OCHILTREE COMMUNITY HUB

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

Charity Registration No. SC045152 (Scotland)



OCHILTREE COMMUNITY HUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Baird	
	Mrs R Baird	
	Miss M Burgoyne	
	Mr G Winstanley	
	Mr M Smith	
	Mrs A McLean	
	Mrs E Mair	
	Mrs J Harvey	
	Mrs A Ireland	
	Mr J Armstrong	(Appointed 11 August 2025)
	Mrs M Cano	(Appointed 12 January 2026)
Office Holders	Mr G Winstanley	Chair
	Miss M Burgoyne	Secretary
	Mrs A McLean	Treasurer
	Mr A Baird	Vice Chair (Until 10/11/2025)
	Mr J Armstrong	Vice Chair (From 10/11/2025)
Charity number (Scotland)	SC045152	
Principal address	45 Main Street Ochiltree Cumnock Ayrshire KA18 2PE	
Independent examiner	Neil Reid FCCA Dains Accountants 30 Miller Road Ayr Ayrshire KA7 2AY	
Bankers	Royal Bank of Scotland Ayr Chief Office 30 Sandgate Ayr Ayrshire KA7 1BY	
Solicitors	D W Shaw 34a Sandgate Ayr Ayrshire KA7 1BW	

OCHILTREE COMMUNITY HUB

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OCHILTREE COMMUNITY HUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2026

The trustees present their annual report and financial statements for the year ended 31 May 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

When East Ayrshire Council announced that the community centre in Ochiltree was to close leaving the community of Ochiltree no access to a facility that would give opportunity to improve health, wellbeing and inclusion. This announcement got residents of the community involved and in October 2014 Ochiltree Community Hub SCIO Charity SC0 45152 was formed to allow a feasibility study to be carried out to understand if a refurbishment or a new build would be the best way forward to the building.

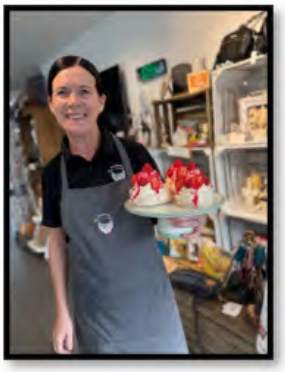
The feasibility study resulted in the challenge of raising £1,831,000 to build a new centre which opened in July 2019

Ochiltree Community Hub are proud to have created a place that can be enjoyed by the whole community. It has created an energetic lively atmosphere were everyone is made feel welcome.

Our community cafe is a fantastic area where people come to meet and enjoy time with friends. The cafe menu focuses on using locally sourced produce and offering a home cooked menu to the community while keeping our prices reasonable.







Objectives aims purpose and activities

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

Everything that Ochiltree Community Hub does is to support the local and surrounding communities. Our main focus is our customers and members of the public that rely on the services provided by The Hub.

Ochiltree Community Hub Staff

The Hub employees 10 local people from either Ochiltree or the surrounding area and pays the national living wage. Staff morale is an important part of the hub and contributes to the overall atmosphere. Each individual staff member brings their own strengths to the hub and we look at tailored training requirements for each staff members to make them carry out their role within the hub to the best of their ability. Ove the past year staff have been taken part in the following training courses

- First Aid
- Food Hygiene
- Barista
- Customer Service
- Health and Safety

Warm Space Provision

With the Hub having shower facilities we have been able to allow members of the community to use these when they have experienced power or water shortages. This facility was invaluable to those community members allowed them to have as little impact as possible to their lives while experiencing these shortages.

We want to support the community in any way we can and last winter during the adverse weather conditions we knew some of our community would be struggling so we took hot food and drinks out to people to help them get through the weather conditions.

Weekly Activities and Community Engagement

The Hub continues to be a **vibrant hive of activity throughout the week**, providing a welcoming and inclusive space for a wide range of community groups, activities and partnership services. The variety of activities taking place demonstrates the important role the Hub plays within the local community, bringing people together, encouraging social interaction, supporting health and wellbeing, and providing opportunities for people of all ages to participate.

Monday sees our ongoing partnership with **Ayrshire360**, who hire the East Wing to deliver their stroke rehabilitation class. This has become an established activity at the Hub, with many of the same participants attending regularly. The familiar and welcoming environment has helped participants feel comfortable and confident when coming into the Hub, while also providing an opportunity to meet and socialise with others.

Tuesday sees continued partnership working with the **NHS Occupational Therapy Team**, who use the Ochil Hall to deliver a gentle chair-based exercise class. The class is very well attended and has continued to grow year upon year. It provides participants with an opportunity to take part in gentle physical activity in a friendly and supportive environment, while also encouraging social interaction.

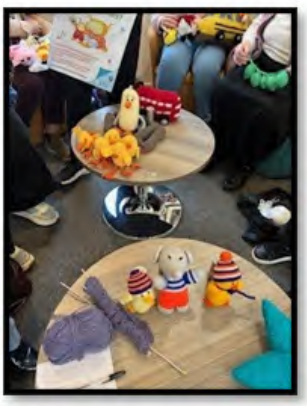




Wednesday and Friday see partnership working with local gym owner **Jamie Wilson of J's Fitness**, who delivers lively chair aerobics classes at the Hub. The Wednesday class was initially introduced to provide an additional exercise opportunity for the community. Due to its popularity and the positive response from those attending, a second Friday session was introduced. The growth of this activity demonstrates the demand for accessible exercise opportunities within our community.



Wednesday mornings in the Snug are dedicated to the **Kraft Crew**, a lovely group of ladies who meet each week to work on craft projects while enjoying a chat and socialising. The group has also made a fantastic contribution to the wider Hub community through their creative work. They have knitted nursery rhyme characters for our Bookbug sessions, created knitted flowers for our hanging basket project and produced beautiful poppies for Remembrance Sunday. Their contribution demonstrates how our community groups not only benefit from the Hub but also actively contribute to Hub activities and projects.





Wednesday afternoons see our very own Trustee, **Elspeth**, leading our **Bookbug session**, welcoming families into a friendly and inclusive environment. The sessions provide opportunities for young children and their families to socialise, develop confidence, enjoy stories and activities, and make new friends. Also on **Wednesday afternoons**, our **Adult Art Group** meets at the Hub. This group continues to grow, with new members joining during the year. Members have the opportunity to develop their creativity and work on individual art projects in a supportive social environment. An added benefit is that, once completed, artwork can be displayed within our local gift shop, giving members the opportunity to sell their work to other Hub visitors and members of the public.



Wednesday afternoons and early evenings are also busy with **LB Dance School**, who use the Hub to deliver a number of children's dance classes, as well as an adult tap class. This provides a fantastic opportunity for both children and adults to participate in dance and develop new skills in a local, accessible venue.

Thursday starts the day with health and wellbeing, with **yoga classes** taking place at the Hub. The sessions provide people with an opportunity to take time for themselves, improve their physical wellbeing and start their day in a positive and friendly environment.

Friday evenings see **TKD** taking place at the Hub, providing another regular opportunity for members of the community to participate in physical activity and develop skills within a supportive setting.

Saturday continues to be a busy day for **LB Dance School**, with further dance classes taking place at the Hub.

The range of activities taking place across the week demonstrates the **breadth of community use at the Hub**. From rehabilitation and gentle exercise to arts, crafts, children's activities, dance and social groups, the Hub provides opportunities for people of different ages and abilities to come together.

Importantly, these activities also demonstrate the strength of our **partnership working**, with local organisations, health services, independent businesses, volunteers, Trustees and community groups all making use of the Hub and contributing to its success.

The Hub is much more than a venue for hire; it is a **place where people feel welcome, connected and part of their community**.

Monthly Activities and Community Engagement

Alongside our regular weekly activities, the Hub also provides a number of **monthly community activities** which have become well established and very popular. It is extremely important to the Hub that we continue to deliver these activities, as they provide valuable opportunities for people to come together, build friendships, reduce social isolation and feel connected to their local community.

