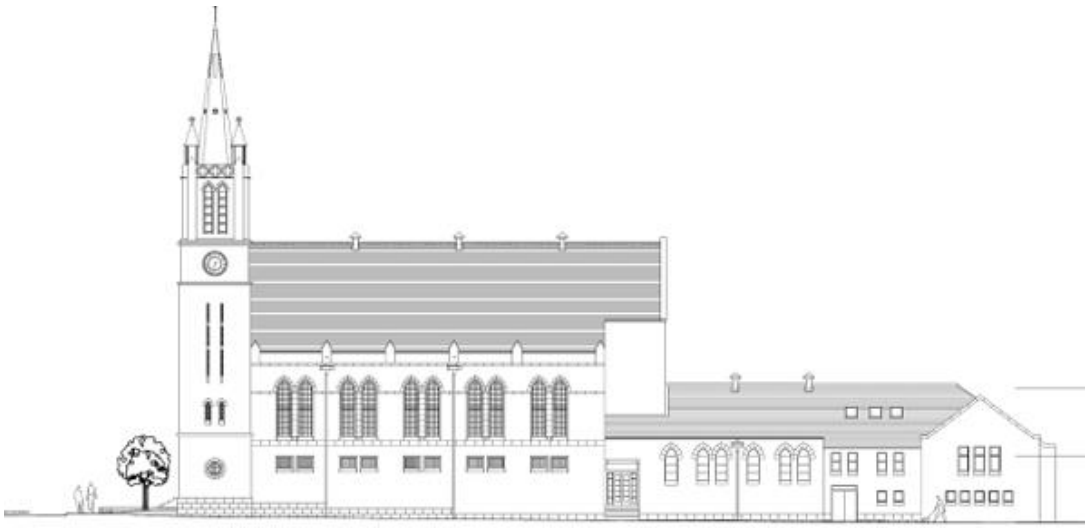
Great Western Community Trust

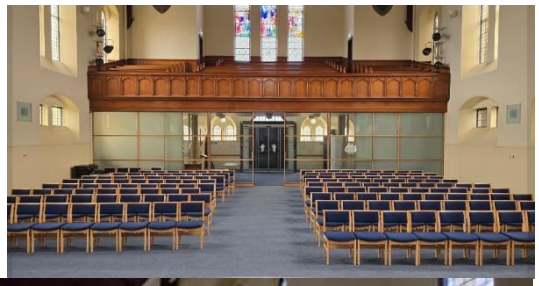
(A Scottish Charitable Incorporated Organisation)

Report and Financial Statements Year ending 31 January 2026

Charity number: SC052219



The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 January 2026. The financial statements comply with 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).





Chairman's Annual Report

As Chairman of GWCT, I am delighted to present our annual report for the Trust's second year of operating Great Western Community Centre. It has been a year of progress: strengthening the buildings, expanding community engagement and laying the foundations for the centre's long-term future.

Our mission will always be to serve as a hub for the local community—a place where people can gather, share, learn, and celebrate together. Throughout the past year, inclusivity and togetherness have continued to be championed, ensuring the centre is a safe and supportive environment for everyone. This ethos underpins all our activities and is the guiding principle behind our development and planning.

A significant programme of renovation work has now been completed and so safeguarding the integrity of the buildings. The Trust can now focus more fully on the Centre's long-term sustainability. We aim to reduce the Centre's carbon footprint by continually monitoring



energy use and adopting energy-saving practices. Accessibility is also regularly reviewed, while further work is under way to improve the security of the buildings.

The Trust is actively exploring new partnerships with local organisations and seeking additional funding to improve the buildings and provide a wider range of activities. Our goal is to ensure that Great Western Community Centre remains a place where everyone feels welcome and valued, and where the spirit of community thrives.

