

Hawkhill Community Association

Scotland · Charity number SC006797

Details

Status	Active
Legal form	Unincorporated association
Registered	1988-01-22
Register	View on the OSCR register

Contact

Address Hawkhill Community Centre
132 Hillcrest Drive
Alloa
UK Mainland
FK10 1SB

Website www.hawkhillcc.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of public participation in sport', 'the advancement of environmental protection or improvement'

What the charity does: To promote the benefit of the community in Hawkhill by the advancement of education, the protection of health and the relief of poverty, sickness and distress, in particular, but not exclusively, the users of Hawkhill Community Centre, we do this by offering events and activities which help promote good mental and physical health, e.g gardening, social groups, inviting partners to deliver their services. To Promote the benefit of the inhabitants of Hawkhill and surrounding neighbourhood by associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education, and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving life of the said inhabitants, we run social events, such as fun days, bingo teas, social lunches which we invite other organisations and statutory bodies along to.

Beneficiaries: 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community'

Objectives: (a) To promote the benefit of the inhabitants of Hawkhill and environs by associating the Local Authorities, voluntary organisations, and inhabitants in a common effort to advance education, and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants. (b) To secure the establishment of a Community Centre and to co-operate with the Local Statutory Authority in the maintenance and management of the Centre, for the

activities promoted by the Association in the furtherance of the above objects or any of them. (c) The Association shall be non-party in politics and non-secretarian in religion.

Geography

- **Main operating location:** Clackmannanshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£452,415	£462,562	-	10
2024-03-31	£475,915	£529,186	-	10
2023-03-31	£274,580	£349,924	-	11
2022-03-31	£307,926	£328,707	-	11
2021-03-31	£165,336	£247,992	-	13

Hawkhill Community Association

Scotland - Charity number SC006797

Accounts

COMPANY REGISTRATION NUMBER: SC690171
CHARITY REGISTRATION NUMBER: SC006797

Hawkhill Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025



Hawkhill Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

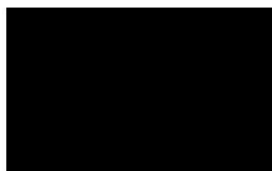
Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Hawkhill Community Association
Charity registration number	SC006797
Company registration number	SC690171
Principal office and registered office	132 Hilcrest Drive Alloa Clackmannanshire FK10 1SB

The trustees



Independent examiner	Arm in Arm Accounting Limited Herkimer House Mill Road Industrial Estate Linlithgow EH49 7SF
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Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing document

The charity is a Limited Company (SC690171) established in 2021 and governed by its Articles of Association which was last updated in 2021.

Appointment of trustees

The Management Committee, who are the trustees, are elected from the voting membership of the association at the Annual General Meeting (A.G.M) The constitution allows for a minimum of five and a maximum of nine members of the committee. At its first meeting after the AGM in each year, the committee will elect Office Bearers and appoint an Executive Committee to which it may delegate any or all of its powers. The Executive Committee consists of the charity's Office Bearers usually, Chairperson, Vice Chair, Secretary and Treasurer plus one ordinary member of the committee.

Organisational structure

The trustees meet regularly to review the various projects undertaken together with planning of future strategies of the charity and to monitor progress both financial and in terms of successful delivery of its activities. The day to day administration of the charity is delegated to the Manager and who provides detailed information to the Trustees.

Induction and training of trustees

New trustees are recruited and trained in accordance with the charity's governing document.

Objectives and activities

The charitable objectives as laid out in the constitution are;

- to promote the benefit of the community in Hawkhill by the advancement of education, the protection of health and the relief of poverty, sickness and distress, in particular, but not exclusively, the users of Hawkhill Community Centre
- to Promote the benefit of the inhabitants of Hawkhill and surrounding neighbourhood by associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education, and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving life of the said inhabitants.

To meet these objects, the charity actively engages with the community of Hawkhill and manages the activities for adults and young people such as the youth group, sporting memories, projects, social events and provision of space for partners organisations to provide services and support to local people.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

The centre is thriving with new groups and attendees, hall lets and group activities.

Youth Project

Continues to deliver 5 evenings after school to provide spaces for Clacks Family Wellbeing Partnership support parents into work or training who would have been restricted by lack of childcare. Approx. 25 young people attend daily

Mini farm and community garden

Funding secure through Big Lottery AWA to build a community garden and RSPB/Climate Forth participatory budgeting scheme to deliver groundworks and fencing for the Mini Farm project

Café

Still operated in partnership with The Whins resource centre. Adults with learning disabilities cook and serve food to the public using produce from our garden.