Our monthly programme currently includes an **Acoustic Music Night, BYOB Bingo and The Owls – Ochiltree Whisky Lovers**. Each activity attracts its own regular following and contributes in a different way to the social life of the Hub.

Our Acoustic Music Night is hosted by our in-house band, **The Happy Wednesdays**, made up of Trustees Jim and Michelle. They work hard to create a fun, relaxed and friendly evening where anyone from the local community and surrounding areas can come along, enjoy live music and spend time with others. A particularly important part of the evening is the **open mic opportunity**, which encourages members of the community to get involved, whether they are experienced performers or simply want to have a go. Jim and Michelle are extremely supportive and encouraging to those who take part, helping to create an environment where people feel comfortable stepping forward and sharing their talents.

The Happy Wednesdays also regularly provide entertainment at other Hub events. Having our own in-house band is a fantastic asset to the Hub, allowing us to provide **high-quality live entertainment while helping to keep event costs down**. This enables us to continue offering affordable community events without compromising on the quality of entertainment provided.



Our BYOB Bingo Night is another well-established monthly activity which has developed a loyal and regular following. The evening provides a relaxed and informal opportunity for people to come together, have fun and enjoy each other's company. We see regular friendship groups attending each month, with many people looking forward to the next bingo night as an important part of their social calendar. The popularity and consistency of the Bingo Night demonstrates that these seemingly simple social activities can play an important role in **maintaining friendships, creating a sense of belonging and encouraging people to continue engaging with their community**.

The Owls – Ochiltree Whisky Lovers is an established group who meet monthly at the Hub to enjoy their shared interest in whisky. Over time, the group has developed into a strong social network, with friendships being formed through their regular meetings. The Owls enjoy bringing along and sampling different varieties of whisky, sharing their knowledge and experiences in a relaxed and social setting. The group demonstrates how the Hub can provide a welcoming space for people with shared interests to come together and develop lasting friendships.

The continuation of these monthly activities is an important part of the Hub's commitment to **social inclusion and community wellbeing**. They provide regular opportunities for people to leave the house, meet familiar faces, make new friends and feel part of something within their community.

While these activities may differ in nature, they all have a common purpose: **bringing people together**. The Hub is proud to provide a safe, welcoming and affordable place where community members can socialise, participate and build connections.

The success of these monthly activities is also supported by the dedication of our **Trustees, volunteers and community members**, who contribute their time, skills and enthusiasm to ensure that the Hub remains a vibrant and inclusive place for everyone.

Achievements and performance

Youth Team

Our Youth Team programme is now entering its **fourth year**, which is a fantastic achievement and demonstrates the continued value and demand for this initiative within our community.

The programme provides paid work opportunities for young people aged **13–16 years old** from the local community and surrounding areas. Before commencing employment at the Hub, each young person goes through an interview process and, if successful, a work permit is requested from the local council, with the required approval from their school obtained before employment begins.

The Youth Team provides young people with the opportunity to experience a **real working environment**. They gain practical experience across a range of areas, including working within the café, administration and supporting Hub events. They develop valuable customer service skills and are also given opportunities to attend relevant training courses, such as **Food Hygiene and Customer Service**.

The programme is designed to help young people develop not only practical skills but also **confidence, responsibility and a strong work ethic**. By gaining employment experience at a young age, participants are better prepared for the transition to college, university or further employment. It gives them the confidence to take that important next step and apply for jobs when they reach 16 and beyond.

We are always delighted to hear how previous Youth Team members are progressing following their time at the Hub. We have seen former members go on to secure employment in areas they are interested in, including one young person who gained the confidence to obtain a Saturday job in a local hairdresser and another who went on to work in a local chip shop after completing the programme.

More recently, one of our Youth Team members, having just turned 16, has started a **lifeguard course**, which will provide them with the opportunity to secure part-time employment as a lifeguard while continuing their studies.

