

Report of the Trustees and
Financial Statements for the Year Ended 31st July 2025
for
Harbour (Ayrshire) SCIO

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Harbour (Ayrshire) SCIO

Contents of the Financial Statements
for the Year Ended 31st July 2025

	Page
Report of the Trustees	1 to 3
Report of the Independent Auditors	4 to 5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

Harbour (Ayrshire) SCIO

Report of the Trustees for the Year Ended 31st July 2025

The trustees present their report with the financial statements of the charity for the year ended 31st July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In response to the devastating impact that drug and alcohol related deaths are having on our communities, Harbour Ayrshire was set up to deliver (in partnership) a range of solution-focused options, while creating opportunities for some of the most vulnerable people in our society, allowing them to live a life free of the stigma and suffering of addiction.

We are working to empower individuals who are recovering from drug and/or alcohol addiction, assisting them to become independent and supporting their integration back into the community.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In this our third year as a charity the trustees were keen that we entered a period of consolidation after our first 2 years of rapid growth and development. Having created a total of 8 employed roles, it was vital that additional funding was secured to financially underpin those roles and allow the team to continue delivering the wide range of services to the Ayrshire community. It also allows us to effectively manage and support our team of 60 volunteers who are invaluable in increasing our reach to those who need our help most.

With grants and donations for the year increasing by almost 89% to £580,903, we have been able to widen the range of services further, one example being the three new peer support groups added to the twelve already in existence. The trustees are extremely grateful to all the organisations and individuals who have and continue to support the charity.

We believe much of our success is down to the fact that many of our employees and volunteers have lived experience of addiction. Harbour Ayrshire's success in the Ayrshire community was recognised by Scotland's First Minister John Swinney who visited our office in Ayr in June 2025. Indeed, the Scottish Government's toolkit for employers to help those with addiction issues, was partly based on Harbour Ayrshire's model.

Further information on the services, activities and additional successes will shortly be published in The Trustee's Annual Report.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the financial position of the SCIO. They also note the SCIO owns the following equipment.

Vehicles

Ford Tourneo Custom van VE22 KXK, purchased 19/7/24

Reserves policy

As our funding has increased, so has our expenditure, a significant element of which is staff salaries. As most salaries are funded for a year or two at most, a plan is in place to make sure we have ongoing sufficient funding to underpin our staff costs, which is imperative to deliver the services Harbour Ayrshire provides. A deliberate focus is also to increase the amount of non restricted funds held, to help support any aspect of the charities work that might need it should renewed funding for any project not transpire. The trustees are steadily building our reserves and obtaining additional support from our local business community as a complimentary alternative to traditional funding in this sector.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

As we look forward, we aim to again grow our team in the short term with the addition of another one or two employees, specifically to increase our reach to Families of those with addiction issues. Due to the nature of short-term funding in the third sector, it is a constant challenge for the trustees to make sure we can retain our team and continue the great work that they do. We will aim to grow steadily and continue to enhance all the existing services that are offered, introduce some new services, whilst remaining financially secure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a Constitution, and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

Harbour (Ayrshire) SCIO

Report of the Trustees for the Year Ended 31st July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Harbour Ayrshire is a Scottish Charitable Incorporated Organisation (SCIO). Registration number SC051829. The board currently consists of 5 trustees.

Recruitment and appointment of new trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

The trustees who meet regularly administer the charity. The day-to-day operations of the charity are managed by the project manager, Eddie Gorman.

Induction and training of new trustees

New trustees receive an induction pack, providing details of their duties and information about the charity and they're offered access to continual training in respect of their roles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051829

Principal address

6 Miller Road
Ayr
KA7 2AY

Trustees

D Hughes
Dr C Gilroy MBChB MBA (resigned 10.3.25)
J P Fulton
C Kennedy
S Usher (appointed 11.12.24) (resigned 24.9.25)
Miss J Gray (appointed 8.5.25)
B McNulty (appointed 1.10.25)

Auditors

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Harbour (Ayrshire) SCIO

Report of the Trustees
for the Year Ended 31st July 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which 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 Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by order of the board of trustees on 18th February 2026 and signed on its behalf by:

David Hughes

David Hughes (Feb 18, 2026 18:58:46 GMT)

D Hughes - Trustee

**Report of the Independent Auditors to the Trustees of
Harbour (Ayrshire) SCIO**

Opinion

We have audited the financial statements of Harbour (Ayrshire) SCIO (the 'charity') for the year ended 31st July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st July 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of
Harbour (Ayrshire) SCIO**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- we have assessed the susceptibility of the charitable company's financial statements to material misstatement as being low risk. The trustees are kept involved in the day to day management of the business and have a focus on controls to address potential fraud and error.

