Charity number: SC022334

HILTON COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

Hilton Community Centre

Trustees' Annual Report for the year ended 31 March 2026

Scottish Charity Number SC022334

Current Trustees

A J Dick	(Chairman)
L Byiers	(Vice Chair)
C To	(Secretary)
L Gibbons	(Treasurer)
M Ross	
S Banford	
I Stuart	
Cllr A Christie	
R McNeil	

Contact address

c/o A J Dick
3 Lochiel Road
Inverness
IV2 3BY

Recruitment and appointment of Trustees

All of the trustees are appointed or reappointed by the members at our annual general meeting.

Governing document

The charity is a Scottish Charitable Unincorporated Association established in February 1994.

Charitable purposes

The objective of the charity is to provide help with raising funds for the Hilton Community Centre and work with other bodies to raise funds for the centre. The charity also provides continued support for Adult Education.

Activities and achievements

All events at the centre are run and overseen by Highlife Highland and the management committee continued to work closely with Highlife Highland throughout the financial year.

Financial review

As a result of the deficit of £261 (2025 - £305 deficit) in the year, the charity held unrestricted funds of £1,201 (2025 - £1,462) and restricted funds of £292 (2025 - £292) at the year-end. The committee consider that these general funds will allow us to continue to support the Community centre in the way that support is currently being provided.

Plans for future periods

Our plans for the future are to wind up the charity with this financial year being the last. With the operation of the Centre now being run by the Highland Council we will look to donate remaining funds in the charity and then complete the wind up process with the relevant authorities.

On behalf of the board of trustees

26/8/26

A J Dick
Chairman

Date Angus J Dick

Hilton Community Centre

Receipts and Payments Account for the year ended 31 March 2026

	2026 £	2025 £
Receipts		
Donations and legacies	-	-
Incoming resources from charitable events		
Other Highland Council Income	-	-
Total receipts	-	-
Payments		
Charitable expenditure (note 4)	51	5
Governance costs (note 5)	210	300
Total payments	261	305
Surplus / (Deficit) for year	(261)	(305)

Hilton Community Centre

Statement of Balances as at 31 March 2026

	2026 £	2025 £
Opening cash at bank and in hand	1,754	2,059
Surplus / (Deficit) for year	(261)	(305)
Closing cash at bank and in hand	1,493	1,754
Bank and cash balances		
Petty cash	-	-
Bank current account	1,493	1,754
	1,493	1,754
Split between funds		
Restricted	292	292
Unrestricted	1,201	1,462
	1,493	1,754
Fixed assets at cost		
Computer equipment	1,200	1,200
Unrestricted fixture and fittings	1,556	1,556
Restricted fixture and fittings	134,969	134,969
Unrestricted equipment	4,200	4,200
	141,925	141,925

Fixed assets noted have been fully depreciated and carry a £nil value to the charity (2024 balance - £nil).

Approved on behalf of the Trustees

Angus J Dick

A J Dick
Chairman

Date 26/8/26

Hilton Community Centre

Notes to the accounts for the year ended 31 March 202

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. These restrictions have arisen as the funds have been raised / donated for specific purposes.

3 Related parties

None of the trustees (or any persons connected with them) received any remuneration, or reimbursement of expenses from the charity during the year.

4 Cost of charitable activities

	2026	2025
Charitable expenditure		
Purchases	-	-
Donations	-	-
Bank charges	51	5
Insurance	-	-
Printing	-	-
Advertising	-	-
Hire costs	-	-
Hospitality	-	-
Miscellaneous	-	-
Repairs and Maintenance	-	-
Purchase of equipment	-	-
	51	5

5 Governance costs

	2026	2025
Independent examiner	210	300
	210	300

Hilton Community Centre

Independent Examiner's Report to the Trustees of Hilton Community Centre

I report on the accounts of the charity for the year ended 31 March 2026 which comprise the receipts and payments account, the statement of balances and the related notes.

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 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 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

In the course of 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 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.

Hilton Community Centre

Independent Examiner's Report to the Trustees of Hilton Community Centre (continued)

Use of our report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.



Kevin Leitch FCCA
For Leitch Accountancy Services Limited
Certified Chartered Accountants
3 Beech Avenue
Inverness
IV2 4NN

Date: 30/06/2026