

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	April	2025		31	March	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Merkinch Football Academy

SC048039

30 Grant Street

Inverness

Postcode IV3 8BN

Company Registration No.

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	George Mitchell	Treasurer		
2	Dean Findlay			
3	Zoe Mackenzie			
4	Peter Corbett			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
None	

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Word of mouth or advertising within the local community local newsletter when required.

Objectives and activities

Charitable purposes

The 'Merkinch Football Academy' (MFA) wishes to promote the advancement of public participation in the sport of football for the residents of the Merkinch Community Council Ward of Inverness (as defined by the Highland Council 2011) and to develop facilities for this purpose.

Summary of the main activities in relation to these objects

The advancement of public participation in sport by creating a plan to encourage more participation in football.
Providing recreational facilities or organising recreational activities with the aim of improving the conditions of life for the people for whom the facilities or activities are mainly intended.

Achievements and performance

Summary of the main achievements of the charity during the financial period

See Trustees Report

Financial review

Brief statement of the charity's policy on reserves

No reserves are held.

Details of any deficit

None

Donated facilities and services (if any)

None

Other optional information

Merkinch Football Academy Trustees Report 2025-26

Merkinch Football Academy is a grassroots organisation; embedded in the local community; trusted by local people and we have an in-depth knowledge of the issues faced by our community.

During the reporting period we delivered the following activities:

- Weekly football training sessions on Wednesdays, Thursdays and Saturdays and league matches taking place on Saturdays for young people aged from five to eighteen years old. These sessions are planned, managed and delivered by a team of volunteer coaches who are mainly parents of the children taking part, with a paid sessional worker taking on the role of Head Coach.
- Football Festivals in partnership with the Scottish Football Association during school term times, taking place once a month. The Festivals involve young people from schools all over Inverness and is a great opportunity for meeting new people and taking part in structured league competitions.
- During the Inverness Street League months from April to July 2025 we had 50 of our secondary school group taking part (Inverness High School). This was an increase due to having three teams taking part instead of our usual two.
- The secondary school group trained on Wednesday evenings and we continue to work in partnership with coaches from the Inverness Caledonian Thistle Community Trust, who attend our weekly training sessions.
- Mentoring young people and signposting them to other services.
- Delivering basic employability skills to young people aged 16 to 18 years, looking at next steps and potential positive destinations.
- Information sessions on nutrition and health and well-being.

During the reporting period a total of 90 young people took part in some or all of the activities.

The project delivered on a range of issues for the young people taking part:

Provide a safe space for activities which have a positive impact on young people.

Provide positive adult role models.

Increased opportunities for learning.

Increased opportunities which are free and easy to access for participating in sport and interacting with other young people.

The project delivered the following outcomes for the young people taking part:

Increased access to activities which help young people to reach their potential - we want to give young people the opportunity to take part in a positive learning experience along with their peers. We want to challenge their negative behaviours into something more positive which in turn will help them to do better at school and improve their choices post school.

Increased opportunities for participating and learning. We encourage on-going learning as part of the project activities and signpost the young people to additional learning and participation opportunities in their local area.

Young people have increased soft skills such as working as part of a team, communication with others, following instructions, adhering to rules and regulations and displaying disciplined behaviour.

Increased opportunities for young people to engage and interact with both their peers and trusted adult role models.

The project brings people together and encourages them to build strong relationships.

Increased activities for young people which have a positive impact on their physical, mental and emotional health and well-being. The activities will allow young people to build positive and healthy relationships with their peers and with the adult coaches.

All activities and resources are provided free of charge – football strips, footballs, bibs and training equipment. If required football boots can also be provided free of charge.

The above activities were delivered by a team of six qualified and experienced volunteer coaches, managed by the Head Coach. All of the volunteer coaches took part in online training courses during the reporting period – SFA Coaching qualification, Child Protection and First Aid. All coaches are members of the PVG Scheme.

Merkinch Football Academy committee meetings are held quarterly with an agenda which includes Head Coach's report, finance report, future plans and fund raising.

During the reporting period we worked with a range of partner organisations:

Scottish Football Association

Scottish Youth Football Association

Unite Union

Network Rail

Local primary and secondary schools

Highland Council

Highlife Highland

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	George Mitchell	
Position (e.g. Chair)	Treasurer	
Date	19/6/26	

Merkinch Football Academy

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,400				2,400	1,750
Legacies					-	
Grants		7,290			7,290	8,760
Receipts from fundraising activities	1,275				1,275	600
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	3,675	7,290	-	-	10,965	11,110
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,675	7,290	-	-	10,965	11,110
A3 Payments						
Expenses for fundraising activities	4,013	7,290			11,303	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	10,893
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	200				-	
Preparation of annual accounts	200				200	195
Legal costs					200	250
Other					-	-
A3 Sub total	4,413	7,290	-	-	11,703	11,338
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,413	7,290	-	-	11,703	11,338
Net receipts / (payments)	(738)	-	-	-	(738)	(228)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(738)	-	-	-	(738)	(228)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,677				8,677	8,905
	Surplus / (deficit) shown on receipts and payments account	(738)	-			(738)	(228)
						-	
						-	
	Cash and bank balances at end of year	7,939	-	-	-	7,939	8,677

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total		

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total			

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

G. Mitchell

George Mitchell

19/6/24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

There are no notes for this section.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
	Central Ward	2	2,290
	Hillife	1	5,000
Total			7,290

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	4,013	7,290			11,303	10,893
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	4,013	7,290	-	-	11,303	10,893

Merkinch Football Academy

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,400				2,400	1,750
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	1,275				1,275	600
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	3,675	-	-	-	3,675	2,350
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	3,675	-	-	-	3,675	2,350
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	4,013				4,013	2,133
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	200				200	195
Preparation of annual accounts	200				200	250
Legal costs					-	-
Sub total	4,413	-	-	-	4,413	2,578
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	4,413	-	-	-	4,413	2,578
Net receipts / (payments)	(738)	-	-	-	(738)	(228)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(738)	-	-	-	(738)	(228)

Nature and purpose of funds

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Merkinch Football Academy

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Central Ward	Hillife					
Receipts							
Donations						-	
Legacies						-	
Grants	2,290	5,000				7,290	8,760
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
Sub total	2,290	5,000	-	-	-	7,290	8,760
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	2,290	5,000	-	-	-	7,290	8,760
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	2,290	5,000				7,290	8,760
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
Sub total	2,290	5,000	-	-	-	7,290	8,760
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	2,290	5,000	-	-	-	7,290	8,760
Net receipts / (payments)	-	-	-	-	-	-	-
Transfers to / (from) funds						-	
Surplus / (deficit) for year	-	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Merkinch Football Academy							
	Registered charity number	SC048039							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	1	April	2025	to	31	March	2026		
Set out on pages	One to Six of Appendix 2							(remember to include the page numbers of additional sheets)	
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) 2005 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 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 [other than that disclosed on the attached page*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed:	D. I. Harvey				Date:		18 th June 2026		
Name:	Donald Ian Harvey								
Relevant professional qualification(s) or body (if any):	Chartered Accountant								
Address:	121 Overton Avenue								
	Inverness								
	IV3 8RR								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose