

**REGISTERED CHARITY NUMBER: SC021165**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 March 2025  
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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## **Marengo Centre**

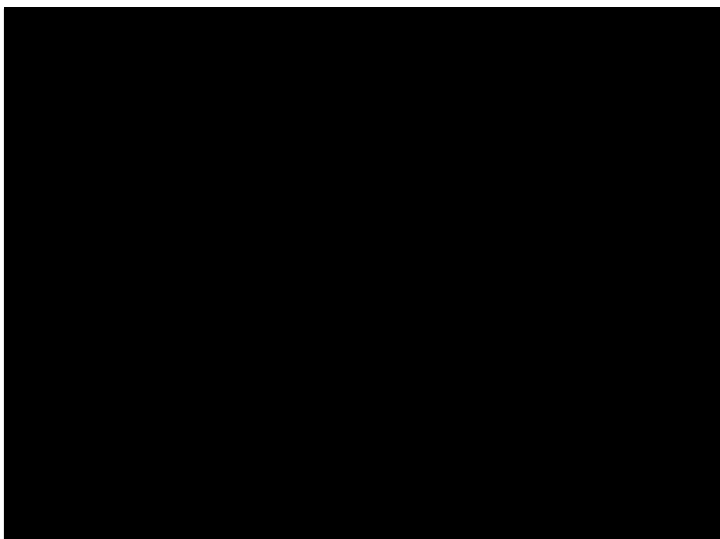
### **Report of the Trustees For The Year Ended 31 March 2025**

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



##### **Independent Examiner**

The Long Partnership  
Chartered Accountants  
Chartered Tax Advisers  
1 Castle Street  
Kirkwall  
Orkney  
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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 2025**

#### **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 our annual funding award from Orkney Islands Council and also the much valued donation from other sources including Orkney Renewable Energy Burray aerogenerator £1,000 and in our week at the Blue Door, we managed to raise £1,379.03 along with our ongoing source of funding from "Bingo at the Marengo"

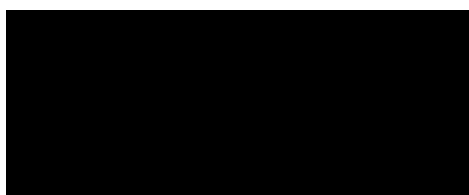
One major expense was in relation to the Marengo Centre's wheelchair adapted minibus that required to have a rear door replaced along with several other essential repairs.

Throughout this period our user numbers have increased to a healthy level providing much valued services to the community of Burray and South Ronaldsay.

##### **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:**



23 May 2025

## **Independent Examiner's Report to the Trustees of Marengo Centre**

I report on the accounts for the year ended 31 March 2025 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.



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23 May 2025

## Marengo Centre

### Receipts and Payments Account For The Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>RECEIPTS</b>					
Donations		1,329		1,329	4,279
Fundraising		2,432		2,432	1,353
Lunches		3,574		3,574	2,790
Hire of centre & bedroom		3,376		3,376	2,025
Laundry		3,281		3,281	2,845
Chair hire					
Minibus hire		437		437	316
Deposit account interest		484		484	558
Grants			31,774	31,774	30,848
Exceptional Items					
<b>Total receipts</b>		14,913	31,774	46,687	45,014
<b>PAYMENTS</b>					
Motor Expenses			3,196	3,196	1,498
Cost of lunches		6,885		6,885	4,680
Outings & functions			1,237	1,237	897
Janitorial supplies					
Travelling					
Rent			5,819	5,819	5,392
Insurance			1,309	1,309	1,539
Heat & light			6,057	6,057	4,625
Wages			22,277	22,277	21,028
Telephone			961	961	901
Postage & stationary			91	91	17
Sundries			244	244	312
Repairs & renewals			393	393	6,757
Advertisings					
Accountancy			1,102	1,102	1,080
New plant & machinery					1,604
Bank charges			62	62	61
<b>Total payments</b>		6,885	42,748	49,633	50,391

## Marengo Centre

### Receipts and Payments Account For The Year Ended 31 March 2025

	Unrestricted funds £	Restricted Funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>NET INCOMING/(OUTGOING) RESOURCES before transfers</b>	8,028	(10,972)	(2,944)	(5,377)
<b>Gross transfers between funds</b>	<u>(10,972)</u>	<u>10,972</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>	(2,944)	-	(2,944)	(5,377)
<b>, RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>				
General Fund	21,192		21,192	26,569
Minibus & garage	-	-		-
Local Authority Funding	-			-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>18,248</u>	<u>-</u>	<u>18,248</u>	<u>21,192</u>

#### 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 2025**

	Unrestricted Funds £	Restricted funds £	31.3.25 Total Funds £	31.3.24 Total funds £
<b>BANK &amp; CASH IN HAND</b>				
Opening balances	21,192		21,192	26,569
Surplus/(deficit) in year	<u>(2,944)</u>	<u>-</u>	<u>(2,944)</u>	<u>(5,377)</u>
Closing balances	<u>18,248</u>	<u></u>	<u>18,248</u>	<u>21,192</u>
<b>Assets retained for charity's own use</b>				
Garage		19,008	19,008	19,008
Plant & equipment	31,186		31,186	31,186
Motor vehicles		45,897	45,897	45,897
Chairs	<u>3,864</u>	<u></u>	<u>3,864</u>	<u>3,864</u>
Total assets retained	<u>35,050</u>	<u>64,905</u>	<u>99,955</u>	<u>99,955</u>
<b>LIABILITIES</b>				
Accountancy	-	1,102	1,102	1,080
Wages	-	-	-	54
	<u></u>	<u></u>	<u></u>	<u></u>
Total liabilities	<u>-</u>	<u>1,102</u>	<u>1,102</u>	<u>1,134</u>

23 May 2025



## Marengo Centre

### Notes to the Financial Statements For The Year Ended 31 March 2025

#### 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

	£
<b>Local Authority Funding</b>	
Orkney Islands Council	31,774
	<hr/>
<b>Total Grants Received</b>	<u>31,774</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Trustees' salaries	<u>13,349</u>	<u>13,143</u>

##### **Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 or for the year ended 31 March 2024.