On behalf of the Trustees, I would like to thank our Development Officer and Centre Coordinator for their exemplary dedication. I also extend our thanks to the group leaders and every member of the community who has contributed to the Centre's continued success. Your enthusiasm and support are at the heart of everything we do. We are also grateful to Alastair Macdonald, Jamie Gilmore and Dave Chouman for their invaluable guidance and expertise.

Martin Greig Chairman GWCT

Our purposes and activities

Great Western Community Trust continues to uphold its charitable purposes, ensuring the community centre and neighbouring tennis court remain a vibrant, inclusive and sustainable community asset.

This year the Trust has further strengthened its commitment to these purposes through an expanded programme of activities, improved accessibility and deeper engagement with residents, organisations and volunteers.



Core Purposes in Action



- Community Development: The centre has continued to grow as hub for social connection, learning and wellbeing. Improvements to the building's integrity and accessibility have enabled more groups to use the facilities safely and comfortably.
- Recreational and Wellbeing Activities: Through the centre, the Trust has broadened its offering of fitness, arts, cultural and social programmes, ensuring opportunities for all ages and abilities.
- Support for Vulnerable Groups: The centre has increased its provision for older adults, individuals experiencing hardship, and those with physical or mental health challenges.

- Cultural, Educational and Social Enrichment: The centre continues to welcome groups focused on music, arts, language, youth development and community celebration.
- Sustainable Community Initiatives: The Trust has progressed energy-efficiency improvements, strengthened partnerships and supported new initiatives that create long term value for the community.

Based on last year's strategic approach, the Trust has:

- Continued to develop a diverse range of activities shaped by community feedback.
- Strengthened the roles of Centre Manager and Centre Coordinator ensuring visitors feel welcomed, supported and informed.
- Expanded its volunteering culture, encouraging community ownership and partnership working.
- Increased collaboration with local organisations to widen access, reduce isolation and enhance the centre's visibility across Aberdeen.

Achievements and Performance

A Growing and Vibrant Community Hub

Great Western Community Centre has continued to evolve into one of Aberdeen's most active, diverse and inclusive community venues, and one of the city's fastest growing in terms of programme provision.

Since assuming responsibility for the centre in 2024, we have continued to broaden and develop our programme, introducing new activities while maintaining and strengthening established groups. The centre now provides opportunities spanning sport and physical activity, health and wellbeing, arts and crafts, music and culture, children's activities, older people's provision and community events. Since 2024, the centre has experienced significant growth in both activity and engagement. Our weekly programme has increased from 35 regular sessions per week to 73 currently, an increase of 38 sessions, representing growth of almost 109%.

This means that the centre now delivers more than twice the number of weekly sessions than it did when Great Western Community Trust first assumed responsibility for the centre.

This continued growth reflects our ambition to make Great Western Community Centre more than simply a venue for hire. We are developing a vibrant community hub where people of all ages can participate, connect with others, learn new skills, improve their wellbeing and feel part of their community.

Programme of Activities at Great Western Community Centre

Great Western Community Centre delivers one of the most diverse and community focussed programmes in Aberdeen's West End. The weekly timetable reflects our commitment to children & families, health & wellbeing, cultural enrichment, social connection and

accessible sport & physical activity. The breadth of activities demonstrates the centre's role as a multi-use community hub supporting people of all ages, backgrounds and interests.

Below is how our current programme aligns with the centre's core priorities:

1. **Children & Youth Activities**
   Children and young people remain at the heart of the centre's weekly programme. Activities span early years, primary age and teenage groups delivered by trusted partners and instructors.
   - Great Western Out of School Club: A cornerstone service providing safe, structured childcare and enrichment for local families.
   - Parent & Toddler Group: A welcoming early years space supporting social development and connection.
   - Bloom Baby Classes: Caterpillar Club & Busy Bees- sensory based early years development sessions.
   - Flashdance: Pre-primary ballet, junior and intermediate Acrobatic Arts.
   - Stagecoach Performing Arts: Early years & main stage programmes for ages 4- 18.
   - RugbyTots: Fun and confidence building for ages 2 – 5.
   - Rainbows, Brownies & Guides: groups supporting leadership, teamwork & social development.

   IMPACT: These activities provide safe spaces for learning, creativity, physical development and social confidence. They also strengthen family engagement & support working parents through reliable childcare and youth programming.

2. **Health & Wellbeing**
   The centre continues to expand its wellbeing offering, supporting physical health, mental wellbeing and healthy ageing.
   - Yoga & Pilates: Bliss Out Yoga, Pilates with Sharon, Pilates with Marjie, Yoga with Iain, Chair Strength with Pilates Props, Vin Yin Yoga
   - Chair Based Zumba: Accessible fitness for older adults or those with mobility challenges.
   - B-Fit Fitness Class: High energy fitness supporting cardiovascular health.
   - Indoor Bowling: Low impact physical activity with strong social benefits.
   - O50 Group: Varied activities supporting healthy ages, social connection and wellbeing.





   IMPACT: These sessions promote healthier lifestyles, reduce isolation and provide inclusive options for all ages and abilities.

3. **Cultural & Creative Activities**

The centre supports a vibrant cultural and creative environment, offering opportunities for artistic expression, music & heritage.

- Drawing & Sketching: Creative skills development for adults.
- Life Drawing: Artistic exploration & technique building.
- The Lyric Musical Society: Musical theatre & performance rehearsals.
- Aberdeen Gaelic Choir: Cultural heritage & traditional music.
- Stagecoach Performing Arts: Performing arts training for young people.

IMPACT: These activities enrich local cultural life, preserve heritage traditions and provide creative outlets for all ages.



4. **Social & Community Activities**

The centre continues to be a trusted venue for community connection, civic engagement and social support.

- Tuesday Coffee: Informal social space reducing isolation.
- Ashley & Broomhill Community Council: Local governance & community representation.
- Grampian Miniature Transport Collectors: Specialist interest group supporting social connection.
- Private music tuition: Individual learning opportunities for children and adults.
- St Thomas Indian Orthodox Church: Faith based community gathering.
- Hall Hire Availability: Supporting private functions, charity events, rehearsals and community events.

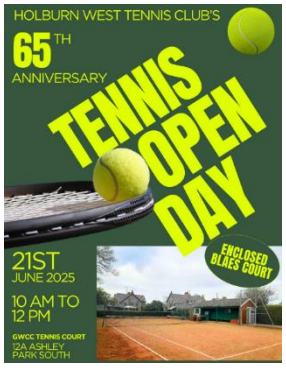
IMPACT: These activities strengthen community cohesion, provide safe spaces for connection and support local civic participation.

5. **Sports & Physical Activity**

The centre offers a growing range of accessible sport & movement-based activities for all ages.

- RugbyTots: Early years physical development.
- Indoor Bowling: Low impact sports.
- Country Dancing: Traditional dance with physical & social benefits.
- Tennis: Outdoor physical exercise on a private court.

IMPACT: These activities encourage active lifestyles, improve physical health and provide inclusive sport options for all ages.



Summary of Programme Strengths

- Breadth & Diversity: Over 70 sessions across seven days a week
- Strong Partnerships: Dance schools, performing arts providers, youth organisations, fitness instructors, cultural groups and charities.

- Inclusive Access: Activities for babies, children, teens, adults and older people.
- Community Impact: Reduced isolation, improved wellbeing, increased physical activity and strengthened local identity.
- Operational Sustainability: Regular hirers and structured programmes support financial stability and community engagement.

Volunteers

The charity is assisted by volunteers who facilitate several of the activities that take place in the centre such as the O50 Group, Parent & Toddlers, Coffee Mornings, and Tennis Club. The Trust wishes to thank all those involved in these occasions, bringing different people in our community together.

Financial Review

Financial position

Grants received in 2025 from Scottish Land Fund, (£30,000), Aberdeen City Council, (£2,030) and the Energy Pilot Scheme, (£10,000) have enabled GWCT to carry on with securing the Centre's financial viability and its structural integrity. The Scottish Land Fund, SLF, grant has enabled the continued employment of a Development Officer. ACC's grant was part of a grant for initial repairs and renovations to the buildings. The Energy Pilot Grant contributed towards the installation of wool insulation in the sanctuary.

During 2025/26, Great Western Community Trust continued to strengthen its financial resilience through successful applications to a range of charitable trusts and community funders. These awards have played a vital role in sustaining and expanding our programme of activities, ensuring that the centre remains an accessible, inclusive, and vibrant hub for the local community. These include from ACVO, (£6,000, for the O50 Group) and Trade Widows, (£4,115, for sports equipment and coaching).

Together, these grants have helped:

- Maintain a **diverse weekly programme** across all age groups
- Expand **health and wellbeing activities**
- Strengthen **social-connection initiatives**
- Support **creative and cultural programming**
- Improve **operational sustainability** and long-term planning

The Trust is deeply grateful to each funder for recognising the value of our work and investing in the wellbeing of our community. Their support ensures that we can continue delivering high-quality, inclusive activities that meet local needs and reduce inequalities, and allows the

development of the buildings, to improve users' experiences and accessibility to the spaces. GWCT is continually looking for new sources of funding.

The principal funding sources, in addition to Grants, is income from hall lets, (£70,778), unrestricted donations, (£4,723) and telecoms equipment placed in the spire, (£17,987). These exceeded the Centre's non-restricted operating costs.

During the year Great Western Community Trust received a total of £147,687 from incoming sources and incurred £197,499 of expenditure. The net deficit was £49,812, (2025, £566,826). This is due to grants received in the previous year for renovations, being spent in this year.

Reserves policy

The reserves policy is reviewed regularly to ensure that it reflects the needs of the charity and takes full cognisance of liabilities. At the year end, unrestricted reserves cover around 3 months operating costs.

Based on current levels of operation, unrestricted reserves of £10,000 are being held in a current bank account.

Risk management

The principal financial risks faced by the charity are the sustainability of income generation in the future. The trustees are committed to increasing and broadening their reach to encourage further use of the facilities.

The principal operational risks arise from the operation of the premises. These are mitigated by ensuring health and safety issues are closely monitored, maintenance of the building is kept up to date and insurance covers are regularly reviewed.

Going concern

The Trust reported a cash inflow of £147,687 for the year. Non-restricted Income (£86,963) exceeds non-restricted expenditure (£74,170) and on this basis the charity is a going concern.

The employment of a Centre Manager and Development Officer has increased the building's usage and in 2026 an ever-greater range of activities is being offered to all ages in the community. The Trustees are extremely grateful to the Centre Manager and Development Officer and Centre Coordinator for their commitment to the Centre, their diligence when providing a service to the Centre's users and the support they provide to one another, to the Centre's volunteers and to the Trustees. The Trust regularly applies to funding bodies for specific projects. ACC is supportive of the Community Centre.

Legal Status of the Trust

Great Western Community Trust is a two-tier Scottish Charitable Incorporated Organisation (SCIO), as stated in its constitution. This means it operates as a charity under Scottish law, with its structure and governance defined by the Charities and Trustee Investment (Scotland) Act 2005. A SCIO is specifically designed for charitable purposes and is regulated by the Office of the Scottish Charity Regulator (OSCR).

The trustees are committed to maintaining high standards of governance and have formally adopted the Charity Governance Code. The board considers that the charity complies with all the core principles and recommended practices of the Code. Governance practices are regularly reviewed to ensure continuous improvement and effectiveness in supporting the charity's core purpose.

The structure of the Trust comprises members and trustees.

Members, including Trustees, are not liable for the debts or liabilities of the Trust in case of its winding up.

Pricing Policy

Rates are reviewed annually to coincide with the new financial year and were increased by an average of 5% for 1/2/25. Regular users of the Centre's premises receive a 25% discount. The rates are competitive for the area and are regularly compared with other similar venues.

Future Plans

The Trustees and staffing team are particularly proud of the progress achieved in a relatively short period. The increase in programme delivery demonstrates the momentum that has been created since 2024 and provides a strong foundation for the continued development of Great Western Community Centre.

The Trust aims to build on this progress during the year ahead, continuing to broaden the programme, increase participation, strengthen partnerships and ensure that Great Western Community Centre remains a welcoming, sustainable and inclusive community asset for Aberdeen.

The program will continue to be driven by the needs of the community. Recent examples of this have been a new Crafting Group and Badminton and Pickleball sessions, all run by volunteers and funded by grants awarded to the Trust.

Opportunities to engage with young people in our community will continue to be sought, for example by offering free sports sessions either in our halls or at the nearby tennis court.

The Trust will build on the successful range of exercise classes available, using funding obtained, particularly looking for opportunities to help those in our community recovering from illness, injury or living with chronic conditions. Tai Chi for Arthritis Classes being an example of this.

High impact exercise also has a place in the Centre, and we are always looking for new ways to get and keep fit. The use of the tennis court will continue to be promoted to our community, with the long-term plan being to change the surface to allow all year-round play.

In the future the Trust hopes to further develop the use of auditorium space, by hosting more concerts and special events and hence taking full advantage of the superb acoustics and welcoming environment.

Reference and administrative details

Charity number: SC052219

Company number: SC006085

Registered Address: 9, Ashley Park Drive, Aberdeen AB10 6RY

Independent Examiners: Grant Considine Chartered Accountants, 46 High Street, Banchory, AB31 5SR

Bankers: Virgin Money, 1 Queen's Cross, Aberdeen AB15 4XU

Solicitors: Raeburn Christie Clark & Wallace LLP,
12-16 Albyn Place, Aberdeen, AB10 1PS

Trustees

The trustees serving during the year and since the year end were as follows:

Gordon Fettes, Martin Greig, Gill Redman, Leila Turner-Smith, Rob Gray (appointed 26/11/25)

Trustees are appointed by members. Members are admitted from within the community following written applications. The Board advise any new trustees of the main roles, duties and responsibilities of a trustee as well as advising on background information of the charity.

The trustees are all responsible for the day-to-day running of the charity during the year.

None of our trustees receive remuneration or other benefit from their work with the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

The trustees are responsible for the maintenance and integrity of any financial information on the charity's website. Approved by order of the board of trustees on 14th October 2026 and signed on its behalf by:



Gill Redman, Trustee

Independent Examiner's Report to the Trustees of Great Western Community Trust

I report on the accounts for the year ended 31 January 2026 set out on pages 12 to 24

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

Basis of the independent examiner's report
My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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.

Independent examiner's statement
In connection with 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

L A Considine

Louise Considine
The Institute of Chartered Accountants of Scotland

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

14 October 2026

Great Western Community Trust
Statement of Financial Activities
for year ending 31/1/26

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,723	-	4,723	5,222
Charitable activities	4				
- Hiring of Centre		63,929	6,849	70,778	34,474
- Community Events		324	230	554	1,107
- Grants		-	53,645	53,645	593,808
Other Income	5	17,987	-	17,987	9,301
Total		86,963	60,724	147,687	643,912
EXPENDITURE ON					
Charitable Activities	6	71,103	123,389	194,492	70,946
Governance costs	7	3,067	-	3,067	6,140
Total		74,170	123,389	197,559	77,086
NET INCOME		12,793	(62,665)	(49,872)	566,826
Total Funds brought forward		3,836	565,517	569,353	2,527
TOTAL FUNDS CARRIED FORWARD		16,629	502,852	519,481	569,353

