NEW 2 YOU (AYRSHIRE)

FINANCIAL AND TRUSTEES REPORT

30 September 2026

Accounts

Charity Number SC049917

YEAR ENDED 31 December 2025

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	New 2 You (Ayrshire)
Charity registration number	SC049917
Principal office	51 Main Street Dunlop KA3 4AF

The trustees
The trustees who served the charity during the period were as follows:

A Black
I Couper
S Gill
K Goral
D Hagen
J McCallion
J McCallion
W McNab
S Murray
R Staunton
S Wadsworth
V Wadsworth

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing Document

The Charity is administered in accordance with the terms of the Constitution.

Recruitment and Appointment of Trustees
The charity trustees are chosen from those volunteers from the community who are considered to have the appropriate gifts and skills. Members of the local community are invited to volunteer and are then appointed as trustees at the Annual General Meeting. At the AGM one third of the trustees will retire.

Organisational Structure
The trustees are responsible for all matters in relation to the Charity. The trustees meet twice per year and at other times as required. Day to day management is carried out by the office bearers and a Management Team composed of the Chair, Secretary and Treasurer.

OBJECTIVES AND ACTIVITIES The organisation's purposes are:

- the prevention or relief of poverty among people living or working in Ayrshire, by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To achieve these purposes we operate a Charity Shop in Stewarton which sells donated items at affordable prices and offers free items to persons in need who either self-identify or are referred by local organisations. The profits from the Shop are donated, in the form of grants to appropriate organisations who are working to prevent or relieve poverty.

ACHIEVEMENTS AND PERFORMANCE

During 2025 donations and customers and volunteer numbers all remaining stable. Our income of £31,019.56 for the year came from the fundraising activities of the shop.
We continue to be able to provide toys, books, clothing and household goods to local people in need and we were able to significantly increase our financial donations to organisations who are working to prevent or relieve poverty. We donated £18,500 in total, with grants given to East Ayrshire Food Bank, East Ayrshire Women's Aid and East Ayrshire Primary Schools in Stewarton, Dunlop, Fenwick and Patna who were asked to use to money to help pupils in challenging circumstances avoid exclusion from activities due to poverty.
Whilst the cost of living crisis continues to be difficult to deal with we continue to feel positive about the future as our identity and shop are becoming increasingly secure which facilitates the redistribution of donated items to people in need and the raising of funds to make grants to fulfil our purposes. None of this would be possible without the ongoing commitment of our volunteers who have worked tirelessly to fulfil our vision.

FINANCIAL REVIEW

Income for 2025 was £31,019 and we carried forward £ 36,364 reserves.
Expenditure for 2025 was £32,901.70 which included Grants to East Ayrshire organisations working to relieve poverty of £18,500.
It is the Trustees policy to hold reserves of at least 12 months core expenditure (£12,000). At the year end our reserve fund is £34,482.

TRUSTEES' RESPONSIBILITES IN RELATION TO THE FINANCIAL STATEMENTS
The charity trustees are responsible for preparing a trustees, annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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 the financial statements, the trustees are required to:

- select suitable accounting policies and them apply them consistently;
- observe the method and principle in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard and statements of recommended practice have been followed, subject to any 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 operational existence.

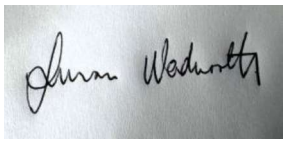
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statement comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities 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 or other irregularities.

Legislation in the United Kingdom governing the preparing and dissemination of financial statement may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

Alistair Watt has been appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



S Wadsworth

Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW 2 YOU (AYRSHIRE) YEAR ENDED 31 December 2025

I report on the accounts for the charity for the year ended 31 December 2024 set out on page 8.

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 report

My examination is carried out in accordance with Regulation 8 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 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 report

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 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.

Alistair Watt

Alistair Watt

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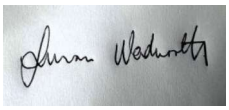
YEAR ENDED 31 December 2025

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2025

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the ..30/9/26..... and are signed on their behalf by:

Susan Wadsworth Simon Gill



Simon Gill

Chair Treasurer

YEAR ENDED 31 December 2025

1. ACCOUNTING POLICIES Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Fund accounting

All funds are classified as unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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.

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed assets

All fixed assets are initially recorded at cost.

1. ACCOUNTING POLICIES *(continued)* Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Taxation

New 2 You (Ayrshire) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irecoverable input VAT.

New2You Accounts for 2025

New2You Accounts for 2025

Income	**2025**	**2024**
Shop Sales	29,695.81	25,534.45
Rags	1,261.15	1516.10
Books	62.60	130.59
Donations		910.00
Total Income	**31,019.56**	**28,091.14**
Expenditure		
Rent	9,400.00	8,400.00
Energy	923.29	737.14
MPB Estates	661.66	611.43
Waste Uplift (EAC)	551.40	459.68
Repairs to doors	1,500.00	
Insurance	389.28	271.67
New Displays	788.89	
MIsc	187.18	392.97
Donations	18,500.00	14,250.00
Total Expenditure	**32,901.70**	**25,122.89**
Surplus/Deficit	**(1,882.14)**	**2,968.25**

YEAR ENDED 31 December 2025

APPENDIX 2 | Enter charity name below | Enter SC No. below

New 2 You (Ayrshire)

SC049917

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	1	January	2025		31	Decmber	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	29,696				29,696	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,323				1,323	
					-	
A1 Sub total	31,019	-	-	-	31,019	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	31,019	-	-	-	31,019	-
A3 Payments						
Expenses for fundraising activities	14,401				14,401	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	18,500				18,500	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	32,901	-	-	-	32,901	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	32,901	-	-	-	32,901	-
Net receipts / (payments)	(1,882)	-	-	-	(1,882)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,882)	-	-	-	(1,882)	-

APPENDIX 2

New 2 You (Ayrshire) SC049917

Section B Statement of balances

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	Cash and bank balances at start of year	36,364				36,364	
	Surplus / (deficit) shown on receipts and payments account	(1,882)				(1,882)	
						-	
						-	
	Cash and bank balances at end of year	34,482	-	-	-	34,482	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Susan Wadsworth	Susan Wadsworth	##########

		New 2 You Accounts 2025				
			Income			Expenditure
	31/12/2024	Bank account	36364.68		Rent	9400.00
					Energy	923.29
	2025	Sales	29695.81		Insurance	389.28
	2025	Rags	1261.15		MPB Esta	661.66
	2025	Grants EAC	0		Waste upl	551.40
	2025	Books	62.6		Donations	18500.00
					Door repa	1500.00
					Misc expe	976.07
				31/12/2025	Bank acc	34482.54
			£67,384.24			£67,384.24
		Gross Income	31019.56	Gross Expentiture		32901.70
				2025 Deficit		-1882.14