Charity Registration No. SC037342

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Murray Mr M Morley Mr S Fernie Mrs K Donald Mrs F Spence Mrs W Russel Mrs J Murchie
Charity number	SC037342
Principal address	9 School Road Newmachar AB21 0WB
Independent examiner	Kelly Barclay *ACMA* 4 Hervey Park Newmachar Aberdeenshire AB21 0FP
Bankers	Virgin Money 1 Queens Cross Aberdeen AB15 4XU
Solicitors	Raeburn Christie Clark & Wallace 12 - 16 Albyn Place ABERDEEN AB10 1PS

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the accounts	6 -11

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and accounts for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Accounts Regulations (Scotland) 2006 (as amended) and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity was incorporated on 15 May 2013 as a SCIO transferring the activities of the Newmachar Community Hall Association, an unincorporated association registered as a charity since June 2006.

The trustees who served during the year were:
Mr G Murray
Mr Martin Morley
Mrs Kerry Donald
Mrs Fiona Spence
Mrs Joan Murchie
Mr Stephen Fernie
Mrs Wendy Russel

Achievements and performance

The Axis Centre started 2025/6 on a positive note and during the year the numbers of monthly subscribers increased to its highest level since the Axis opened in 2014.In recent years the addition of the outdoor rig and the provision of spin bikes has increased our offering to members. The board and management of the Axis Centre are always on the lookout for new additions to our programme and to enhance our offering to members which in turn provides extra finance to the Axis.
Once again it has been a busy year with children's parties as we can provide a full range of equipment for the children to enjoy themselves on.
In addition to the North East model show and visits from the Blood transfusion service we hosted a fashion show by "Tigerlily" which attracted a large turnout. There was also a darts competition in June organized by Beekies Neuk.
Our own fundraising efforts were two concerts by Brandon McPee which were well attended and raised funds for the Axis.
Our annual dance was held in March and dancing was to the Glitz band and a good time was held by all.

Our Christmas fair was held once again and with Santa in attendance we had a large turnout for the event. We had over twenty stalls in the Axis selling their goods and this year the switching on of the Xmas tree was preceded by a sing along of Xmas carols.

The Chinwag café continues to a tremendous asset to the Axis Centre but also to the wider community, long may it continue.

We continue to invest in the Axis and the building is now twelve years old and we are finding something things do need replacing.
We had to fit a new extractor fan in kitchen as the previous was not up to standard and upgrade the electrics. We painted lines in the car park and on the disabled spaces which had faded over the years.

As ever we are under pressure like any other business with costs rising almost daily although we do try to get ahead with electric and gas contracts being signed up in advance. The increase in the minimum wage impacts us as our biggest cost is our wages but our staff are also our biggest asset.

Financial review

Results for the period ended 31 March 2026 are given in the Statement of Financial Activities on page 4. The assets and liabilities are detailed on the balance sheet on page 5.

The Statement of Financial Activities shows net incoming resources for the period of £169742(2025 - £154393). These funds give a surplus of funds to carry forward of £1,203328 (2025 - £1,240046).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Plans for the future

Given the Axis Centre is community owned and the organisation does not normally anticipate any external funding or sustainability support, the priorities are;

- To attract sufficient membership and participation in activities to ensure the financial sustainability of the facility.
- To provide trained staff to serve the members and visitors to the community.
- To provide access to a range of activities and sports, for those previously excluded due to poor transport links in rural areas or inability to travel.
- Through the range of amenities, sports and activities to promote improvement in health and wellbeing of the people in the parish, leading to longer and healthier lifestyles.
- The Axis Centre will serve as a focus for participation and community activity to improve the quality of life for local residents. Access to a 'physical centre' is the foundation for social cohesion and community development.
- To provide a safe, supervised meeting place for youths with a range of activities it will decrease the risk of involvement in anti-social behaviour and encourage a more productive lifestyle.
- The disabled and infirm will have an easily accessible and safe place to meet with the opportunity to participate more openly with other members of the community. People of all age groups and abilities will have the opportunity to share experiences, strengthening the bond in the community.

On behalf of the board of trustees

Trustee

Dated: 5th October 2006.

NEWMACHAR COMMUNITY CENEWMACHAR COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWMACHAR COMMUNITY CENTRE ASSOCIATION

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements: (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
(ii) to prepare accounts that accord with the accounting records and comply with the accounting requirements of the 2011 Act.
have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Barclay

Kelly Barclay *ACMA*
4 Hervey Park
Newmachar
Aberdeenshire
AB21 0FP

Dated: *21 September 2026*

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Incoming resources					
Incoming resources from generated funds					
Donations and gifts	2	**3,686**	**-**	**3,686**	666
Activities for generating funds	3	**162,405**	**-**	**162,405**	152,975
Investment income		**-**	**-**	**-**	-
		166,091	**-**	**166,091**	153,641
Incoming resources from charitable activities	2	**3,651**	**-**	**3,651**	752
Total incoming resources		**169,742**	**-**	**169,742**	154,393
Resources expended	5				
Costs of generating funds					
Fundraising trading: costs of goods sold	6	**24,022**	**-**	**24,022**	16,861
Net incoming resources available for charitable application		**145,720**	**-**	**145,720**	137,532
Charitable activities					
Provision of community centre	6	**141,602**	**36,996**	**178,598**	168,695
Governance costs	6	**2,025**	**-**	**2,025**	1,390
Total resources expended		**167,649**	**36,996**	**204,645**	186,946
Net income / (expense) for the year/ Net movement in funds		**2,093**	**-36,996**	**-34,903**	-32,554
Fund balances at 1 April 2025		**150,775**	**1,088,364**	**1,239,139**	1,272,600
Fund balances at 31 March 2026		**152,868**	**1,051,368**	**1,204,236**	1,240,046

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	10		1,176,482		1,223,633
Current assets					
Debtors	11	4,074		4,456	
Cash at bank and in hand		56,826		51,972	
		60,900		56,428	
Creditors: amounts falling due within one year	12	(8,947)		(10,918)	
Net current assets/(liabilities)			51,053		45,510
Total assets less current liabilities			1,227,535		1,269,142
Creditors: amounts falling due after more than one year			(23,299)		(29,096)
Net assets			1,204,236		1,240,046
Income funds					
Restricted funds			1,051,368		1,088,364
Unrestricted funds			152,868		151,682
			1,204,236		1,240,046

The accounts were approved by the Trustees on .....

.....

Trustee

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Financial Reporting Standard for Smaller Entities (FRSSE) effective 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except in so far as they are incapable of financial measurement.

1.3 Resources expended

Resources expended are included on an accrual's basis, inclusive of any VAT which cannot be recovered.

Charitable activities include all costs relating to activities where the primary aim is part of the objectives of the company.

Governance costs are the costs relating to the governance arrangements of the company.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated	
Freehold buildings	over 50 years
Plant and machinery	over 3 to 10 years
Fixtures, fittings & equipment	over 3 to 10 years

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.6 Accumulated funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and gifts

	2026	2025
	£	£
Donations and Gifts	3,686	666

3 Activities for generating funds

	2026	2025
	£	£
Activities for generating funds	162,405	152,975
Fundraising trading: costs of goods sold	(24,022)	(16,861)
Net Activities for generating funds	138,383	136,114

4 Incoming resources from charitable activities

	2026	2025
	£	£
Grant Income	1,510	752
Comfort Partnership	2,141	-
	3,651	752
Included in grant income are the following grants:		
HMRC Charities	-	752
Co-Operative Group Ltd	1,150	-

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

5 Total resources expended

	Staff costs	Depreciation	Other costs	Total 2026	Total 2025
	£	£	£	£	£
Costs of generating funds					
Fundraising trading: costs of goods sold	-	-	**24,022**	**24,022**	16,861
Charitable activities					
Provision of community centre					
Activities undertaken directly	-	*50,412*	*37,141*	*87,553*	*78,280*
Support costs	*91,045*	-	-	*91,045*	*90,415*
Total	**91,045**	**50,412**	**37,141**	**178,598**	168,695
Governance costs	-	-	**2,025**	2,025	1,390
	91,045	**50,412**	**63,188**	**204,645**	186,946

Depreciation charge of £50,412 includes £36,996 of restricted and £13,415 unrestricted.

6 Activities undertaken directly

	2026	2025
	£	£
Rates	**1,303**	1,299
Light & Heat	**14,812**	13,095
Insurance	**3,038**	2,703
Repairs and maintenance	**3,595**	1,793
Cleaning	**3,789**	3,232
Equipment Hire & Rental	**2,978**	929
Postage, stationery and advertising	**597**	340
Telephone	**928**	877
Computer and software costs	**646**	442
Bank and credit card charges	**2,248**	901
Professional Fee's	**319**	-
Training costs	**605**	67
Subscriptions and license fees	**1,108**	1,439
Sundry expenses	**867**	887
Bad Debt Write Off	**308**	-
	37,141	**28,912**

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Support costs

	2026	2025
	£	£
Staff Costs	**91,045**	90,415

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed any expenses.

9 Employees

The average number of employees during the year was:

	2026	2025
	Number	Number
Staff	**9**	8

Employment costs	2026	2025
	£	£
Wages and salaries	**91,045**	90,415

NEWMACHAR COMMUNITY CENTRE ASSOCIATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

10 Tangible fixed assets

	Land and Buildings	Plant and machinery	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2025	1,380,460	110,568	184,167	1,675,195
Additions	-	1,249	2,013	3,262
Disposals	-	-	-	-
At 31 March 2026	**1,380,460**	**111,817**	**186,180**	**1,678,457**
Depreciation				
At 1 April 2025	303,831	75,957	71,775	451,563
Charge for the year	27,609	5,070	17,733	50,412
Disposals	-	-	-	-
At 31 March 2026	**331,440**	**81,027**	**89,508**	**501,975**
Net Book Value				
At 31 March 2026	**1,049,020**	**30,790**	**96,672**	**1,176,482**
At 31 March 2025	1,076,629	34,611	112,392	1,223,632

11 Debtors

	2026	2025
	£	£
Prepayments and accrued income	4,074	4,456

12 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	2,560	2,987
PAYE	583	1,227
Energy Savings Trust Loan	6,704	6,704
	9,847	10,918

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2025	Movement in funds: Income	Movement in funds: Expenditure	Balance at 31 March 2026
	£	£	£	£
Building fund	1,015,560	-	(26,040)	989,520
Lighting /Energy Fund	92,898	-	(10,956)	81,942
	1,108,458	-	(36,996)	**1,071,462**

The building fund represents the grants and donations which have been received specifically to fund the building of the community centre. The lighting/energy fund represents the grants which have been received specifically to fund the solar panels of the community centre.

14 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
Fund balances at 31 March 2026 are represented by:			
Tangible fixed assets	105,020	1,071,462	**1,176,482**
Current Assets	60,900	-	**60,900**
Creditors: amounts falling due within one year	(9,847)	-	**(9,847)**
Creditors: amounts falling due after more than one year	(23,299)	-	**(23,299)**
	132,774	1,071,462	**1,204,236**

15 Contingent liabilities

On the grant funding received there are conditions which if not met may require the repayment of the funding received. The Leader grant funding may be repayable if the building is not utilised for the purpose set out in the application for the next years.

16 Commitments under operation leases

At 31 March 2026 the company had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings 2026	Land and Buildings 2025
	£	£
Expiry date:		
In over five years	1	1

19 Related Parties

The charity is under the control of the Trustees in the period.