Charity Number: SC049582

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 28 February 2026

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 7
Statement of Directors' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 - 12
Notes to the Financial Statements	13 - 21
Supplementary Information relating to the Financial Statements	23 - 26

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Patrick Breen Andrew William Melville Michelle Breen John Anthony Sheehan (Appointed 5 March 2025) Thomas Kane (Appointed 14 May 2025) Walter Miller (Appointed 8 May 2025, Resigned 3 December 2025) Donna Marie Cullinane (Resigned 27 July 2026) Amanda Kerr (Resigned 28 July 2026)
Charity Number in Scotland	SC049582
Registered Office	86 Eglinton Road Ardrossan Ayrshire KA22 8NL
Principal Address	Winton Park Anderson Terrace Ardrossan Ayrshire KA22 8JG
Independent Examiner	Anderson MacDonald Accountants 29 Hamilton Street Saltcoats North Ayrshire KA21 5DT United Kingdom

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the financial year ended 28 February 2026

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 28 February 2026.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Ardrossan Community Sports Hub present a summary of its purpose, governance, activities, achievements and finances for the financial year 28 February 2026.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

We are active in the community pertaining to postcode area KA22 and defined by in our Articles of Association.

We continue to manage a community gym on the site of a former children's home. ACSH operates the restored facility as an important asset. Funding secured from North Ayrshire Ventures Trust, North Ayrshire Council's Community Investment Fund and the National Lottery to sustains the employment of a Manager and 3 full time coaches. We operate the community gym with membership standing at 730, far exceeding our expectations of 250 members.

We also operate beyond the gym and arrange outreach workshops within the community, taking our fitness ethic directly to local people.

We continue to work in partnership with Ardrossan Winton Rovers CIC at the Astro Park facilities in Winton Park, which allows us to further enhance our activities in the community. We lease the newly laid Astro Pitch at Winton Park in Ardrossan and use it for the benefit of the community, both for football and for additional sports and leisure activities. With funding from NAVT and Post Code Lottery Funding we have employed a full-time Development officer who oversees operations at the Astro Park and is working in developing use by all sections of the community.

Our Manager at the Gym and the Development Officer continue to play key roles in raising further our community profile; supporting our workforce to develop knowledge and skills; recruiting, retaining and developing volunteers in roles including coaching, planning events and initiatives and marketing and promotion; identifying opportunities for individuals, groups and partners to share access to ACSH facilities and resources to create new services; and engaging directly with people experiencing barriers to participation to enable their inclusion in activity.

ACSH combines the local community knowledge of our Board, staff and volunteers with the professional expertise of our Manager and Development Officer to achieve significant community buy-in, build relationships and further increase engagement. We extend the services we offer through gym memberships, including family and junior options, circuit classes, yoga, gym inductions, weight-loss support, personal training and workout plans. Through increasing use of the Gym and Astro Park, we take activities into community settings and target new initiatives at under-represented groups, including people on low incomes, unemployed people, single parents, people with health issues or addictions, and those experiencing isolation.

As a result we expect to make continued significant difference to our community by:

- Stimulating interest in sport and wellbeing, engaging the community in planning and participating in activities;
- Enabling residents to enjoy better physical & mental health by removing financial and other barriers to participation
- Using sport as a vehicle to connect people, be more socially cohesive and contribute positively in their community
- Support residents develop skills for life through training, volunteering or employment opportunities
- Increasing residents' pride in our community by providing services which demonstrate positive change led by the community themselves.
- Sustaining jobs, creating new volunteering opportunities and offering new temporary job opportunities via employability programmes.

The Ardrossan Community Sports Hub Fitness Centre and the new Astro Turf facility ground are ideal facilities that allow the charity to foster Our Vision.

""...a healthy Ardrossan where people are more active more often – where physical activity and sport helps bring about positive benefits for individuals and our community; where people will have a positive sense of self- worth and where 'sport for all' is a reality""

Our mission is "to create community Physical Activity & Sports Hubs, using physical activity and sport as a means of improving individual health, both physical and mental, and creating a sense of wellbeing and resilience in our community. By creating successful hubs in partnership with other community groups, we promote civic pride in our community and realise our vision for the town and its environs." To have these assets at our disposal is vital in allowing us to meet our strategic goals.

