

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	Friends of Merkinch Local Nature Reserve		
Other names charity is known by			
Registered charity number	SC037131		
Charity's principal address	30 Grant Street		
	Inverness		
Company Registration No.			Postcode IV3 8BN
	SC285573		

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	Alistair Locke	Chair		
2	Martin Pieraccini			
3	Christian Chrisodoulou-Davies			
4	Anne Sutherland	Treasurer		
5	Diana Cole	Vice Chair		
6	Donald Shaw			
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 promotion and development of the Merkinch Local Nature Reserve.

Summary of the main activities
in relation to these objects

Carrying out the routine care and maintenance of the Merkinch Local Nature Reserve to protect and preserve the local environment to create a place where people and wildlife co-exist to each other's mutual benefit.

APPENDIX 1**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

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APPENDIX 1

Other optional information

Friends of Merkinch Local Nature Reserve

Trustees Report 2025-26

During the reporting period we delivered two programmes - the Nature Volunteer project and the Youth Rangers programme.

Nature Volunteer Project

The aims and purpose of the project were:

Increase the number of volunteers taking part in activities in the Nature Reserve.

Increased learning opportunities for volunteers by providing access to a range of short courses such as First Aid and strimming.

Grow and develop as an organisation through increased experience of managing volunteers, dealing with challenges and managing people with varying levels of skills and capacity.

Continue to maintain and enhance the Merkinch Local Nature Reserve for the benefit of the local community, thereby giving people access to a green space which is safe and well looked after. This will also raise the profile of our community in the wider Inverness area, as we are a community which historically has suffered from discrimination and stigmatisation. It will engender a sense of pride and ownership for local people.

The aim was to develop our volunteering offering to as high a standard as possible to ensure that our volunteers have the most positive and valuable experience with us which will be beneficial to other aspects of their lives.

We particularly wanted to focus on reaching people who are marginalised, experiencing long term health conditions and are suffering from loneliness and social isolation which we know has a very detrimental effect on people's health.

We focussed particularly on young people aged 18 to 24 years and people over 50 years as feedback from our local Job Centre shows that currently these cohorts are experiencing high levels of unemployment and mental health issues.

During the reporting period we delivered two weekly sessions, on Tuesdays and Thursdays from 10.00am to 1.00pm. All activities were delivered in the Nature Reserve by a qualified and experienced project leader working on a self-employed basis.

Activities included:

- Maintaining and extending the wildflower meadow, orchard and flower beds
- Planting and looking after native tree species
- Transplanting saplings and installing tree guards
- Painting benches and picnic tables
- Removal of invasive species such as snowberry, Michaelmas daisy and tansy
- Maintaining the network of paths (resurfacing, filling in potholes, repairing the wooden edging, cutting back encroaching vegetation)
- Strimming in all grassed areas of the Reserve
- Maintaining and repairing the wooden Boardwalk
- Litter picks
- Cleaning and maintaining tools and equipment
- Carrying out beach cleans
- Quarterly meetings of the working group set up to consider options and future plans for replacing/upgrading the existing wooden boardwalk structure and the adjacent seawall path.
- Meetings with a range of organisations and agencies focussing on addressing anti-social issues in the Reserve – drug dealing, motor bikes (noise and speeding) and vandalism.

A total of 35 volunteers took part in the weekly sessions during the reporting period. Volunteer demographics:

Retired

Long term unemployed

Long term physical conditions

Mental health issues

Addictions

Our long term plan for the Reserve is to train up local people in all aspects of the management and maintenance of the reserve, thus ensuring the sustainability of this valued and well used resource.

Youth Rangers Project

The aims and purpose of the project were:

- Delivering activities for young people aged 12 to 16 years resident in the Merkinch area who were experiencing disadvantages and challenges in their lives

- Focussed on learning about Merkinch Local Nature Reserve, green spaces, nature and the environment
- Building skills and confidence, create alternative learning opportunities and increase positive destinations for marginalised young people.
- Improving health and well-being – there is a growing mental health crisis and a need for programmes which improve both mental and physical health for young people.
- Developing awareness and understanding – many young people are simply not aware of local greenspaces and the opportunities and benefits they can bring.

Project activities took place weekly on Wednesdays from 10.00am to 1.00pm during term time.

A total of 32 young people took part in the project during the reporting period.

Activities included:

- Birds and animals – identifying wildlife using online resources and reference books, recording wildlife sightings, looking for animal tracks and signs
- Removal and management of invasive species, principally Michaelmas daisies and snowberry
- Planting and looking after a range of native trees
- Managing the wildflower meadow
- Learning about biodiversity and the importance of looking after our environment and green spaces
- Removing litter so that it doesn't pollute or cause injury to humans and/or wildlife
- Astronomy - introduction to the night sky, tides, etc.
- Biology - lifecycles, habitats, classification of species

Some thoughts from our Lead Project Worker:

A huge success over the last year is the introduction of the Maintenance Team to Merkinch LNR, born out of the need to complete basic servicing on the reserve {clearing paths/painting benches/boardwalk repair etc.} whilst supporting people who are long-term unemployed to move into work with a scaled approach to skills and learning.

