

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	03	2024	To	28	02	2025

Reference and administration details

Charity name	Hoy Youth Hub
Other names charity is known by	
Registered charity number	SC052311
Charity's principal address	Myre house
	Longhope
	Orkney
	Postcode KW16 3PQ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2				
3				
4			From 31/12/2024	
5			From 31/12/2024	
6			From 31/12/2024	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Resigned 01/07/2024
	Resigned 31/12/2024

Structure, governance and management

Type of governing document	SCVO Model SCIO Constitution
Trustee recruitment and appointment	Individuals who agreed to form a SCIO and signed Trustee forms which accompanied the application for incorporation were deemed to be appointed by the members as charity trustees with effect from the incorporation date of 7th February 2023. Due to changes to their commitments two trustees had to step down and a further three were recruited from the local community.

Objectives and activities

Charitable purposes	The Charitable purposes of Hoy youth hub are: (a) The advancement of citizenship or community development (b) To empower young people socially, economically and culturally, giving them a safe space, a voice within the community and creating intergenerational experiences (c) The relief of social isolation, child poverty and food poverty (d) To provide recreational facilities or the organisation of recreational activities with the object of improving conditions of life for persons whom the facilities or activities are primarily intended
Summary of the main activities in relation to these objects	Hoy Youth Hub operates weekly sessions for children and young people who live on the Island of Hoy in Orkney. These include free door to door transport, food and drink and activities.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During this financial year Hoy Youth Hub provided weekly sessions for all 5-12 year olds, alongside separate weekly sessions for all 12-18 year olds resident on the island, these sessions include snacks drinks and door to door transport all provided for free.

We also provide a birthday gift voucher and a hamper including a gift voucher at Christmas alongside our annual Christmas Party.

This year we have secured funding to purchase our own building to create a dedicated youth centre.

We continue to receive a mix of single and multi-year awards for funding which enable us to operate our service for free. This funding has enabled the employment of some youth workers from July this year.

Financial review

Brief statement of the charity's policy on reserves

Hoy Youth Hub does not have a policy on reserves.

Details of any deficit

None

Donated facilities and services (if any)

The operation of Hoy Youth Hub is undertaken entirely by volunteers with the exception of some youth work which is conducted by paid employees. All admin and finance, planning, grant applications are done by our volunteer board.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)	Chair	Trustee
Date	20/9/2025	20/09/2025

Hoy Youth Hub

SC052311



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	March	2024		28	February	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	1,828
Legacies					-	
Grants	8,000	90,676			98,676	33,494
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	8,000	90,676	-	-	98,676	35,322
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,000	90,676	-	-	98,676	35,322
A3 Payments						
Expenses for fundraising activities					-	501
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,374	15,180			16,555	4,518
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs					-	
Other		101			101	
					-	
A3 Sub total	1,424	15,281	-	-	16,705	5,019
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,530	79,636			81,166	9,298
Purchase of investments					-	
A4 Sub total	1,530	79,636	-	-	81,166	9,298
Total payments	2,955	94,917	-	-	97,871	14,317
Net receipts / (payments)	5,045	(4,241)	-	-	805	21,005
A5 Transfers to / (from) funds	(1,767)	1,767			-	
Surplus / (deficit) for year	3,279	(2,474)	-	-	805	21,005

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,439	11,566			21,005	
	Surplus / (deficit) shown on receipts and payments account	3,279	(2,474)			805	21,005
						-	
						-	
	Cash and bank balances at end of year	12,718	9,092	-	-	21,810	21,005
	(Agree balances with receipts and payments account(s))	0	0	-	-	-	-

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Land & Buildings (List available)	Unrestricted	25		-
	Land & Buildings (List available)	003 - Scottish Land Fund	76,330		7,240
	Fixtures and Fittings (List available)	Unrestricted	390		108
	Fixtures & Fittings (List available)	001 - VAO			148
	Fixtures & Fittings (List available)	005 - Tesco	6		253
	Fixtures & Fittings (List available)	007 - Peoples Health Trust	2,225		-
	Fixtures & Fittings (List available)	008 - Christmas	54		-
	Play Equipment (List available)	Unrestricted	1,115		-
	Play Equipment (List available)	001 - VAO	297		362
	Play Equipment (List available)	005 - Tesco	230		185
	Play Equipment (List available)	007 - Peoples Health Trust	494		-
	Computers (List available)	006 - Co-operative Bank			1,002
		Total	81,166	-	9,298

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

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

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

Signature*

Print Name

Date of approval



15/09/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted Funds - General Operation of Hoy Youth Hub, Restricted Funds 001 - VAO Small grant Scheme - Equipment, 003 - Scottish land Fund Stage 2 Funding, 004 - Youth Scotland – Feel Good/Wellbeing, 005 Tesco Stronger Starts - Equipment, 007 - Peoples Health Trust -Active Communities core funding, 008 - Christmas – Cooke Aquaculture Community Grant - Christmas Party and Hampers, 009 – OIC GH&WCC - Insurance

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Stage 2 Funding - Building Purchase and Planning costs etc	Scottish Land Fund	1	76,330
Feel Good / Well-being funding	Youth Scotland	1	500
Equipment	Tesco	1	375
Core Funding	Peoples Health Trust	1	10,659
Christmas Party and Hampers	Cooke Aquaculture	1	1,550
Unrestricted Revenue Funding	Robertson Trust	1	8,000
Insurance	OIC - GH&W CC	1	1,262
Total			98,676

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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Number of trustees

£

C4b Trustee expenses - details

N Budge - Purchase of second hand equipment from house clearance paid in cash and reimbursed	1	2,000
N Budge - Reimbursement of costs incurred on behalf of Hoy Youth Hub	1	780

Transaction amount (£)

Balance outstanding at period end (£)

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Two transactions were made with the chair in the period totalling £2780 which is 2.8% of all transactions. The deficit on Fund 001 is resolved in the upcoming financial year when the reimbursement is received.

Hoy Youth Hub

SC052311

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Funds Held in Trust					-	1,828
					-	
					-	
					-	
Total	-	-	-	-	-	1,828

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Voluntary Action Orkney				-	500
Localgiving				-	500
Scottish Land Fund		76,330		76,330	7,240
Youth Scotland		500		500	1,600
Tesco		375		375	1,125
The Co-operative Bank				-	1,000
Peoples Health Trust		10,659		10,659	11,999
The Robertson Trust	8,000			8,000	8,000
OIC - GH&W CC		1,262		1,262	-
Cooke Aquaculture		1,550		1,550	1,530
Total	8,000	90,676		98,676	33,494

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Consumables		437			437	307
Groceries		878			878	912
Gifts	422	2,171			2,593	2,116
Post & Stationery	19	175			193	187
Hire Fees		1,680			1,680	-
Wages		6,884			6,884	478
Workwear	217				217	
Training	456				456	35
Memberships	260	45			305	260
Advertising					-	223
Electricity		388			388	-
Insurance		2,107			2,107	-
Internet		416			416	-
Total	1,374	15,180	-	-	16,555	4,518

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Hoy Youth Hub

SC052311

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below Unrestricted Funds	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	1,828
Legacies					-	
Grants	8,000				8,000	8,500
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	8,000	-	-	-	8,000	10,328
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,000	-	-	-	8,000	10,328
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,374				1,374	766
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1,424	-	-	-	1,424	766
Payments relating to asset and investment movements						
Purchases of fixed assets	1,530				1,530	108
Purchase of investments					-	
Sub total	1,530	-	-	-	1,530	108
Total payments	2,955	-	-	-	2,955	874
Net receipts / (payments)	5,045	-	-	-	5,045	9,454
Transfers to / (from) funds	(1,767)				(1,767)	(15)
Surplus / (deficit) for year	3,279	-	-	-	3,279	9,439

Nature and purpose of funds

Unrestricted Funding is for the general operation of Hoy Youth Hub and can be used for anything deemed necessary

Hoy Youth Hub

SC052311

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 2 - enter name of fund below	Total restricted funds	Total restricted funds last period
	001 - Voluntary Action Orkney	003 - Scottish Land Fund	004 - Youth Scotland	005 - Tesco Stronger Starts	007 - Peoples Health Trust	008 - Christmas	009 - OIC - GH&W CC		
Receipts									
Donations								-	
Legacies								-	
Grants		76,330	500	375	10,659	1,550	1,262	90,676	24,994
Receipts from fundraising activities								-	
Gross trading receipts								-	
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
Sub total	-	76,330	500	375	10,659	1,550	1,262	90,676	24,994
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	-	76,330	500	375	10,659	1,550	1,262	90,676	24,994
Payments									
Expenses for fundraising activities								-	501
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	221			198	10,211	2,443	2,107	15,180	3,752
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
Other					101			101	
Sub total	221	-	-	198	10,312	2,443	2,107	15,281	4,253
Payments relating to asset and investment movements									
Purchases of fixed assets	297	76,330		236	2,719	54		79,636	9,190
Purchase of investments								-	
Sub total	297	76,330	-	236	2,719	54	-	79,636	9,190
Total payments	518	76,330	-	434	13,031	2,497	2,107	94,917	13,443
Net receipts / (payments)	(518)	-	500	(59)	(2,372)	(947)	(845)	(4,241)	11,551
Transfers to / (from) funds	18			14		890	845	1,767	15
Surplus / (deficit) for year	(500)	-	500	-	(2,372)	(57)	-	(2,474)	11,566

Nature and purpose of funds

Unrestricted Funds - General Operation of Hoy Youth Hub, Restricted Funds 001 - VAO Small grant Scheme - Equipment, 003 - Scottish land Fund Stage 2 Funding, 004 - Youth Scotland – Feel Good/Wellbeing, 005 Tesco Stronger Starts - Equipment, 007 - Peoples Health Trust -Active Communities core funding, 008 - Christmas – Cooke Aquaculture Community Grant - Christmas Meal, Party and Hampers, 009 – OIC GH&WCC - Insurance

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Hoy Youth Hub						
Registered charity number	SC	052311						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	03	2024		28	02	2025	
Set out on pages								(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached							
Signed**:								
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

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

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose