

Charity registration number SC018759 (Scotland)

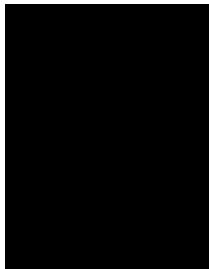
**MIDDLEFIELD COMMUNITY PROJECT SCIO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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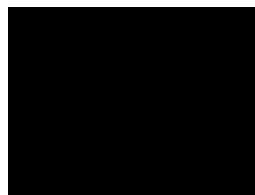
**Trustees**



**Charity number (Scotland)**

SC018759

**Principal address**



**Auditor**

Whitelaw Wells  
9 Ainslie Place  
Edinburgh  
EH3 6AT

**Bankers**

Bank of Scotland  
PO Box 17235  
Edinburgh  
EH11 1YH

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# MIDDLEFIELD COMMUNITY PROJECT SCIO

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# MIDDLEFIELD COMMUNITY PROJECT SCIO

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 31 MARCH 2025**

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2024 – 25 has been a year of change here at Middlefield Community Project. With the retirement of [REDACTED] after almost 25 years of service, and [REDACTED] our new Coordinator joining the Project, it has been about consolidating and stabilising against a backdrop of the cost of living crisis, increased costs for the Project and local people, and increased uncertainty for all charities in the city.

We have delivered more brilliant work for the community this year. The number of people using the Café has increased over the year, and we continue to provide up to 60 food parcels per day supporting the local community. Our school holiday Playschemes for children and young people aged 5 – 18 has been bigger and busier than ever. We bought a new bus to ensure transport is as easy as possible for the community and compliant with LEZ, and this has helped increase our work with Adults in the community, complimenting and growing with our ever increasing Adult Learning offering which is so important.

We have seen new partnerships grow with Aberdeen FC Community Trust, Denis Law Legacy Trust, Avenue, Robertson Construction, ABZ Works, and WorkingRite all joining the wider partnership group here at The Hub.

Our staff have taken on Make Every Opportunity Count training with the Aberdeen Health & Social Care Partnership, Suicide Awareness training with SamH, First Aid, as well as site visits to other projects or community centres. In our Nurseries we have had 4 staff achieve their Modern apprenticeship award. 1 staff member achieved their degree qualification with a BA award, and currently we have 3 staff working towards achieving their modern apprenticeship

We now have [REDACTED] who has joined the Project as our new Community Worker, looking after all our Youth Work services and some of our adult wellbeing groups also, and we are excited for the year ahead.

The Management Committee thanks to everyone who has supported the Project, visited The Hub, and who continues to ensure we are helping the local community and provide the best service as best we can.



Chairman

Dated: 28 November 2025

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

#### **Objectives and activities**

To promote the benefit of the Middlefield Community and its environs by associating with the local authorities, voluntary organisations and inhabitants on a common effort to advance education and provide facilities in the interest of Social welfare for recreation and leisure- time activities with the object of improving the condition of life for the said inhabitants. In furtherance therefore: To provide information and resources and make these accessible to local people. To involve local people in dealing with their own problems, helping community groups form, providing training and educational resources and opening up local participation in decision-making. To create links with agencies already involved in the area and maintain a liaison with agencies which have responsibilities in the area. To support any other action designed for the benefit of the people of the area.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Achievements and performance

##### Project Coordinator Summary

Since joining Middlefield Community Project, I have tried to carry on all the good work that has been happening here for the last 35+ years, and hopefully bring some new ideas and energy along the way. The fantastic reputation the Project has is a huge reason why I applied to join such a successful and grassroots community project.

I have spent the year learning, and learning quickly as the project moves at such a pace. I have been getting to know all the staff, volunteers, participants of all ages, and the wider community. I have been reconnecting with colleagues from across the third, public, and private sectors in Aberdeen trying to raise awareness of all the brilliant work that goes here at The Hub.

I need to make special note of thanks to [REDACTED] the previous coordinator [REDACTED] as, and continues to be, a huge support to me and others here at Middlefield Community Project. She is an amazing woman who has left a huge legacy, carried out some incredible work, been a huge support to me, and left me big boots to fill. I also need to mention [REDACTED] who we sadly lost earlier in 2025. [REDACTED] gave me an early drum lesson and had more of an impact on my life more than he ever knew. I am so glad I got to work with him and learn from him, he will be so sadly missed by us all at the Project.

Everyone has been so supportive, passionate and proud about all the amazing work that happens here, and I am really excited to see where the next year takes us all. Thanks to everyone for making it a special and brilliant year 1 in my new role.

#### Under 5s

We currently have 60 children registered to attend our Early learning and childcare Nursery setting.

- 8 ME2 funded children
- 49 Funded children aged 3-5 years.
- 4 Fee paying children

Of the 60 children;

- 7 funded children and 4 fee paying children attend our setting 50 weeks of the year.
- 49 funded children have a term time place and attend our setting over 38 weeks of the year.
- 

We provide a variety of nursery sessions with a range of different times in order to meet different individual family needs. We also offer discounted holiday sessions for funded children to still be able to attend nursery over the school holidays. This supports parents to still have affordable childcare over the school holidays if they still need their child to attend nursery.

#### Key Funders

We work in partnership with Aberdeen City council. We receive Early years Government funding from the early years funding team for every funded child that attends our setting.

The Early years team also provide us with funding to cover the costs of a lunch for nursery children. We also receive funding from the Scottish Milk and Healthy Snack Scheme (SMHSS) to help with costs of milk and healthy snacks for our children.

We provide a variety of different opportunities for funded children to access their funding entitlement of 1140 hours over a year. This ensures we offer effective early learning and childcare in a way that meets different parents' individual needs. If parents require extra hours in addition to their funding entitlement these can be planned and are paid for by the parent.

Kyber Pass also donated over 50 nappies for the Nursery.

We offer a range of different fee-paying nursery sessions for children who are not eligible for funding. Similarly, these aim to meet parents' needs and commitments in order to enable parents to have part time/full time employment and/or attend college.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Our approach**

We work in a holistic child led approach in order to meet each child's individual needs and develop their interests. Through this we follow the Curriculum for Excellence and Pre-birth to 3 to provide fun, challenging learning opportunities to support our children to progress at a pace that suits them. Furthermore, to help them reach their full potential. We support children in the GIRFEC approach and nurture all aspects of their learning and help build their confidence, positive self-esteem and wellbeing. We give them the appropriate support at the time they need it.

