

Queensferry Sports & Community Hub

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements
for the Year Ended 31 December 2025

Queensferry Sports & Community Hub

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Queensferry Sports & Community Hub

Reference and Administrative Details

Trustees	Mr Alistair Rarity
	Mrs Louise Hinchliffe, Chair
	Mrs Anne Shaw, Treasurer
	Mr Chris Sellar
	Mrs Marion Smith
Senior Management / Leadership Team	Mr Allan Carson
Charity Registration Number	SC044532
Principal Office	30 Ashburnham Road South Queensferry EH30 9HF
Independent Examiner	David Campbell Chartered Accountant 27 North Bridge Street Hawick TD9 9BD
Bankers	Virgin Money 83 George Street Edinburgh EH2 3ES

Queensferry Sports & Community Hub

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

Queensferry Sports and Community Hub will become the first place that local people consider when organising sporting and social events. The Hub will become known as a welcoming and inclusive place for all. The Hub will offer facilities to help people improve their health, their skills and their local community.

Objectives, strategies and activities

We aim to provide recreational facilities to members of the general public in the area around, but not limited to, South Queensferry, Dalmeny and Kirkliston.

We aim to increase participation in sport by providing exercise facilities, access to sports clubs which will be based at the Hub, access to classes and training for sport.

Use of volunteers

The trustees would like to thank the operational staff and volunteers whose selfless giving of time, energy and expertise embodies the Hub and its community ambitions.

Achievements and performance

The Hub continues to increase its revenues to cover the ever increasing overheads. Usage of all facilities is also increasing. The trustees are satisfied with the performance.

After the year end, the Hub acquired the on-site cafe to add an additional income stream.

Financial review

A deficit of £13,445 (2024: surplus £6,743) was recorded in this financial year. This reduced the available reserves for future use.

Policy on reserves

Queensferry Sports and Community Hub Board agreed that we will hold financial reserves to ensure that main operations can continue for a period of 4 months and discharge any contractual obligations. These reserves are built up from the unrestricted (earned) income of the SCIO and have been set at £85,000. The Board have also agreed that we should hold a restricted fund equal to £85,000 to cover any enhancements to the facility that we plan to make and any significant facility repairs that we are faced with. This policy will be reviewed and monitored by the Board at least every 6 months and whenever there are significant changes in expenditure or new contractual obligations.

Funds in deficit

There are no funds in deficit.

Principal funding sources

The main funding sources are from membership fees, grants and short term hall lets.

Structure, governance and management

Nature of governing document

The charity is governed by a constitution.

Recruitment and appointment of trustees

Anybody can become a trustee through a voluntary application process and being elected.

Induction and training of trustees

Trustees are provided with an induction session and basic training.

Queensferry Sports & Community Hub

Trustees' Report (continued)

Arrangements for setting key management personnel remuneration

The facility manager is in charge of day to day operational matters. He reports to the Board of Trustees. Remuneration for this position is set by the trustees.

Organisational structure

The charity operates with a Board of Trustees who meet on a regular basis to set the operational direction of the charity.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Creditor payment policy

It is the policy to settle invoices within agreed payment terms.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

Louise Hinchliffe

.....

Mrs Louise Hinchliffe

Trustee

Queensferry Sports & Community Hub

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the applicable Charities Accounts (Scotland) Regulations 2006, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

Louise Hinchliffe

.....
Mrs Louise Hinchliffe
Trustee

Queensferry Sports & Community Hub

Independent Examiner's Report to the trustees of Queensferry Sports & Community Hub

I report to the trustees on my examination of the accounts of Queensferry Sports & Community Hub for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Queensferry Sports & Community Hub you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

I report in respect of my examination of the Queensferry Sports & Community Hub's accounts carried out under section 44 (1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

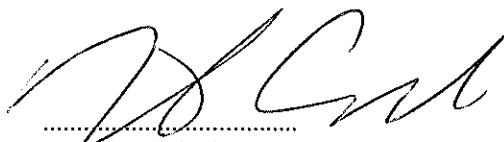
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Queensferry Sports & Community Hub as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Campbell
Chartered Accountant
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 15.7.26

Queensferry Sports & Community Hub

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Charitable activities	2	112,001	-	112,001
Investment income	3	42	-	42
Other income	4	155,084	-	155,084
Total income		<u>267,127</u>	<u>-</u>	<u>267,127</u>
Expenditure on:				
Charitable activities	5	<u>(280,572)</u>	<u>-</u>	<u>(280,572)</u>
Total expenditure		<u>(280,572)</u>	<u>-</u>	<u>(280,572)</u>
Net expenditure		(13,445)	-	(13,445)
Gross transfers between funds		<u>(170,000)</u>	<u>170,000</u>	<u>-</u>
Net movement in funds		(183,445)	170,000	(13,445)
Reconciliation of funds				
Total funds brought forward		<u>223,409</u>	<u>-</u>	<u>223,409</u>
Total funds carried forward	15	<u>39,964</u>	<u>170,000</u>	<u>209,964</u>
	Note	Unrestricted funds £	Total 2024 £	
Income and Endowments from:				
Charitable activities	2	110,159	110,159	
Investment income	3	67	67	
Other income	4	139,679	139,679	
Total income		<u>249,905</u>	<u>249,905</u>	
Expenditure on:				
Charitable activities	5	<u>(243,162)</u>	<u>(243,162)</u>	
Total expenditure		<u>(243,162)</u>	<u>(243,162)</u>	
Net income		<u>6,743</u>	<u>6,743</u>	
Net movement in funds		6,743	6,743	
Reconciliation of funds				
Total funds brought forward		<u>216,666</u>	<u>216,666</u>	
Total funds carried forward	15	<u>223,409</u>	<u>223,409</u>	

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

Queensferry Sports & Community Hub

(Registration number: SC044532)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,039	-
Current assets			
Debtors	12	4,412	2,364
Cash at bank and in hand	13	<u>206,608</u>	<u>223,756</u>
		211,020	226,120
Creditors: Amounts falling due within one year	14	<u>(2,095)</u>	<u>(2,711)</u>
Net current assets		<u>208,925</u>	<u>223,409</u>
Net assets		<u>209,964</u>	<u>223,409</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	170,000	-
Unrestricted income funds			
Unrestricted funds		<u>39,964</u>	<u>223,409</u>
Total funds	15	<u>209,964</u>	<u>223,409</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:

Louise Hinchliffe

.....
Mrs Louise Hinchliffe
Trustee

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

Statement of compliance

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) (effective October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation

Queensferry Sports & Community Hub meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are presented in £ and are rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Tangible fixed assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation and amortisation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line
Office equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

2 Income from charitable activities

	Unrestricted funds General £	Total funds £
Sports & Community Hub	112,001	112,001
Total for 2025	112,001	112,001
Total for 2024	110,159	110,159

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	42	42
Total for 2025	42	42
Total for 2024	67	67

4 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	3,255	3,255
Rental income	151,829	151,829
Total for 2025	155,084	155,084
Total for 2024	139,679	139,679

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Sports & Community Hub		166,571	166,571
Staff costs		113,701	113,701
Governance costs		300	300
Total for 2025		280,572	280,572
Total for 2024		243,162	243,162

	Activity undertaken directly £	2025 £	2024 £
Heat & light	35,378	35,378	39,584
Insurance	6,730	6,730	5,723
Repairs	16,707	16,707	35,793
Cleaning	3,813	3,813	3,533
Equipment purchases	27,388	27,388	17,433
Catering	7,470	7,470	9,894
Travel	564	564	-
Telephone	1,548	1,548	1,519
Subscriptions	435	435	-
Computer costs	3,207	3,207	2,312
Printing & stationery	4	4	43
Advertising	2,394	2,394	1,812
Bad debts	1,340	1,340	1,152
Payroll processing fees	676	676	830
Professional fees	7,415	7,415	11,297
Bank charges	1,270	1,270	1,356
Sundries	336	336	598
Depreciation	143	143	-
	116,818	116,818	132,879

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Other support costs £	Total funds £
Exceptional one off repairs	A	<u>49,753</u>	<u>49,753</u>

Basis of allocation

Reference	Method of allocation
A	actual

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>300</u>	<u>300</u>
Total for 2025	<u>300</u>	<u>300</u>
Total for 2024	<u>300</u>	<u>300</u>

7 Trustees remuneration and expenses

No trustees, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	111,341	105,063
Social security costs	874	1,326
Pension costs	<u>1,486</u>	<u>3,594</u>
	<u>113,701</u>	<u>109,983</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Facility staff	<u>8</u>	<u>8</u>

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>300</u>	<u>300</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
Additions	<u>477</u>	<u>705</u>	<u>1,182</u>
At 31 December 2025	<u>477</u>	<u>705</u>	<u>1,182</u>
Depreciation			
Charge for the year	<u>40</u>	<u>103</u>	<u>143</u>
At 31 December 2025	<u>40</u>	<u>103</u>	<u>143</u>
Net book value			
At 31 December 2025	<u>437</u>	<u>602</u>	<u>1,039</u>

12 Debtors

	2025 £	2024 £
Trade debtors	<u>4,412</u>	<u>2,364</u>

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>206,608</u>	<u>223,756</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,615	1,301
Accruals	<u>480</u>	<u>1,410</u>
	<u>2,095</u>	<u>2,711</u>

Queensferry Sports & Community Hub

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
<i>General</i>					
General funds	223,409	267,127	(280,572)	(170,000)	39,964
Restricted funds					
Operational reserves	-	-	-	85,000	85,000
Repairs and facility enhancements	-	-	-	85,000	85,000
Total restricted funds	-	-	-	170,000	170,000
Total funds	<u>223,409</u>	<u>267,127</u>	<u>(280,572)</u>	<u>-</u>	<u>209,964</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £		Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General funds	<u>216,666</u>	<u>249,905</u>	<u>(243,162)</u>		<u>223,409</u>

The specific purposes for which the funds are to be applied are as follows:

Operational reserves fund is to maintain 4 months operating costs of the organisation.

Repairs and facility enhancements fund is for non operational expenses.

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	1,039	-	1,039
Current assets	41,020	170,000	211,020
Current liabilities	<u>(2,095)</u>	<u>-</u>	<u>(2,095)</u>
Total net assets	<u>39,964</u>	<u>170,000</u>	<u>209,964</u>
		Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets		226,120	226,120
Current liabilities		<u>(2,711)</u>	<u>(2,711)</u>
Total net assets		<u>223,409</u>	<u>223,409</u>

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

17 Related party transactions

There were no related party transactions in the year.

CERTIFICATE *of* SIGNATURE

REF. NUMBER

NE68K-WNQVF-QKCY5-RRGVF

DOCUMENT COMPLETED BY ALL PARTIES ON

15 JUL 2026 09:38:25

UTC

SIGNER

LOUISE HINCHLIFFE

EMAIL

LOUISEGGH@ICLOUD.COM

TIMESTAMP

SENT

15 JUL 2026 09:12:59

VIEWED

15 JUL 2026 09:38:00

SIGNED

15 JUL 2026 09:38:25

SIGNATURE



IP ADDRESS

82.132.234.29

RECIPIENT VERIFICATION

EMAIL VERIFIED

15 JUL 2026 09:38:00

