



OCHILTREE COMMUNITY HUB

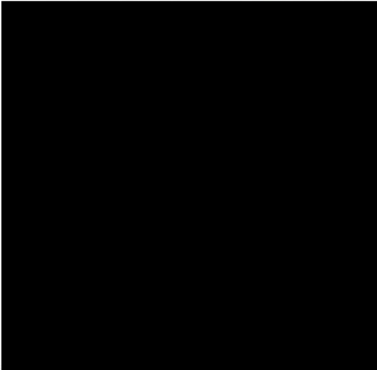
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Charity Registration No. SC045152 (Scotland)

OCHILTREE COMMUNITY HUB

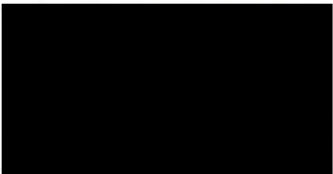
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



(Appointed 25 September 2024)

Chair
Secretary
Treasurer
Vice Chair



Charity number (Scotland)

SC045152

Principal address



Independent examiner

Dains
Accountants
30 Miller Road
Ayr
Ayrshire
KA7 2AY

Bankers

Royal Bank of Scotland
Ayr Chief Office
30 Sandgate
Ayr
Ayrshire
KA7 1BY

Solicitors

■
D W Shaw
34a Sandgate
Ayr
Ayrshire
KA7 1BW

OCHILTREE COMMUNITY HUB

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OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

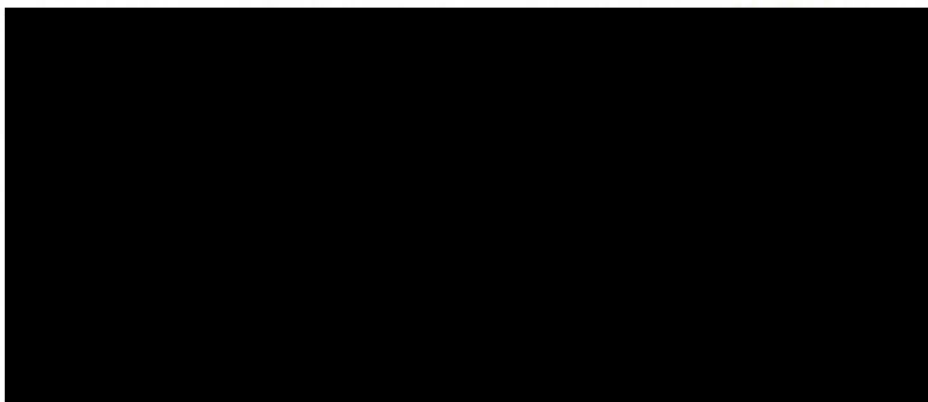
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

Ochiltree Hub is a SCIO Charity SC045152 formed in October 2014 for the purpose of carrying out a feasibility study to understand if refurbishment or new build would be the way forward after East Ayrshire Council announced that the existing community centre was to close leaving our community with no access to facilities in which to improve health, wellbeing and inclusion.

The feasibility study resulted in the challenge of raising £1,831,000 to build a new centre which opened in July 2019

Ochiltree Community Hub are proud to have created a vibrant, welcoming, and inclusive setting that can be enjoyed by the whole community. Our community café welcomes all to a warm; friendly; modern environment serving a home cooked menu; locally sourced, at excellent value prices. The café acts as a platform to our current offering and services which are varied and geared to develop an increased sense of community pride by offering intergenerational activities.



Alongside the rental of our meeting rooms for business and community meetings OCH offer accessible health services delivered to the community monthly through our robust planning schedules.



OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

The organisation's purposes are to benefit the communities of the Ochiltree & Skares Community Council Area:

- The advancement of community development (including the advancement of rural regeneration) within the community*
- The advancement of citizenship or community development*
- The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.*
- The advancement of education.*
- The advancement of the arts, heritage, culture, or science*
- But only to the extent that the above purposes are consistent with furthering the achievement of sustainable development.*

The Ochiltree Community Hub main activities benefiting the communities and achieving its purposes within the **advancement of community development and rural regeneration, advancement of citizenship** within the previous year have been to continue to recruit and employ local people and pay the **Living Wage**, operate the Café @ 45 which supports our community and those nearby to meet friends and family, purchase where possible all produce for the café from local sources. The Hub enables a weekly group to meet for knit, sew, craft and natter. Families who have suffered from water or power shortages have been able to use the Hub's shower and hot water facilities.

Also have set up an accessible computer workstation to allow the community to access the internet on many varied issues such as job applications, form filling or questioning why they have received specific requests for information, all this with the Hub office staff assistance.

The Hub had the community coming together to fill sixty-two hanging baskets and have them placed around the village, community engagement at its best.

The provision of recreational facilities and the organisation of recreational activities has been achieved through weekly chair aerobics, TKD for all ages, badminton, indoor football, and bowls. The Hub also runs the annual Burns Supper, film shows and performances from the Gaiety Ayr

The collaboration with East Ayrshire Health and Social Care Partnership continues to grow from strength to strength with chair aerobics now having forty-three attendees including from the wider communities. This group now have organised a summer and Christmas lunch to further encourage social interaction.

The Community Health Activity Team (CHAT) are a welcome addition with monthly health assessments and adding a monthly class for stroke rehabilitation for both the community and staff.

The advancement of education, arts, heritage, culture, or science

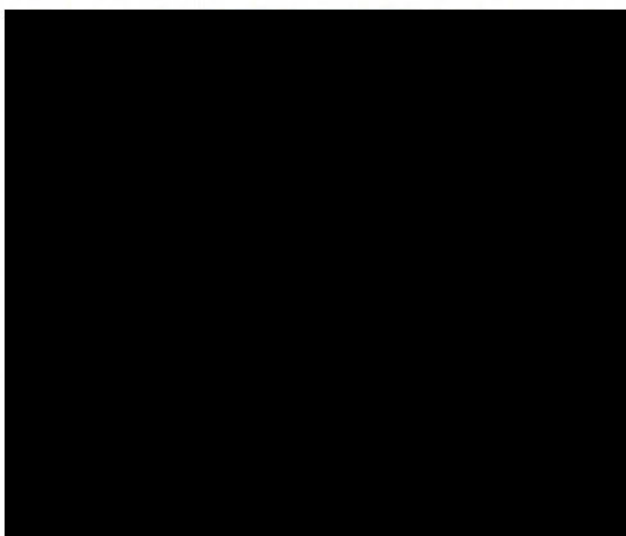
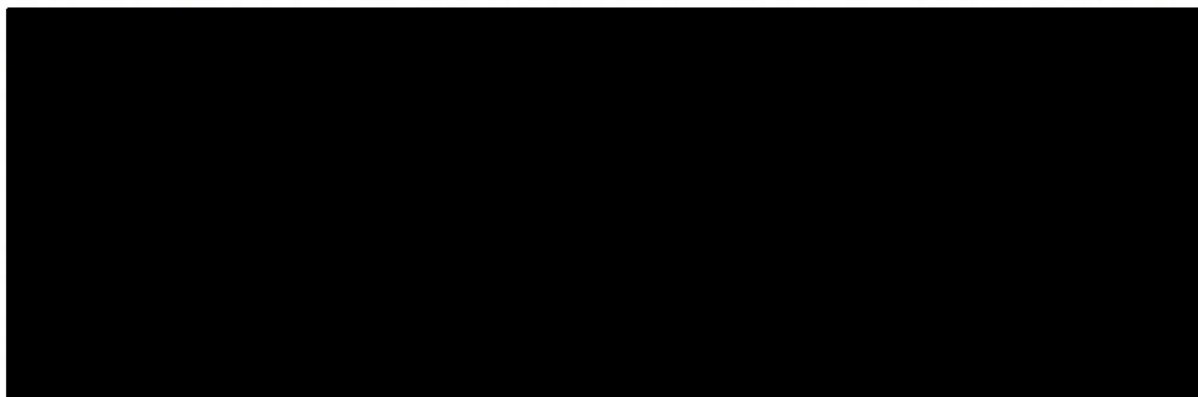
Created a Youth Programme for our 13/17-year-olds to volunteer in the Hub introducing them to employment and being paid, also receiving training in a working environment through working in the café, communicating and serving customers, gaining food hygiene and first aid certification.

The monthly Acoustic Music Night brings together local musicians who are increasing their ability and confidence whilst the regular monthly audience is increasing and thoroughly enjoy attending.

OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

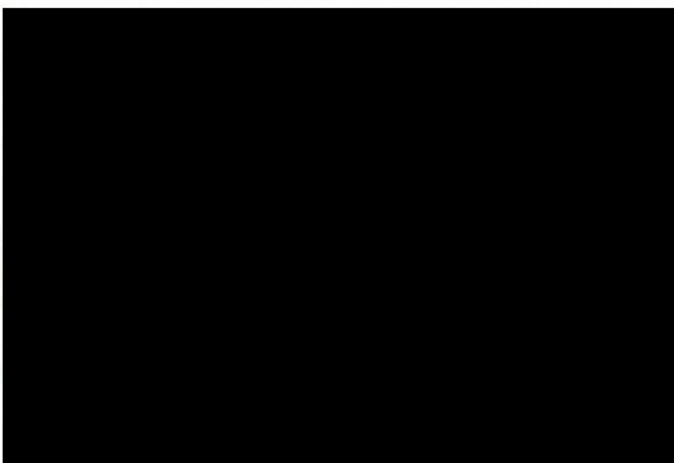
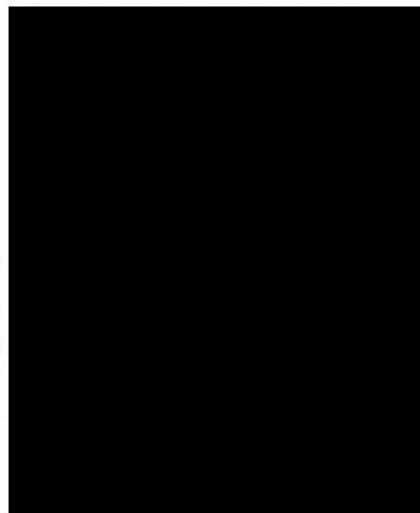
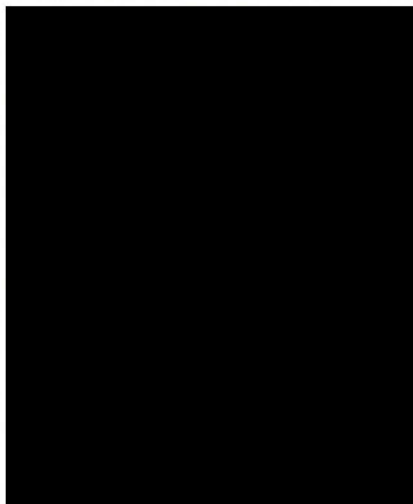


Achievements and performance

- Holding the Hub's sixth birthday party from opening in July 2019
- Filling and hanging sixty-two hanging baskets within the village.
- Created the Hub's Youth Employment Programme
- Employing ten local people and paying the Scottish Living Wage
- Recognition from the Scottish Rural Network on production of the Hub's film on our Youth Employment Programme
- Included as a finalist in the Ayrshire Chamber of Commerce 2024 Ayrshire Business Awards
- Adding a further 15 solar panels thanks to Balance Power, and then connecting both solar panels systems to the EDF Smart Guarantee which will return funds by reducing the Hub's electricity usage

OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025



Financial review

The Hub's fiscal year accounts 2024/2025 confirm a loss of £13,886 before depreciation of £45,561 and excluding capital grants of £26,071, which is poorer than last year's loss of £2,117 before depreciation and capital grants.

The reason for this when comparing with last year is the absence of the Coalfields Regeneration Trust Employability Grant for £50k, however the actions taken by the trustees through reducing energy costs, repair costs, and an improved turnover (of £41k year on year) aligned with an improving margin within the café has assisted in offsetting the absence of the CRT grant.

Lets income has also improved by 6.71% year on year, expenses continue to be of particular focus of the trustees and management where year on year they have increased by 5.65% year on year, a creditable performance bearing in mind the price increases across all areas.

The Ochiltree Community Hub Policy on Reserves is to operate with six months running costs as reserves.

OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

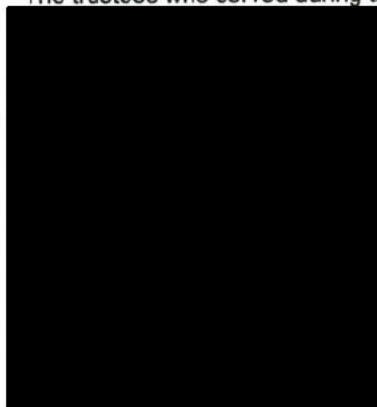
Plans for future periods

- The Hub has received funding from the 9CC Group of £19,000 for the year to end April 2025 and a further two years of £20,000 per annum taking the Hub to April 2027 when we look to be self- sustainable.
- The Hub received £185,000 in funding to increase the size of the café kitchen, this was application for funds was made after a visit by East Ayrshire Environmental Officer where they commented that if we wished to run larger events to increase profitability then the kitchen would have to increase in size both for staff's wellbeing and future hygiene standards. The extension is hoped to be completed before the end of November 2025.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution which was adopted on 14 October 2014 and last amended on 16 September 2016. The organisation was granted charitable status by OSCR on the 7 October 2014.

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



(Resigned 26 August 2024)

(Appointed 10 March 2025 and resigned 23 May 2025)
(Appointed 25 September 2024)

Trustee application process:

- Applications will be assessed by a panel of office bearers and then taken to interview if deemed appropriate.
- Office bearers conducting interviews will propose individual to board at next available meeting if candidate has a successful interview

The trustees' report was approved by the Board of Trustees.



Trustee

25 September 2025

OCHILTREE COMMUNITY HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OCHILTREE COMMUNITY HUB

I report on the financial statements of the charity for the year ended 31 May 2025, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Date: 29/9/25

Dains

Accountants

30 Miller Road

Ayr

Ayrshire

KA7 2AY



Dains is a trading name of William Duncan + Co. Ltd

OCHILTREE COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	21,672	97,463	119,135	34,521	98,566	133,087
Charitable activities	4	201,928	-	201,928	159,247	-	159,247
Investments	5	802	-	802	1,025	-	1,025
Other income	6	1,932	-	1,932	2,291	-	2,291
Total income		226,334	97,463	323,797	197,084	98,566	295,650
Expenditure on:							
Raising funds	7	648	2,921	3,569	2,182	-	2,182
Charitable activities	8	224,286	129,318	353,604	244,654	87,627	332,281
Total expenditure		224,934	132,239	357,173	246,836	87,627	334,463
Net income/(expenditure) and movement in funds		1,400	(34,776)	(33,376)	(49,752)	10,939	(38,813)
Reconciliation of funds:							
Fund balances at 1 June 2024		24,156	1,600,813	1,624,969	73,908	1,589,874	1,663,782
Fund balances at 31 May 2025		25,556	1,566,037	1,591,593	24,156	1,600,813	1,624,969

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

OCHILTREE COMMUNITY HUB

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		1,539,544		1,559,034
Current assets					
Debtors	15	3,567		2,421	
Cash at bank and in hand		65,158		89,800	
		68,725		92,221	
Creditors: amounts falling due within one year	16	(14,196)		(22,566)	
Net current assets			54,529		69,655
Total assets less current liabilities			1,594,073		1,628,689
Creditors: amounts falling due after more than one year	17		(2,480)		(3,720)
Net assets			1,591,593		1,624,969
The funds of the charity					
Restricted income funds	20		1,566,037		1,600,813
Unrestricted funds	21		25,556		24,156
			1,591,593		1,624,969

The financial statements were approved by the trustees on 25 September 2025

[Redacted Signature]

Trustee

[Redacted Signature]

Trustee

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Ochiltree Community Hub is a Scottish Charitable Incorporated Organisation (SCIO) Number SC045152.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

1.4 Income

Grant receivable are recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Expenditure

Expenditure is included on an accruals basis, inclusive of VAT, if applicable.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

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:

Freehold land and buildings	2% straight line
Plant and equipment	15% straight line
Fixtures and fittings	15% straight line
Computers	33% straight line

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.

1.7 Impairment of fixed 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 and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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 debtors 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 creditors 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 creditors 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 creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	10,839	-	10,839	5,770	-	5,770
Grants	10,833	97,463	108,296	28,751	98,566	127,317
	<u>21,672</u>	<u>97,463</u>	<u>119,135</u>	<u>34,521</u>	<u>98,566</u>	<u>133,087</u>