Balance Sheet
as at 31/1/26

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Fixed Assets					
Tangible Assets	10	-	427,027	427,027	364,527
		-	427,027	427,027	364,527
Current Assets					
Debtors	11	7,065	-	7,065	5,181
Cash at bank		17,697	85,794	103,491	224,316
		24,762	85,794	110,556	229,497
Creditors					
Creditors falling within 1 year	12	(13,102)	(5,000)	(18,102)	(24,671)
Net Current Assets		11,660	80,794	92,454	204,826
Total Assets Less Current Liabilities		11,660	507,821	519,481	569,353
Net Assets		11,660	507,821	519,481	569,353
Total Funds		11,660	507,821	519,481	569,353

The Financial Statements were approved by the Board of Trustees and authorised for issue on 14th October 2026 and were signed on its behalf by:


Gill Redman, Trustee


Leila Turner Smith, Trustee

Notes on the Accounts

1. STATUTORY INFORMATION

Great Western Community Trust is a Scottish Charitable Incorporated Organisation and is registered in Scotland. The charity's registered number and principal address can be found in the Reference and Administration Details section of the Report of the Trustees.

2. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below. The charity has adopted the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Basis of Preparation

Financial statements have been prepared in accordance with applicable accounting standards: Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) in accordance with the FRS 102, The Charities and Trustee Investment (Scotland) Act 2005.

Great Western Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounts aim to present a "true and fair view" of the charity's financial position and activities.

GWCT's constitution is the charity's governing document.

The presentation currency of the financial statements is the Pound Sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying mount 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 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.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Accordingly, the financial statements have been prepared on the going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Aside from grants, the main income for the Trust comes from the hiring of space in the centre to a wide variety of business and community organisations. There is also a significant income from telecoms equipment placed in the spire.

All donations are included within income under either restricted or unrestricted funds according to the terms under which the donation is made.

Grant income is recognised when there is reasonable assurance that the charity will comply with any conditions attached to the grant and the grant will be received.

General volunteer time is not recognised.

No interest has been received on funds held.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

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

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

Asset Category	Annual Rate
Equipment	Over 4 years
Land & Buildings	Over 50 years

Any gain or loss arising from the disposal of an asset is determined as the difference between the sales proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amount 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 to determine the extent of the impairment loss (if any).

Taxation

The charity is exempt from tax on its charitable activities. The charity is not registered for VAT, and expenditure therefore includes irrecoverable input VAT.

Funds

Funds are classified as either Restricted or Unrestricted funds, defined as follows.

Restricted funds are donations or grants which the funder has specified are to be solely used for a particular area of the Trust's work.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. If parts of the unrestricted funds are earmarked by the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pensions

Employees of the charity, earning more than £10,000 per year, are automatically enrolled in the Trust's NEST (National Employment Savings Trust) Pension Scheme, which is funded by contributions from the employee and employer. Any employee may choose to opt out of the scheme. NEST is a UK government-backed workplace pension scheme. It's a trust-based scheme, meaning it's run in the interests of its members, with no shareholders or owners.

Financial Instruments

Trade debtors and trade creditors are classified as financial instruments.

They are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Income from Charitable Activities

3. DONATIONS AND LEGACIES

The income from donations was £4,723

	Unrestricted £	Restricted £	Total 2026£	Total 2025£
Corporate Donations	-	-	-	1,116
Charitable Donations	3,340	-	3,340	1,249
Private donations	1,383	-	1,383	2,857
	4,723	-	4,723	5,222

Charitable Donations includes donations from organisations that use the buildings for no charge, such as uniformed organisations, parent & toddlers & coffee club. These groups are all managed by volunteers.

4. INCOME FROM CHARITABLE ACTIVITIES

A. Hiring of Centre

The Centre has a range of spaces available to hire: an auditorium with stage, balcony and audio-visual system, large hall with stage & kitchen, smaller hall, meeting rooms and office space. The space is primarily hired on an hourly rate basis. Regular users pay a discounted rate, whilst legacy groups from Holburn West Church give an annual donation. The centre aims to cater for different demographics and needs within the community. Total income for hire of the Centre was £70,778. A portion of this income(10 %) is put into the Trust's Reserve Funds.