We work in close partnership with parents to support them with any individual needs and/or challenges which they may be facing. We develop caring, supportive and positive relationships and offer parents a variety of different ways in which they can be involved in working in partnership with us. e.g. parent Big Blether chat groups, stay and plays, family trips, lots of communication about their child's learning experiences through chats, sending of photos and being able to access their child's achievements through their interactive learning journey and wellbeing app.

### **Snail Project**

In the nursery we support children's learning by developing and building on their individual interests.

Recently we had several children interested in snails so we sourced some snails and the children went to pets at home to look at different tanks which could be used for a snail house. The children loved looking at the snails every day. We measured them to see if they grew. The children learnt about what snails like to eat and how they like to have a wash in water. We were very excited to come in one day to discover we had baby snails.

### **Litter Picks with MCP and Keep Middlefield Clean**

The children enjoyed learning about looking after the environment by getting involved in local community events. They helped to pick up litter in the green space surrounding our nursery. The children were very knowledgeable commenting that it isn't good to drop litter as it makes the place look messy and litter can hurt animals. People dropping rubbish made them feel sad. They also developed their fine motor skills using the litter pickers to pick up a variety of different sized and shaped pieces of rubbish.

### **Case studies**

We currently have a few families with children with different individual support needs. Staff have worked really hard to support these children in ways that meet their needs. All of their families have said they really appreciate the support staff have given to get other professionals and agencies involved to also help support their children's positive development. E.g. child development team, hearing team (for a child who wears hearing aids), Health visitors and schools. Parents can find this a challenge getting in touch with such professionals. Staff have also helped parents by initiating meetings and getting all the professionals involved, together to make plans to support children's transitions to school. Parents said they found this really helpful, supportive, more convenient and that they are also often more comfortable attending such meetings here at the hub with familiar nursery staff rather than having to travel further a field to places they don't know. For families that attend such meetings if they have other children attending our nursery we always accommodate them coming in whilst parents attend meetings if this is out with their normal nursery hours.

### **Staff development**

We provide a supportive, nurturing and caring environment for our staff to work, grow, learn and develop their own continued professional development. This nurturing approach supports our staff to become the best practitioners that they can be, resulting in them being knowledgeable and experienced and able to provide a high-quality level of early learning and childcare for the children that attend our setting.

We are really fortunate in having a long term consistent staff team. Many of our staff have achieved their Early learning and childcare qualifications whilst being supported to work and learn at the same time. We have had 4 staff achieve their Modern apprenticeship award. 1 staff member achieved their degree qualification with a BA award. Currently we have 3 staff working towards achieving their modern apprenticeship.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Parent and Toddler Information

Our Parent and Toddler under 5's Group runs twice a week term time, inviting parents and carers from our local catchment area to engage in some quality time with their child.

The group has on average 6-10 children per session, and over the year has worked with 15 families.

Our Parent and Toddler under 5's also offers Little Hubber holiday play scheme activities for families to be involved in.

#### Key Funder

Our key funder is BBC Children in Need. Who fund an Under 5's Development Worker who runs the Parent and Toddler sessions and the holiday playscheme activities.

#### Our Approach

The Parent and Toddler sessions are within a relaxed environment which offers several opportunities for parents and their children to be involved within. These provide parents with opportunities to connect with their child through experiences they may not be able to provide in their home environment. These include messy play activities, free play indoors and outdoor activities, and physical play in the hall.

The Group allows parents and children to connect with others.

#### Case Study

We have had a child who has attended the Parent and Toddler group and holiday sessions since December 2023. The Mother was advised to attend our group through their Health Visitor. The child is an only child who did not have many opportunities to engage with other children his age. The Health Visitor and the mother had raised concerns regarding the child's development, mainly regarding his speech and language development.

When the child first began the Parent and Toddler group, they presented quite shy and reluctant to participate in activities even with Mother's engagement. The Family Development Worker worked with Mother and the child to form relationships. Overtime the child has become more confident within the group and felt secure enough to participate in the activities provided.

The group has provided the child opportunities to grow and develop in a new environment. They are now thriving within the group and expresses great enjoyment throughout the sessions. The group has had a positive impact on the child's overall wellbeing. The family development worker has also supported the mother in applying for a nursery space for the child currently.

#### Youth Work

Middlefield Community Projects adopts a youth work approach when working with young people providing services for Under 11s after school and during the holidays, as well as 6 days/nights per week provision for young people aged 12 – 24.

The young people that staff have been working with have a range of additional needs (autism, delayed development, ADHD), mental health problems (anxiety, depression) and/or are just vulnerable members of the community who face difficulties in their day to day lives. Staff have observed there is more young people using the hub with ADSN although not everyone that attends has an additional support need.

#### Under 11s

##### After School Club

MCP works with up to 100 children per week, running an after school drop in for children in P1 – P6 from our catchment area after school Monday - Friday. These sessions are play based, and support the children to learn to play, negotiate, compromise, and build relationships with the staff as well as other children in their community who may attend other schools in a safe and supportive manner. Each session the children get a snack, and also parents/carers get access to other services here at MCP for those who need more help. Often the children will play in the hall, or in the park, or jump on the mini bus to go further afield if the weather allows. These children also get access to our School Holiday Playscheme



# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### School Holiday Playscheme

In Summer, October, and Easter holidays MCP runs a full Playscheme. Up to 150 children get access to this service and it is always a highlight of the year. Wednesday trips across Aberdeen city and further afield helps children gain new experiences, as well as removes financial pressure for families who struggle to cope over the school holidays with the lack of school meals and childcare support. Dizze Rascals, Perth Active Kids Adventure Park, Camperdown Park, Aden Country Park, Brechin Castle, Arbroath Fun Park, are all firm favourites with the children. We also provide 2 family trips over summer to help families spend some time together and get to places they may not always be able to travel to or afford to go to. These trips all includes snacks.

#### Youth Hub

##### Group work

Working in small groups has enabled staff to have personal conversations with young people and identify any barriers or help to achieve small goals applying for college, support with benefits, employment support- CVs, Passport and help obtaining birth certificates-

- Staff assisted Mum and baby to get their first passport. This took several months to get the passport as the young person had difficulty getting their birth certificates and death certificates. The youth had lost both parents to drugs, was in kinship, had suffered so much loss and change in her young life. There was a huge generational drug use that she had witnessed growing up and for the young person the youth hub was a safe place to come and have positive staff interaction/advice and support.
- Referrals to Pathway, ABZ Works, Advocacy, Local councillors
- Support with applying for benefits
- College application forms and Interviews
- CV support
- YAG funding for summer trips- Wild shore , Landmark, Dundee, ice skating, Innoflate, Jump-in
- Cash for Kids/ Northsound
- 30 young people to the theatre- See Christmas pantomime at HMT
- Christmas Parties for 70 young people
- Presents donated from Khyber Pass, mission Christmas and Northstar for 120 young people

#### Breakfast Club

Every Saturday between 11:00 and 13:00 the Youth hub opens for a late Breakfast or Lunch for 12 – 25 Year olds. Healthy food options are provided like beans, fruit and eggs. Staff have been encouraging young people to vary their breakfast choices and build skills in cooking and preparing breakfast. Staff take them through the process of preparing the kitchen and the table for eating, following recipes, safely handling food, then serving and eating with others. There are arts and crafts activities, games and group activities all planned by the youth work staff.

- 42 Sessions
- 630 meals provided

#### Cooking group

The group provides basic kitchen and food safety and allows the children to learn how to use cutlery appropriately. It is also a positive engagement tool relevant to everyday life and enables the development of a relationship between the youth worker and the young person. There have been 17 young people working in the cooking groups over the year creating 31 meals.

#### Youth Hub by Numbers

- 230 Young people / 108 average a week
- 5,100 Participations
- 1,580 Hours open
- 21 School Holiday Trips

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Christmas

Over Christmas 2024, we had so much support for the community and with help from partners and the local community. We handed out over 250 gift parcels through Cash 4 Kids Mission Christmas, Kyber Pass donated presents for young people, and Northstar FC donated gifts to adults and elderly people we work with. We hosted 2 Christmas meals in the café with over 150 people joining us over the 2 days. Our partners from Pittodrie at Aberdeen FC Community Trust also donated over 30 Food Hamper for local pensioners, and a group of young people got free tickets to attend the Panto in Inverurie ("oh yes they did!"). This was on top of the daily food parcels service we provided, included handing out 25 food parcels on Christmas Eve to families who may have struggled to cope with Christmas.

#### Keep Middlefield Green

Established after completing Health Issues In The Community course with the Health & Social Care Partnership, Keep Middlefield Clean is a volunteer led group run by MVCP volunteer and Community activist Ashleigh. Over the year they have facilitated over 20 litter picks, engaged community members of all ages including nursery and primary school children from The Hub and across local schools. This group has kickstarted a lot of the Keep Middlefield Green work that MCP will undertake in the coming years.

- 20+ community litter picks
- 150+ bags of rubbish collected
- 40+ Hours of Volunteer Hours

#### Gardening Group

The Middlefield Community project group meets every Wednesday morning and has been working hard renovating the community garden and our green spaces around The Hub. Over 400 hours of volunteering hours have been donated by this group to help Keep Middlefield Green.

#### Bike Hub

Middlefield Community Project's weekly Bike Hub, funded by Cycle Uk, is a vital aspect of supporting people in poverty and encourage sustainable and active travel methods, as well as promoting education and recycling. We have bikes that can be donated where staff will mend, repair, and donate to families who need it. You can borrow a bike for a short period of time, or you can pop in by and we can fix your bike if needed – we will also teach you how to do it if you need. This is all free of charge for the community.

- We repair up to 250 bikes per year
- We recycle up to 60 bikes per year

One family who stays in the area is made up of a single parent with mobility issues and 3 young children. They moved to the area very quickly for safety reasons, and were left with no support network, not much money, and had to leave their bikes in their previous home. We were able to give the children bikes and scooters for Christmas, and now one of the children comes every week to learn how to maintain his bike. This small act has helped the children gain some freedom and they now aren't one of the only kids in their class who don't have a bike. This also helps mum as she is unable to keep up with the kids sometimes so they now have their independence.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Adult Learning

Middlefield Community Project runs a variety of Adult Learning classes and groups across the week, supporting people aged 16+ to build confidence, learn new skills, improve wellbeing, and to reduce isolation.

In the last year, we have been developing adult learning opportunities for local adults based in our community—running new classes, groups, and courses. We ran some Wellbeing Cafes, invited local adults living in Middlefield, Cummings Park, and Heathryfold neighbourhoods along to meet the staff and tutors, try out some sessions to see what they're interested in learning, and developed a programme consisting of:

- Sewing
- Arts n Crafts x2
- Coping Skills
- Baby Massage
- British Sign Language
- Mind U 1-1 Mental Health Support
- Men's Hub
- Lunchtime

85 Learners across the year took part in these classes, plus 150 people attended the launch of the 2025 Aberdeen Jazz Festival here at The Hub, which was a major coup for us and for the community, with the band travelling all the way from Seville to launch the festival at our wonder Hub Café atrium.

Middlefield Community Project's Adult Learning provision was inspected as part of the Local Authority HMIE visits. They found "There is a clear focus on alleviating the impacts of poverty through training and employability programmes. Staff support learners effectively to become volunteers and to share their knowledge and experience with others. Enthusiastic and committed community representatives receive valued and effective support from community development staff and partners. Volunteers work well with CLD workers..."

#### Case Study

One woman, who had been out of work for a number of years due to starting a family, began volunteering in our café in order to build confidence, skillset, and her support network in order to help her get back into full time employment. This local woman also accessed various services such as our Mind U project, and her children also accessed after school clubs and Playschemes...including Family Trips.

She then applied for a part time role in the Café here, which she was successful in, so she became a paid worker for a number of months. Sadly, full time hours were not available here, but a few months later she used the experiences and skills she learnt here to gain full time employment as a sous chef at a hotel. She doesn't access mental health services anymore and is fully independent and well. This highlights how our approach of building relationships, enhancing confidence, and placing wellbeing at the centre of any learning, plus a pathway from being a participant to volunteering/paid work is often the best way to lift people out of poverty and improving mental health.

#### Men's Group

15 men attended the weekly Men's Hub, with a focus on wellbeing, reducing isolation, and lifelong learning. Each week they get a breakfast, often cooked and prepared by the group. They go on a learning trip, or take part in physical activity such as bowling, boccia, or a health walk. One of the groups now volunteers at The Hub as a bus driver, and also entertains the community with impromptu music shows in our café which the nursery children especially love. The group was set up in partnership with the AHSCP, and provides safe space for a group of men aged 16 – 70+ where they can support each other, discuss their open health issues, and to ensure they have a community of support around them.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Granitehill Group**

MCP supports the residents of Granitehill House, a sheltered housing tower block in our community, in a number of ways. We take them shopping weekly to the supermarket to help keep costs down, and to ensure those who aren't as mobile can still get access to a supermarket. The residents use the café and food table, as well as other services such as Mind U and Adult Learning Classes here at The Hub. The group however are also on their own learning path, taking weekly trips to various places such as Stonehaven, Ellon, Alford Transport Museum, culminating in a week long trip to Orkney. Whilst they were there, they seen the sights, and got to visit other community projects in Orkney to see how they work in their community. The trip was a huge success, and for many it was the first time in Orkney or on a ferry.

### **Mind U**

Within my two and a half years that I have been meeting people on a one -to- one basis. I feel that I can be a link to the community given within the Hub and the wider community. The MindU programme helps people work on the issues they want to. The programme helps them to start to see they can make small changes in their lives and in their health and wellbeing. But most of all people want to feel part of something, a sense of belonging and have a sense of purpose.

Research says that if we don't have a sense of purpose, positive links with other people in our community it affects our happiness and can damage our mental health and wellbeing. Initially the people I meet do know this, but don't have the confidence or the self -help tools to make the changes they want. I try to work with people to help them identify personal strengths and personal skills so can try to achieve something better for themselves in their daily lives. This can be one step forward and two steps back but I believe people can learn more about themselves within this process and use their meetings with me as a safe place to express their concerns, feelings and talk about their issues. This is when they are able to process what the obstacles are or how past/present issues impact on how they navigate through their daily lives.

Having a community-based Hub is where people can come in and have a coffee, and a banter to get a feel of what the Hub is about and what it can offer to individual or a group. All visiting services and agencies make this happen too. My role in the Hub is just one piece of the puzzle and I can help them make links and judge when they are able and ready to engage with its community and groups. I see people grow and this is because being part of something helps them have a sense of belonging, a safe place to grow and flourish. I can see that this has a positive impact on their connections with family and friends. People feel happier when they can share similar values and interests with others. These connections build up or improve confidences and can empower an individual or their group to anticipate and communicate more effectively in the wider community

I have so many examples of these facts from the outcomes of people I have met and how I have seen them progress positively and build up their self-esteem. This happens because of the staff engagement with them, it is a holistic way of working with people and it is a consistent way of approaching our community as we are all part of this.

The personal issues that people have presented to me;

- Anxiety
- Bereavement issues
- Suicide in the family
- Trauma based issues
- Diagnosed mental health issues
- Neuro diversity
- Family issues
- Extended family issues
- Poverty
- Confidence/self -esteem issues
- Caring roles
- Loneliness/aloneness

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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Quotes from ending questionnaire- Asking 'Do you feel they have made personal changes since starting the MindU programme:

- "I found talking made me able to process and try solutions to try and help my issues"
- "I feel stronger and learned its okay to be okay"
- "I find it easier to deal with situations than I did before"
- "I am improving my future and my kids' future"
- "I feel more positive and more open to discussion"
- "MindU has helped with the validation of my feelings and emotion"

Ann Brodie, Well Being Worker, MindU @ MCP

#### Lunchtime Live

Middlefield Community project applied to host lunchtime entertainment once a month in the community café from September 24 – May 25. We would also employ members of the band to provide a music workshop either prior or post performance to help increase access to top musicians for local people. This was to provide access to free live music, and music education, for our community thus removing the barriers of travel & cost so everyone can enjoy. Our nursery children especially enjoyed these shows.

- Total number of participants = 70
- Total audience numbers = 630
- Total number of volunteers = 3
- Number of project artists employed = 31
- Total number of artist hours = 125
- Total number of performances = 8

One local man now also regularly comes in and plays for the nursery children, in the café, and has started doing his own "gigs" in a local church once a month off the back of these performances.

Lunchtime Love has inspired many people to either watch/listen to Jazz for the first time, we have inspired many to either pick up and learn an instrument, or to fall in love with an old hobby of playing music again. One creative workshop we had 2 Dads and 2 Sons (aged 10 and 13) take part and jam together, so creative and something that they wouldn't have probably tried before.

Also, music is now a key learning theme and outcome of the nursery at the project, shaping the future generations love of music. But also, local adults are also accessing other services here at The Hub, helping them to be more connected, confident, and included in society. The feedback has been so strong local people are asking for this to continue, so shaping our services and activities at a local level as well.

#### Café

The Cafe continues to provide a valuable service to the local community, providing meals for 60+ nursery children daily, serving up to 100 people a day, as well providing up to 60 food parcels per day. We run with 5 volunteers and 4 paid staff, all of which have undertaken training and development in customer service, food hygiene, and Make Every Opportunity Count training so they can support people who come in and ask for help. We have seen 1 volunteer use this volunteering opportunity to help her mental health and anxiety and now she has a full time job in the catering industry. Having food provision in The Hub is key and central to being able to work and help those in the community who need it most.

#### Reserves Policy

#### Financial Review

The results for the year are set out in the Statement of Financial Activities (SOFA) on page 18, which shows the income and expenditure of the Middlefield Community Project SCIO.

The charity on its own generated a surplus for the year of £15,996 (2024: deficit of £43,597). The total income amounted to £924,066 (2024: £860,426), of which £140,416 (2024: £170,714) was related to restricted projects and £783,650 (2024: 689,713) to unrestricted funds. At the balance sheet date the unrestricted reserves were £125,733 (2024: 122,440), with £116,509 (2024: £103,806) in restricted funds.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Reserves Policy

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 around £250,000 - £500,000. 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. This level of reserves has not been maintained throughout the year. So the trustees intend to increase fundraising activity during 2025/26.

The charity's total reserves amounted to £242,242. Of this £168,342 was represented by tangible fixed assets. The remaining £73,900 included £41,756 of restricted funds, meaning that there was a total of £32,144 unrestricted funds available as at the report date, slightly short of the reserves policy. The trustees aim to build up the reserves to meet the policy going forward.

### Risk management

The Management Committee has conducted a review of the major risks to which the Project is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the Project faces. Significant external risks to funding have led to the continued diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors to the Hub. The Project Policies and Procedures ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Project

Principle risks identified and action to mitigate the risks:

Income and financial sustainability – the Project will review its income and reserves to ensure it is able to achieve its strategic objectives and maintain its operations.

Data Protection compliance and GDPR – we have appointed a single person to monitor the compliance with legislation.

Safeguarding – we ensure that all staff that have contact with vulnerable persons have an up to date PVG certificate and ensure that 2 references are taken for any new personnel.

Governance – the charity ensures that we have adequate governance at the management committee, senior management and operational levels.

Cyber security – we have engaged the services of an IT firm, NorthPort Ltd who have security as one of its objectives.

The risks that we are facing are becoming increasingly challenging and we continually review the risks to the Project in order to ensure business continuity.

### Future plans

██████████ the Co-ordinator retired on 31st May and ██████████ took on that role.

Funding is still a concern and as we do not get any rise in core funding from Aberdeen City Council due to them struggling to keep services running and the staff wages and running cost have risen, we are having to try our best not to cut services at this time. Staff continue to apply for funding for different areas of work that can allow us to keep services going

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

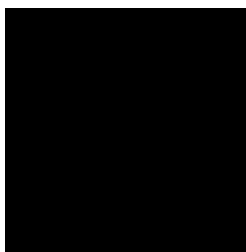
# MIDDLEFIELD COMMUNITY PROJECT SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees who served during the year and up to the date of signature of the financial statements were:



#### **Recruitment and appointment of new trustee**

The charity trustees for the purposes of charity law are known as members of the Management Committee. Under the requirements of the Constitution, the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. All members of the Management Committee give their time voluntarily and received no benefits from the Project.

New Trustees are recruited annually at the AGM and have information from the Project Co-ordinator in advance of this regarding what is involved as a Trustee. Guidance from OSCR is given to new Trustees on joining the Management Committee together with induction from the Project Co-ordinator. The Management Committee meet regularly to discuss the changes at the Project and to seek approval for these.

All residents of the communities we serve are eligible to become members of the Project and regular drives to sign up members is undertaken in the Hub advertising boards and in the café. In an effort to maintain a broad skill mix, members can be approached and supported to offer themselves for election to the Management Committee. If this is out with the AGM and a member would like to come onto the committee this will be considered by the committee and a decision will be made on whether to co-opt on to the board.

The organisation is constituted as a Scottish Charitable Incorporated Organisation (SCIO), with the purpose to promote the benefit of the Middlefield Community and its environs. The structure of the organisation consists of the Members, made up from the Middlefield area who attend and use the services of the Project; and the Board who hold regular meetings and generally control the activities of the organisation. For example, the Board is responsible for monitoring and controlling the financial position of the Project. The Board is elected by the Members each year at the Annual General Meeting. New members of the Board receive induction from the Project Co-ordinator and the Chair and are invited to attend the monthly meetings. The day to day management of the Project is delegated to the Project Co-ordinator who will manage the day-to-day running of the Project. The Charity trustees approve the annual budgets each year that included pay for the staff of the Project, this includes all personnel, including key management's remuneration.

#### **Pay policy**

The pay of all staff is reviewed annually and normally adjusted in accordance with average earnings.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.


In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each trustee has taken all the steps they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Trustees' Report was approved by the Board of Trustees.



Trustee  
Dated 28 November 2025

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.



# MIDDLEFIELD COMMUNITY PROJECT SCIO

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF MIDDLEFIELD COMMUNITY PROJECT SCIO

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#### Opinion

We have audited the financial statements of Middlefield community Project SCIO (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, (incorporating the Income and Expenditure Account), the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of the resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF MIDDLEFIELD COMMUNITY PROJECT SCIO

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities on page 12, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report

# MIDDLEFIELD COMMUNITY PROJECT SCIO


## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF MIDDLEFIELD COMMUNITY PROJECT SCIO

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#### Use of the audit report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees for our audit work, for this report, or for the opinions we have formed.

#### Whitelaw Wells

Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT

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Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	635,922	140,416	776,338	559,933	168,754	728,687
Charitable activities	4	77,958	-	77,958	71,774	1,960	73,734
Other trading activities	5	61,843	-	61,843	54,540	-	54,540
Investments	6	1,630	-	1,630	3,466	-	3,466
Other income	7	6,297	-	6,297	-	-	-
<b>Total income</b>		<u>783,650</u>	<u>140,416</u>	<u>924,066</u>	<u>689,713</u>	<u>170,714</u>	<u>860,427</u>
<b>Expenditure on:</b>							
Raising funds	8	29,686	-	29,686	25,135	-	25,135
Charitable activities	9	749,769	128,615	878,384	738,966	139,923	878,889
<b>Total expenditure</b>		<u>779,455</u>	<u>128,615</u>	<u>908,070</u>	<u>764,101</u>	<u>139,923</u>	<u>904,024</u>
<b>Net income/(expenditure)</b>		4,195	11,801	15,996	(74,388)	30,791	(43,597)
Transfers between funds		(902)	902	-	8,246	(8,246)	-
<b>Net movement in funds</b>	11	3,293	12,703	15,996	(66,142)	22,545	(43,597)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>122,440</u>	<u>103,806</u>	<u>226,246</u>	<u>188,582</u>	<u>81,261</u>	<u>269,843</u>
<b>Fund balances at 31 March 2025</b>		<u>125,733</u>	<u>116,509</u>	<u>242,242</u>	<u>122,440</u>	<u>103,806</u>	<u>226,246</u>

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

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Property, plant and equipment	15		168,342		146,034
<b>Current assets</b>					
Trade and other receivables	16	17,623		17,461	
Cash at bank and in hand		220,350		211,869	
		237,973		229,330	
<b>Current liabilities</b>	17	(164,073)		(149,118)	
<b>Net current assets</b>			73,900		80,212
<b>Total assets less current liabilities</b>			242,242		226,246
<b>The funds of the Charity</b>					
Restricted income funds	19		116,509		103,806
Unrestricted funds	20		125,733		122,440
			242,242		226,246

The financial statements were approved by the Trustees on 28 November 2025

Trustee

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		54,770		(33,445)
<b>Investing activities</b>					
Purchase of property, plant and equipment		(57,922)		(98,595)	
Proceeds on disposal of property, plant and equipment		10,000		-	
Investment income received		1,630		3,466	
<b>Net cash used in investing activities</b>			(46,292)		(95,129)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			8,478		(128,574)
Cash and cash equivalents at beginning of year			211,869		402,785
<b>Cash and cash equivalents at end of year</b>			220,350		211,869

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Middlefield Community Project SCIO is a Scottish Charitable Incorporated Organisation. The registered office is at The

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

The Trustees are satisfied that the Charity continues as a going concern for a period of no less than twelve months from the date of approval and these financial statements are prepared on a going concern basis accordingly.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Income**

All income including government grants, is recognised in the Statement of Financial Activities once the charity as entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Property, plant and equipment

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	10% on reducing balance
Plant and equipment	25% on reducing balance
Motor vehicles	25% on reducing balances

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### Capitalisation of Equipment

All tangible assets with a useful life of more than one year and a acquisition cost of £100 or more will be capitalised and depreciated over its useful life using the appropriate method of depreciation.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.



# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

The charity previously participated in a multi-employer defined benefit scheme. The last member retired during the year, and the charity no longer has any potential liability to that scheme.

The charity operates a defined contributions pension scheme for its employees, under which the charity pays fixed contributions into a separate entity. Once the contributions have been made, the charity has no further payment obligations. The contributions are recognised as an expense in the Statement of Financial activities..

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

The charity operates a defined contributions pension scheme for its employees, under which the charity pays fixed contributions into a separate entity. Once the contributions have been made, the charity has no further payment obligations. The contributions are recognised as an expense in the Statement of Financial activities..

##### Pensions

The charity previously participated in a multi-employer defined benefit scheme. The last member retired during the year, and the charity no longer has any potential liability to that scheme.

#### 1.13 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transactions costs and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 1.14 Creditors

Short term creditors are measured at the transition price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transactions costs, and are measured subsequently at amoritsed cost using the effective interest method.

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

No significant judgements have had to be made by management in preparing these financial statements and they consider there to be no material terms of estimation uncertainty

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	1,408	75	1,483	1,353	2,006	3,359
Grants	634,514	140,341	774,855	558,580	166,748	725,328
	<u>635,922</u>	<u>140,416</u>	<u>776,338</u>	<u>559,933</u>	<u>168,754</u>	<u>728,687</u>

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies

(Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<b>Grants receivable for core activities</b>						
ACC Education Grant	104,766	-	104,766	104,766	-	104,766
ACC Social Work Grant	80,082	-	80,082	80,082	-	80,082
Fairer Scotland Grant	-	54,538	54,538	-	54,930	54,930
ACC Development Fund Grant	-	11,060	11,060	-	11,060	11,060
Meals 2 Meal Grant	32,087	-	32,087	27,595	-	27,595
Early Year Funding Grant	417,579	-	417,579	346,137	-	346,137
ACC Playscheme	-	6,204	6,204	-	6,673	6,673
Youth Activities Grant	-	-	-	-	1,003	1,003
Asda Foundation	-	-	-	-	900	900
NHS Grant	-	-	-	-	5,000	5,000
Cycling UK Grant	-	4,000	4,000	-	2,000	2,000
Energy Saving Grant	-	-	-	-	70,197	70,197
Youth Scotland Grant	-	-	-	-	2,000	2,000
North Sound Grant	-	4,000	4,000	-	4,500	4,500
BBC Children In Need Grant	-	8,624	8,624	-	8,485	8,485
Hopscotch Grant	-	400	400	-	-	-
Rock Rose Grant	-	2,000	2,000	-	-	-
Trade Widown Grant	-	2,500	2,500	-	-	-
Robertson Trust Grant	-	10,000	10,000	-	-	-
Creative Music Grant	-	5,292	5,292	-	-	-
ACCA Festive Grant	-	433	433	-	-	-
ABZ Works Grant	-	9,570	9,570	-	-	-
Lottery Grant	-	18,840	18,840	-	-	-
U Decide Grant	-	2,880	2,880	-	-	-
	<u>634,514</u>	<u>140,341</u>	<u>774,855</u>	<u>558,580</u>	<u>166,748</u>	<u>725,328</u>

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 4 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Room let income	11,286	14,979
Healthy Hoose income	24,378	21,763
Nursery income	26,674	27,081
Group income	6,878	5,322
Other income	8,742	4,589
	<u>77,958</u>	<u>73,734</u>
Analysis by fund		
Unrestricted funds	77,958	71,774
Restricted funds	-	1,960
	<u></u>	<u></u>

### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,414	728
Cafe income	60,429	53,812
	<u></u>	<u></u>
Other trading activities	61,843	54,540
	<u></u>	<u></u>

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,630	3,466
	<u></u>	<u></u>

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 7 Other Income

	Unrestricted funds	Total
	2025	2024
	£	£
Net gain on disposal of tangible fixed assets	6,297	-
	<u>          </u>	<u>          </u>

### 8 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<b>Fundraising and publicity</b>		
Other fundraising costs	1,176	1,101
	<u>          </u>	<u>          </u>
<b>Trading costs</b>		
Cafe expenditure	28,510	24,034
	<u>          </u>	<u>          </u>
Total costs	29,686	25,135
	<u>          </u>	<u>          </u>

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	656,164	622,370
Depreciation and impairment	31,908	23,699
Light & heat	38,144	40,182
Telephone	5,460	4,607
Bad debts	573	54
Staff training	1,969	1,019
Rates & insurance	12,823	10,402
Repairs, maintenance & cleaning	30,713	38,697
Nursery & creche	13,106	16,043
Youth group costs	18,073	21,116
Motor expenses	2,186	4,007
Office costs	16,773	21,439
Bank charges	-	1,664
Project costs	36,978	61,081
Sundry	773	185
	<u>865,643</u>	<u>866,565</u>
Share of governance costs (see note 10)	12,741	12,324
	<u>878,384</u>	<u>878,889</u>
<b>Analysis by fund</b>		
Unrestricted funds	749,769	738,966
Restricted funds	128,615	139,923
	<u>878,384</u>	<u>878,889</u>

The restricted funds expenditure includes £45,576 of project costs (2023: £37,887)

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Support costs

	Governance costs 2025	Governance costs 2024
Audit fees	8,820	7,190
Accountancy	3,060	1,568
Professional fees	861	3,566
	<u>12,741</u>	<u>12,324</u>

Governance costs includes payments to the auditors of £8,820 (2024- £7,190) for audit fees.

### 11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,820	7,190
Depreciation of owned property, plant and equipment	31,908	23,698
Profit on disposal of property, plant and equipment	(6,297)	-
	<u></u>	<u></u>

### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year. No trustees were reimbursed travel and other expenditure (2024: £Nil) during the year. No amounts were outstanding at the year end (2024: £Nil).

### 13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Manager	4	4
Cleaner	3	3
Youth worker	7	5
Nursery worker	15	13
Administration	3	4
Caretaker	1	1
Cafe	3	3
Community worker	2	3
Creche worker	1	3
	<u></u>	<u></u>
Total	39	39
	<u></u>	<u></u>

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13	Employees	(Continued)	
	Employment costs	2025 £	2024 £
	Wages and salaries	614,849	578,738
	Social security costs	22,287	25,651
	Other pension costs	19,028	17,981
		<u>656,164</u>	<u>622,370</u>

The charity considers its key management personnel comprise of [REDACTED]. The total employment benefits including employer pension contributions of the key management personnel was £84,658.46 (2024: £51,287). No employee had emoluments of more than £60,000 during either the current or previous year.

## 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 15 Property, plant and equipment

	Leasehold land and buildings £	Plant and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	166,420	63,882	24,105	254,407
Additions	-	7,308	50,614	57,922
Disposals	-	(4,985)	(24,105)	(29,090)
	<u>166,420</u>	<u>66,205</u>	<u>50,614</u>	<u>283,239</u>
At 31 March 2025	166,420	66,205	50,614	283,239
<b>Depreciation and impairment</b>				
At 1 April 2024	45,390	41,294	21,692	108,376
Depreciation charged in the year	12,103	7,151	12,654	31,908
Eliminated in respect of disposals	-	(3,695)	(21,692)	(25,387)
	<u>57,493</u>	<u>44,750</u>	<u>12,654</u>	<u>114,897</u>
At 31 March 2025	57,493	44,750	12,654	114,897
<b>Carrying amount</b>				
At 31 March 2025	<u>108,927</u>	<u>21,455</u>	<u>37,960</u>	<u>168,342</u>
At 31 March 2024	<u>121,031</u>	<u>22,589</u>	<u>2,414</u>	<u>146,034</u>



# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Trade and other receivables

	2025	2024
	£	£
Amounts falling due within one year:		
Trade receivables	7,351	12,372
Other receivables	-	345
Prepayments and accrued income	10,272	4,744
	<u>17,623</u>	<u>17,461</u>

### 17 Current liabilities

	2025	2024
	£	£
Other taxation and social security	9,163	7,551
Trade payables	7,438	8,353
Other payables	9,810	10,944
Accruals and deferred income	137,662	122,270
	<u>164,073</u>	<u>149,118</u>

### 18 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>19,028</u>	<u>17,981</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds					Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
Healthy Living Fund	49	-	(49)	-	-	-	-	-	-
Student Mentor Fund	9,747	1,960	(2,069)	(5,305)	4,333	-	(1,686)	-	2,647
Confidence to Cook Fund	186	-	-	-	186	-	-	-	186
Asda Foundation Fund	15,600	-	(1,202)	-	14,398	-	(1,081)	-	13,317
Mind U Mental Health Fund	4,231	-	(1,658)	-	2,573	-	(2,573)	-	-
Children in Need Fund	32	8,489	(7,219)	-	1,302	8,624	(8,539)	-	1,387
Gardening Fund	119	-	(119)	-	-	-	-	-	-
Parent Relaxation Fund	724	-	(723)	(1)	-	-	-	-	-
Coop Funding Fund	2,043	-	(1,362)	-	681	-	(65)	-	616
U Decide Fund	766	-	(32)	-	734	2,880	(24)	-	3,590
Hardship Fund	9,479	-	(6,400)	(3,079)	-	-	-	-	-
Youth Activity Fund	472	1,002	(1,003)	-	471	-	(32)	-	439
ACC Playscheme	-	6,670	(6,070)	-	600	6,204	(6,806)	2	-
Scottish Finest Fund	131	-	(270)	139	-	-	-	-	-
AVCO Mental Health Fund	16,177	-	(16,035)	-	142	-	(142)	-	-
Cycling UK Fund	-	2,000	-	-	2,000	4,075	(5,082)	-	993
Art Fund	1,675	-	(107)	-	1,568	-	-	-	1,568
ACC Development Fund	-	11,060	(11,060)	-	-	11,060	(11,060)	-	-
Fairer Aberdeen Fund	392	54,930	(54,930)	-	392	54,538	(54,538)	-	392
Veitchi Fund	500	-	(500)	-	-	-	-	-	-
Covid Omicron Fund	534	-	(534)	-	-	-	-	-	-
Corra Foundation	5,250	-	(5,250)	-	-	-	-	-	-
Cooking Groups Fund	900	900	-	-	1,800	-	(1,800)	-	-
NHS HIF Fund	2,254	-	(1,337)	-	917	-	(917)	-	-

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 19 Restricted funds

(Continued)

	Movement in funds				Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
MHW Older People Fund	10,000	-	(7,483)	-	2,517	-	(3,417)	900	-
Energy Saving Grant	-	70,197	(7,020)	-	63,177	-	(6,318)	-	56,859
Northsound Fund	-	4,500	(4,500)	-	-	-	-	-	-
Youth Scotland Fund	-	2,000	(985)	-	1,015	-	(1,015)	-	-
AABIE Group Fund	-	2,006	(2,006)	-	-	-	-	-	-
NHS Coping Fund	-	5,000	-	-	5,000	-	(2,980)	-	2,020
Hopscotch Fund	-	-	-	-	-	400	(400)	-	-
Rose Rock Fund	-	-	-	-	-	2,000	-	-	2,000
Trade Widow's Fund	-	-	-	-	-	2,500	(1,830)	-	670
Robertson Trust Fund	-	-	-	-	-	10,000	(2,500)	-	7,500
Creative Music Fund	-	-	-	-	-	5,292	(4,410)	-	882
Community Festive Fund	-	-	-	-	-	433	(433)	-	-
ABZ Works Fund	-	-	-	-	-	9,570	(4,864)	-	4,706
Lottery Fund	-	-	-	-	-	18,840	(2,103)	-	16,737
Nothsound	-	-	-	-	-	4,000	(4,000)	-	-
	<u>81,261</u>	<u>170,714</u>	<u>(139,923)</u>	<u>(8,246)</u>	<u>103,806</u>	<u>140,416</u>	<u>(128,615)</u>	<u>902</u>	<u>116,509</u>
Unrestricted Funds									
General Fund	188,582	689,712	(764,100)	8,246	122,440	782,114	(777,259)	(902)	122,440
	<u>269,843</u>	<u>860,426</u>	<u>(904,023)</u>	<u>-</u>	<u>226,246</u>	<u>922,530</u>	<u>(905,874)</u>	<u>-</u>	<u>226,246</u>

## MIDDLEFIELD COMMUNITY PROJECT SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

#### 19 Restricted funds

(Continued)

	Movement in funds					Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025	
	£	£	£	£	£	£	£	£	£	
<ul style="list-style-type: none"> <li>• Healthy Living Fund - Part of NHS initiative to increase health and wellbeing</li> <li>• Student Mentor Fund - Paid by Robert Gordon University to be used for service development</li> <li>• Confidence to Cook Fund - Local council funding for supporting home cooking to promote health</li> <li>• Asda Foundation Fund - Awarded from asda foundation for laying of artificial grass in nursery garden</li> <li>• Mind U Mental Health Fund - Mental Health initiatives for Young people at the Project</li> <li>• Children in Need Fund - Funding from Children in Need to provide activities for Under 5s</li> <li>• Gardening Fund - Local council funding for community garden development</li> <li>• Parent Relaxation Fund - Healthy Initiative Funding for parents relaxation</li> <li>• Coop Funding Fund - Donation from Co-op Fund for swimming</li> <li>• U Decide Fund - Local Government funding decided by the community to be spent on computers</li> <li>• Hardship fund - food ad utility vouchers, games and toys, meals for playscheme</li> <li>• Youth activity fund - funding to support active life for young people</li> <li>• ACVO Mental Health and wellbeing -improving mental health and wellbeing of the Residents of Middlefield.</li> <li>• ACC Playscheme Fund – Local government funding for activities for young people during the school holidays as part of our Playscheme program.</li> <li>• Scottish Finest Fund – The Project nursery won second prize in the Scottish Finest Fund awards and this money will be spend on the Nursery.</li> <li>• Art Fund – Monies donated from the Hardship fund, from the Health and Social Care Breaking the cycle and from Management Committee reserves were held for the local community art project which has been adding sculptures and an art trail in the local wooded area.</li> <li>• Cycling UK Fund – This is funding received from Shift UK to enable the set up of a bike hire and repair scheme at the Project.</li> <li>• Fairer Fund Aberdeen - is part of the Aberdeen City Council who provide funding for deprived areas for access to Sport and Activities.</li> <li>• ACC Development Fund – is an amount given by Aberdeen City Council to develop services at the Project.</li> </ul>										

## MIDDLEFIELD COMMUNITY PROJECT SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

(Continued)

	Movement in funds					Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025	
	£	£	£	£	£	£	£	£	£	
<ul style="list-style-type: none"> <li>• Veitchi Fund - the Veitchi flooring were contracted to lay new flooring in the Youth Hub and generously donated money from their charity program to support the Youth Work done at the Hub.</li> <li>• Covid Fund - this was a fund to support the Nursery specifically in the wake of the Omicron outbreak of Covid.</li> <li>• Corra Foundation Fund - aims to make a difference to the lives of people and communities and gave a donation to support the Hardship work that Middlefield have been involved in for the local community.</li> <li>• John Lewis/Waitrose Fund - to support the provision of food bags.</li> <li>• Asda Fund - to support cooking groups in the Project.</li> <li>• Northsound Playschemes Fund - funds for the Holiday Playschemes.</li> <li>• NHS HIF Fund - to support the set up of a Men's Group at the Hub.</li> <li>• Carers energy Savings – we received funding from the Scottish Government energy scheme which was facilitated by the Community and Renewable Energy Scheme (CARES). This allowed us to install solar panels to the roof of our building to reduce our cost of electricity.</li> <li>• Youth Scotland Generation Cashback – we received funding that aims to ensure that young people from areas of deprivation and those experiencing disadvantage can benefit from high quality community based youth work and opportunities. The funding was given for equipment, arts and crafts and cooking sessions for young people in our area.</li> <li>• AABIE Group – is a platform which facilitates investment in communities. Funding was received for a residential stay for Youths in the Sport Aberdeen operated Adventure Speyside located in the village of Cromdale.</li> <li>• NHS Coping Strategies – funding was given from Aberdeen City Health and Social Care Partnership for Coping Skills classes to continue Health improvement in our area. These classes are provided by a non for profit organisation helping individuals, groups and people from mental health issues.</li> <li>• Cycling UK works to make cycling better for people in Scotland. Funding was received to support our weekly Bike Club which lends bikes, repairs and teaches the community about bike safety and bike maintenance.</li> </ul>										

MIDDLEFIELD COMMUNITY PROJECT SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19    Restricted funds (Continued)

	Movement in funds					Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025	
	£	£	£	£	£	£	£	£	£	
<ul style="list-style-type: none"><li>• Hopscotch Fund - travel costs of activities.</li><li>• Rock Rose Foundation Fund - financial support to young people in community.</li><li>• Trade Widows' Fund - Saturday breakfast club.</li><li>• Robertson Trust Fund - mini bus fund.</li><li>• Creative Music Fund - lunchtime jazz sessions.</li><li>• Community Festive Fund - festive celebrations for older adults.</li><li>• ABZ works Fund - reduce barriers into work.</li><li>• Lottery Fund - support learning program for adult learners.</li><li>• Northsound Fund - help to provide transport for holiday playschemes</li><li>• Cooking Fund - teach young people essential skills</li></ul>										

# MIDDLEFIELD COMMUNITY PROJECT SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	122,440	783,650	(779,455)	(902)	125,733
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	188,582	689,713	(764,101)	8,246	122,440
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Property, plant and equipment	93,589	74,753	168,342
Current assets/(liabilities)	32,144	41,756	73,900
	<u>          </u>	<u>          </u>	<u>          </u>
	125,733	116,509	242,242
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Property, plant and equipment	70,839	75,195	146,034
Current assets/(liabilities)	51,601	28,611	80,212
	<u>          </u>	<u>          </u>	<u>          </u>
	122,440	103,806	226,246
	<u>          </u>	<u>          </u>	<u>          </u>

#### 22 Capital commitments

Amounts contracted for but not provided in the financial statements £nil: (2024: £50,614)

## MIDDLEFIELD COMMUNITY PROJECT SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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**23 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

<b>24 Cash generated from/(absorbed by) operations</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	15,996	(43,597)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,630)	(3,466)
Gain on disposal of property, plant and equipment	(6,297)	-
Depreciation and impairment of property, plant and equipment	31,908	23,699
<b>Movements in working capital:</b>		
(Increase)/decrease in trade and other receivables	(162)	592
Increase/(decrease) in trade and other payables	14,955	(10,673)
<b>Cash generated from/(absorbed by) operations</b>	<b>54,770</b>	<b>(33,445)</b>

**25 Analysis of changes in net funds**

The Charity had no material debt during the year.