

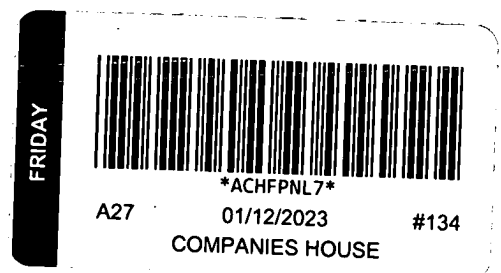
Company Registration Number - SC280143

The Charity Registration Number is :- SC049582

Ardrossan Community Sports Hub

Report and Accounts

28 February 2023



Ardrossan Community Sports Hub

Report and accounts for the year ended 28 February 2023

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Ardrossan Community Sports Hub

Company Registration Number - SC280143

Trustees' Annual Report for the year ended 28 February 2023

The Trustees present their Report and Accounts for the year ended 28 February 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Ardrossan Community Sports Hub.

The charity is also known by its operating name, ACSH.

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC049582.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

86 Eglinton Road
Ardrossan,
KA22 8NL
Telephone 01294 287 219

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

E Gibb
J Brannan
P Breen
D Cullinane
J Hunter
A Kerr
S Lee
Amanda Muir

Ardrossan Community Sports Hub

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Trustees' Annual Report for the year ended 28 February 2023

The following persons served as Trustees during the year ended 28 February 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Amanda Muir	12/06/2023	
E Gibb	02/05/2019	
J Brannan	02/05/2019	
P Breen	01/08/2016	
D Cullinane	16/10/2020	
J Hunter	06/05/2019	
A Kerr	16/10/2020	
S Lee	02/05/2019	

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purposes of the charity are:

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

The main activities undertaken in relation to those purposes during the year.

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

In early 2021 ACSH took over a former privately owned gym which closed during COVID located on the site of a derelict children's home. ACSH resurrected the facility, transforming it into an important community asset. We continue to use funding from North Ayrshire Council's Community Investment Fund to employ a Manager and 4 part time coaches these positions are also supplemented via grant funding North Ayrshire Ventures Trust. Our revenue stream from membership of the gym also helps to cover the cost of those employed.

The previous facility was a 'performance gym', which we transformed into a community facility and opened in May 21 and by February 22 had 340 members we now have 620 members - 53% female, 22% aged under 20 and 86% residents of Ardrossan/3 Towns, with affordable £25/month fees and family memberships maintained at those prices for the last 3 years.

Ardrossan Community Sports Hub

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Trustees' Annual Report for the year ended 28 February 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our Manager plays a key role - raising further our community profile; supporting our workforce to develop knowledge and skills; recruiting, retaining and developing volunteers in roles including coaching, planning events and initiatives and marketing and promotion; identifying opportunities for individuals, groups and partners to share access to ACSH facilities and resources to create new services; and engaging directly with people experiencing barriers to participation to enable their inclusion in activity. In the period ACSH have combined local community knowledge within our Board, staff and volunteers with our Managers professional expertise to achieve significant community buy-in, build relationships and secure even higher levels of engagement. We will continue to extend the services we offer with gym memberships including family and junior options, circuits classes, yoga, boxing, gym inductions, weight loss support, personal training, workout plans. Increasingly we will take activities into community settings and target new initiatives on under-represented groups (those on low incomes, unemployed, single parents, people with health issues, addictions or experiencing isolation).

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

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

The Ardrossan Community Sports Hub Fitness Centre and Recreational ground are ideal facilities which will allow the charity to foster Our Vision.

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

And Our mission "to create a community Physical Activity & Sports Hub, using physical activity and sport as a means of improving individual health, both physical and mental, and creating a sense of wellbeing and resilience in our community. By creating a successful hub in partnership with other community groups, we will promote a civic pride in our community realising our vision for the town and its environs."

To have these assets at our disposal is vital in allowing us to meet our strategic goals. There is no other facility or area of land within the town of Ardrossan that comes near to what is available at Seafield.