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Donations	4,360	-	4,360	1,446	-	1,446
Fundraising events	6,479	-	6,479	4,324	-	4,324
	<u>10,839</u>	<u>-</u>	<u>10,839</u>	<u>5,770</u>	<u>-</u>	<u>5,770</u>
Grants						
Big Lottery Fund	-	22,433	22,433	-	32,160	32,160
Co-op	-	-	-	581	-	581
East Ayrshire Council	10,833	11,351	22,184	14,420	7,083	21,503
Brockwell Energy	-	-	-	9,000	-	9,000
	-	5,000	5,000	-	-	-
Robertson Trust Fund	-	9,000	9,000	-	-	-
CRT Employability Grant	-	-	-	-	50,000	50,000
9CCG Funding	-	19,250	19,250	4,750	2,661	7,411
ARIA Fund (Youth and CAM Project)	-	15,709	15,709	-	6,662	6,662
Balance Power	-	14,720	14,720	-	-	-
	<u>10,833</u>	<u>97,463</u>	<u>108,296</u>	<u>28,751</u>	<u>98,566</u>	<u>127,317</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Coffee Shop income	176,046	134,994
Letting income	25,882	24,253
	<u>201,928</u>	<u>159,247</u>

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	802	1,025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,932	2,291

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	648	2,921	3,569	2,182	-	2,182

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	158,759	147,549
Depreciation and impairment	45,561	43,310
Coffee shop expenses	66,434	51,711
Other direct project costs	32,165	11,980
	<u>302,919</u>	<u>254,550</u>
Share of support and governance costs (see note 9)		
Support	45,878	73,711
Governance	4,807	4,020
	<u>353,604</u>	<u>332,281</u>
Analysis by fund		
Unrestricted funds	224,286	244,654
Restricted funds	129,318	87,627
	<u>353,604</u>	<u>332,281</u>

9 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Finance costs	4,943	4,123
Utilities	22,894	40,957
Telecom	2,856	2,429
Postage and stationery	1,095	608
Repairs and maintenance	7,447	17,768
Insurance	3,914	4,273
Website	584	760
Human resources	-	553
Memberships and sundry expenses	2,146	2,240
Governance	4,807	4,020
	<u>50,686</u>	<u>77,731</u>

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

9 Support costs allocated to activities		(Continued)	
	2025	2024	
	£	£	
Governance costs comprise:			
Independent examination fees	2,200	2,100	
Accountancy	1,887	1,920	
Payroll processing	720	-	
	<u>4,807</u>	<u>4,020</u>	
10 Net movement in funds		2025	2024
		£	£
The net movement in funds is stated after charging/(crediting):			
Fees payable for the independent examination of the charity's financial statements		2,200	2,100
Depreciation of owned tangible fixed assets		45,561	43,310
		<u>47,761</u>	<u>45,410</u>
11 Trustees			
None of the trustees (or any persons connected with them) received any remuneration or expenses from the charity during the year.			
12 Employees			
The average monthly number of employees during the year was:			
	2025	2024	
	Number	Number	
	14	11	
	<u>14</u>	<u>11</u>	
Employment costs	2025	2024	
	£	£	
Wages and salaries	153,254	140,388	
Social security costs	2,958	5,072	
Other pension costs	2,547	2,089	
	<u>158,759</u>	<u>147,549</u>	

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

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

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

14 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 June 2024	1,697,847	23,767	37,967	6,660	1,766,241
Additions	11,351	14,720	-	-	26,071
At 31 May 2025	1,709,198	38,487	37,967	6,660	1,792,312
Depreciation and impairment					
At 1 June 2024	161,353	13,848	28,457	3,549	207,207
Depreciation charged in the year	33,387	5,221	5,695	1,258	45,561
At 31 May 2025	194,740	19,069	34,152	4,807	252,768
Carrying amount					
At 31 May 2025	1,514,458	19,418	3,815	1,853	1,539,544
At 31 May 2024	1,536,494	9,919	9,510	3,111	1,559,034

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,583	1,608
Prepayments and accrued income	984	813
	3,567	2,421

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Obligations under finance leases	18	1,240	1,240
Other taxation and social security		5,017	10,714
Trade creditors		3,571	6,115
Other creditors		429	701
Accruals and deferred income		3,939	3,796
		14,196	22,566

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Obligations under finance leases	18	2,480	3,720

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

18 Finance lease obligations

Future minimum lease payments due under finance leases:

	2025 £	2024 £
Within one year	1,240	1,240
Within two and five years	2,480	3,720
	<u>3,720</u>	<u>4,960</u>

Hire purchase contracts are secured over the specific assets financed.

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,547	2,089

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.

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

20 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.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
Big Lottery Capital Fund	708,158	-	(18,317)	689,841
Scottish Land Fund	28,500	-	-	28,500
CDV Minerals Trust fund	124,185	-	(3,211)	120,974
Robertson Trust fund	150,795	-	(3,899)	146,896
RCGF Fund	312,661	-	(8,085)	304,576
Leader fund	177,610	-	(4,588)	173,022
EB Scotland fund	44,353	-	(1,147)	43,206
Energy Savings Trust	2,824	-	(1,540)	1,284
Big Lottery Revenue	6,970	22,433	(29,403)	-
CRT Employability	43,978	-	(23,751)	20,227
9CC Group	430	19,250	(19,680)	-
Youth Training Project	349	9,409	(9,758)	-
Balance Power	-	14,720	(1,656)	13,064
██████████ and Star Foundation	-	5,000	(821)	4,179
EAC - Kitchen Extension	-	11,351	-	11,351
Robertson Trust	-	9,000	(842)	8,158
ARIA CAM Project	-	6,300	(5,542)	758
	<u>1,600,813</u>	<u>97,463</u>	<u>(132,239)</u>	<u>1,566,037</u>
Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Big Lottery Capital Fund	726,475	-	(18,317)	708,158
Scottish Land Fund	28,500	-	-	28,500
CDV Minerals Trust fund	127,397	-	(3,212)	124,185
Robertson Trust fund	154,695	-	(3,900)	150,795
RCGF Fund	320,746	-	(8,085)	312,661
Leader fund	182,198	-	(4,588)	177,610
EB Scotland fund	45,500	-	(1,147)	44,353
Energy Savings Trust	4,363	-	(1,539)	2,824
Big Lottery Revenue	-	32,160	(25,190)	6,970
EAC Events Grant	-	7,083	(7,083)	-
CRT Employability	-	50,000	(6,022)	43,978
9cc Group	-	2,661	(2,231)	430
Youth Training Project	-	6,662	(6,313)	349
	<u>1,589,874</u>	<u>98,566</u>	<u>(87,627)</u>	<u>1,600,813</u>

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

20 Restricted funds

(Continued)

The Big Lottery Capital Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The Scottish Land Fund relates to the net book value of the land transferred and capitalised.
The Big Lottery Revenue Fund relates to a grant received to fund two part-time salaries. An additional grant was awarded for a part celebrating the Hub's 5th anniversary, this has been spent post year end.
The CDV Minerals Trust Fund relates to the net book value of the proportion of the construction costs and professional fees and includes a specific amount for automatic doors capitalised on the Community Facility.
The Robertson Trust Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The RCGF Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The Leader Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The EB Scotland Fund relates to the net book value of the proportion of the fixtures, fittings, machinery and equipment for the Community Facility.
The Energy Savings Trust Fund relates to the net book value of an electric vehicle charging point installed at the hub.
9CC Group Fund is contribution towards the utilities cost of the charity.
The CRT fund is to operate a youth training programme.
Youth Training Project Fund is to operate a youth training programme.
Balance Power was funding received for Solar Panel which have been installed.
[REDACTED] & Star Foundation was funding towards the youth training programme.
EAC Kitchen Extension was funding received towards the work on putting an extension onto the buildings kitchen area.
Robertson Trust was for core running costs.
ARIA CAM (Community Asset Maintenance) was funding received to have a report on the Hub's maintenance requirements and the creation of a register to ensure that those maintenance requirements were being actioned as and when required

21 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 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	24,156	226,334	(224,934)	25,556
Previous year:	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	73,908	197,084	(246,836)	24,156

OCHILTREE COMMUNITY HUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	5,442	1,534,102	1,539,544
Current assets/(liabilities)	22,594	31,935	54,529
Long term liabilities	(2,480)	-	(2,480)
	<u>25,556</u>	<u>1,566,037</u>	<u>1,591,593</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	7,766	1,551,268	1,559,034
Current assets/(liabilities)	20,110	49,545	69,655
Long term liabilities	(3,720)	-	(3,720)
	<u>24,156</u>	<u>1,600,813</u>	<u>1,624,969</u>

23 Related party transactions

Grants amounting to £19,250 were received from 9CC Group (2024 - £7,411). [REDACTED] is a trustee of both Ochiltree Community Hub and 9CC Group