The facilities at Winton Park, home of semi-professional football club Ardrossan Winton Rovers FC, include the artificial surface completed in November 2024 are used to provide greater community use. The Football Club is part of Ardrossan Winton Rovers Community Interest Company and has aims and objectives similar to those of ACSH. We work together to provide facilities for many activities, particularly football on an astro surface. We also develop daytime activities for the wider community beyond football to improve physical and mental health.

We foster participation in sporting activities through involving the local youth in role modelling and participation in physical activities through use of both the Gym and community fitness centre.

We are a sports hub and encourage partnership working with local groups to add and enhance the physical activities on offer within the local community, for example we have as partners among others the local community center, and local primary schools, boxing club, running club, AWRFC football club and Ardrossan Academical Rugby Club .We participate in many functions held by the local clubs and this joint working helps to create, enhance community wellbeing.

We continue to fundraise through the local council and national funding providers to increase participation in sporting and leisure activities and deliver positive outcomes for the health of local residents. This fundraising supports the employment of one full-time gym manager and three full time coaches at our fitness centre, as well as a Development Manager at the Astro Turf facility. We also employ coaches through the local authority's Kickstart scheme, with two positions now permanent. Funding from other sources enables us to provide community activities such as yoga, box-fit and boot camps and to sustain the vision for the two hubs.

Objectives
To advance public participation in sport within the community of Ardrossan, through the development and maintaining of sports and other facilities in Ardrossan.

Composition of the Board, Recruitment and Appointment of New Trustees
For the election and retirement of directors we are guided by Article 27 of our constitution states the following:

- At the first general meeting held the members shall elect 6 member directors.
- provided that the first General Meeting is held before the first AGM, there shall be no change in or election of Directors at the first AGM (except to the extent of filling any vacancies in the Board left over after the first General Meeting or caused by any retirals since);
- at the second and each subsequent AGM, one-third of the Member Directors (or the nearest number upwards) shall retire from office;
- a retiring Member Director shall retain office until the close or adjournment of the meeting;
- if no other Director has or Directors have decided or agreed to retire, the Member Directors to retire at each AGM shall be those who have been longest in office since their last election but, as between persons who were elected or last re-elected Directors on the same day, the one or ones to retire shall (unless they otherwise agree amongst themselves) be determined by lot;
- nomination of any Member Director, who shall himself or herself be (or be eligible to become) Member, shall be in writing by not less than any two Members delivered to the Registered Office not less than 7 days prior to the date of the AGM in question and wherein the nominee shall confirm his or her willingness to act as a Member Director if elected; and
- election of any Member Director shall be by vote of the Members, each Member having one vote for each vacancy in the Member Directors on the Board.

Directors may also be elected in line with Article 28 which states:

- In addition to their powers, the directors may at any time appoint any non-member of the Company (providing

he/she is willing to act) to be a director (a "Co-opted Director") on the basis that he/she has specialist experience and/or skills which could be of assistance to the directors.
- At each annual general meeting, all of the Co-opted Directors shall retire from office – but shall then be eligible for re-appointment.
- A Co-opted Director can be removed from office at any time by a simple majority of the Board.

Review of Achievements and Performance
During the accountancy period we have managed to sustain the community gym through 3 year funding provided by the local authority and National Lottery. The gym has become less reliant on funding as membership numbers have increased, this has increased revenue which underpins our sustainability. We continue to augment the equipment in place with new equipment and continued to transform the internal and external building keeping it up to date.

We continue to look forward to making a positive impact on the physical and mental health of local inhabitants.

We continue to provide support to local groups on how best to improve sporting activities and facilities, this includes partnership working and pooling resources to ensure better outcomes. We continue our close work with the local football club and their youth academy who are an SFA Bronze award accredited club.

We have consulted with local schools and pupils which allowed us to identify local children who found difficulty with mainstream education and provided a suitable programme based on fitness to aid their development. We now have a regular Assisted Support Needs class at our community gym.

We continue to use modelling to underpin future participation in athletics and sporting and leisure activities.

Financial Review
The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of £203,319 (2025: £115,158) and liabilities of £90,941 (2025: £32,650). The net assets of the charity have increased by £29,870.

Reserves Position and Policy

Reserves Policy
The rationale behind the reserves policy:

The board of trustees recognize they have a duty to use their organization's funds within a reasonable time of receiving them. However, we also need to maintain the charities' future, absorb setbacks, and take advantage of change and opportunity. To provide for this we need to set income aside, when we can afford to, as a reserve for future, or against future uncertainties. The charity trustees believe reserves are required to cover the overheads of the buildings it maintains and the main activities it undertakes. The board of trustees will over a period set aside reserves to cover its overheads for a 3-month period. The trustees will outline areas where there may be shortfalls in funding and how these shortfalls will be met.

It is not acceptable to have a high level of reserves, high in actual terms or even just proportionate to turnover, if they cannot be justified. This could be seen as not properly directing the resources of the charity to the furtherance of its charitable objectives. Long-term commitments to staff or leases, or refurbishment plans which may have to be paid out of reserves, should however, be taken into account.

As the charity's overheads grow or diminish it will add or take from the reserve funds year on year to maintain a correct level of reserves. This will mean considering buildings cost and overheads and main activities which it wishes to protect.

As part of the financial accounting period for each year the board of trustees will review the amount of reserves and forecast for the following financial year. We recognise that the reserves policy is not a static document, needs will change, the financial position of the charity may change, or plans may alter. We understand that it is important that the reserves policy is actively monitored and reviewed.

Having reviewed the costings for a 3-month period it is reasonable to assume that an amount of £50,000 will be required due to the charities increased financial commitments. This will cover 3-month commitments to staff, leases, insurances, and main activities which the trustees wish to protect.

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 28 February 2026

Directors
The directors who served throughout the financial year, except as noted, were as follows:

Patrick Breen
Andrew William Melville
Michelle Breen
John Anthony Sheehan (Appointed 5 March 2025)
Thomas Kane (Appointed 14 May 2025)
Walter Miller (Appointed 8 May 2025, Resigned 3 December 2025)
Donna Marie Cullinane (Resigned 27 July 2026)
Amanda Kerr (Resigned 28 July 2026)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Ardrossan Community Sports Hub subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 20 October 2026 and signed on its behalf by:

Patrick Breen
Director

Andrew William Melville
Director

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 28 February 2026

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by the Board of Directors on 20 October 2026 and signed on its behalf by:

Patrick Breen
Director

Andrew William Melville
Director

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF ARDROSSAN COMMUNITY SPORTS HUB

We have examined the financial statements of the charity for the financial year ended 28 February 2026, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

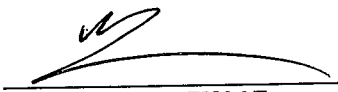
This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was 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 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 directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.



Fiona McMurray FMAAT
ANDERSON MACDONALD ACCOUNTANTS
29 Hamilton Street
Saltcoats
North Ayrshire
KA21 5DT
United Kingdom

Date: 20 October 2026

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 28 February 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income							
Donations and legacies	3.1	**10,000**	**41,716**	**51,716**	24,208	100,808	125,016
Charitable activities							
Charitable activities	4.2	**313,468**	**-**	**313,468**	225,962	-	225,962
Other trading activities	4.3	**2,621**	**-**	**2,621**	1,000	-	1,000
Investments	4.4	**45**	**-**	**45**	13	-	13
Other income	4.5	**350**	**25,000**	**25,350**	-	-	-
Total income		**326,484**	**66,716**	**393,200**	251,183	100,808	351,991
Expenditure							
Charitable activities	5.1	**292,916**	**70,414**	**363,330**	223,802	147,100	370,902
Net income/(expenditure)		**33,568**	**(3,698)**	**29,870**	27,381	(46,292)	(18,911)
Transfers between funds		**(29)**	**29**	**-**	(15,742)	15,742	-
Net movement in funds for the financial year		**33,539**	**(3,669)**	**29,870**	11,639	(30,550)	(18,911)
Reconciliation of funds: Total funds beginning of the year	18	**64,980**	**17,528**	**82,508**	53,341	48,078	101,419
Total funds at the end of the year		**98,519**	**13,859**	**112,378**	64,980	17,528	82,508

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)
Company Number:

BALANCE SHEET

as at 28 February 2026

	Notes	2026 £	2025 £
Fixed Assets			
Intangible assets	12	500	1,250
Tangible assets	13	67,416	23,086
		67,916	24,336
Current Assets			
Debtors	14	19,998	27,591
Cash at bank and in hand		115,405	63,231
		135,403	90,822
Creditors: Amounts falling due within one year	15	(50,441)	(26,426)
Net Current Assets		84,962	64,396
Total Assets less Current Liabilities		152,878	88,732
Creditors			
Amounts falling due after more than one year	16	(40,500)	(6,224)
Total Net Assets		112,378	82,508
Funds			
Restricted trust funds		13,859	17,528
General fund (unrestricted)		98,519	64,980
Total funds	18	112,378	82,508

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)
Company Number:

BALANCE SHEET

as at 28 February 2026

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 28 February 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 20 October 2026 and signed on its behalf by

Patrick Breen
Director

Andrew William Melville
Director

1. GENERAL INFORMATION

Ardrossan Community Sports Hub is a company limited by guarantee incorporated in the Scotland. The registered office of the charity is 86 Eglinton Road, Ardrossan, Ayrshire, KA22 8NL which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 28 February 2026 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	20% Straight line
Leasehold Improvements	15% Straight line

Goodwill
Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets when they were acquired. Purchased goodwill is capitalised in the balance sheet and amortised on a straight line basis over its economic useful life of 6 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the surplus or deficit on sale of the business.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors
Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably.

Creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

Accruals are recognised for goods and services supplied to the charity during the period for which payment has not yet been made.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Grants payable
Government grants are recognised when there is reasonable assurance that the charity will comply with the conditions attaching to the grant and that the grant will be received.

Grants that are receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the charity with no future related costs, are recognised in income in the period in which they become receivable.

Grants relating to specific future expenditure are deferred and recognised n income over the period in which the related expenditure is incurred.

Grants relating to the acquisition of tangible fixed assets are recognised in income over the expected useful life of the related asset.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Donations and legacies	**10,000**	**41,716**	**51,716**	125,016

4. Revenue grants from government and public bodies

	2026 £	2025 £
North Ayrshire Council	**31,138**	24,158
Fitness 4 All (National Lottery Community Fund)	**7,352**	10,293
Duke of Edinburgh	**-**	2,707
North Ayrshire Council - Winton 3G	**-**	85,000
Arran CVC - Lifting Spirits	**3,226**	2,808
NAC - LEP Grant	**10,000**	-
	51,716	124,966

4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Grants from governments and other co-funders:				
Income from charitable activities	**313,468**	**-**	**313,468**	225,962

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Other trading activities	**2,621**	**-**	**2,621**	1,000

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 28 February 2026

4.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Investments	**45**	**-**	**45**	13

4.4 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Other income	**350**	**25,000**	**25,350**	-

5. EXPENDITURE
5.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Expenditure on charitable activites	**353,572**	**-**	**-**	**353,572**	364,652
Governance Costs (Note 5.2)	**-**	**-**	**9,758**	**9,758**	6,250
	353,572	**-**	**9,758**	**363,330**	370,902

5.2 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Charitable activities - governance costs	**-**	**-**	**9,758**	**9,758**	6,250

5.3 SUPPORT COSTS

	Governance Costs £	2026 £	2025 £
Support	**9,758**	**9,758**	30,490

6. ANALYSIS OF SUPPORT COSTS

	2026 £	2025 £
Support	**9,758**	30,490

7. NET INCOME

	2026 £	2025 £
Net Income is stated after charging/(crediting):		
Depreciation of intangible assets	**750**	750
Depreciation of tangible assets	**20,697**	11,045
Deficit/(surplus) on disposal of tangible fixed assets	**2,180**	-
Independent Examiner's remuneration:		
- independent examination services	**1,323**	1,392
Amortisation of grants receivable	**(15,000)**	-

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 28 February 2026

8. INVESTMENT AND OTHER INCOME

	2026 £	2025 £
Amortisation of capital grants received	**15,000**	-
Sundry income	**10,350**	-
Other interest	**45**	13
	25,395	13

