

The year 2024 – 2025 has been a challenging one for Hayfield Community Centre, both financially and in having to say goodbye to 3 long-serving workers for the Centre. Nevertheless the core aim of the Centre Management, to promote educational and social facilities and activities for the benefit of the Hayfield community and all those accessing Hayfield Community Centre, has been maintained as best we could in trying circumstances.

The financial situation, with a large deficit the previous year, was a matter of concern addressed by the Management Committee at the beginning of their year in office and revisited throughout the year. The largest single source of income comes from Hall lets, by organisations, groups, and families using it primarily for children's birthday parties, although much of this income is swallowed up by the employment costs of the two paid posts – Office Administrator and Caretaker/Cleaner. Funding for our third post, that of Community Gardener, currently from a grant source, will cease at the end of this year. We await the results of several grant applications and are grateful for the increase in funding from Fife Council by just over £2000, and to the Cooperative Community Fund for the first £500 of a grant, with another £500 due this autumn. This enabled the expansion of the Café into Afternoon Teas on a Friday afternoon.

Plans made for more publicity, application for further external grants and fundraising were a partial success and the deficit has been significantly reduced but remains the priority issue for the new Committee to address. With reserves depleting fast, the Community Centre needs to stabilise its financial situation to continue to serve its community – an issue many charities are facing just now.

Hayfield has benefited from the efforts and hard work of many volunteers over the years to the present day and it was sad to say goodbye to some long-serving members this past year.

■■■■, who passed away at the end of March this year, had served on the Management Committee since at least 2013 and was Chair of the Committee since 2018. A fair and experienced Chair, she loved the Centre where she had been involved for 40 years or so. She had been leader of the Coop Women's Guild in Hayfield for years, attending national conferences in its heyday, before the organisation folded a few years ago. She led the OAP group meeting here too. She was a hands-on leader, especially enjoying cooking in the Hall kitchen as a leading member of the café team. Indeed she was serving in the kitchen two weeks before she died and had to be encouraged to take off her pinny and go home! She is sadly missed by many. ■■■■ did not want to resign the Chair when she knew how ill she was because the Centre meant so much to her and it is fitting she completed her year of office in that role. The faithful support of the Vice-Chair that enabled her to do that.

Another long-standing worker who dedicated hours and years of voluntary service to Hayfield Community Centre and also leaves a gap hard to fill, is ■■■■, who retired at the AGM from his post as Treasurer due to failing health. His steady hand on the financial tiller and his support of the previous Treasurer at a critical point in the Centre's history was instrumental in guiding the Centre management to build up reserves for many years. He too was a hands-on Treasurer, always interested in how his organisations were getting on, dropping in not just to pore over the figures but to have a cup of coffee, a blether and a joke, even to cut the grass here! In earlier years he and his neighbour had won the Council award for best-kept garden several years in a row. ■■■■ knew his stuff in finance, having worked for the Council in the Town House 50 years ago – and being a keen runner then, he used to run there from his Glenrothes home in the morning before work sometimes! However, the introduction of computers combined with failing health loosened his grip on his

subject to the point where he has now retired from the job he loved so much and gave so much to in the past.

Lastly, the Committee thanks ■■■, for his quiet, cheerful, dependable service in the post of Caretaker/Cleaner, augmented by his hours of voluntary work for the Community Centre. ■. may not have served for so long as the previous two people but he has given sterling reliable service, always willing to go the extra mile. Ill health unfortunately forced his retirement too and left another gap in the Centre.

Despite these losses, the Committee and Centre have kept going this summer and the Committee added two new trustees to their number. We welcomed a couple of new volunteers too. As the Chair reminded the Committee recently, it is always good to have new younger people volunteering to help, to freshen ideas and carry on the work.

There have also been some successes this year: the Café , which has provided as intended, a place where people can reduce their sense of social isolation, meet up to share laughter, friendship, and a kindly word to counter anxiety and stress. The food is good too!

Also serving the community are the Tuesday Lunch Club for those with additional support needs, and their carers, providing a meeting place full of colour and vibrancy.; our Parent & Toddler Group also volunteer-led, for babies and pre-school children with their family carers, a noisy, happy group; the Church of Christ who have a Youth Group in the Centre and whose American visitors earlier on repainted our fences free of charge. We have a grant application in for the Centre to become a Warm Space before and around these community groups but accessible to all.

The garden continues always to be an accessible space for all - to sit in in good weather, to grow vegetables free of charge, for children to play in safely – but all with respect for our gardener's work. This is a great asset for the community.

There is a lot on offer here for the community so we ask our membership to support the new Committee in taking the Centre forward next year.

■■■■■

October 2025

HAYFIELD COMMUNITY CENTRE MANAGEMENT			
REGISTERED CHARITY NUMBER SC041255			
INCOME AND EXPENDITURE ACCOUNT			
1 April 2024 - 31 March 2025			
	2023/2024	2024/2025	
INCOME	Totals	Totals	
Fife Council - Annual recurring grant	£2,464.00	£4,700.00	Note C
Other Grants	£0.00	£500.00	Note C
Hall Lets	£12,831.50	£14,079.19	Note 4
Donations	£533.12	£578.05	Note 6
Community Events	£73.80	£30.50	Note 7
Café	£3,529.33	£5,520.76	Note 8
Fund Raising		£0.00	
Government Funding		£0.00	
Miscellaneous		£108.03	Note 9
VAT on lets		£1,717.17	Note 4
Transfer of funds from Project a/c		£190.00	
Total Income	19,431.75	27,423.70	
EXPENDITURE	Totals	Totals	
Employee Costs	£14,860.16	£14,282.85	Note 10
Returned let deposits	£0.00	£2430.00	Note 5
Rent	£339.56	£339.56	
Fuel and Power	£4,393.65	£5,018.96	
Training	0	£292.48	Note 11
Maintenance	£6,447.01	£1,195.82	
Equipment	£204.27	£1,773.53	Note 12
Kitchen/Cleaning Materials	£841.65	£584.65	
Administration	£20.36	£601.13	Note 13
Events	£70.00	£160.99	
Telephone/Broadband	£401.57	£467.84	
Transport	£146.50	£306.00	
Café@ Hayfield	£3,457.59	£2,978.54	
Miscellaneous	£292.55	£51.23	Note 14
Independent Examiner	£0.00	£0.00	
VAT paid on Purchases		£907.34	
VAT paid to HMRC Customs and Excise		£2,323.52	Note 15
Restricted fund for garden	£1,553.37	£1,864.84	
Total Expenditure	33,028.24	35,579.28	
Net Income	-13,596.49	-8,155.58	
Add funds at Start of Year	£36,420.55	£22,824.06	
Funds at End of Year	22,824.06	14,668.48	
Represented by:			
Cash at Bank-Current A/c 31st March	£19,384.67	£13,093.48	
Cash at Bank-Project A/c 31st March	£3,629.16	£1,574.32	
CEFCO	£0.68	£0.68	
Cash in hand	£0.00	£0.00	
VAT paid to HMRC Customs and Excise	-£190.45		
	22,824.06	14,668.48	

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,195	3,629			22,824	36,421
	Surplus / (deficit) shown on receipts and payments account	(6,101)	(2,055)			(8,156)	(13,597)
						-	
						-	
	Cash and bank balances at end of year	13,094	1,574	-	-	14,668	22,824
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Garden shed and tools				
	Office equipment inc. 2 laptops				
	Office furniture				
	Kitchen fixtures and equipment				
	Hall tables, chairs and general equipment				
	Play equipment for children/youth club				
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				190
		Total	-	190

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of approval

02 October 2025

* Please note - OSCR will accept digital or typed signatures

ADDITIONAL NOTES TO THE ACCOUNTS

HAYFIELD COMMUNITY CENTRE MANAGEMENT (SC041255)

1. The Receipts and Payments Accounts for 2024-5 were begun by the Treasurer who suffered from failing health which resulted in his resignation at the AGM on 22nd October 2025. His health did not allow him to complete the Accounts and after consultation with OSCR this was done by other trustees, approved by the Independent Examiner, approved by the Committee and signed on their behalf by the Secretary and presented to the AGM and approved, all in their present format.
2. The Committee is aware that this format is a mixed presentation of the former Treasurer's template and that recommended by OSCR. It is our stated intention to move towards the latter in this year's accounts and we have sought advice on how to do this from our new Independent Examiner who has a professional qualification in accounting.
3. Nevertheless all the information is presented as best we can in the difficult circumstances we find ourselves in and we trust this will be acceptable to OSCR if the format is found to be somewhat unorthodox.
4. In addition to use for charitable activities run by the Management Committee, the Centre Hall and Meeting room are let to other parties in line with our charitable aims. Non-profit organisations do not pay VAT but some others do and for clarity this total is entered in a separate line from the hall let income.
5. Included in the Hall Let figure however is a £30 deposit per one-off hire. This deposit is returned after the event if the premises are left undamaged and reasonably tidy i.e. not requiring extra cost to the Centre.
6. Donations include:
 - a. £160 from a café donor who wishes to remain anonymous
 - b. £ 50 from another individual donor
 - c. £ 29.05 extra donated by café customers
 - d. £250 donated by the local Church of Christ for the Centre's charitable work
 - e. £ 75 donated by the Royal British Legion
 - f. £ 14 donated by Kirkcaldy Old Kirk Trust towards costs of home-made soup

- g. Total is £578.05
7. Buffet refreshments provided at a Langtoun Jazz Tea Dance by some of the Café Team of volunteers raised £30.50. Other sales of refreshments at Community Events e.g. the Family Fun Day were included in Café income.
 8. The Community Café is primarily aimed at reducing social isolation in the community and improving mental health by providing a warm welcoming place for people to meet together over a low-cost meal, freshly cooked in the Centre one day a week. It is not a fundraising operation as it only charges £1 per course of a possible 3-course meal. It is popular with older people and families gathering regularly with friends.
 9. Income under the heading of Miscellaneous comprises:
 - a. A refunded £45.88, paid in error twice.
 - b. A refunded £14.17 from NEST after an error in calculation
 - c. £47.98 received as a refund
 10. The Community Centre employs 3 part-time employees, all paid at the Real Living Wage. The Cleaner/Caretaker works 12 hours in a week, the Office Administrator works 8 hours a week and the Community Gardener works 4 hours a week. One employee makes a voluntary contribution to her pension at NEST from her wages.
 11. The training costs were for volunteer staff to undertake kitchen food safety certificates
 12. The equipment bill covered a new cooker and a new electric bain marie this year.
 13. The administration bill included costs for waste management services.
 14. Under the Miscellaneous heading are two items of expenditure: £40 for a thank you gift for the Caretaker/Cleaner, retiring through ill health and £11.23 for a bunch of flowers as a thank you gift to a lady clearing her kitchen as she left for a care home and donating the canned food and equipment to the Café.
 15. This is the total sum of payments made direct to HMRC for VAT in 2024/5. However it includes an overpayment by the Centre which is corrected by HMRC in the current financial year.

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Hayfield Community Centre Management						
	Registered charity number SC041255						
	Period start date				Period end date		
On the accounts of the charity for the period	Day	Month	Year		Day	Month	Year
	1	4	2024	to	31	3	2025
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:	[Redacted Signature Area]						
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures