Ayrshire Rivers Trust

Annual Report and Unaudited Financial Statements

for the financial year ended 31 January 2026

Parris & McNally Ltd
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW
United Kingdom

Charity Number: SC030426

Ayrshire Rivers Trust

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REFERENCE AND ADMINISTRATIVE INFORMATION

Chairperson	P Hunter Blair
Vice Chairperson	A Deans
Trustees	P Hunter Blair A Deans F Ross D MacInnes D Hutton A Sinclair S Fitzpatrick D Ross (Retired 25th March 2026)
Charity Number in Scotland	SC030426
Registered Office and Principal Address	2 Crosshill Cottage Mauchline Ayrshire KA5 5HJ United Kingdom
Independent Examiner	Parris & McNally Ltd 6 Crofthead Road Prestwick Ayrshire KA9 1HW United Kingdom

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 January 2026

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 January 2026.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Ayrshire Rivers Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 January 2026.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Aims
The core aims of the Trust are:

- To drive improved management of our freshwater ecosystems
- To conserve and enhance the ecology of our riparian habitats
- Raise public awareness through good communications
- Promote the conservation activities of the Trust through education and learning
- Invest in our people and promote the good work that they do.

Objectives
The core objectives on which the Trust focus are:

- The provision of scientific expertise for fishery management and environmental improvement
- The identification, development and delivery of projects to improve freshwater habitats and ecology
- Engagement with all stakeholders and communities, raising awareness and investment in Trust activities through education and volunteering
- Establishment and maintenance of links with appropriate government and national organisations
- The provision of an authoritative voice in freshwater conservation to influence outcomes for the benefits of our habitats and species.

The main activities that are carried out to meet these aims and objectives are:

- Provide professional management and expert ecological advice, guidance and support in relation to all matters affecting freshwater ecosystems and fisheries in Ayrshire
- Delivery of habitat restoration services such as green engineering
- Delivery of consultancy services, such as designing and delivering Fisheries Management Plans to identify if construction or development has in any way resulted in any adverse impacts on fish populations or the freshwater environment
- To collate a detailed knowledge of the fishery, fish populations and freshwater environment
- To collate a detailed knowledge of native freshwater species in Ayrshire
- Support District Salmon Fishery Boards and their interests
- Identify, develop and deliver projects to improve freshwater habitats and ecology
- Engage with all stakeholders and communities, raising awareness and investment in Trust activities through education and volunteering
- Establish and maintain links and working partnerships with appropriate government departments, national organisations and relevant stakeholders.

The Trustees have paid due regard to guidance issued by The Scottish Charity Regulator (OSCR) in deciding what activities the Trust should undertake.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 January 2026

Significant activities
Biologist's Summary

Atlantic salmon stocks continue to decline across their range and that trend looks very much likely to continue for the foreseeable future. The marine phase of their lifecycle appears to be the most vulnerable to losses and the most difficult to influence or change. In Scotland, record low numbers of returning adults continue to be recorded as fewer fish survive this precarious journey. For a keystone species, now classified as endangered, there needs to be a rapid and dramatic change if salmon are not to become just another species that slowly slips into extinction.

However, the work of the Trust can only focus on the freshwater environment and of course, salmon and other species benefit from any improvements that can be made. Salmon spend the majority of their lifecycle in freshwater and it is here that the work of the Trust can and does make a real difference.

Over the 25 years since the Trust formed, we have developed a detailed knowledge and understanding of the pressures that affect our native fish populations in our rivers and burns. It is this local knowledge that allows us prioritise and target the worst affected areas. It is recognised both locally and nationally that improvements and restoration must to be delivered at scale and at pace to achieve meaningful and lasting outcomes. Our team works continuously to secure funding which would allow us to deliver such projects. We work in partnership with the District Salmon Fishery Boards, Fishery Management Scotland and many others to raise the funding that brings about necessary changes.

The pressures facing salmon in Scotland and across the northern hemisphere both in freshwater and the marine environment are now formally recognised within the Scottish wild salmon strategy that was published in 2022. Within Ayrshire, we see increased predators in our rivers and along the coast, that are often blamed for the losses but they are a symptom rather than cause of declines. Many species are moving further and further north as water temperatures increase as a result climate changes. It is not only salmon populations at threat but perhaps they, with a 5-year lifecycle will be slower to adapt to change.

Stricter regulation and changes to land and coastal management would help tremendously but there can be no greater priority than addressing the ever-increasing dangers of climate change. Warming water temperatures both in rivers and at sea threaten the very survival of salmon. It is a monumental problem that faces us all and unless there is much greater effort from multi-national governments, then this iconic and keystone species will continue to decline across Scotland and its range.