Sporting Memories

Continues to be a successful and safe space for men with dementia to meet and socialise. We also provide space for Carers.

Changing Colours

Grief support project continues with ongoing support from the Centre and Co -Op funeral services.

Toddler Groups

Two new toddler groups and a breastfeeding support group are now established, run by NHS Health Visitors- 30 toddlers attend weekly

Community Shop

Over 300 members and now a well-established service in the Community.

Lets and Hall Hire

Continue to be busy with new organisations renting space and of the public using the hall for parties and events.

Andys Man Club

This group provides vital support for men with mental health issues – helping to provide suicide prevention support and signposting to other stakeholders and support groups in the area.

Fathers Way

Group established for new Dads – offering one to one support, activities for Dads and kids and a place to get hints and tips from other Dads – 12 men attend weekly.

Partnerships

Partnerships continue with Scottish Lands and Estates, Clackmannan College Rural Skills Course, the Conservation Volunteers and Forth Environment Link to provide employability opportunities and outdoor activities for people experiencing barriers to employment. New partners with Secondary School Support offering work placements for young people disengaged from school. TCV supported a course teaching people dry stane dyke building and this led to 2 people gaining employment.

Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The total income for the year was £452,415 with the main income coming from grants and donations. The expenditure was £462,562 covering the running costs of the charity and the activities outlined in the charities governing document. There was an overall deficit for the year of £10,147. The charity closed with £108,859 in the bank.

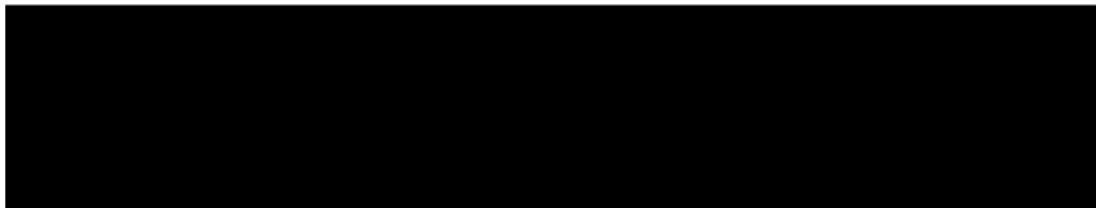
Reserves policy

At the end of the year the charity had £98,540 of unrestricted reserves excluding designated fixed assets. The trustees recognise that due to the nature of the current funding arrangements, it is difficult to accumulate reserves as funding is restricted to a particular project. The trustees are considering new funding streams so that funds for 3 months running costs can be held to cover the organisation when further funding is being sought.

Plans for future periods

The Business plan continues to be delivered with plans for the outdoor space being developed. Funding for the plans is provided by the Scottish Governments investing in communities Fund.

The trustees' annual report and the strategic report were approved on 19th November 2025 and signed on behalf of the board of trustees by:



Hawkhill Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hawkhill Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Hawkhill Community Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).


Hawkhill Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hawkhill Community Association *(continued)*

Year ended 31 March 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


On Behalf of Arm in Arm Accounting Limited
Independent Examiner
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Hawkhill Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,214	360,753	361,967	400,785
Charitable activities	6	83,822	–	83,822	65,218
Other trading activities	7	6,626	–	6,626	9,912
Total income		<u>91,662</u>	<u>360,753</u>	<u>452,415</u>	<u>475,915</u>
Expenditure					
Expenditure on charitable activities	8	123,814	338,748	462,562	529,186
Total expenditure		<u>123,814</u>	<u>338,748</u>	<u>462,562</u>	<u>529,186</u>
Net expenditure		<u>(32,152)</u>	<u>22,005</u>	<u>(10,147)</u>	<u>(53,271)</u>
Transfers between funds		1,725	(1,725)	–	–
Net movement in funds		<u>(30,427)</u>	<u>20,280</u>	<u>(10,147)</u>	<u>(53,271)</u>
Reconciliation of funds					
Total funds brought forward		468,581	5,384	473,965	527,236
Total funds carried forward		<u>438,154</u>	<u>25,664</u>	<u>463,818</u>	<u>473,965</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

Hawkhill Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	358,160	394,113
Current assets			
Stocks	14	11,764	12,828
Debtors	15	10,226	692
Cash at bank and in hand		108,859	70,855
		<u>130,849</u>	<u>84,375</u>
Creditors: amounts falling due within one year	16	<u>25,191</u>	<u>4,523</u>
Net current assets		<u>105,658</u>	<u>79,852</u>
Total assets less current liabilities		<u>463,818</u>	<u>473,965</u>
Funds of the charity			
Restricted funds		25,664	5,384
Unrestricted funds		<u>438,154</u>	<u>468,581</u>
Total charity funds	17	<u>463,818</u>	<u>473,965</u>

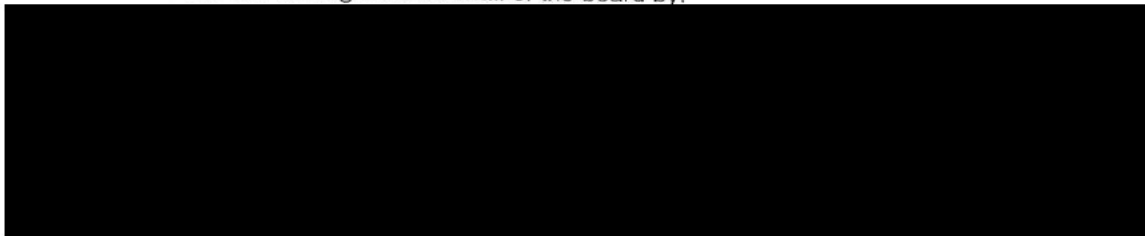
For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19th November 2025 and are signed on behalf of the board by:



The notes on pages 9 to 18 form part of these financial statements.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 132 Hilcrest Drive, Alloa, Clackmannanshire, FK10 1SB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 4% straight line
Fixtures and fittings	- 10% straight line
Motor vehicles	- 20% straight line
Equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and therefore has no share capital.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Big Lottery	–	34,218	34,218
People and Communities Fund	–	95,486	95,486
Clacks Works	–	7,952	7,952
Robertson Trust	–	–	–
Charities Trust	–	–	–
Wrap Around Care	–	156,431	156,431
Creative Lives	–	–	–
Place Based Fund	–	–	–
Donations	1,214	–	1,214
Awards for All- Sensory Garden	–	19,703	19,703
FEL Grant	–	2,000	2,000
Place Capital Grant	–	43,463	43,463
Seed Garden- Mini Farm	–	1,000	1,000
Youth Scotland	–	500	500
	<u>1,214</u>	<u>360,753</u>	<u>361,967</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Big Lottery	–	36,716	36,716
People and Communities Fund	–	113,346	113,346
Clacks Works	–	8,139	8,139
Robertson Trust	–	23,100	23,100
Charities Trust	–	850	850
Wrap Around Care	–	117,084	117,084
Creative Lives	–	300	300
Place Based Fund	–	101,250	101,250
Donations	–	–	–
Awards for All- Sensory Garden	–	–	–
FEL Grant	–	–	–
Place Capital Grant	–	–	–
Seed Garden- Mini Farm	–	–	–
Youth Scotland	–	–	–
	–	<u>400,785</u>	<u>400,785</u>

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Hall Lets and Activities	23,049	23,049	14,664	14,664
Community Shop	44,529	44,529	44,849	44,849
Cafe	8,885	8,885	4,978	4,978
Centre	474	474	686	686
Community Lottery	4	4	41	41
Clackmannanshire Council	6,881	6,881	—	—
	<u>83,822</u>	<u>83,822</u>	<u>65,218</u>	<u>65,218</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Refunds	—	—	28	28
Other Income	6,626	6,626	9,884	9,884
	<u>6,626</u>	<u>6,626</u>	<u>9,912</u>	<u>9,912</u>

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Salaries	753	206,093	206,846
Water Rates	–	3,104	3,104
Insurance	–	2,788	2,788
Electricity	1,954	3,100	5,054
Gas	2,507	2,500	5,007
Licencing and Advertising	540	793	1,333
Building Maintenance and Cleaning	15,270	58,177	73,447
Repairs	624	–	624
Professional Fees	–	14,825	14,825
Telephone	115	2,365	2,480
Computer Software	606	606	1,213
Depreciation	35,953	–	35,953
Café Equipment	967	–	967
Youth Group	(106)	8,310	8,204
Governance	451	3,379	3,829
Activities Expenditure	5,009	1,496	6,504
Catering Expenditure	1,145	–	1,145
Paypoint	11,171	–	11,171
General Expenses	3,731	3,798	7,529
Bad Debt Expense	1,300	–	1,300
Bank Charges	733	–	733
MUGA Costs	–	19,680	19,680
Shop Expense	39,184	–	39,184
Equipment	1,376	1,000	2,376
Gifts	–	1,587	1,587
Office Costs	(32)	1,928	1,896
Project Costs	563	892	1,453
Sensory Garden	–	2,327	2,330
	<u>123,814</u>	<u>338,748</u>	<u>462,562</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Salaries	–	207,556	207,556
Office Costs	409	–	409
Water Rates	1,569	1,570	3,139
Insurance	932	932	1,864
Electricity	2,716	2,716	5,432
Gas	1,675	1,676	3,351
Licencing and Advertising	839	839	1,678
Building Maintenance and Cleaning	10,431	8,534	18,965
Repairs	2,950	2,800	5,750
Professional Fees	6,596	4,644	11,240
Telephone	1,407	1,398	2,805