Four participants were chosen to take part in this employability element {long-term unemployed/recovery from addiction/mental health issues} with a clear contract to take part in on-site training and experience, leading to with certification in First Aid and Brush cutters/trimmers. The training was followed up by practical experience on a weekly basis.

All four participants passed the training and have new valuable certificates for their CV plus over a year's worth of practical experience of strimming within a team in a public setting.

Our hope is that we can bring more participants on to the employability team in future with our current members acting as mentors to new participants.

Other achievements include:

- Continued reduction in invasive species
- Continued development and improvement of habitats
- Continued improvement in general maintenance of the Nature Reserve

Who is

Volunteers took part in training courses – strimming, marine surveying and seagrass survey event.

Volunteers

Funding was achieved to deliver an additional weekly volunteer session; two sessions per week were delivered on Tuesday and Thursday mornings.

Partnership working

- Highland Council
- NatureScot
- Network Rail
- Police Scotland
- Inverness High School
- Growing Together charity

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)	Alistair Ewan Locke	
Position (e.g. Chair)	Chair	
Date	11-6-2026	

Friends of Merkinch Local Nature Reserve

SC037131



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					-	150
Legacies					-	
Grants		33,487			33,487	29,890
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					-	
A1 Sub total	-	33,487	-	-	33,487	30,040
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	33,487	-	-	33,487	30,040
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		25,138			25,138	14,388
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	285
Preparation of annual accounts					-	-
Legal costs					-	
Other					-	-
A3 Sub total	300	25,138	-	-	25,438	14,673
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	300	25,138	-	-	25,438	14,673
Net receipts / (payments)	(300)	8,349	-	-	8,049	15,367
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(300)	8,349	-	-	8,049	15,367

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	10,992	15,367			26,359	10,992
	Surplus / (deficit) shown on receipts and payments account	(300)	8,349			8,049	15,367
						-	
						-	
	Cash and bank balances at end of year	10,692	23,716	-	-	34,408	26,359

	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	-	-

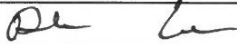
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval



Alistair Ewan Locke

11-6-26

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.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants		HC - CYPMH Volunteer Support	1	10,000
			1	6,000
		HC Ward Robertson Trust	1	2,000
			1	3,000
		HC Nature Restoration	1	12,487
			Total	33,487

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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	Authority under which paid	£
C3b Trustee remuneration - details		

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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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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Friends of Merkinch Local Nature Reserve

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
Aban					-	150
					-	
					-	
					-	
Total	-	-	-	-	-	150

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Awards for All					-	9,500
HTSI					-	9,800
HC Ward		2,000			2,000	640
Robertson Trust		3,000			3,000	
Peoples Postcode					-	6,000
Common Good Fund					-	950
Hugh Fraser Trust					-	3,000
Highland Council CYPHWWB		10,000			10,000	-
Volunteer Support Fund		6,000			6,000	-
Highland Council Nature Restoration		12,487			12,487	-
Total	-	33,487			33,487	29,890

3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
					-	-
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		25,138			25,138	14,388
Total	-	25,138	-	-	25,138	14,388

Friends of Merkinch Local Nature Reserve

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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					-	150
Legacies					-	
Grants					-	9,000
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	-	-	-	-	-	9,150
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	9,150
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	898
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	285
Preparation of annual accounts					-	-
Legal costs					-	
Sub total	300	-	-	-	300	1,183
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	300	-	-	-	300	1,183
Net receipts / (payments)	(300)	-	-	-	(300)	7,967
Transfers to / (from) funds					-	5,053
Surplus / (deficit) for year	(300)	-	-	-	(300)	13,020

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Unrestricted 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	Restricted fund 6 - enter name of fund below	Restricted fund 7 - enter name of fund below	Total restricted funds	Total restricted funds last period
	HC Ward	Robertson Trust	Highland Council CYP/HWB	Volunteer Support Fund	HC Nature Restoration Fund				
Receipts									
Donations								-	
Legacies								-	
Grants	2,000	3,000	10,000	6,000	12,487			33,487	18,550
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	2,000	3,000	10,000	6,000	12,487	-	-	33,487	18,550
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	2,000	3,000	10,000	6,000	12,487	-	-	33,487	18,550
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	2,000	3,000	10,000	6,000	4,138			25,138	16,015
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
								-	
Sub total	2,000	3,000	10,000	6,000	4,138	-	-	25,138	16,015
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total payments	2,000	3,000	10,000	6,000	4,138	-	-	25,138	16,015
Net receipts / (payments)	-	-	-	-	8,349	-	-	8,349	2,535
Transfers to / (from) funds									
								-	(5,053)
Surplus / (deficit) for year	-	-	-	-	8,349	-	-	8,349	(2,518)
Nature and purpose of funds									

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Charity name Friends of Merkinch Local Nature Reserve						
Registered charity number		SC037131						
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*]						
		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.						
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