B. Community Events

A major part of the Trust's purpose is to bring our community together. Throughout the year events are organised either by the Trust or in collaboration with other organisations. These events are not viewed as fundraisers, although there are opportunities for participants to contribute towards their cost.

	2026 £	2025£
Lunar Celebration	-	95
Jazz Scotland	89	231
ADHD	-	500
Easter	-	163
CommCon	235	-
Christmas	230	118
Total	554	1,107

C. Grants Income

A 2-year grant for a Development Officer has been received from SLF, this financial year being the middle part of this funding. The grant is received in advance, in 6 monthly instalments, (£15,000). By the end of the financial year 18 months' grant had been received, & 16 months' salary paid, so 2 months, (£5,000), were accrued from the previous year and 2 months, (£5,000) is accounted as deferred income.

Grants have been received from ACVO (£6,000), Trade Widows Fund (£4,115), NHS Health Improvement Fund (£1,500). These funds have been used to support centre projects aimed at improving the mental and physical health of the community.

A final instalment of a renovation grant was received from ACC, and a grant was received from the Energy Pilot Scheme to improve the insulation of the buildings.

Capital Asset Grants	SLF £	ACC £	Other £	Total £	2025 £
For purchase of buildings	-	-	-	0	306,995
Surveys & Architects	-	-	-	0	12,465
Insulation of Sanctuary Roof (Energy Pilot Fund)	-	-	10,000	10,000	-
	0	0	10,000	10,000	319,460

Revenue Grants	SLF £	ACC £	Other £	Total £	2025 £
Development Officer	30,000	-	-	30,000	10,000
Improvements to Buildings	-	2,030	-	2,030	247,970
Insurance	-	-	-	-	5,000
Initial Repairs	-	-	-	-	11,378
Health & Well-Being	-	-	11,615	11,615	-
Festival Grant		230	324	554	-
	30,000	2,260	11,939	44,199	274,348

Total Grants	SLF £	ACC £	Other £	Total £	2025 £
	30,000	2,260	21,939	54,199	593,808

5. OTHER INCOME

Telecoms equipment is based in the church spire. An annual rent is paid to the Trust by the telecoms company. The rent is subject to an interest rate rise every three years. This income is received a year in advance in July. The rental relating to months February to June have been accounted for as deferred income.

Date received	Total Value £	Value Accrued £	Value in SoFA £	Value Deferred £
July 24	15,944	-	9,301	6,643
July 25	19,446	6,643	17,987	8,102

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Salaries & benefits	21,072	26,894	47,966	17,997
Utilities	25,858	-	25,858	15,507
Operating costs	8,944	11,787	20,731	15,524
Maintenance	6,408	84,708	91,116	14,336
Insurance	8,821	-	8,821	7,582
	71,103	123,389	194,492	70,946

7. ACCOUNTANTS' REMUNERATION

	Accrued Expense 2026 £	Final Expense 2025£	Accrued expense 2025£
Fees payable to the charity's accountants	3,067	7,347	6,140

8. TRUSTEES' REMUNERATION AND BENEFITS

The Charity Trustees were not paid and did not receive any benefits from the Trust, neither were they reimbursed expenses during the year. No Charity Trustee received payment for professional or other services supplied to the charity.

The key management personnel of the Trust comprise the Trustees, Development Officer/Centre Manager and Centre Coordinator.

9. ANALYSIS OF STAFF COSTS

	Unrestricted	Restricted	Total	Total
	£	£	2026 £	2025 £
Salaries	20,313	25,441	45,754	17,526
Pension	759	1,313	2,072	315
HR & CPD		140	140	156
	21,072	26,894	47,966	17,997

Staff Numbers

The Trust has 3 employees: Development Officer/Centre Manager, Centre Coordinator and Cleaner, creating just below 2 Full-Time Equivalent Staff.

No employee received emoluments more than £60,000.

Staff are supported by many volunteers who provide an invaluable service.

10. Tangible Fixed Assets

	Land & Buildings	IT	Total £
	£	£	
Cost			
At 1 February 2025	371,587	399	371,986
Additions	71,141	399	71,540
At 31 January 2026	442,728	798	443,526
Depreciation			
At 1 February 2025	7,358	100	7,458
Charge for the year	8,841	200	9,041
At 31 January 2026	16,199	300	16,499
Net Book Value as at 31/1/26	426,529	498	427,027
Net Book Value as at 31/1/25	364,228	299	364,527

The premises are subject to a standard security (securing an overage payment on a change of use of the subjects) in favour of the trustees of the United Congregation of Aberdeen: Fountainhall, Church of Scotland.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	7,065	4,775
Prepayments and accrued income	-	406
	7,065	5,181

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Deferred income	13,102	11,644
Accrued expenses	5,000	13,027
	18,102	24,671

Deferred income consists of telecoms rent for equipment placed in the spire. This is paid annually in July; therefore 5 months income is treated as deferred income. This is £8,102. Development Officer funding from SLF is received 6 monthly; therefore 2 months of sum received is treated as deferred income. This is £5,000.

13. LEASING AGREEMENTS

A photocopier lease payment of £562 was paid during the year. This is included under operating costs. The lease period is for 5 years from Mar 2025 and is non-cancellable.

Minimum lease payments under non-cancellable operating leases fall due as follows.

	2026 £
Within 1 year	562
Between 1 and 5 years	2,153
	2,715

14. MOVEMENT IN FUNDS

	At 1.2.25	Net Movement in funds	Transfer between funds	At 31.1.26
	£	£	£	£
Unrestricted funds				
General fund	3,836	12,793	-	16,629
Restricted funds				
Building	563,460	(65,711)	-	497,749
Laptop	699	(200)	-	499
Development Officer	1,358	3,246	-	4,604
	565,517	(62,665)	-	502,852
TOTAL FUNDS	**569,353**	566,826	-	519,481

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted funds			
General fund	86,963	(74,170)	12,793
Restricted funds			
Building	30,724	(96,435)	(65,711)
Laptop		(200)	(200)
Development Officer	30,000	(26,754)	3,246
	60,724	(123,389)	(62,665)
TOTAL FUNDS	147,687	(197,559)	(49,872)

14. MOVEMENT IN FUNDS - continued

Comparatives for movements in funds

	At 1.2.24	Net movement in	Transfer between	At 31.1.25
	£	funds £	funds £	£
Unrestricted funds				
General fund	2,323	6,435	(4,922)	3,836
Restricted funds				
Building	204	558,334	4,922	563,460
Laptop		699		699
Development Officer		1,358		1,358
	204	560,391	4,922	565,517
TOTAL FUNDS	2,527	566,826	-	569,353

Comparatives net movement in funds, included in the above as follows:

	Incoming Resources	Resources Expended	Movement in Funds
	£	£	£
Unrestricted funds			
General Fund	49,305	(42,870)	6,435
Restricted funds			
Building	583,808	(25,474)	558,334
Laptop	799	(100)	699
Development Officer	10,000	(8,642)	1,358
	594,607	(34,216)	560,391
TOTAL FUNDS	643,912	(77,086)	566,826

The unrestricted funds have no legal or donor restrictions and are used by the Charity based on decisions made by the Trustees.

Name of fund	Description of fund
Building	For purchase and maintenance of the buildings
Laptop	For purchase of devices to enable the administration of the centre
Development officer	For employment of personnel to develop the centre to best serve the community

Transfers between funds
There have been no transfers between funds.

15. RELATED PARTY DISCLOSURES

There are no related party disclosures

16. NON-DOMESTIC RATES RELIEF

During the year, the charity benefitted from charitable rates relief on its premises in accordance with local council guidelines. This resulted in total savings of £14,230 in business rates.

The Trustees are grateful to the local council for this support, which enables more funds to be directed to charitable activities.