- the nature of the charitable company's activities are not significantly regulated. We have discussed the legal and regulatory framework the charitable company operates under with the trustees. This has enabled us to gain an understanding of those applicable to the charitable company and the procedures they operate to ensure compliance.

- we have obtained an understanding of the charitable company's policies and procedures on fraud risk through two way communication with the management and have no knowledge of any actual, suspected or alleged fraud.

- the Senior Statutory Auditor is satisfied that the engagement audit staff were competent to and capable of recognising non-compliance with laws and regulation. No details of any non-compliance were communicated to us and no such potential instances were noted during the audit process.

We have reached these conclusions following enquiries made of those charged with governance and senior staff and following audit testing procedures and review of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

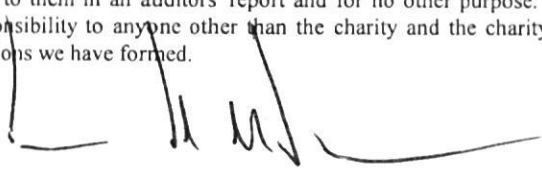
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The prior year was not audited as the charity was eligible for exemption under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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18th February 2026

Harbour (Ayrshire) SCIO

**Statement of Financial Activities
for the Year Ended 31st July 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	77,935	-	77,935	53,861
Charitable activities					
Supporting individuals recovering from drug and/or alcohol addiction	4	77,133	420,247	497,380	249,925
Investment income	3	5,588	-	5,588	2,420
Total		<u>160,656</u>	<u>420,247</u>	<u>580,903</u>	<u>306,206</u>
EXPENDITURE ON					
Charitable activities					
Supporting individuals recovering from drug and/or alcohol addiction	5	49,738	319,040	368,778	221,243
NET INCOME					
Transfers between funds	13	110,918 (31,622)	101,207 31,622	212,125 -	84,963 -
Net movement in funds		79,296	132,829	212,125	84,963
RECONCILIATION OF FUNDS					
Total funds brought forward		73,026	113,525	186,551	101,588
TOTAL FUNDS CARRIED FORWARD		<u>152,322</u>	<u>246,354</u>	<u>398,676</u>	<u>186,551</u>

The notes form part of these financial statements

Harbour (Ayrshire) SCIO

Balance Sheet
31st July 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	-	24,480	24,480	32,850
CURRENT ASSETS					
Debtors	11	2,840	2,691	5,531	500
Cash at bank		150,878	223,210	374,088	260,293
		153,718	225,901	379,619	260,793
CREDITORS					
Amounts falling due within one year	12	(1,396)	(4,027)	(5,423)	(107,092)
NET CURRENT ASSETS		152,322	221,874	374,196	153,701
TOTAL ASSETS LESS CURRENT LIABILITIES		152,322	246,354	398,676	186,551
NET ASSETS		152,322	246,354	398,676	186,551
FUNDS	13				
Unrestricted funds				152,322	73,026
Restricted funds				246,354	113,525
TOTAL FUNDS				398,676	186,551

The financial statements were approved by the Board of Trustees and authorised for issue on 18th February 2026 and were signed on its behalf by:

David Hughes

David Hughes (Feb 18, 2026 18:58:46 GMT)

D Hughes - Trustee

Harbour (Ayrshire) SCIO

**Cash Flow Statement
for the Year Ended 31st July 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	108,207	189,236
Net cash provided by operating activities		<u>108,207</u>	<u>189,236</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(32,850)
Interest received		5,588	2,420
Net cash provided by/(used in) investing activities		<u>5,588</u>	<u>(30,430)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		113,795	158,806
Cash and cash equivalents at the end of the reporting period		<u>260,293</u>	<u>101,487</u>
Cash and cash equivalents at the end of the reporting period		<u>374,088</u>	<u>260,293</u>