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Computer Software	1,006	1,347	2,353
Depreciation	35,954	–	35,954
Café Equipment	871	597	1,468
Youth Group	–	14,838	14,838
Governance	–	–	–
Activities Expenditure	8,854	4,103	12,957
Catering Expenditure	5,281	3,778	9,059
Paypoint	7,459	3,197	10,657
General Expenses	7,769	2,590	10,359
Bad Debt Expense	–	–	–
Bank Charges	442	–	442
MUGA Costs	–	126,971	126,971
Shop Expense	13,843	28,097	41,939
Equipment	–	–	–
Gifts	–	–	–
Office Costs	–	–	–
Project Costs	–	–	–
Sensory Garden	–	–	–
	<u>111,003</u>	<u>418,183</u>	<u>529,186</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>35,953</u>	<u>35,953</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1500</u>	<u>1,500</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£

The average head count of employees during the year was 11 (2024: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Trustee remuneration and expenses

- (a) No remuneration was paid to the trustees during the year (2024: Nil)
- (b) No expenses were reimbursed to the trustees during the year (2024: Nil)
- (c) The charities insurance policy includes trustee indemnity insurance cover for all its trustees.
- (d) There were no related parties to disclose in the year.
- (e) There were no other payments to trustees or connected persons except shown in this note.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024 and 31 March 2025	<u>678,945</u>	<u>11,820</u>	<u>29,045</u>	<u>18,052</u>	<u>737,862</u>
Depreciation					
At 1 April 2024	318,296	8,814	5,809	10,830	343,749
Charge for the year	27,157	1,182	5,809	1,805	35,953
At 31 March 2025	<u>345,453</u>	<u>9,996</u>	<u>11,618</u>	<u>12,635</u>	<u>379,702</u>
Carrying amount					
At 31 March 2025	<u>333,492</u>	<u>1,824</u>	<u>17,427</u>	<u>5,417</u>	<u>358,160</u>
At 31 March 2024	<u>360,649</u>	<u>3,006</u>	<u>23,236</u>	<u>7,222</u>	<u>394,113</u>

14. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>11,764</u>	<u>12,828</u>

15. Debtors

	2025 £	2024 £
Trade debtors	<u>10,226</u>	<u>692</u>

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	19,889	1,512
Social security and other taxes	3,802	1,511
Other creditors	1,500	1,500
	<u>25,191</u>	<u>4,523</u>

17. Analysis of charitable funds

	As at 01/04/24	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/25
<u>Unrestricted funds</u>					
General funds	93,014	91662	87,861.00	-16,821	79,994.00
<u>Designated Funds</u>					
Fixed Assets	375,567		35,953.00	18,546	339,614.00
Restricted Funds					
The Big Lottery Awards for All- Sensory Garden	5,384	34,218.00	16,491.82	-1,725	21,385.18
		19,702.50	19,529.17		173.33
Clacks Works		7,952.23	6,846.74		1,105.49
FEL Grant		2,000.00			2,000.00
					-
Place Capital Grant Investing in		43,462.73	43,462.73		0.00
Communities Fund Seed Garden- Mini Farm		95,486.00	95,486.00		0.00
		1,000.00			1,000.00
Wrap Around Care		156,431.46	156,431.46		-
Youth Scotland		500.00	500.00		-
Restricted total	<u>5,384</u>	<u>360,752.92</u>	<u>338,747.92</u>	<u>-1,725.00</u>	<u>25,664.01</u>
Total Funds	473,965	452,415	462,562	-	445,272

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

£1725 has been transferred from the Big Lottery restricted fund to the general fund to cover overhead allocations related to the Big Lottery Funding.

In addition £18,546 has been transferred from unrestricted to designated fund to cover fixed asset additions in 2024.

18. Purpose of Funds

The Big Lottery- Young start fund – supporting young people aged 11-18yrs
Awards for All, Sensory Garden – building work for Community space and sensory garden
Clacks Works- funding contribution to supported employment
FEL Grant- training for young people in gardening
Place Capital Grant- ground works for mini farm
Investing in Communities- development grant for running centre
Seed Garden Mini Farm- fund for plants and seeds
Wrap Around Care- after school support
Youth Scotland- funding for youth group activities

