Helensburgh Community Hall Ltd

(A company limited by guarantee)

Annual Report and Accounts

for the year end

31 December 2025

Company No: SC645409

Charity No: SC050459

Reference and Administrative Details

Charity Number:	SC050459
Company Number:	SC645409
Trading as:	Helensburgh Community Hub
Registered Address:	116 East Princes Street, Helensburgh G84 7DQ
Bankers:	Bank Of Scotland, PO Box 1000, BX2 1LB
Solicitors:	McArthur Stanton, 22-24 Colquhoun Square, Helensburgh G84 8AG
Independent Examiner:	Wbg Services LLP, 168 Bath Street, Glasgow G2 4TP

Directors and Trustees, Key Management Personnel

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the period and since the year end are as follows:

Elected Trustees

Kim Phillips (Chair)
Douglas Brian Sayer (retired 18.06.2025)
Jonathan Edwards
Robin Scott-Elliot
Nicola Beattie
Ian Greig
Jennifer Honeysett (appointed 14.12.2025)

Office Bearers

Treasurer & Company Secretary	Nicola Beattie

Key Management Personnel

Development Manager	Gill Simpson

Chair's report

It is my pleasure to welcome all members, guests, partners, and stakeholders to the 6th Annual Report of Helensburgh Community Hall Ltd. As Chair, I am proud to reflect on a year defined by growth, resilience, and deepening community impact.

The Hub continues to flourish as a vibrant, inclusive, and much-loved destination for Helensburgh and the wider area. What began as a community vision has become a cornerstone of local life — a place where people gather, learn, create, support one another, and feel at home.

The Hub is more than a building — it is a living, breathing part of Helensburgh's community fabric. Its success belongs to everyone who walks through its doors, contributes their time, or supports its mission.

Thank you to our members, volunteers, staff, tenants, partners, and the wider community. Together, we continue to build something meaningful, inclusive, and lasting.

I look forward to another year of growth, collaboration, and community spirit.

Kim Phillips

Chair of Trustees

Date: 27 July 2026

Report of the Trustees and Directors for the year ended 31 December 2025

Our purposes and activities

The charity's main purpose is consistent with furthering the achievement of sustainable development. The company's purposes are;

- The advancement of education.
- The relief of those in need by reason age, ill health, disability, financial hardship or other disadvantage.
- The advancement of citizenship and of community development, the promotion of civic responsibility, volunteering, the voluntary sector and the effectiveness and efficiency of third sector organisations including social enterprises.

The activities undertaken in the year under review were focused on:

- Operating the Hall as a safe, welcoming, and inclusive environment.
- Preparation of a new five year strategic plan for the organisation in partnership with Community Enterprise.
- Increased usage of the Book Nook.
- Continuing development of our local Dolly Parton Imagination Library book gifting scheme.
- Year three of the Helensburgh Reading Minds book festival with our partner organisations Jean's Bothy and Helensburgh Carers.
- Continuing to work in partnership with other non-profit groups in Helensburgh.

Achievements, performance, and future plans

2025 has been a year of steady progress and strengthened foundations. Highlights include:

- Rising footfall and an expanding programme of groups, classes, and events
- New and strengthened partnerships with local organisations, charities, and service providers
- Continued financial stability through careful management and successful funding bids
- A growing volunteer base, increasing our capacity and reach
- Collaborative work with Community Enterprise to develop a new strategic plan

The Hub is now firmly recognised as a trusted, welcoming, and essential community asset.

Our mission — to support wellbeing, connection, and opportunity — has been powerfully reflected in our activities this year.

- **Helensburgh Book Festival:** Our third annual festival delivered 19 events across 7 venues, including a summer pop up launch with Liam McIlvanney. Highlights included bestselling authors Ambrose Parry and Jenny Colgan in the iconic Hill House drawing room.