The notes form part of these financial statements

Harbour (Ayrshire) SCIO

Notes to the Cash Flow Statement
for the Year Ended 31st July 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2025	2024	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	212,125	84,963	
Adjustments for:			
Depreciation charges	8,370	-	
Interest received	(5,588)	(2,420)	
(Increase)/decrease in debtors	(5,031)	13,100	
(Decrease)/increase in creditors	(101,669)	93,593	
Net cash provided by operations	<u>108,207</u>	<u>189,236</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.8.24	Cash flow	At 31.7.25
	£	£	£
Net cash			
Cash at bank and in hand	260,293	113,795	374,088
	<u>260,293</u>	<u>113,795</u>	<u>374,088</u>
Total	<u>260,293</u>	<u>113,795</u>	<u>374,088</u>

The notes form part of these financial statements

Harbour (Ayrshire) SCIO

Notes to the Financial Statements
for the Year Ended 31st July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Cash and bank

Cash and bank comprises 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

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 company 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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and legacies	77,935	53,861

Harbour (Ayrshire) SCIO

Notes to the Financial Statements - continued
for the Year Ended 31st July 2025

3.	INVESTMENT INCOME	2025	2024
		£	£
	Interest receivable - trading	5,588	2,420
		<u> </u>	<u> </u>

4.	INCOME FROM CHARITABLE ACTIVITIES	2025	2024
	Activity	£	£
	Grants Supporting individuals recovering from drug and/or alcohol addiction	497,380	249,925
		<u> </u>	<u> </u>

5.	CHARITABLE ACTIVITIES COSTS		
		Direct Costs	Support costs (see note 6)
		£	£
	Supporting individuals recovering from drug and/or alcohol addiction	365,620	3,158
		<u> </u>	<u> </u>
			<u> </u>

6.	SUPPORT COSTS		
		Finance	Governance costs
		£	£
	Supporting individuals recovering from drug and/or alcohol addiction	1,408	1,750
		<u> </u>	<u> </u>
			<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2025 nor for the year ended 31st July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2025 nor for the year ended 31st July 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administration Staff	8	5
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

	2025	2024
	£	£
Gross Wages	213,141	131,428
Social Security	12,558	6,999
Pension	<u>1,903</u>	<u>1,341</u>
Total	227,602	139,768

The key management personnel of the charity comprise the Volunteer Co-ordinator and the Project Manager. The total employment benefits including National insurance and employer pension contributions of the key personnel were £77,842 (2024:£72,631)

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

Harbour (Ayrshire) SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31st July 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,861	-	53,861
Charitable activities			
Supporting individuals recovering from drug and/or alcohol addiction	28,264	221,661	249,925
Investment income	2,420	-	2,420
Total	84,545	221,661	306,206
EXPENDITURE ON			
Charitable activities			
Supporting individuals recovering from drug and/or alcohol addiction	17,081	204,162	221,243
NET INCOME	67,464	17,499	84,963
RECONCILIATION OF FUNDS			
Total funds brought forward	5,563	96,025	101,588
TOTAL FUNDS CARRIED FORWARD	73,027	113,524	186,551

10. TANGIBLE FIXED ASSETS

		Motor vehicles £
COST		
At 1st August 2024 and 31st July 2025		32,850
DEPRECIATION		
Depreciation		8,370
NET BOOK VALUE		
At 31st July 2025		24,480
At 31st July 2024		32,850

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,531	500

Harbour (Ayrshire) SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31st July 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,423	2,985
Other creditors	-	104,107
	5,423	107,092
	5,423	107,092

13. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	Transfers between funds	At 31.7.25
	£	£	£	£
Unrestricted funds				
General fund	73,026	110,918	(31,622)	152,322
Restricted funds				
Lottery community fund - Hope project fund	23,823	(23,823)	-	-
VASA - CMHW fund	143	(143)	-	-
Other restricted funds	89,559	125,173	31,622	246,354
	113,525	101,207	31,622	246,354
TOTAL FUNDS	186,551	212,125	-	398,676

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,656	(49,738)	110,918
Restricted funds			
Lottery community fund - Hope project fund	(496)	(23,327)	(23,823)
VASA - CMHW fund	(143)	-	(143)
Other restricted funds	420,886	(295,713)	125,173
	420,247	(319,040)	101,207
TOTAL FUNDS	580,903	(368,778)	212,125

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	5,563	67,463	73,026
Restricted funds			
Lottery community fund - Hope project fund	14,883	8,940	23,823
The Corra Foundation - project co-ordinator	33,317	(33,317)	-
VASA - CMHW fund	17,000	(16,857)	143
Other restricted funds	30,825	58,734	89,559
	96,025	17,500	113,525
TOTAL FUNDS	101,588	84,963	186,551

Harbour (Ayrshire) SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31st July 2025**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,545	(17,082)	67,463
Restricted funds			
Lottery community fund - Hope project fund	26,503	(17,563)	8,940
The Corra Foundation - project co-ordinator	25	(33,342)	(33,317)
VASA - CMHW fund	-	(16,857)	(16,857)
Other restricted funds	195,133	(136,399)	58,734
	<u>221,661</u>	<u>(204,161)</u>	<u>17,500</u>
TOTAL FUNDS	<u>306,206</u>	<u>(221,243)</u>	<u>84,963</u>

The charity operates an unrestricted **General Fund** for core charitable activities.

In addition there are the following Restricted Funds:

Lottery Community Fund, Hope Project Fund - A fund dedicated to securing the Volunteer Coordinator's role.

The CORRA Foundation - A fund dedicated to securing the Project Manager's role.

VASA - CMHW fund - A fund to secure the Recovery Practitioner's role in South Ayrshire.

Other restricted funds - This consists of several other restricted funds. Material funds are detailed below:

Kilgallioch Community Fund- For mental health and wellbeing community support in North Ayrshire.

The Access Foundation - A fund to secure a digital inclusion officer role.

CVO - To fund the EA Recovery Practitioner Salary.

Foundation Scotland- A fund to contribute to the costs of an outreach programme in Girvan and South Carrick.

ACVS- A fund to secure the Recovery Practitioner role in North Ayrshire.

NAVT - A fund to secure a Recovery Practitioner role.

TNLCF - To fund a new 16hpw staff role.

Following a review of funding commitments, £31,622 has been reallocated from unrestricted funds to Restricted Funds to ensure sufficient resources are available to meet obligations.

14. RELATED PARTY DISCLOSURES

During the year, the charity received donations from related parties totalling £10,881.

One of the Trustees is a partner in an accountancy firm. During the year, the firm provided accountancy services to the charity with a value of £8,000. These services were provided free of charge.

In addition, £2,881 was donated to the charity during the year by a law firm of which two of the Trustees are directors.

Harbour (Ayrshire) SCIO

Detailed Statement of Financial Activities
for the Year Ended 31st July 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	77,935	53,861
Investment income		
Interest receivable - trading	5,588	2,420
Charitable activities		
Grants	497,380	249,925
Total incoming resources	<u>580,903</u>	<u>306,206</u>
EXPENDITURE		
Charitable activities		
Telephone	2,612	892
Travel and fuel costs	17,860	13,144
Office	1,097	1,963
MOT groups	31,391	8,553
General	2,136	386
Computer and office equipment	713	1,182
IT and printing	3,534	2,216
Advertising and marketing	7,285	8,289
Food vouchers/gift cards	309	12,554
Subscriptions and memberships	851	-
Events and retreats	3,847	3,492
Wages and salaries	225,699	138,427
Contribution to defined contribution pension schemes	1,903	1,341
Rent	9,500	10,599
Accountancy costs	10,752	4,188
Volunteer food	223	791
Hardship	8,765	337
Supported person	16,303	353
Training	5,142	2,395
Contractors	-	2,200
Uniforms	3,786	2,438
Digital lifelines equipment	-	3,608
Insurance	3,542	-
Motor Vehicles depreciation	8,370	-
	<u>365,620</u>	<u>219,348</u>
Support costs		
Finance		
Bank charges	1,408	145
Governance costs		
Audit fees	1,750	1,750
Total resources expended	<u>368,778</u>	<u>221,243</u>
Net income	<u><u>212,125</u></u>	<u><u>84,963</u></u>

This page does not form part of the statutory financial statements




Harbour (Ayrshire) SCIO

Final Audit Report

2026-02-18

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