Company registration number: SC743152
Charity registration number: SC053128

OAKLEYASN LTD
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Axiom Business Consultancy Limited
Chartered Certified Accountants
Montgoldrum Farm
Arbuthnott
Laurencekirk
Aberdeenshire
AB30 1LS

Oakleyasn Ltd
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Oakleyasn Ltd
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mrs M C Annandale (appointed 17/04/2025) Mrs A Greig Mrs C L Macquarrie (resigned 20/04/2025) Mrs M Adamson-Skinner Mrs Z M Savel (appointed 22/01/2025) Mr M Hickin (appointed 22/04/2025)
Charity Number	SC053128
Company Number	SC743152
Principal Address	15 Finella Grange West Cairnbeg Laurencekirk AB30 1SE
Independent Examiner	Christopher Doan FCCA Axiom Business Consultancy Limited Chartered Certified Accountants Montgoldrum Farm Arbuthnott Laurencekirk Aberdeenshire AB30 1LS

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

Objectives and Activities

Aims and Objectives

Oakley exists to improve the lives of children and young people with Additional Support Needs (ASN) and their families, primarily within Aberdeenshire. Our purpose is rooted in lived experience and driven by a commitment to inclusion, dignity, opportunity and belonging.

The objectives of the charity are as follows:

Oakley's objects are:

a) To improve the lives of children and young people with additional support needs and their families through the provision of educational and recreational facilities and activities and, in particular but not exclusively, to maintain and develop at Coneyhatch, Stonehaven, a purpose-built play and resource centre for indoor and outdoor play.

b) To provide care, respite, support, fun and friendship to the children, young people, parents and carers who use the services of Oakley.

c) To advance the education of children and young people by providing opportunities for individual challenge and personal growth in an environment that values independence and achievement.

d) To advance education in and promote inclusive play by sharing knowledge and skills through training programmes.

Public Benefit

Throughout 2025, Oakley furthered its charitable purposes by:

• Advancing inclusion for children and young people with ASN
• Supporting families through engagement and programme delivery
• Developing accessible community infrastructure
• Promoting equality of opportunity

The charity's work is delivered for the public benefit and focused on those within its beneficiary group.

The Trustees confirm that they have complied with the duty under the Charities and Trustee Investment (Scotland) Act 2005 to have regard to OSCR's guidance on public benefit.

Achievements and Performance

Main Achievements

2025 was a year of building strength.

While the centre did not formally open during this reporting period, the charity made substantial progress toward operational launch and continued to deliver outreach and programme activity.

The Trustees prioritised:

• Regulatory compliance and safeguarding systems
• Recruitment of a values-led operational team
• Community mobilisation and volunteer engagement
• Completion of building and environmental preparation
• Financial sustainability planning

It was a year of graft, growth and groundwork.

Building Momentum.

The first half of 2025 focused on strengthening operational foundations.

Progress included:

• Continued building and site development
• Refinement of environmental design to ensure sensory-informed spaces
• Procurement of specialist equipment
• Learning visits to exemplar ASN settings to inform best practice
• Appointment of an ASN Development Manager

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Main Achievements - continued

- Continued delivery of EmpowerABILITY sessions in community settings
- Strengthened partnerships with schools and third sector organisations

These steps positioned Oakley for structured scale and safe growth.

In 2025, Oakley opened formal registration of interest for children and young people.

The response was immediate and significant.

Families engaged quickly, demonstrating clear and urgent demand for specialist ASN provision within Aberdeenshire.

Opening registration allowed us to:

- Begin structured capacity planning
- Map demand and identify priority needs
- Develop phased delivery models
- Strengthen referral and safeguarding processes

This milestone marked a shift from vision to visible readiness.

Additional Achievements

Recruitment and Team Development

During the second half of 2025, Oakley launched recruitment campaigns across leadership, practitioner and support roles.

The response was extraordinary.

Applications were received from professionals across education, the NHS, private practice and the third sector. The quality and passion evident in applicants reinforced the strength of belief in Oakley's mission.

Extensive interviews were undertaken to ensure:

- Values alignment
- Safe recruitment
- Professional competence
- Commitment to inclusive and trauma-informed practice

Volunteer recruitment also expanded significantly, with PVG requirements in place for regulated roles.

Community Engagement and Partnerships

Oakley remained deeply rooted in community throughout 2025.

Engagement included:

- Participation in Youth and Philanthropy Initiative (YPI) programmes
- Community fundraising events and awareness campaigns
- Volunteer mobilisation drives
- School and youth partnerships
- Outdoor and experiential engagement sessions

Young people actively championed Oakley's work, including through YPI presentations which resulted in funding support and powerful advocacy.

The sense of shared ownership of Oakley within the community continues to grow.

Resourcing the Centre

Equipping a purpose-built centre requires both funding and creativity.

In 2025 we secured:

- Specialist furniture through surplus redistribution schemes
- Donations from local businesses
- Community-supported wish list contributions
- Capital funding for inclusive and immersive sensory technology

These efforts reduced financial pressure and enhanced the quality of the environment we are preparing to open.

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Additional Achievements - continued

Innovation and Inclusion

Late 2025 saw the development of plans to introduce immersive sensory technology within the centre.

This technology will support emotional regulation, inclusive learning and engagement for children and young people with ASN.

It reflects Oakley’s commitment to evidence-informed practice and inclusive innovation.

Financial Review

Financial Position

The Trustees maintained prudent financial oversight throughout 2025.

Key principles included:

- Responsible management of funds
- Clear separation of capital and revenue expenditure
- Active fundraising and grant applications
- Careful cash flow monitoring during pre-opening phase

The charity remains in a development phase and continues to prioritise long-term sustainability over rapid expansion.

Reserves Policy

The Trustees recognise the importance of maintaining appropriate reserves to:

- Ensure financial resilience
- Manage funding fluctuations
- Support responsible service launch

Reserves will continue to be reviewed in light of operational growth and service rollout.

Risk Management

The Trustees have considered the principal risks facing the charity during 2025.

Key risks included:

- Delays in regulatory approval
- Recruitment and workforce sustainability
- Funding volatility
- Financial pressure during pre-opening period
- Operational scaling risks

Mitigation measures included:

- Strengthened governance structures
- Phased recruitment approach
- Diversified fundraising activity
- Detailed compliance preparation
- Ongoing risk register monitoring

The Board remains confident that appropriate systems are in place to manage identified risks.

Structure, Governance and Management

Governing Document

The charity is governed by its constitution and is managed by a Board of Trustees all of whom have relevant managerial, business and financial experience. The Board is responsible for the strategic direction of the charity and oversees all of its financial dealings. None of the Trustees are remunerated for their position as Trustee.

Trustee Selection Methods

Trustees are appointed in accordance with the charity's Constitution.

The Board seeks to maintain a balanced mix of professional expertise, governance knowledge and lived experience aligned with Oakley's mission.

New trustees are supported through an induction process which outlines:

- Legal duties under the Charities and Trustee Investment (Scotland) Act 2005
- Governance responsibilities
- Safeguarding and child protection obligations
- Financial oversight expectations
- The strategic vision and operational structure of OaKley

Governance strengthening remained a clear priority throughout 2025 as the charity prepared for operational scale.

Government Developments in 2025

2025 was a year of consolidation and strengthening behind the scenes.

The Board worked to formalise structures and ensure that as Oakley grows, it does so safely, sustainably and with integrity.

This included:

- Clearer delineation between trustee oversight and operational leadership
- Strengthened reporting and accountability systems
- Ongoing review and updating of policies
- Continued alignment with OSCR guidance and charity law
- Monitoring of risk and financial sustainability

The Trustees remain committed to transparency, good governance and responsible stewardship of funds and trust placed in the charity.

Post Balance Sheet Events

The Trustees' priorities for 2026 include:

- Finalising regulatory approvals
- Opening the purpose-built centre
- Phased service rollout
- Continued workforce development
- Embedding monitoring and evaluation systems
- Strengthening long-term financial sustainability

We move into 2026 with determination, strengthened systems, and a community behind us.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Oakleyasn Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A. Greig

Mrs A Greig

Trustee
20/03/2026

Independent Examiner's Report to the Trustees of Oakleyasn Ltd
For The Year Ended 31 December 2025

I report on the the accounts of Oakleyasn Ltd (the Charity) for the year ended 31 December 2025 which are set out on pages 1 to 11 .

Responsibilities and Basis of Report

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my reponsibility 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.

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

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
- to prepare accounts which accord with the accounting records and 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.

Christopher Doan FCCA

20/03/2026
Axiom Business Consultancy Limited
Chartered Certified Accountants
Montgoldrum Farm
Arbuthnott
Laurencekirk
Aberdeenshire
AB30 1LS

Oakleyasn Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	51,722	62,870	114,592	97,472
Other trading activities	**4**	132	-	132	36
		51,854	62,870	114,724	97,508
EXPENDITURE ON:					
Raising funds	**6**	(69,785)	-	(69,785)	(12,833)
Charitable activities:	**6**				
NET INCOME		(17,931)	62,870	44,939	84,675
Transfers between funds	**15**	110,980	(110,980)	-	-
NET MOVEMENT IN FUNDS		93,049	(48,110)	44,939	84,675
RECONCILIATION OF FUNDS:					
Total funds brought forward		4,162	76,735	80,897	(3,778)
TOTAL FUNDS CARRIED FORWARD	**15**	97,211	28,625	125,836	80,897

The notes on pages 11 to 16 form part of these financial statements.

Oakleyasn Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	20,737	76,735	97,472
Other trading activities	**4**	36	-	36
		20,773	76,735	97,508
EXPENDITURE ON:				
Raising funds	**6**	(12,833)	-	(12,833)
Charitable activities:	**6**			
NET INCOME/(EXPENDITURE)		7,940	76,735	84,675
NET MOVEMENT IN FUNDS		7,940	76,735	84,675
RECONCILIATION OF FUNDS:				
Total funds brought forward		(3,778)	-	(3,778)
TOTAL FUNDS CARRIED FORWARD	**15**	4,162	76,735	80,897

The notes on pages 11 to 16 form part of these financial statements.

Oakleyasn Ltd
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**11**	10,171	33,995	44,166	1,806
		10,171	33,995	44,166	1,806
CURRENT ASSETS					
Debtors	**12**	7,715	-	7,715	-
Cash at bank and in hand		95,433	-	95,433	100,147
		103,148	-	103,148	100,147
Creditors: Amounts Falling Due Within One Year	**13**	(21,478)	-	(21,478)	(21,056)
NET CURRENT ASSETS (LIABILITIES)		81,670	-	81,670	79,091
TOTAL ASSETS LESS CURRENT LIABILITIES		91,841	33,995	125,836	80,897
NET ASSETS		91,841	33,995	125,836	80,897
FUNDS OF THE CHARITY					
Restricted Funds				28,625	76,735
Unrestricted Funds				97,211	4,162
TOTAL FUNDS	**15**			125,836	80,897

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

A. Greig

Mrs A Greig

Trustee
20/03/2026

The notes on pages 11 to 16 form part of these financial statements.

1. **General Information**

Oakleyasn Ltd is a company limited by guarantee, incorporated in Scotland, registered number SC743152 and registered charity number SC053128. The registered office is .

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. **Incoming Resources**

Incoming resources are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the income have been met or are fully within the control of the charity:
- there is sufficient certainty that receipt of the income is considered prabable; and
- the amount can be measured reliably.

2.3. **Resources Expended**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

2.4. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% reducing balance
Motor Vehicles	15% reducing balance
Fixtures & Fittings	15% reducing balance
Computer Equipment	33% straight line

2.5. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	**Restricted funds**	**2025 Total funds**
	£	**£**	**£**
Donations and gifts	26,722	-	26,722
Grants	25,000	62,870	87,870
	51,722	62,870	114,592

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	9,505	-	9,505
Grants	11,232	76,735	87,967
	20,737	76,735	97,472

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	31 December 2024 Unrestricted funds
	£	£
Fundraising events	132	36

5. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	7,952	320

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	5,058	64,727	69,785

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Raising funds	1,136	11,697	12,833

7. **Support Costs**

	2025 Raising funds £
Employee costs	45,518
Premises expenses	59
General administration	10,889
Depreciation	7,952
Governance costs	309
	64,727

	2024 Raising funds £
Employee costs	180
General administration	7,537
Depreciation	320
Governance costs	3,660
	11,697

8. **Independent Examiner's Remuneration**

	2025 £	2024 £
Independent examination of the financial statements	1,575	1,500
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	3,660
	1,575	5,160

9. **Staff Costs**

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	44,005	-
Other pension costs	1,043	-
	45,048	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 1 (2024: NIL)

11. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	1,626	-	500	-	2,126
Additions	8,514	33,995	2,919	4,884	50,312
As at 31 December 2025	10,140	33,995	3,419	4,884	52,438
Depreciation					
As at 1 January 2025	245	-	75	-	320
Provided during the period	489	7,082	158	223	7,952
As at 31 December 2025	734	7,082	233	223	8,272
Net Book Value					
As at 31 December 2025	9,406	26,913	3,186	4,661	44,166
As at 1 January 2025	1,381	-	425	-	1,806

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	18	-
Other debtors	7,697	-
	7,715	-

13. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	(155)	35
Other creditors	15,901	15,861
Taxation and social security	1,647	-
Accruals and deferred income	4,085	5,160
	21,478	21,056

14. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,043 (2024: £0).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

15. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	4,162	51,854	(69,785)	110,980	97,211

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Restricted funds					
ASDA Foundation	800	-	-	(800)	-
Agnes Hunter Tust	8,775	-	-	(8,751)	24
AVA	35,455	5,456	1	(35,429)	5,483
Hillhead of Auquhirie	1,500	1,199	-	(1,500)	1,199
Meikle Carewe	1,838	4,312	-	(2,687)	3,463
Scottish Childrens Lottery Trust	3,000	3,900	-	(3,000)	3,900
Scottish Midland Coop	368	-	-	(368)	-
SFX Foundation	4,999	-	-	(4,060)	939
The National Lottery	20,000	-	-	(19,978)	22
AVA (Communities Mental Health)	-	9,857	(1)	(9,847)	9
New Park Educational Trust	-	5,000	-	(5,000)	-
Bauer Radio - Cash for Kids	-	5,126	-	(5,126)	-
Groundwork UK	-	5,000	-	(5,000)	-
Shell STEM	-	1,000	-	-	1,000
RS Macdonald	-	9,500	-	-	9,500
AAIBE	-	1,020	-	-	1,020
Aberdeenshire Council	-	1,000	-	(991)	9
NHSG	-	8,000	-	(8,000)	-
Toy Trust	-	2,500	-	(443)	2,057
Total restricted funds	76,735	62,870	-	(110,980)	28,625
Total funds	80,897	114,724	(69,785)	-	125,836

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(3,778)	20,773	(12,833)	4,162
Restricted funds				
ASDA Foundation	-	800	-	800
Agnes Hunter Tust	-	8,775	-	8,775
AVA	-	35,455	-	35,455
Hillhead of Auquhirie	-	1,500	-	1,500
Meikle Carewe	-	1,838	-	1,838
Scottish Childrens Lottery Trust	-	3,000	-	3,000
Scottish Midland Coop	-	368	-	368
SFX Foundation	-	4,999	-	4,999
The National Lottery	-	20,000	-	20,000
Total restricted funds	-	76,735	-	76,735
Total funds	(3,778)	97,508	(12,833)	80,897

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

18. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Oakleyasn Ltd
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	26,722	9,505
Grants	87,870	87,967
	114,592	97,472
Other trading activities		
Fundraising events	132	36
	132	36
	114,724	97,508
EXPENDITURE ON:		
Raising funds		
Other trading activities	(1,972)	(652)
Consumable items	(3,086)	(484)
Wages and salaries	(44,005)	-
Employers pensions - defined contributions scheme	(1,043)	-
Staff training	(399)	(180)
Travel and subsistence expenses	(71)	-
Rent	(15)	-
Cleaning	(44)	-
Vehicle running costs	(449)	-
Computer software, consumables and maintenance	(259)	-
Repairs, renewals and maintenance	(2,144)	-
Insurance	(2,359)	(115)
Printing, postage and stationery	(119)	(93)
Advertising and marketing costs	(601)	(807)
Independent examiner's fees	(1,575)	(1,500)
Legal fees	(1,375)	(960)
Consultancy fees	(190)	-
Subscriptions	(313)	(3,712)
Bank charges	(76)	(26)
Charitable donations	(456)	(200)
Sundry expenses	(973)	(124)
Depreciation of plant and machinery	(489)	(245)
Depreciation of motor vehicles	(7,082)	-
Depreciation of fixtures and fittings	(158)	(75)
Depreciation of computer equipment	(223)	-
Independent examiner's fees	-	(3,660)
Professional fees	(309)	-
	(69,785)	(12,833)
	(69,785)	(12,833)
NET INCOME	44,939	84,675