We seek to upgrade the local facilities at Winton Park the home of semi-professional football club Ardrossan Winton Rovers CIC and enable them to be of greater use for the community at large. The club is a community Interest Company and as such has similar aims and objectives to ACSH. We look to work together to create facilities that will allow many activities but especially football to be played on an astro surface. Ardrossan Winton Rovers CIC and ACSH have worked together in the last reporting year to make a funding application to the Scottish Football Associations Grass Roots Fund along with other funding applications. If these applications are successful we hope to put in place a new astro turf football surface by August 2024. This will replace the grass surface which can't sustain use by many associated teams.

We will also retain an interest in the purchase of land to the east of Winton Park in Ardrossan for the purposes of creating recreational facilities for the people of the town, these plans are not immediate and are seen as strategic mid to long term (5-10 years).

We continue to operate from our head office at 82 - 84 Glasgow St Ardrossan.

We foster participation in sporting activities through involving the local youth in role modelling and participation in physical activities. The centre for these physical activities is our newly acquired community fitness centre, situated at 86 Eglinton Road, Ardrossan.

Ardrossan Community Sports Hub

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Trustees' Annual Report for the year ended 28 February 2023

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

We continue to fundraise through the local council and national funding providers to develop participation in sporting and leisure facilities which will have a direct positive outcome on the health of local inhabitants. This fundraising during the last reporting year has led to the employment of 1 full time gym manager and 4 part time coaches for our fitness centre. We have also been able to employ coaches via the local authorities Kickstart scheme with 2 of these positions being made permanent. We have also received funding from other sources to provide various activities within the community allowing the Sports Hub to take health and wellbeing out into different areas of the town. "

The main achievements and performance of the charity during the year.

We continue to have our green field site fully functioning and in use for recreational and leisure facilities including fitness classes, but especially for use by the local youth football academy who have limited venues on which to train. We continue to have an agreement with the football academy who now lease the green field site for a peppercorn rent of £1 per year, the academy now has approximately 320 participants who can use the facility as they choose.

During the accountancy period we have managed to sustain the community gym and continue to make a good recovery from covid which had a severe impact on our plans, we are now open 7 days a week having increased from 5 days a week which of course provides more flexibility for attendance due to increased gym membership numbers we are able to maintain membership fees at the same price as last year and have yet to increase our pricing. This is very important to us considering some of the areas within our town are amongst the 2% poorest areas in Scotland we are now also able to offer free gym membership for a period of time to those people impacted the most by financial hardship. We continue to augment the equipment in place with new equipment and continued to transform the internal and external building keeping it up to date and improving the public persona, we have used a government bounce back loan to help with the equipment purchase.

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

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society

We have continued to provide support to local groups on how best to improve sporting activities and facilities, this includes partnership working and pooling resources to ensure better outcomes. We continue our close work with the local football academy and have helped them maintain SFA accreditation with a Bronze award.

We continue to consult with local schools and pupils which allowed us to identify local children who found difficulty with mainstream education and provided a suitable programme based on fitness to aid their development. Our work is now having a positive impact on the physical and mental wellbeing of the local inhabitants. Our activities including our proposals for an astro pitch at Winton Park have created positive outcomes in relation to physical wellbeing, mental wellbeing, community aspirations and a positive community identity which brings people together and will create a better town for people to live in.

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

Ardrossan Community Sports Hub

Company Registration Number - SC280143

Trustees' Annual Report for the year ended 28 February 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

For the election and retirement of directors we are guided by Article 27 of our constitution states the following:

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

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

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

Financial review

The charity's financial position at the end of the year ended 28 February 2023

The financial position of the charity at 28 February 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net Income	(12,671)	23,179
Unrestricted Revenue Funds available for the general purposes of the charity	28,981	37,819
Restricted Revenue Funds	27,758	31,591
Total Funds	56,739	69,410

Ardrossan Community Sports Hub

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Trustees' Annual Report for the year ended 28 February 2023

Financial review of the position at the reporting date, 28 February 2023 .

Having stabilised the charities financial position due to the negative impact of Covid-19 the trustees set out to maximise income through membership and grant funding to ensure we could continue on a sound financial footing and be able to achieve our aims and objectives membership has continued to increase month on month and with funding achieved from sport scotland, the national lottery, north ayrshire council and north ayrshire ventures trust the end of the reporting period finds ACSH in a healthy financial position and that our short to midterm future is secure (3-5 years). We continue to expect that a large part of our funding will be through grants from the local authority North Ayrshire Council and through national funding bodies such as Sports Scotland and The National Lottery, but ACSH sustainability beyond funding looks really healthy as our reputation and our membership numbers continue to grow and with this of course comes increased revenue.

At the start of the reporting year covid restrictions have been lifted and of course our ability to grow and function was now active, we started to plan out our planned activities, become involved in the community which we existed to serve, providing the wellbeing service that was planned. our reputation grew along with membership and this had a really positive effect on the financial position of the charity.

The trustees continue to see a bright future for the sports Hub after our first full year of operation since covid restrictions have been lifted our membership as previously stated continues to grow as well as our positive reputation it has been a really positive year financially for the sports hub.

We continue to invest in our future and make the impacts on the community's health that the charity was set up to do, we have completed our financial risk assessment and we look forward to a continued sustainable financial future that will be based on growth and, reputation and community participation.

Policies on reserves.

Ardrossan Community Sports Hub exists for the benefit of the inhabitants of the local area to improve both physical and mental health for all. Primarily its funding streams will be mainly via grant funding from local fundraising, the local authority, and national funders and from gym memberships.

The rationale behind the reserves policy:

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

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

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

Ardrossan Community Sports Hub

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Trustees' Annual Report for the year ended 28 February 2023

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

The trustees have agreed that a sum of £30,000 would be a sufficient level of reserves for the charity to aim for in the coming financial period. This will cover 3-month commitments to staff, leases, insurances, and main activities which the trustees wish to protect. The significant increase is mainly due to utility bills rising due to the cost of living crisis from £6,000 to an expected £18,000.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Investment policy and investment objectives.

The trustees may invest any funds which are not immediately required for the activities of the Charity in such investments as may be considered appropriate, which will be held in the name of the charity under the instructions of the Board of Directors, and to dispose of, and vary, such investments.

At present the charity has no investments.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The trustees hope to develop our commitment to the local community in developing an infrastructure which promotes all round well-being. To do this we will forge ahead with the use and upgrade of the community fitness centre which will help the charity to underpin its future work and status in the community.

The charity has as its main objective the desire to enter into an agreement with AWRFC CIC & AWRFC Youth Academy to fund and manage a new astro turf facility at Winton Park that will allow the youth academy teams and others to use local facilities and not have to travel out of town for training and playing games.

The purchase of land to the East of Winton Park from Network Rail and put in place leisure and recreational facilities which will benefit all of the community. This will be a long-term objective achieved over the next 5 years.

We are also working towards introducing new activities to the local community and helping to underpin existing clubs and groups.

Fundraising as expected has become more competitive and we will continue to build meaningful relationships with funders which is more important than ever (especially in these unprecedented times). As a result of the cost of living crisis, funders are keen to find out how they can support organisations, both financially, or by providing flexibility in grant arrangements when adapting or expanding to address the impact of the crisis on your beneficiaries. We understand the sustainability of long-term support of funders who are engaged with and committed to our work will be vital to ensure our organisation has the resources required to continually develop, ensuring our beneficiaries get the support they need both now and in the future.

Details of The Independent Examiner

Fiona McMurray FMAAT

Member of Association of Accounting Technicians

The APL Centre

Stevenston Industrial Estate

Stevenston

Ayrshire

KA20 3LR

Ardrossan Community Sports Hub

Company Registration Number - SC280143

Trustees' Annual Report for the year ended 28 February 2023

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 14 November 2023.

DM Cullinane

D Cullinane
Director and Trustee

Ardrossan Community Sports Hub

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 28 February 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 28 February 2023 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Ardrossan Community Sports Hub

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

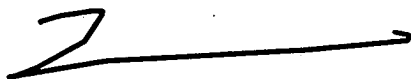
when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Fiona McMurray FMAAT - Independent Examiner

Association of Accounting Technicians

The APL Centre
Stevenston Industrial Estate
Stevenston
Ayrshire
KA20 3LR

This report was signed on 15 November 2023

Ardrossan Community Sports Hub - Statement of Financial Activities for the year ended 28 February 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 28 February 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	260	53,678	53,938	100,108
Charitable activities	A2	113,027	-	113,027	80,260
Total income	A	113,287	53,678	166,965	180,368
Expenditure on:					
Raising funds	B1	114	-	114	-
Charitable activities	B2	122,011	57,511	179,522	133,946
Total expenditure	B	122,125	57,511	179,636	133,946
Net income for the year		(8,838)	(3,833)	(12,671)	46,422
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(8,838)	(3,833)	(12,671)	46,422
Other recognised gains/(losses)					
Extraordinary items	D3	-	-	-	(23,243)
Net movement in funds		(8,838)	(3,833)	(12,671)	23,179
Reconciliation of funds:-					
Total funds brought forward		37,819	31,591	69,410	46,231
Total funds carried forward		28,981	27,758	56,739	69,410

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub - Statement of Financial Activities for the year ended 28 February 2023

Ardrossan Community Sports Hub - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	47,498	52,610	100,108
Charitable activities	A2	80,260	-	80,260
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	127,758	52,610	180,368
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	99,843	34,103	133,946
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	99,843	34,103	133,946
Net gains on investments	B4	-	-	-
Net income for the year		27,915	18,507	46,422
Transfers between funds	C	-	-	-
Net income after transfers		27,915	18,507	46,422
Extraordinary items	D3	(23,243)	-	(23,243)
Net movement in funds		4,672	18,507	23,179
Reconciliation of funds:-				
Total funds brought forward		34,112	12,119	46,231
Total funds carried forward		38,784	30,626	69,410

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub - Statement of Financial Activities for the year ended 28 February 2023

Ardrossan Community Sports Hub - Resources applied in the year ended 28 February 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(12,671)	23,179
Resources applied on functional fixed assets	(21,965)	(23,452)
Resources applied on Intangible assets	-	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(34,636)</u>	<u>(273)</u>

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub - Statement of Financial Activities for the year ended 28 February 2023

Movements in revenue and capital funds for the year ended 28 February 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	37,819	31,591	69,410	46,231
Recognised gains and losses before transfers	<u>(8,838)</u>	<u>(3,833)</u>	<u>(12,671)</u>	<u>46,422</u>
	28,981	27,758	56,739	92,653
Closing revenue funds	<u>28,981</u>	<u>27,758</u>	<u>56,739</u>	<u>69,410</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	28,981	27,758	56,739	69,410

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub - Statement of Financial Activities for the year ended 28 February 2023

**Ardrossan Community Sports Hub
Income and Expenditure Account for the year ended 28 February 2023 as required by the
Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	153,095	180,368
Gross income in the year before exceptional items	<u>153,095</u>	<u>180,368</u>
Gross income in the year including exceptional items	<u>153,095</u>	<u>180,368</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	167,785	127,098
Depreciation and amortisation	10,162	5,768
Governance costs	1,255	1,080
Other expenditure	-	-
Total expenditure in the year	<u>179,636</u>	<u>133,946</u>
Extraordinary Items	<u>-</u>	<u>23,243</u>
Net income before tax in the financial year	(26,541)	23,179
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(26,541)</u>	<u>23,179</u>
Retained surplus for the financial year	<u>(26,541)</u>	<u>23,179</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub - Balance Sheet as at 28 February 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets	A			
Intangible assets	10	A1	2,750	3,500
Tangible assets	11	A2	34,016	21,463
Total fixed assets			<u>36,766</u>	<u>24,963</u>
Current assets	B			
Debtors	12	B2	3,908	1,184
Cash at bank and in hand		B4	38,937	67,193
Total current assets			<u>42,845</u>	<u>68,377</u>
Creditors: amounts falling due within one year	13	C1	<u>(10,622)</u>	<u>(8,930)</u>
Net current assets			<u>32,223</u>	<u>59,447</u>
			<u>68,989</u>	<u>84,410</u>
Net assets				
Creditors: amounts falling due after more than one year	14	C2	(12,250)	(15,000)
The total net assets of the charity			<u>56,739</u>	<u>69,410</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	27,758	31,591
			27,758	31,591
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	28,981	37,819
			28,981	37,819
Designated Funds				
Total charity funds			<u>56,739</u>	<u>69,410</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Amanda Muir

A Muir
Trustee

Approved by the board of trustees on 14 November 2023

The notes attached on pages 17 to 33 form an integral part of these accounts.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Intangible assets

Website is being written off in equal annual instalments over its estimated economic life, which equates to amortisation at 15% straight line.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

Freehold premises	0 % straight line
Improvement to Property	15 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial Instruments Including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10,162	5,768
Pension costs	1,010	590

6 Extraordinary items - analysed by fund

	2023	2022
	£	£
Unrestricted funds	-	23,243
Restricted funds	-	-
Total extraordinary items	-	23,243

7 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	73,098	58,820
Employer's operating costs of defined contribution pension schemes	1,010	590
Total salaries, wages and related costs	74,108	59,410

The average number of part time staff employed in the year was	7	7
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	-	-

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	8	8
The estimated full time equivalent number of all staff employed as above	-	-

8 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

10 Intangible Fixed Assets	2023 £	2022 £
Website:		
Cost		
At 1 March 2022	5,000	5,000
Additions	-	-
At 28 February 2023	5,000	5,000
Amortisation		
At 1 March 2022	1,500	750
Provided during the year	750	750
At 28 February 2023	2,250	1,500
Net book value	2,750	3,500

Website is being written off in equal annual instalments over its estimated economic life, which equates to amortisation at 15% straight line.

11 Tangible fixed assets

<i>Current Year</i>	Leasehold Improvements	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 March 2022	8,035	19,066	-	27,101
Additions	-	21,965	-	21,965
At 28 February 2023	8,035	41,031	-	49,066
Depreciation				
At 1 March 2022	1,535	4,103	-	5,638
Charge for the year	1,205	8,207	-	9,412
At 28 February 2023	2,740	12,310	-	15,050
Net book value				
At 28 February 2023	5,295	28,721	-	34,016
At 28 February 2022	6,500	14,963	-	21,463

12 Debtors

	2023 £	2022 £
Prepayments and accrued income	3,461	1,184
Other debtors	447	-
	3,908	1,184

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

13 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,755	1,915
Accruals	1,903	5,888
PAYE, NIC VAT and other taxes	-	912
Other creditors	1,964	215
	10,622	8,930
14 Creditors: amounts falling due after one year	2023	2022
	£	£
Bank loans and overdrafts	12,250	15,000
15 Income and Expenditure account summary	2023	2022
	£	£
At 1 March 2022	69,410	48,231
Surplus after tax for the year	(26,541)	23,179
At 28 February 2023	42,869	69,410

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 28 February 2023	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Intangible Assets	2,750	-	-	2,750
Tangible Fixed Assets	34,016	-	-	34,016
Current Assets	15,087	-	27,758	42,845
Current Liabilities	(10,622)	-	-	(10,622)
Long Term Liabilities	(12,250)	-	-	(12,250)
	28,981	-	27,758	56,739
At 1 March 2022	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Intangible Assets	3,500	-	-	3,500
Tangible Fixed Assets	21,463	-	-	21,463
Current Assets	36,786	-	31,591	68,377
Current Liabilities	(8,930)	-	-	(8,930)
Long Term Liabilities	(15,000)	-	-	(15,000)
	37,819	-	31,591	69,410

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	37,819	(8,838)	-	28,981
Total unrestricted and designated funds	37,819	(8,838)	-	28,981
Restricted funds:-				
Foundation Scotland	1,749	(91)	-	1,658
AMS Sport Scotland	6,360	(1,590)	-	4,770
NAC	420	(90)	-	330
Corra Winter Fund	3,390	(3,000)	-	390
Sport Scotland Youth Fitness	5,900	(2,436)	-	3,464
NAC CIF Funding	12,806	(11,430)	-	1,376
Total restricted funds	31,591	(3,833)	-	27,758
Total charity funds	69,410	(12,671)	-	56,739

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement In funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	113,287	(122,125)	-	(8,838)
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Foundation Scotland	-	(91)	-	(91)
AMS Sport Scotland	-	(1,590)	-	(1,590)
NAC	-	(90)	-	(90)
Corra Winter Fund	-	(3,000)	-	(3,000)
Sport Scotland Youth Fitness	-	(2,436)	-	(2,436)
NAC CIF Funding	-	(11,430)	-	(11,430)
Fitness 4 All (NL Community Fund)	53,678	(38,874)	-	14,804
	166,965	(179,636)	-	(12,671)

Ardrossan Community Sports Hub

Notes to the Accounts for the year ended 28 February 2023

20 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

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

Restricted funds:-

Restricted Fixed Asset Funds

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

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Foundation Scotland

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

AMS Sport Scotland

To fund the purchase of new gym equipment

NAC

Funding towards the cost of signage

Corra Winter Fund

To help families with food/fuel costs and christmas gifts

Sport Scotland Youth Fitness

Involvement in exercise by providing activities and equipment for use by under 24's

NAC CIF Funding

50% of website costs, and to pay for 1 full time gym manager and 1 part

Fitness 4 All (National Lottery Community Fund)

Wages, Equipment, & Overheads as per schedule provided from funder.

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	260	-	260	220
WRYA	-	-	-	1,078
Cunninghame Housing Association	-	-	-	1,000
Ineos Chemicals	-	-	-	1,000
Total donations and gifts from individuals	260	-	260	3,298

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	-
CIF Funding	-	-	-	43,320
Strategic Framework Business Fund	-	-	-	44,200
Corra Winter Fund	-	-	-	3,390
Sport Scotland - Youth Fitness	-	-	-	5,900
Fitness 4 All (National Lottery Community	-	39,808	39,808	-
Total public sector revenue grants	-	39,808	39,808	96,810

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	44,200	52,610	96,810

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Capital grants from government and public bodies				
Small grants individually less than £1000	-	-	-	-
Fitness 4 All (National Lottery Community Fund)	-	13,870	13,870	-
Total public sector capital grants	-	13,870	13,870	-

Total Donations, Grants and Legacies

<i>Current year</i>		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	260	53,678	53,938	100,108

All the donations and gifts in the prior year were unrestricted.

<i>Prior year</i>		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	47,498	52,610	100,108

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance	93,064	-	93,064	44,834
Gym Rental	323	-	323	-
Other sales	320	-	320	1,181
Vending machine sales	1,189	-	1,189	-
Total Primary purpose and ancillary trading	94,896	-	94,896	46,015

24 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	94,896	-	94,896	46,015
Income from funders	18,131	-	18,131	34,245
Total from charitable activities A2	113,027	-	113,027	80,260

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	34,219	38,879	73,098	58,820
Defined contribution pension costs - charitable activities	314	696	1,010	590
Travel and Subsistence - Charitable Activities	250	-	250	-
Direct Costs	3,379	1,590	4,969	3,683
Total direct spending B2a	38,162	41,165	79,327	63,093

Ardrossan Community Sports Hub

Detailed analysis of Income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

26 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
	Cost of goods for primary purpose trading - Including movement in stock	804	-	804	78
	Total charitable trading costs B2b	804	-	804	78

27 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
	Grants made to organisations	-	3,000	3,000	-
	Total grantmaking costs B2c	-	3,000	3,000	-

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	1,309	-	1,309	3,685
Entertaining	412	-	412	145
Staff Clothing	-	-	-	2,100
<i>Premises Expenses</i>				
Rates and water charges	1,323	-	1,323	974
Rent	10,500	6,000	16,500	14,502
Light heat and power	28,762	450	29,212	6,033
Cleaning and waste management	952	-	952	2,175
Premises repairs, renewals and maintenance	3,474	-	3,474	11,905
<i>Administrative overheads</i>				
Telephone, fax and internet	533	-	533	1,047
Postage	323	-	323	-
Stationery and printing	260	-	260	391
Software licences and expenses	2,217	-	2,217	1,807
Advertising and marketing	10,648	-	10,648	8,186
Liability and contents insurance	1,875	-	1,875	1,377
Sundry expenses	1,116	-	1,116	810
Equipment Expensed	958	1,110	2,068	5,635
Subscription	120	-	120	60
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and</i>				
As detailed in Note 29	1,307	-	1,307	792
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Consultancy fees	7,550	-	7,550	750
<i>Financial costs</i>				
Bank charges	3,455	-	3,455	1,553
Loan interest	320	-	320	-
Depreciation & Amortisation in total for the period	4,376	5,786	10,162	5,768
Support costs before reallocation	81,790	13,346	95,136	69,695
Total support costs - Current Year	81,790	13,346	95,136	69,695

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

<i>Prior Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Prior Year Total Funds 2022 £
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	3,685	-	3,685
Entertaining	145	-	145
Staff Clothing	2,100	-	2,100
<i>Premises Expenses</i>			
Rates and water charges	974	-	974
Rent	14,502	-	14,502
Light heat and power	6,033	-	6,033
Cleaning and waste management	2,175	-	2,175
Premises repairs, renewals and	11,905	-	11,905
<i>Administrative overheads</i>			
Telephone, fax and internet	1,047	-	1,047
Stationery and printing	391	-	391
Software licences and expenses	1,807	-	1,807
Advertising and marketing	8,186	-	8,186
Liability and contents insurance	1,377	-	1,377
Sundry expenses	810	-	810
Equipment Expensed	3,817	1,818	5,635
Subscription	60	-	60
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>			
As detailed in Note 29	792	-	792
<i>Professional fees paid to advisors</i>			
Consultancy fees	750	-	750
<i>Financial costs</i>			
Bank charges	1,553	-	1,553
Loan interest	-	-	-
Depreciation & Amortisation in total for	3,622	2,146	5,768
Bank interest payable	-	-	-
<i>Support costs before reallocation</i>	65,731	3,964	69,695
Total support costs - Prior Year	65,731	3,964	69,695

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

29 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,255	-	1,255	1,080
Total Governance costs	1,255	-	1,255	1,080

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Other financial services	1,307	-	1,307	792
Total additional fees included in support costs at Note 28	1,307	-	1,307	792

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	38,162	41,165	79,327	63,093
Total charitable trading costs	B2b	804	-	804	78
Total grantmaking costs	B2c	-	3,000	3,000	-
Total support costs	B2d	81,790	13,346	95,136	69,695
Total Governance costs	B2e	1,255	-	1,255	1,080
Total charitable expenditure	B2	122,011	57,511	179,522	133,946

Ardrossan Community Sports Hub

Detailed analysis of income and expenditure for the year ended 28 February 2023 as required by the SORP 2015

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	32,954	30,139	63,093
Total charitable trading costs	B2b	78	-	78
Total grantmaking costs	B2c	-	-	-
Total support costs	B2d	65,731	3,964	69,695
Total Governance costs	B2e	1,080	-	1,080
Total charitable expenditure	B2	99,843	34,103	133,946