

CHARITY NO: SC041602

**BROKEN CHAINS (AYR) LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

BROKEN CHAINS (AYR) LIMITED

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30
NOVEMBER 2025**

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BROKEN CHAINS (AYR) LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Details

Charity name – Broken Chains (Ayr) Limited
Scottish Charity Number SC041602
Company Registration Number SC368118

Current Trustees

Mr Gordon Anderson
Mr Derek Lindsay
Mr William Parker

Registered Office

7 Alloway Place
Ayr
KA7 2AA

Bankers

Royal Bank of Scotland
30 Sandgate
Ayr

Independent Examiner

E L Burgoyne

Broken Chains (Ayr) Limited

Trustee's Annual report and Accounts for the year ended 30 November 2025

Governing document

Broken Chains (Ayr) Limited is a charitable company which was incorporated on 6 November 2009, and the purposes and administration arrangements are set out in our memorandum and articles of association.

Charitable purposes

The objective of the charity is the compassionate care of our marginalised community in and around the town of Ayr. We reach out to and bring relief to those who are addicted to alcohol, drugs and similar substances, working to advance the health of all involved. We set out to use our best efforts to encourage, educate and facilitate lifetime recovery from the destructive effects of such addictions. We also assist the resettlement of offenders with their desire to break the habit of re-offending.

Broken Chains are a group of Christians from Ayrshire churches dedicated to sharing the love of Jesus in a practical and compassionate way. As the Ministry has progressed, the range of people helped has widened to include; the homeless, people with mental health issues or a learning disability, those who are lonely, hungry, hurting or depressed. We work together to encourage and enable the broken and marginalized of society to rebuild their lives.

Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year-end were as follows:

Mr Gordon Anderson
Mr Derek Lindsay
Mr William Parker

Activities and achievements

Broken Chains primary activities are:

- Person centred one to one addiction support, signposting and mentoring.
- A monthly Sunday afternoon where we provided a hot meal for our community in a local Church Hall where our volunteers would get alongside and provide assistance to the clients.
- Each Tuesday afternoon our Drop-in session allowed our community to build positive relationships while receiving food and support.
- Our Support Workers frequently met with clients through the week including hospital, rehab and prison visiting.
- Zoom meetings and bible study groups several times a week.
- Walking groups and other healthy activities.

During the year there were four weekends away for our clients at Inchinnan Bible Centre. Our clients found these weekends both encouraging and inspiring.

Our aim is to continue with the maintenance of these people who are now in recovery and to offer a sustainable way out of addiction through peer support, signposting and connecting individuals with person centred support help. We have many referrals from prisons and work closely with the Criminal Justice Department who have provided some funding in the past.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Financial Review

The financial statements have been prepared in line with the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting by Charities and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The expenditure in the year exceeded income by £13,978 with income from CORRA (our main funders) being received in November each year resulting in a high bank balance at year end. The biggest expenditure is staff costs.

The level of reserves at 30 November 2025 is sufficient for about 6 months operational costs, with most of the reserves being funding from CORRA. The November 2025 payment from CORRA was the final year of a four year award therefore the Trustees are looking for alternative funding sources as well as applying to CORRA in 2026.

Broken Chains (Ayr) Limited
Statement of Trustees Responsibilities – year ended 30 November 2025

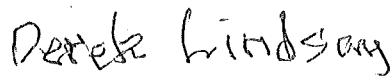
The Trustees (who are also the directors of Broken Chains (Ayr) Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 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 charitable company will continue in operation.

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

Approved by the Trustees and signed on their behalf



Derek Lindsay,
Treasurer
April 2026

Broken Chains (Ayr) Limited

Statement of financial activities (incorporating income and expenditure accounts) Year ended 30 November 2025

Income	2025 £	2024 £
Incoming resources from generated funds:		
Voluntary income (note 2)	97,330	81,778
Activities for generating funds	-	-
Other incoming resources (note 3)	12,399	8,861
Total incoming resources	109,729	90,639
Resources expended		
Charitable activities (note 4)	123,707	119,915
Governance costs	-	-
Other resource expended	-	-
Total resources expended	123,707	119,915
Net income/ (expenditure) for the year	(13,978)	(29,276)
Reconciliation of funds		
Funds brought forward	57,668	86,944
Total funds carried forward	43,690	57,668

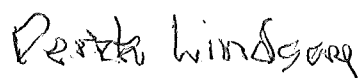
Broken Chains (Ayr) Limited

Balance Sheet as at 30 November 2025

	2025 £	2024 £
Current assets		
Cash at bank and in hand (Note 5)	46,490	57,668
Liabilities	(2,800)	-
Net Assets	<u>43,690</u>	<u>57,668</u>
Funds of the charity		
General Fund	(4,114)	6,722
Restricted Fund	47,804	50,946
Total Funds	<u>43,690</u>	<u>57,668</u>

The Trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476(1) of the Act. The Trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386 of the Act, and
- (ii) 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 year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to this company.



Mr Derek Lindsay

Company registration number SC368118

Broken Chains (Ayr) Limited
Notes to the Financial Statements
Year ended 30 November 2025

1) Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice 'Accounting for Reporting by Charities' issues in March 2005 (SORP 2005) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Incoming resources

Incoming resources are accounted for on a receivables basis.

Resources expended

Resources expended are recognised where there is a legal or constructive obligation committing the charity to the expenditure.

Taxation

Broken Chains (Ayr) Limited has been approved as a charity by HMRC, number SC041602. Accordingly, the company is exempt from taxation in respect of income or capital gains received with categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Broken Chains (Ayr) Limited
Notes to the Financial Statements
Year ended 30 November 2025

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.

Judgements and key sources of estimation uncertainty

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

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

Legal status of the Charity

The Charity is a registered Scottish charity. The charity is a company limited by guarantee and has no share capital.

2) Income from donations and legacies

	2025	2024
	£	£
Donations	32,352	24,052
Bank interest	390	780
Grant income	64,588	56,946
	<u>97,330</u>	<u>81,778</u>

3) Income from other trading activities

	2025	2024
	£	£
Contribution to events	12,399	8,861
	<u>12,399</u>	<u>8,861</u>

Broken Chains (Ayr) Limited
Notes to the Financial Statements
Year ended 30 November 2025

4) Analysis of charitable expenses

	2025	2024
	£	£
Staff costs	93,480	83,484
Travel expenses	3,492	4,987
Insurance	1,010	885
Office rent	2,700	2,700
Venue hire	2,400	2,470
Support to clients (incl food)	6,546	7,929
General	2,143	4,385
Mobile phone	720	720
Training	50	310
WIFI	591	260
Conferences/ Inchinnan	10,575	11,785
Total	123,707	119,915

5) Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	46,490	57,668
Total cash and cash equivalents	46,490	57,668

6) Analysis of staff costs

	2025	2024
	£	£
Salaries and social security	88,431	78,473
Pension costs	5,049	5,011
Total staff costs and employee benefits	93,480	83,484

Broken Chains (Ayr) Limited
Notes to the Financial Statements
Year ended 30 November 2025

7)

Analysis of Fund movements 2025	Balance b/fwd £	Income £	Expend £	Transfer £	Fund c/fwd £
Unrestricted funds					
General funds	6,722	50,141	60,977	-	(4,114)
Total unrestricted funds	6,722	50,141	60,977		(4,114)
CORRA Foundation	50,946	50,946	56,207	-	45,685
South Ayrshire Council	0	3,642	1,523		2,119
Aitchison Trust	0	5,000	5,000		0
Total restricted funds	50,946	59,588	62,730	-	47,804
TOTAL FUNDS	57,668	109,729	123,707	-	43,690

CORRA Foundation – in July 2021 a grant application to the grassroots fund was successful and £27,600 awarded to support salary costs for additional hours for the support worker and peer support worker as well as cost of phones, travel etc. for service user support activities, as well as training and professional counselling support for clients. A further grant application to the CORRA Local Support Fund resulted in the charity receiving a further £48,520 in November 2022 followed by £2,426 in February 2023 and £50,946 in November 2023, 2024 and 2025. This is targeted at support to people who have issues with drug and alcohol misuse.

South Ayrshire Council - £3,642 was received in 2025 to support food costs at the Tuesday drop-in and food parcels. The grant was to be used by 31 March 2026 and at 30 November 2025 £1,523 had been spent.

Aitchison Trust – A grant of £5,000 was received in April 2025 to support general expenses of the charity excluding salary costs. All was spent in the year.

Independent Examiner's report to the Trustees of Broken Chains (Ayr) Limited

I report on the accounts of the charity for the year ended 30 November 2025 which are set out on pages 7 to 13.

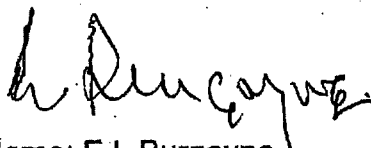
Respective responsibilities of trustees and independent examiner

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) (d) 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

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Name: E L Burgoyne

Address: 135 Dundonald Road, Kilmarnock KA1 1UG

Date: May 2026