9. Capital Grants received

	2026 £	2025 £
Awards 4 All	**10,000**	-
Fitness 4 All	**5,000**	-
	15,000	-

10. INTEREST PAYABLE AND SIMILAR CHARGES

	2026 £	2025 £
On bank loans and overdrafts	**2,397**	290

11. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2026 £	2025 £
Wages and salaries	**180,841**	138,013
Pension costs	**3,372**	2,678
	184,213	140,691

12. INTANGIBLE FIXED ASSETS

	Goodwill £
Cost	
At 28 February 2026	5,000
Provision for	
At 1 March 2025	3,750
Charge for financial year	750
At 28 February 2026	4,500
Net book value	
At 28 February 2026	**500**
At 28 February 2025	1,250

Website

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 28 February 2026

13. TANGIBLE FIXED ASSETS

	Plant and machinery	Leasehold Improvements	Total
	£	£	£
Cost			
At 1 March 2025	49,196	8,035	57,231
Additions	72,606	-	72,606
Disposals	(22,896)	-	(22,896)
At 28 February 2026	98,906	8,035	106,941
Depreciation			
At 1 March 2025	28,994	5,151	34,145
Charge for the financial year	19,491	1,205	20,696
On disposals	(15,316)	-	(15,316)
At 28 February 2026	33,169	6,356	39,525
Net book value			
At 28 February 2026	**65,737**	**1,679**	**67,416**
At 28 February 2025	20,202	2,884	23,086

13.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2026 Net book value £	2026 Depreciation charge £	2025 Net book value £	2025 Depreciation charge £
Plant and machinery	**54,431**	**13,358**	-	-

14. DEBTORS

	2026 £	2025 £
Trade debtors	**6,397**	162
Other debtors	**1,000**	1,732
Prepayments and accrued income	**12,601**	25,697
	19,998	27,591

15. CREDITORS
Amounts falling due within one year

	2026 £	2025 £
Net obligations under finance leases and hire purchase contracts	**11,315**	-
Trade creditors	**6,452**	1,513
Taxation and social security costs	**123**	123
Other creditors	**28**	12
Accruals and deferred income:		
Pension accrual	**617**	542
Other accruals	**31,906**	24,236
	50,441	26,426

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 28 February 2026

16. CREDITORS

	2026	2025
Amounts falling due after more than one year	**£**	£
Bounce back loan	**2,782**	6,224
Finance leases and hire purchase contracts	**37,718**	-
	40,500	6,224
Repayable between one and two years	**2,782**	6,224
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	**11,315**	-
Repayable between one and five years	**37,718**	-
	49,033	-

17. RESERVES

	2026	2025
	£	£
At the beginning of the year	**82,508**	101,419
Surplus/(Deficit) for the financial year	**29,870**	(18,911)
At the end of the year	**112,378**	82,508

18. FUNDS
18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 March 2024	53,341	48,078	101,419
Movement during the financial year	11,639	(30,550)	(18,911)
At 28 February 2025	64,980	17,528	82,508
Movement during the financial year	33,539	(3,669)	29,870
At 28 February 2026	**98,519**	**13,859**	**112,378**

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 28 February 2026

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 March 2025	Income	Expenditure	Transfers between funds	Balance 28 February 2026
	£	£	£	£	£
Restricted funds					
AMS Sport Scotland	1,478	-	678	-	800
Awards 4 All	1,732	10,000	2,286	-	9,446
Corra Winter Support Grant	390	-	-	-	390
Duke of Edinburgh	2,026	-	2,055	29	-
Fitness 4 All (NL Community Fund)	6,892	7,352	13,128	-	1,116
Foundation Scotland - Investment for Enterprise	1,476	-	-	-	1,476
Lifting Spirits Ardrossan	2,758	8,226	10,212	-	772
NAC CIF Funding	626	-	375	-	251
Ringfenced	150	41,138	41,228	-	60
Strengthening Communities	-	-	452	-	(452)
	17,528	66,716	70,414	29	13,859
Unrestricted funds					
Unrestricted General	64,980	326,484	292,916	(29)	98,519
Total funds	**82,508**	**393,200**	**363,330**	**-**	**112,378**

19. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

20. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

21. THE PURPOSES FOR WHICH THE FUND AS

Unrestricted and designated funds:-

Unrestricted Revenue Funds: These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve: This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds: The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Foundation Scotland: Fund purchase of resources to encourage interactions between children and parents inside and outside the home during times of social distancing

AMS Sport Scotland: To fund the purchase of new gym equipment

NAC (Ringfenced): Funding towards the cost of signage

Corra Winter Fund: To help families with food/fuel costs and christmas gifts

Sport Scotland Youth Fitness (Awards 4 All):Involvement in exercise by providing activities and equipment for use by under 24's

NAC CIF Funding: 50% of website costs, and to pay for 1 full time gym manager and 1 part time gym instructor for one full year

Fitness 4 All (NL Community Fund): Wages, Equipment, & Overheads as per schedule provided from funder.

Duke of Edinburgh: Towards the costs of set up and delivery of DofE to young people in local area

Peoples Postcode Lottery (Winton 3G): Funding supported a new 3g football pitch in Ardrossan creating a home for youth and women's teams to train, play and increase participation.

Lifting Spirits fund: To support the costs of running mental health events and purchasing more equipment to allow more people to use the facilities

Winton 3G: Towards the costs of consultancy in realtion to installation of 3g football pitch

ARDROSSAN COMMUNITY SPORTS HUB

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2026

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

OPERATING STATEMENT

for the financial year ended 28 February 2026

	Schedule	2026 £	2025 £
Income			
- Donations		-	51
- Revenue Grants		51,716	124,965
- Advertising Boards income		600	-
- Equipment sold		-	1,000
- Gym memberships and classes		227,657	191,726
- Regular Pitch Income		73,532	19,533
- Gym Rental		5,340	13,160
- Vending Machine Income		3,479	1,453
- Gym Merchandise sales		75	90
- 5-Aside Leagues		1,406	-
- Off-Peak pitch income		2,500	-
- Multisports Camp		1,500	-
		367,805	351,978
Cost of generating funds	1	(7,148)	(9,342)
Gross surplus		360,657	342,636
Charitable activities and other expenses	2	(356,182)	(361,560)
		4,475	(18,924)
Miscellaneous income	3	25,395	13
Net surplus/(deficit)		29,870	(18,911)

Ardrossan Community Sports Hub
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 28 February 2026

	2026	2025
	£	£
Cost of Generating Funds		
Vending Machine purchases	**698**	1,251
Gym Merchandise	**-**	3,107
Direct Costs	**6,450**	4,984
	7,148	9,342

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 28 February 2026

	2026	2025
	£	£
Expenses		
Wages and salaries	**180,841**	138,013
Employer contributions to the pension scheme	**3,372**	2,678
Staff training	**2,166**	1,620
Rent payable	**18,995**	18,594
Lease of pitch (park)	**6,001**	1,841
Rates	**2,322**	-
Insurance	**4,867**	3,467
Light and heat	**14,731**	10,917
Cleaning	**3,967**	3,391
Waste Removal	**264**	-
Repairs and maintenance	**17,662**	6,724
Equipment expensed	**16,364**	3,238
Printing, postage and stationery	**891**	865
Advertising	**13,031**	16,513
Telephone	**1,088**	731
IT Software and Consumables	**4,951**	2,647
Hire of equipment	**3,087**	2,138
Tractor expenses	**97**	-
Travelling and entertainment	**70**	96
Entertaining	**800**	431
Legal and professional	**-**	24,240
Consultancy fees	**6,898**	8,941
Accountancy	**8,435**	4,858
Auditor's/Independent Examiner's remuneration	**1,323**	1,392
Bank charges	**9,222**	7,619
Bad debts	**100**	536
Staff welfare	**1,046**	200
General expenses	**580**	403
Grants awarded/(withdrawn)	**-**	25,000
Subscriptions	**2,583**	3,966
Surpluses/deficits on disposal of tangibles	**2,180**	-
Depreciation	**21,447**	11,795
Charitable donations	**4,404**	58,416
	353,785	361,270
Finance		
Other interest	**2,397**	290
Total Overheads	**356,182**	361,560

Ardrossan Community Sports Hub

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 3 : MISCELLANEOUS INCOME

for the financial year ended 28 February 2026

	2026 £	2025 £
Miscellaneous Income		
Amortisation of capital grants received	**15,000**	-
Sundry income	**10,350**	-
Other Interest	**45**	13
	25,395	13