Achievements, performance, and future plans (continued)

- **Helensburgh Repair Hub:** Launched in partnership with Jean's Bothy and ABCAN, attracting over 50 attendees at launch and repairing everything from teapots to toasters and countless lamps.
- **Dolly Parton Imagination Library:** Over 300 children aged 0–5 now receive a free monthly book. Families told us: "He loves receiving books through the post" and "They are the perfect books for her age."
- **Helensburgh's First Pride Event:** A joyful, inclusive celebration attended by more than 100 people. Feedback described it as "friendly, fun, and a completely safe space."
- **Volunteer Lunch:** Delivered with Visiting Friends, celebrating around 150 volunteers from across Helensburgh and Lomond.
- **Family Fun Day and Welcome to Helensburgh Event:** Strengthening community engagement and supporting new families.
- **Support for Local Planning and Community Initiatives:** Including hosting engagement for the Local Place Plan, regular beach cleans with Plastic Free Helensburgh, and yoga classes for Afghan women.
- Our Development Manager also became Chair of the Helensburgh and Lomond Community Planning Group, ensuring the Hub remains central to local leadership.

Feedback continues to be overwhelmingly positive, with users describing the Hub as "inclusive," "welcoming," "accessible," and "a wee gem of a place."

Volunteers, Staff, and Tenants

Our volunteers remain the beating heart of the Hub. Their contributions — from running activities to supporting events — are invaluable. We currently have **38 active volunteers**, alongside our much appreciated "two Johns," who regularly support the Book Nook.

Our Development Manager continues to deliver exceptional service, ensuring the Hub operates smoothly and professionally.

We are equally grateful to our tenants, whose services enrich the community and strengthen the Hub's role as a multi-use centre:

- Argyll and Bute Rape Crisis
- Key and Community Lifestyles
- Helensburgh and Lomond Foodbank
- Argyll and Bute Citizens Advice Bureau

Achievements, performance, and future plans (continued)

Governance and Board Activity

The Board has focused on strong governance, strategic planning, and financial oversight. This year we:

- Reviewed and updated governance policies
- Strengthened risk management processes
- Supported staff development and operational improvements
- Progressed long term planning for building maintenance and sustainability
- Explored new funding opportunities and partnerships

A summary of the consultation process and new strategic plan will be included as an appendix to these accounts, but do not form part of the statutory reporting.

Our priorities for 2026–27 include:

- Implementing our new strategic plan, with early focus on communications, marketing, Reading for Pleasure initiatives, and strengthening partnerships
- Developing a new volunteer strategy to ensure volunteers feel valued, supported, and representative of our diverse community
- Growing staff capacity and exploring new income generation and funding opportunities

We remain committed to evolving in response to community needs while staying true to our founding values.

Financial review

The financial reports attached for the 12-month period ended 31 December 2025 continue to demonstrate that we are operating on a sound financial footing.

As planned, the income being generated from our core activities is covering the core running costs for the Hub, allowing the trustees some leeway in supporting additional projects such as the book festival, the volunteer project and the repair cafe. We have been very fortunate to receive a second grant from The Robertson Trust which allows us to retain a part time Development Manager who is working to ensure that the Hall fulfils its potential as a community asset whilst ensuring financial sustainability well into the future.

We ended the year with free reserves of £53,658 (2024: £52,587) in unrestricted funds, which are carried forward.

We also held £202,131 (2024: £144,933) in restricted reserves, which relates to the physical building and cannot be released unless this asset is sold; Helensburgh Community Centre Trust (HCCT) funds, which must be spent on 'the advancement of education'; and Argyll & Bute Third Sector Interface grant income.

Reserves policy and going concern

The Board have determined that in order to ensure financial sustainability the charity should aim initially to build up free reserves equal to the equivalent of six months running costs. Based on current budgets this amounts to £31,384 (2024: £29,379). The free reserves at 31 December 2025 were £53,658 and therefore meets the target level.

The work done in developing of the business plan for the charity, plus the experience of the first full year of operation have shown that the hall can operate as a financially viable and sustainable entity. The board are confident that the charity is a going concern.

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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).

The legal and administrative information on page two forms part of this report.

Governing Document

Helensburgh Community Hall is a company limited by guarantee governed by its Memorandum and Articles of Association dated 18 October 2019. It is registered as a charity with the Scottish Charity Regulator.

We currently have 18 members and 148 official supporters, along with 29 registered volunteers and hundreds of Hub users and Book Nook Customers.

All current members take an active part in the governance and/or running of the Hall and have agreed to contribute up to £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association up to seven trustees (who are themselves ordinary members) are elected annually by the ordinary members of the charitable company attending the Annual General Meeting. The trustees have the power to co-opt up to three further people as trustees to fill specialist roles.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Organisation

The Board of Trustees, which can have up to 10 members, administers the charity. The Board normally meet quarterly for full Board meetings with additional subject specific meetings as and when required.

The Board have the authority to appoint a company secretary, minute secretary, treasurer and principal officer as outlined in the articles of association.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with an office tenant, hall user group or supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Where a conflict of interest is deemed to exist, or could be perceived to exist, the relevant trustee does not participate in discussion or voting on that particular issue.

The directors consider the board of directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis.

All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 10 to the accounts.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks which arise. These risks include those arising from fire, health and safety of Hub and office users and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for the Development Manager, our tenants, hall users and volunteers operating in these areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Helensburgh Community Hall Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees (who are also the directors of The Craighead Institute for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by the trustees and signed on their behalf by:

DocuSigned by:
kim Philips
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Name: Kim Phillips

Date: 27 July 2026

Examiner's Report to the Trustees of Helensburgh Community Hall Ltd

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respects the requirements:

    - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

    have not been met, or

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

Signed by:
Jenna Fair
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Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 27 July 2026

Helensburgh Community Hall Ltd

(A company limited by guarantee)

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	31 December 2025	*31 December 2024*
		£	£	£	*£*
Income					
Donations	3	1,637	59,554	61,191	*6,829*
Income from charitable activities:					
Income from ongoing activities	4	47,158	14,960	62,118	*58,566*
Investment income	5	1,224	-	1,224	*410*
Total Income		**50,019**	**74,514**	**124,533**	***65,805***
Expenditure					
Raising Funds:					
Fundraising and marketing		498	-	498	*866*
Charitable Activities:					
Acquisition & operation of community hall	6	48,450	17,316	65,766	*57,891*
Total Expenditure		**48,948**	**17,316**	**66,264**	***58,757***
Net income for the period		**1,071**	**57,198**	**58,269**	***7,048***
Reconciliation of funds					
Total funds brought forward	17	52,587	144,933	197,520	*190,472*
Total funds carried forward	17	**53,658**	**202,131**	**255,789**	***197,520***

The notes at pages 13 to 22 form part of these accounts.

Helensburgh Community Hall Ltd

(A company limited by guarantee)

Balance Sheet

As at 31 December 2025

	Notes	31 December 2025	31 December 2024
Fixed Assets			
Tangible Assets	13	144,066	148,029
Current Assets			
Debtors	14	4,471	5,096
Cash at Bank and in hand		121,202	57,407
Total Current Assets		**125,673**	**62,503**
Liabilities			
Creditors falling due within one year	15	(13,950)	(13,012)
Net Assets		**255,789**	**197,520**
The funds of the charity			
Restricted Funds	17	202,131	144,933
Unrestricted Funds	17	53,658	52,587
Total Charity Funds		**255,789**	**197,520**

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The notes at pages 13 to 22 form part of these accounts

Kim Phillips, Chair of trustees on behalf of the trustees
Approved by the trustees on 27 July 2026

DocuSigned by:
Kim Philips
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1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

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

Helensburgh Community Hall Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The 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 £.

b) Preparation of the accounts on a going concern basis

The trustees remain content that the company is a going concern. This considered opinion is based on reserves held, leases in place, levels of community engagement, forward bookings for the premises and progress to date against the adopted 5 year plan.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Board is not recognised - refer to the trustees’ annual report for more information about their contribution.

1. Accounting Policies (continued)

d) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Restricted asset funds relate to the property purchased, bank funds and grant income, and are further explained in Note 17.

g) Expenditure

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

Support costs have been allocated between governance costs and support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to external scrutiny, legal and consultancy fees.

h) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated economic useful lives on a straight line basis as follows:

Asset Category	Annual Rate
Land & Buildings	2%
Fixtures & Fittings	20%

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. Accounting Policies (continued)

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Taxation

Helensburgh Community Hall Ltd is recognised as a charity for the purposes of applicable tax legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and therefore resources expended include irrecoverable input VAT.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Property Valuation

The Charity will revalue its land and buildings every five years and amend the carrying value in the accounts accordingly. The property was last valued in 2020 at the time of purchase. No valuation was undertaken during the year ended 31 December 2025. The trustees have considered the carrying value of the property at the year end and are satisfied that it is not materially different from its current value, and therefore no adjustment has been made.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3. Income from donations and legacies

	2025	2024
	£	£
Donations	1,637	6,829
HCCT	59,554	-
	61,191	6,829

The income from donations was £61,191 (2024: £6,829) of which £1,637 (2024: £5,998) was unrestricted and £59,554 (2023: £831) was restricted.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the charities SORP (FRS102) the economic contribution of general volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted Funds 2025	Restricted Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024
	£	£	£	£
Hire of hall & facilities	12,827	-	14,984	-
Hire of offices & facilities	20,431	-	20,154	-
Book Nook sales	11,910	-	10,658	772
Grant income	-	14,960	-	10,500
Event income	1,990	-	231	1,267
Total income from charitable activities	47,158	14,960	46,027	12,539

5. Investment income

	2025	2024
	£	£
Interest Received	1,224	410

All the Charity's investment income comes from money held in interest bearing deposit accounts.

6. Analysis of expenditure on charitable activities

	Acquisition & operation of community hall 2025	Acquisition & operation of community hall 2024
	£	£
Property Costs	17,953	22,004
Development Manager Fees	-	12,996
Event Running Costs	16,938	11,006
Wages and Salaries	17,518	4,370
Depreciation	3,963	3,432
Governance costs	8,922	3,899
Support costs	472	184
Total expenditure on charitable activities	65,766	57,891

Expenditure on charitable activities was £65,766 (2024: £57,891) of which £48,450 was unrestricted (2024: £41,365) and £17,316 was restricted (2024: £16,526).

7. Summary analysis of expenditure and related income for charitable activities

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken (see note 6) in the year. Refer to the table below for the analysis of support and governance costs.

Analysis of governance and support costs

	Governance function	General support	Total 2025	Total 2024
	£	£	£	£
Board meeting costs (facilitation of Strategic Planning)	108	-	108	106
Insurances	-	-	-	1,664
Accounting and Examination Fees	2,076	-	2,076	1,974
Training	71	-	71	-
Consultancy	6,667	-	6,667	155
Gifts & Donations	-	35	35	62
Office Consumables	-	437	437	122
Total governance and support costs	8,922	472	9,394	4,083

8. Employees

	2025	2024
	£	£
Gross wages	17,000	4,012
Employers NIC	-	238
Employers pension	518	120
	17,518	4,370

	2025	2024
	£	£
Key management personnel remuneration	17,518	4,370

No employees had employee benefits in excess of £60,000 (2024: £Nil).

	2025	2024
	No.	No.
Average number of persons, by headcount, employed by the charity during the year was:	1	1

9. Net income for the year

This is stated after charging	2025	2024
	£	£
Depreciation	3,963	3,432

10. Analysis of trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity. No charity trustee received payment for professional or other services supplied to the charity.

No donations were received from Trustees in the year (2024: £Nil).

No trustees received reimbursement of personal expenses during the period.

11. Government Grants

Income from government grants comprises performance related grants made by local authorities to fund the property purchase and renovation for the charity. See note 17 for more information on the amount and source of these grants.

12. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. Tangible Fixed Assets

	Land and buildings £	Fixtures & Fittings £	Total £
Cost:			
As at 01 January 2025	157,820	4,037	161,857
Additions	-	-	-
As at 31 December 2025	157,820	4,037	161,857
Depreciation:			
As at 01 January 2025	12,887	941	13,828
Charge for the period	3,156	807	3,963
As at 31 December 2025	16,043	1,748	17,791
Net Book Value:			
As at 31 December 2025	141,777	2,289	144,066
As at 31 December 2024	144,933	3,096	148,029

14. Debtors

	2025 £	2024 £
Trade Debtors	2,805	3,360
Deposits Paid	1,666	1,736
Total Debtors	4,471	5,096

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	1,256	528
Taxation and Social Security	409	161
Accruals and Prepaid income	3,185	3,823
Deferred Income (Note 16)	9,100	8,500
Total Creditors falling due within 1 year	13,950	13,012

16. Deferred Income

Deferred income relates to grant income received for which the performance criteria have not yet been met.

	2025 £	2024 £
Balance as at 01 January 2025	8,500	6,500
Amount released to income earned from charitable activities	(8,500)	(6,500)
Amount deferred in year	9,100	8,500
Balance as at 31 December 2025	**9,100**	**8,500**

17. Analysis of charitable funds

2024 analysis of movements in unrestricted funds

	Fund balance 1 January 2024	Incoming resources	Resources expended	Transfers	Fund balance 31 December 2024
	£	£	£	£	£
General Fund	42,383	52,435	(42,231)	-	52,587
	42,383	52,435	(42,231)	-	52,587

2024 analysis of movements in restricted funds

	Fund balance 1 January 2024	Incoming resources	Resources expended	Transfers	Fund balance at 31 December 2024
	£	£	£	£	£
Robertson Trust Grant	-	10,500	(10,500)	-	-
Dolly Parton Imagination Library	-	831	(831)	-	-
Volunteer Project	-	392	(392)	-	-
Reading Minds Festival	-	1,647	(1,647)	-	-
Restricted Assets Fund	148,089	-	(3,156)	-	144,933
Total Restricted Funds	148,089	13,370	(16,526)	-	144,933

2025 analysis of movements in unrestricted funds

	Fund balance 1 January 2025	Incoming resources	Resources expended	Transfers	Fund balance 31 December 2025
	£	£	£	£	£
General Fund	52,587	50,019	48,948	-	53,658
	52,587	50,019	48,948	-	53,658

17. Analysis of charitable funds (continued)

2025 analysis of movements in restricted funds

	Fund balance 1 January 2025	Incoming resources	Resources expended	Transfers	Fund balance at 31 December 2025
	£	£	£	£	£
Robertson Trust Grant	-	12,000	(12,000)	-	-
Dolly Parton Imagination Library					
The Repair Cafe	-	1,460	(660)	-	800
Helensburgh Book Festival	-	1,500	(1,500)	-	-
Restricted Assets Fund	144,933	-	(3,156)	-	141,777
Restricted Bank Fund	-	59,554	-	-	59,554
Total Restricted Funds	144,933	74,514	(17,316)	-	202,131

Name of Fund	Description, nature and purposes of the fund
General Funds	The free reserves of the organisation.
Robertson Trust	Funding for the Development Manager post.
Dolly Parton Imagination Library	Funding for the Dolly Parton Imagination Library project which provides free books to under 5's in the Helensburgh areas.
Volunteer Project	Funding for our project to build and support volunteering resource and capacity in the Helensburgh area.
The Repair Cafe	Funding for the Helensburgh Repair Hub, which we run together with Jean’s Bothy and The Argyll & Bute Climate Action Network. The Café runs free monthly workshops where volunteers repair household items, electricals, textiles and accessories.
Helensburgh Book Festival	Formerly known as the Reading Minds Festival, this is funding for our contribution to the annual Helensburgh book festival which we run in partnership with Jean’s Bothy and Helensburgh Carers.
Restricted Assets Fund	This is the (property) asset purchased with restricted funds. Depreciation of the asset is charged against this fund. Of the two funders one retains an interest in the asset for 5 years from purchase and the other for 15 years. The asset will remain restricted until this period expires.

17. Analysis of charitable funds (continued)

Restricted Bank Fund	This is funding generously received from the Helensburgh Community Centre Trust (HCCT) on its winding up during 2025. With the agreement of The Office of Scottish Charity Regulator (OSCR) the balance of funds held within the Trust was passed to Helensburgh Community Hall Ltd, with the restriction that it be used for the purposes of the advancement of education.

18. Analysis of net assets between funds

	General Fund	Restricted Fund	2024 Total
	£	£	£
Tangible fixed assets	3,096	144,933	148,029
Cash at bank and in hand	48,907	8,500	57,407
Debtors	5,096	-	5,096
Creditors of less than one year	(4,512)	(8,500)	(13,012)
Total	**52,587**	**144,933**	**197,520**

	General Fund	Restricted Fund	2025 Total
	£	£	£
Tangible fixed assets	2,289	141,777	144,066
Cash at bank and in hand	51,748	69,454	121,202
Debtors	4,471	-	4,471
Creditors of less than one year	(4,850)	(9,100)	(13,950)
Total	**53,658**	**202,131**	**255,789**

19. Related Party Transactions

There are no related party transactions to report for this period.