is no fixed term for Trusteeship. Before acceptance of their appointment new Trustees are required to understand their statutory responsibilities.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Marengo Centre

Report of the Trustees
For The Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Charitable purposes
The purpose of the association is to provide a centre and transport for the use of elderly and special needs residents of Burray and South Ronaldsay. This is made possible with funding from Orkney Islands Council and self-funding.

Summary of the main activities in relation to these objectives
The association provides lunches to the elderly and special needs residents in the community and a place where they can socialise with each other. The Marengo Centre's wheelchair adapted minibus also provides an invaluable service for those who may be unable to travel on conventional transport.

Summary of the main achievements of the charity during the financial period
As a charitable organisation, we are extremely grateful to receive an annual funding allocation from Orkney Islands Council and also a much valued donation from other sources including Orkney Renewable Energy of £250 and our weekend at the Pop Hup Shop where we managed to make £818.50 along with our ongoing source of funding from "Bingo at the Marengo"

One major expense was the MOT failure in relation to our wheelchair adapted minibus which has created a fund-raising challenge in order that we can source sufficient funding towards a replacement vehicle.

Policy on reserves
Looking to the future, any small surplus will again be retained in order that we can maintain the premises in good order and continue to offer a good service to the community.

ON BEHALF OF THE BOARD:



R Flett – Chairman

31 July 2026

Independent Examiner's Report to the Trustees of
Marengo Centre

I report on the accounts for the year ended 31 March 2026 set out on pages four to seven.

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'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.

Helen E. Long

Helen E Long
The Long Partnership
Chartered Accountants
Chartered Tax Advisers
1 Castle Street
Kirkwall
Orkney
KW15 1HD
01856 878600

31 July 2026

Marengo Centre

Receipts and Payments Account
For The Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
RECEIPTS					
Donations		1,108		1,108	1,329
Fundraising		1,120		1,120	2,432
Lunches		4,006		4,006	3,574
Hire of centre & bedroom		5,241		5,241	3,376
Laundry		2,036		2,036	3,281
Chair hire					
Minibus hire		792		792	437
Deposit account interest		242		242	484
Grants			32,410	32,410	31,774
Exceptional Items					
Total receipts		14,545	32,410	46,955	46,687
PAYMENTS					
Motor Expenses			2,019	2,019	3,196
Cost of lunches		7,359		7,359	6,885
Outings & functions					1,237
Janitorial supplies					
Travelling					
Rent			6,002	6,002	5,819
Insurance			1,508	1,508	1,309
Heat & light			5,982	5,982	6,057
Wages			22,810	22,810	22,277
Telephone			808	808	961
Postage & stationary			59	59	91
Sundries			119	119	244
Repairs & renewals			520	520	393
Advertisings			30	30	
Accountancy			1,113	1,113	1,102
Hire of Equipment			30	30	
Bank charges			94	94	62
Total payments		7,359	41,094	48,453	49,633

Marengo Centre

Receipts and Payments Account
For The Year Ended 31 March 2026

	Unrestricted funds £	Restricted Funds £	31.3.26 Total funds £	31.3.25 Total funds £
NET INCOMING/(OUTGOING) RESOURCES before transfers	7,186	(8,684)	(1,498)	(2,944)
Gross transfers between funds	(8,684)	8,684	-	-
Net incoming/(outgoing) resources	(1,498)	-	(1,498)	(2,944)
RECONCILIATION OF FUNDS				
Total funds brought forward				
General Fund	18,248		18,248	21,192
Minibus & garage	-	-		-
Local Authority Funding	-			-
TOTAL FUNDS CARRIED FORWARD	16,750	-	16,750	18,248

NATURE & PURPOSES OF FUNDS
The General Fund is unrestricted and facilitates the day to day running of the charity.

The local authority fund is restricted in so far as all local authority funding received must be spent on projects specified by the local authority.

Marengo Centre

Statement of Balances
At 31 March 2026

	Unrestricted Funds £	Restricted funds £	31.3.26 Total Funds £	31.3.25 Total funds £
BANK & CASH IN HAND				
Opening balances	18,248		18,248	21,192
Surplus/(deficit) in year	(1,498)	-	(1,498)	(2,944)
Closing balances	16,750		16,750	18,248
Assets retained for charity's own use				
Garage		19,008	19,008	19,008
Plant & equipment	31,186		31,186	31,186
Motor vehicles		45,897	45,897	45,897
Chairs	3,864		3,864	3,864
Total assets retained	35,050	64,905	99,955	99,955
LIABILITIES				
Accountancy	-	1,113	1,113	1,102
Wages	-	-	-	-
Total liabilities	-	1,113	1,113	1,102

R Flett – Chairman

31 July 2026

Notes to the Financial Statements
For The Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparation
The accounts have been prepared on a receipts and payments basis.

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.

2. GRANTS

	£
Local Authority Funding	
Orkney Islands Council	32,410
Total Grants Received	32,410

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.26	31.3.25
	£	£
Trustees' salaries	14,641	13,349

Trustees' Expenses
There were no trustees' expenses paid for the year ended 31 March 2026 or for the year ended 31 March 2025.