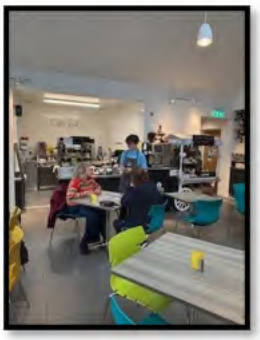
These examples demonstrate the **real and lasting impact the Youth Team programme can have on young people**. It provides them with their first experience of employment, helps build confidence and independence, and gives them practical skills that can benefit them well beyond their time at the Hub.











Kitchen Extension

In partnership with the **Place Based Investment Programme**, Ochiltree Community Hub has successfully delivered a **£223,000 kitchen extension**, significantly enhancing our modern community facility.

The extension has enabled the Hub to develop new income-generating activities, helping to strengthen our long-term financial sustainability and supporting the Trustees' objective of ensuring that the Hub remains a **financially viable and sustainable community facility for many years to come**.

The investment has created a stronger community focal point, supported local employment and enabled the Hub to provide a wider range of services and activities. It has also helped establish a sustainable model that continues to generate value for the local community.

The additional kitchen capacity has allowed the Hub to employ **two additional kitchen staff members**, creating local employment opportunities while increasing our ability to cater for a wider range of activities and events.

The extension has also significantly increased the diversity of events we are able to offer. We can now accommodate **sit-down dinners, theatre nights, family events and larger community gatherings**, while also allowing us to expand and develop the café menu.

This development has been a significant step forward for the Hub. It has increased our capacity, created employment, opened up new income opportunities and allowed us to provide a broader range of activities and services for the community.








Farm Shop & Gifts@45

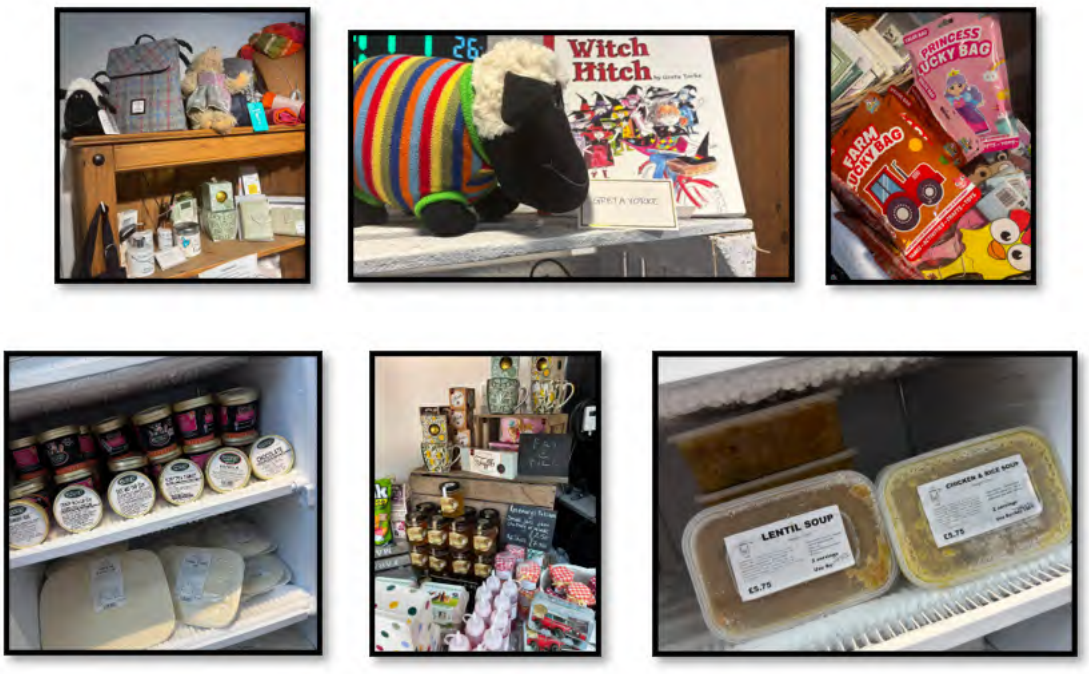
The development of our **Farm Shop and Gifts@45** has been another positive initiative for the Hub. This project was driven by our Trustee **Anne Ireland**, who brought a wealth of knowledge and experience from many years of running her own gift and flower business.

Anne's experience has been invaluable in helping the Hub establish and develop our own farm shop and gift offering. This has become a fantastic addition to the Hub, creating opportunities for **local businesses, producers and makers** to become involved.

The Farm Shop provides an opportunity for local businesses to showcase and sell their produce within the Hub, while Gifts@45 provides local crafters and gift makers with a platform to display and sell their products to our customers and visitors.

This initiative supports our wider commitment to **working with and promoting local businesses**, while also creating an additional income stream for the Hub. It has helped us develop the Hub as more than simply a community facility, creating a place where people can meet, shop locally, enjoy the café and discover products made and produced within our local community.

The Farm Shop and Gifts@45 are a great example of how the Hub continues to **identify new opportunities, support local enterprise and develop sustainable income streams**, while ensuring that the benefits of the Hub extend throughout the wider community.



Financial review

The Hub's fiscal year accounts 2025/2026 confirm a loss of £8,905 before depreciation of £43,612 and excluding capital grants of £205,489, which is an improvement on last year's loss of £13,886 before depreciation and capital grants.

The improvement in the underlying result has been achieved despite a reduction in revenue grant funding of approximately £30,000 compared with the previous year. This reduction has been substantially offset through continued growth in self-generated income, with café turnover increasing by £12,704 and letting income increasing by £7,838 and through cost control.

The Trustees are encouraged by the progress made during the year, particularly the completion of the kitchen extension and the continued growth in earned income. These developments have strengthened the Hub's ability to generate sustainable income whilst continuing to provide valuable services to the local community. Total expenditure reduced by £12,863 during the year, principally due to lower project expenditure, which more than offset increased staffing costs.

The Ochiltree Community Hub Policy on Reserves is to operate with six months running costs as reserves. The trustees are aware reserves are currently short of the policy aim, but with all the initiatives noted above are striving to achieve this

Plans for future periods

Outdoor Seating and Solar Panel Development

Over the summer, we were kindly loaned a gazebo by a member of staff, which was positioned over the Hub's patio area to provide much-needed shade for customers using the outdoor seating. This allowed customers to enjoy breakfast, lunch and coffee from the café while sitting outside in a more comfortable environment.

The gazebo proved to be a very positive addition and was well used by our customers throughout the summer. However, with the change in weather and the onset of autumn, it has now had to be taken down.

Following the positive response to the outdoor seating area, we have made the decision to install a **more secure, fixed gazebo as an interim solution**. This will be anchored into the ground to provide greater stability in changing weather conditions and will also include sides to provide protection from rain, allowing the outdoor seating area to be used more frequently throughout the year.

This is viewed as an **interim solution**, as we are currently developing plans for a longer-term project to have a permanent aluminium structure installed over the outdoor seating area. This would provide a more robust and sustainable solution, allowing the Hub to maximise the use of the outdoor space throughout the year and provide customers with a comfortable area to enjoy the café facilities.

Solar Panel Battery Storage

Following the installation of solar panels at the Hub, we are now looking at the next stage of our energy-efficiency plans. We feel that **battery storage would be a valuable addition**, allowing us to store excess energy generated by the solar panels and use it when required.

We are currently exploring the feasibility and costs associated with installing battery storage. This would help us to maximise the benefit of our solar panel investment, reduce our reliance on electricity from the grid and potentially provide further savings on the Hub's ongoing energy costs.

Structure, governance and management

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

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

Mr A Baird	
Mrs R Baird	
Miss M Burgoyne	
Mr G Winstanley	
Mr M Smith	
Mrs C Winstanley	(Resigned 9 February 2026)
Mrs A McLean	
Mrs E Mair	
Mrs J Harvey	
Mrs A Ireland	
Mr J Armstrong	(Appointed 11 August 2025)
Mrs M Cano	(Appointed 12 January 2026)

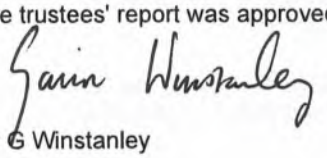
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2026

Trustee application process:

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

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



Mr G Winstanley
Trustee

24 September 2026

OCHILTREE COMMUNITY HUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OCHILTREE COMMUNITY HUB

I report on the financial statements of the charity for the year ended 31 May 2026, which are set out on pages 12 to 26.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

Neil Reid

Date: 24/9/26

Neil Reid FCCA
Dains
Accountants
30 Miller Road
Ayr
Ayrshire
KA7 2AY

DAINS ACCOUNTANTS

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

OCHILTREE COMMUNITY HUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**3**	14,933	257,988	272,921	21,672	97,463	119,135
Charitable activities	**4**	222,470	-	222,470	201,928	-	201,928
Investments	**5**	409	-	409	802	-	802
Other income	**6**	1,483	-	1,483	1,932	-	1,932
Total income		239,295	257,988	497,283	226,334	97,463	323,797
Expenditure on:							
Raising funds	**7**	2,776	-	2,776	648	2,921	3,569
Charitable activities	**8**	241,195	100,339	341,534	224,286	129,318	353,604
Total expenditure		243,971	100,339	344,310	224,934	132,239	357,173
Net income/(expenditure) and movement in funds		(4,676)	157,649	152,973	1,400	(34,776)	(33,376)
Reconciliation of funds:							
Fund balances at 1 June 2025		25,556	1,566,037	1,591,593	24,156	1,600,813	1,624,969
Fund balances at 31 May 2026		20,880	1,723,686	1,744,566	25,556	1,566,037	1,591,593

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

OCHILTREE COMMUNITY HUB

BALANCE SHEET

AS AT 31 MAY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		1,704,056		1,539,544
Current assets					
Debtors	**15**	6,587		3,567	
Cash at bank and in hand		66,908		65,158	
		73,495		68,725	
Creditors: amounts falling due within one year	**16**	(31,745)		(14,196)	
Net current assets			41,750		54,529
Total assets less current liabilities			1,745,806		1,594,073
Creditors: amounts falling due after more than one year	**17**		(1,240)		(2,480)
Net assets			1,744,566		1,591,593
The funds of the charity					
Restricted income funds	**20**		1,723,686		1,566,037
Unrestricted funds	**21**		20,880		25,556
			1,744,566		1,591,593

The financial statements were approved by the trustees on 24 September 2026

Mr G Winstanley
Trustee

Mrs A McLean
Trustee

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.5 Expenditure

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

1.6 Tangible fixed assets

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

1 Accounting policies **(Continued)**

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

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

1.12 Leases

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

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	9,933	-	9,933	10,839	-	10,839
Grants	5,000	257,988	262,988	10,833	97,463	108,296
	14,933	257,988	272,921	21,672	97,463	119,135

3 Income from donations and legacies **(Continued)**

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts						
Donations	6,895	-	6,895	4,360	-	4,360
Fundraising events	3,038	-	3,038	6,479	-	6,479
	9,933	-	9,933	10,839	-	10,839
Grants						
National Lottery	-	17,531	17,531	-	22,433	22,433
Statkraft Funding	-	2,220	2,220	-	-	-
East Ayrshire Council	5,000	214,237	219,237	10,833	11,351	22,184
Elizabeth Frankland	-	-	-	-	5,000	5,000
Robertson Trust Fund	-	9,000	9,000	-	9,000	9,000
9CCG Funding	-	15,000	15,000	-	19,250	19,250
ARIA Fund (Youth and CAM Project)	-	-	-	-	15,709	15,709
Balance Power	-	-	-	-	14,720	14,720
Other	-	-	-	-	-	-
	5,000	257,988	262,988	10,833	97,463	108,296

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
Coffee Shop income	188,750	176,046
Letting income	33,720	25,882
	222,470	201,928

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	409	802

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	1,483	1,932

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising and publicity						
Other fundraising costs	2,776	-	2,776	648	2,921	3,569

8 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	167,865	158,759
Depreciation and impairment	43,611	45,561
Coffee shop expenses	64,589	66,434
Other direct project costs	13,293	32,165
	289,358	302,919
Share of support and governance costs (see note 9)		
Support	47,353	45,878
Governance	4,823	4,807
	341,534	353,604
Analysis by fund		
Unrestricted funds	241,195	224,286
Restricted funds	100,339	129,318
	341,534	353,604

9 Support costs allocated to activities

	Charitable activities 2026 £	Total 2025 £
Finance costs	4,901	4,943
Utilities	21,351	22,894
Telecom	4,117	2,856
Postage and stationery	684	1,095
Repairs and maintenance	8,577	7,447
Insurance	4,643	3,914
Website	584	584
Human resources	850	-
Memberships and sundry expenses	1,646	2,146
Governance	4,823	4,807
	52,176	50,686

9 Support costs allocated to activities **(Continued)**

	2026	2025
Governance costs comprise:	**£**	**£**
Independent Examination	2,300	2,200
Accountancy	1,483	1,887
Payroll processing	1,040	720
	4,823	4,807

10 Net movement in funds

	2026	2025
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,300	2,200
Depreciation of owned tangible fixed assets	43,611	45,561

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	**Number**
	15	14

Employment costs	2026	2025
	£	**£**
Wages and salaries	159,473	153,254
Social security costs	6,047	2,958
Other pension costs	2,345	2,547
	167,865	158,759

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

13 Taxation

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

14 Tangible fixed assets

	Freehold land and buildings	Assets under construction	Plant and equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 June 2025	1,709,198	-	38,487	37,967	6,661	1,792,313
Additions	-	208,123	-	-	-	208,123
At 31 May 2026	1,709,198	208,123	38,487	37,967	6,661	2,000,436
Depreciation and impairment						
At 1 June 2025	194,741	-	19,069	34,152	4,807	252,769
Depreciation charged in the year	33,387	-	5,151	3,815	1,258	43,611
At 31 May 2026	228,128	-	24,220	37,967	6,065	296,380
Carrying amount						
At 31 May 2026	1,481,070	208,123	14,267	-	596	1,704,056
At 31 May 2025	1,514,458	-	19,418	3,815	1,853	1,539,544

15 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	4,005	2,583
Prepayments and accrued income	2,582	984
	6,587	3,567

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Obligations under finance leases	18	1,240	1,240
Other taxation and social security		5,958	5,017
Trade creditors		8,996	3,571
Other creditors		1,671	429
Accruals and deferred income		13,880	3,939
		31,745	14,196

17 Creditors: amounts falling due after more than one year

	Notes	2026 £	2025 £
Obligations under finance leases	18	1,240	2,480

18 Finance lease obligations

Future minimum lease payments due under finance leases:

	2026 £	2025 £
Within one year	1,240	1,240
Within two and five years	1,240	2,480
	2,480	3,720

Hire purchase contracts are secured over the specific assets financed.

19 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	2,345	2,547

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2025	Incoming resources	Resources expended	Transfers	At 31 May 2026
	£	£	£	£	£
Fixed Assets Fund	-	-	-	1,481,173	1,481,173
Big Lottery Capital Fund	689,842	-	(17,406)	(672,436)	-
Scottish Land Fund	28,500	-	-	(28,500)	-
CDV Minerals Trust fund	120,974	-	(3,051)	(117,923)	-
Robertson Trust fund	146,896	-	(3,705)	(143,191)	-
RCGF Fund	304,576	-	(7,683)	(296,893)	-
Leader fund	173,022	-	(4,359)	(168,663)	-
EB Scotland fund	43,206	-	(1,090)	(42,116)	-
Energy Savings Trust	1,284	-	(1,284)	-	-
National Lottery Community Fund	-	17,531	(2,282)	-	15,249
CRT Employability	20,227	-	(19,632)	(595)	-
9CC Group	-	15,000	(15,000)	-	-
Youth Training Project	-	8,748	(8,748)	-	-
Balance Power	13,064	-	(2,208)	(10,856)	-
Elizabeth Frankland Moore and Star Foundation	4,179	-	(4,179)	-	-
EAC - Kitchen Extension	11,351	205,489	-	-	216,840
Robertson Trust	8,158	9,000	(8,158)	-	9,000
ARIA CAM Project	758	-	(758)	-	-
Greener Grid Parks	-	2,220	(796)	-	1,424
	1,566,037	257,988	(100,339)	-	1,723,686

20 Restricted funds **(Continued)**

Previous year:	At 1 June 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 May 2025 £
Fixed Assets Fund	-	-	-	-	-
Big Lottery Capital Fund	708,158	-	(18,317)	-	689,841
Scottish Land Fund	28,500	-	-	-	28,500
CDV Minerals Trust fund	124,185	-	(3,211)	-	120,974
Robertson Trust fund	150,795	-	(3,899)	-	146,896
RCGF Fund	312,661	-	(8,085)	-	304,576
Leader fund	177,610	-	(4,588)	-	173,022
EB Scotland fund	44,353	-	(1,147)	-	43,206
Energy Savings Trust	2,824	-	(1,540)	-	1,284
Big Lottery Revenue	6,970	22,433	(29,403)	-	-
CRT Employability	43,978	-	(23,751)	-	20,227
9CC Group	430	19,250	(19,680)	-	-
Youth Training Project	349	9,409	(9,758)	-	-
Balance Power	-	14,720	(1,656)	-	13,064
Elizabeth Frankland Moore and Star Foundation	-	5,000	(821)	-	4,179
EAC - Kitchen Extension	-	11,351	-	-	11,351
Robertson Trust	-	9,000	(842)	-	8,158
ARIA CAM Project	-	6,300	(5,542)	-	758
	1,600,813	97,463	(132,239)	-	1,566,037

20 Restricted funds **(Continued)**

The Big Lottery Capital Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The Scottish Land Fund relates to the net book value of the land transferred and capitalised.
The CDV Minerals Trust Fund relates to the net book value of the proportion of the construction costs and professional fees and includes a specific amount for automatic doors capitalised on the Community Facility.
The Robertson Trust Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The RCGF Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The Leader Fund relates to the net book value of the proportion of the construction costs and professional fees capitalised on the Community Facility.
The EB Scotland Fund relates to the net book value of the proportion of the fixtures, fittings, machinery and equipment for the Community Facility.
The Energy Savings Trust Fund relates to the net book value of an electric vehicle charging point installed at the hub.
9CC Group Fund is contribution towards the utilities cost of the charity.
The CRT fund is to operate a youth training programme.
Youth Training Project Fund is to operate a youth training programme.
Balance Power was funding received for Solar Panel which have been installed.
Elizabeth Frankland Moore & Star Foundation was funding towards the youth training programme.
EAC Kitchen Extension was funding received towards the work on putting an extension onto the buildings kitchen area.
Robertson Trust was for core running costs.
ARIA CAM (Community Asset Maintenance) was funding received to have a report on the Hub's maintenance requirements and the creation of a register to ensure that those maintenance requirements were being actioned as and when required
Greener Grid Parks was funding received to fund the Ochiltree in Bloom project.
National Lottery was funding received to allow us to expand our services by running extra free and accessible activities based on community feedback

Fund Transfers - Several restricted funds comprising net book values of fixed assets were transferred to a single Fixed Assets fund during the year.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2025	Incoming resources	Resources expended	At 31 May 2026
	£	£	£	£
General funds	25,556	239,295	(243,971)	20,880

Previous year:	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
General funds	24,156	226,334	(224,934)	25,556

22 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 May 2026:			
Tangible assets	6,044	1,698,012	1,704,056
Current assets/(liabilities)	16,076	25,674	41,750
Long term liabilities	(1,240)	-	(1,240)
	20,880	1,723,686	1,744,566

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	5,442	1,534,102	1,539,544
Current assets/(liabilities)	22,594	31,935	54,529
Long term liabilities	(2,480)	-	(2,480)
	25,556	1,566,037	1,591,593

23 Related party transactions

Grants amounting to £15,000 were received from 9CC Group (2025 - £19,250). Alex Baird is a trustee of both Ochiltree Community Hub and 9CC Group