While we paint a gloomy picture, our work will continue to be invaluable as we make improvements where we can. We can and do make a difference to our rivers. We plant thousands of trees that will eventually shade and cool waters in upper catchments where our fish spawn. We address livestock pressures with the support of landowners where agreements can be reached, reducing accelerated erosion that in turn limits productivity. We reconnect fish to their habitat by removing weirs and easing barriers allowing access to some of the best habitat available. We provide support and advice to many others, adding our knowledge and expertise where developments threaten to cause impacts.

The Trust may be a small organisation but has an incredibly important remit. Our staff are committed to achieving our goals and while there is hope, we will persevere and keep delivering where others can't or won't.

Structure, Governance and Management

Structure
The charity is an unincorporated charity, constituted under a Trust Deed dated 7 August 2000 and is a registered charity, number SC030426.

The Trustees are appointed by the Board of Trustees and serve three years after which period they may put themselves forward for re-appointment. The constitution provides for a maximum of 12 Trustees.

Current Trustees and members can put forward names for potential new Trustees. The potential new Trustee is then interviewed and voted for by the current Trustees.

The charity Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Recruitment and appointment of new Trustees
New Trustees are put forward by the members of the charity for election.

Induction and training of new trustees
Training and relevant information on Ayrshire Rivers Trust is given to new trustees.

Ayrshire Rivers Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 January 2026

Risk management
The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Review of Achievements and Performance
Charitable activities
"the advancement of education",
"the advancement of the arts, heritage, culture & science",
"the advancement of environmental protection or improvement"

Reserves
The organisation aims to keep a reserve which will meet at least six months basic operational running costs (6 staff and rent for 6 months). This reserve has been estimated at approximately £100,000 and is currently maintained.

Investment policy and objectives
The Trustees have the power to invest in such assets as they see fit.

Financial Review
The results for the financial year are set out in the Statement of Financial Activities with additional detail provided in the notes to the financial statements.

Results
At the end of the financial year the charity has assets of £407,612 (2025 - £246,362) and liabilities of £186,262 (2025 - £8,807). The net assets of the charity have decreased by £(16,205).

Reserves Position and Policy

The Trustees have established a policy whereby the unrestricted funds held by the charity should be around six months of resources expended.

In the opinion of the Trustees, the state of the charity's affairs at the balance sheet date was satisfactory with sufficient reserves on hand to meet anticipated expenditures in the current year to 31st January 2026.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

P Hunter Blair
A Deans
F Ross
D MacInnes
D Hutton
A Sinclair
S Fitzpatrick
D Ross (Retired 25th March 2026)

Compliance with Sector-Wide Legislation and Standards
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 5/6/2026 **and signed on its behalf by:**

P Hunter Blair
Chairperson

A Deans
Trustee

Ayrshire Rivers Trust
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 January 2026

The trustees, who are also directors of Ayrshire Rivers Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company 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 company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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 the Board of Trustees on 5\6\2026 **and signed on its behalf by:**

P Hunter Blair
Chairperson

A Deans
Trustee

Ayrshire Rivers Trust

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF AYRSHIRE RIVERS TRUST

We have examined the financial statements of the charity for the financial year ended 31 January 2026, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
Our examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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Colin McNally
PARRIS & MCNALLY LTD
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW
United Kingdom

Date: 15/6/26

Ayrshire Rivers Trust
Company Number: SC030426
BALANCE SHEET
as at 31 January 2026

for the financial year ended 31 January 2026

	Notes	Unrestricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Income						
Donations and legacies	3.1	33,709	33,709	30,617	-	30,617
Charitable activities - Grants from governments and other co-funders	3.2	215,974	215,974	211,222	-	211,222
Investments	3.3	1,060	1,060	1,467	-	1,467
Total income		250,743	250,743	243,306	-	243,306
Expenditure						
Raising funds	4.1	9,755	9,755	11,818	-	11,818
Charitable activities	4.2	261,132	261,132	246,618	14,977	261,595
Total Expenditure		270,887	270,887	258,436	14,977	273,413
Net gains/(losses) on investments		3,939	3,939	5,334	-	5,334
Net income/(expenditure)		(16,205)	(16,205)	(9,796)	(14,977)	(24,773)
Transfers between funds		-	-	2	-	2
Net movement in funds for the financial year		(16,205)	(16,205)	(9,794)	(14,977)	(24,771)
Reconciliation of funds: Total funds beginning of the year	14	237,555	237,555	247,349	14,977	262,326
Total funds at the end of the year		221,350	221,350	237,555	-	237,555

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Ayrshire Rivers Trust
Company Number: SC030426
BALANCE SHEET
as at 31 January 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	9	**11,908**	6,479
Investments	10	**60,367**	56,428
		72,275	62,907
Current Assets			
Debtors	11	**274,845**	104,468
Cash at bank and in hand		**60,492**	78,987
		335,337	183,455
Creditors: Amounts falling due within one year	12	**(186,262)**	(8,807)
Net Current Assets		**149,075**	174,648
Total Assets less Current Liabilities		**221,350**	237,555
Funds			
General fund (unrestricted)		**221,350**	237,555
Total funds	14	**221,350**	237,555

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 January 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 5/6/2026 **and signed on its behalf by**

P Hunter Blair
Chairperson

A Deans
Trustee

1. GENERAL INFORMATION

Ayrshire Rivers Trust is a company limited by shares incorporated in the Scotland. The registered office of the charity is 2 Crosshill Cottage, Mauchline, Ayrshire, KA5 5HJ, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 January 2026 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	25% Reducing Balance

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Donations and legacies	**33,709**	**-**	**33,709**	30,617

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Grants from governments and other co-funders:				
Income from charitable activities	**215,974**	**-**	**215,974**	211,222

Ayrshire Rivers Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

3.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Investments	1,060	-	1,060	1,467

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Raising funds	-	-	9,755	9,755	11,818

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Expenditure on charitable activites	-	-	261,132	261,132	261,595

4.3 SUPPORT COSTS

	Cost of Raising Funds £	Charitable Activities £	2026 £	2025 £
Support	17,650	253,237	270,887	273,413

5. ANALYSIS OF SUPPORT COSTS

	2026 £	2025 £
Support	270,887	273,413

6. NET INCOME

	2026 £	2025 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,970	2,160

7. INVESTMENT AND OTHER INCOME

	2026 £	2025 £
Bank interest	1,060	1,467

8. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive trustees) during the financial year was as follows:

	2026 Number	2025 Number
Employees	**6**	6

The staff costs comprise:

	2026 £	2025 £
Wages and salaries	**208,897**	199,073

9. TANGIBLE FIXED ASSETS

	Motor vehicles	**Total**
	£	**£**
Cost		
At 1 February 2025	15,350	15,350
Additions	9,399	9,399
At 31 January 2026	24,749	24,749
Depreciation		
At 1 February 2025	8,871	8,871
Charge for the financial year	3,970	3,970
At 31 January 2026	12,841	12,841
Net book value		
At 31 January 2026	**11,908**	**11,908**
At 31 January 2025	6,479	6,479

10. INVESTMENTS

	Other investments	**Total**
Investments		
Cost	**£**	**£**
At 1 February 2025	56,428	56,428
Revaluations	3,939	3,939
At 31 January 2026	60,367	60,367
Net book value		
At 31 January 2026	**60,367**	**60,367**
At 31 January 2025	56,428	56,428

Ayrshire Rivers Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 January 2026

11. DEBTORS

	2026 £	2025 £
Trade debtors	**235,737**	102,992
Raw materials and consumables	**5,774**	269
Prepayments and accrued income	**33,334**	1,207
	274,845	104,468

12. CREDITORS
Amounts falling due within one year

	2026 £	2025 £
Trade creditors	**32**	-
Taxation and social security costs	**45,012**	3,675
Accruals and deferred income:		
Pension accrual	**2,181**	1,924
Other accruals	**139,037**	3,208
	186,262	8,807

13. RESERVES

	2026 £	2025 £
At the beginning of the year	**237,555**	262,326
Deficit for the financial year	**(16,205)**	(24,773)
At the end of the year	**221,350**	237,553

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 February 2024	247,349	262,326
Movement during the financial year	(9,794)	(24,771)
At 31 January 2025	237,555	237,555
Movement during the financial year	(16,205)	(16,205)
At 31 January 2026	**221,350**	**221,350**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 February 2025 £	Income £	Expenditure £	Transfers between funds £	Balance 31 January 2026 £
Unrestricted funds					
Unrestricted General	237,555	254,682	270,887	-	221,350
Total funds	**237,555**	**254,682**	**270,887**	**-**	**221,350**

 continued

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Financial fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	-	-	**(44,931)**	(44,931)
Unrestricted general funds	11,908	60,367	380,268	**(186,262)**	266,281
	11,908	**60,367**	**380,268**	**(231,193)**	**221,350**

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

AYRSHIRE RIVERS TRUST

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JANUARY 2026

Ayrshire Rivers Trust

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 January 2026

	Schedule	2026 £	2025 £
Income		**253,622**	247,172
Cost of sales	1	**(9,755)**	(11,818)
Gross surplus		**243,867**	235,354
Charitable activities and other expenses	2	**(261,132)**	(261,594)
		(17,265)	(26,240)
Miscellaneous income	3	**1,060**	1,467
Net deficit		**(16,205)**	(24,773)

Ayrshire Rivers Trust

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 31 January 2026

	2026 £	2025 £
Cost of Sales		
Light, heat and power	**1,449**	1,192
Telephone	**237**	480
Motor Expenses	**2,931**	4,538
General Expenses	**206**	616
Rent payable	**4,932**	4,992
	9,755	11,818

Ayrshire Rivers Trust

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 January 2026

	2026 £	2025 £
Expenses		
Wages and salaries	**208,898**	199,073
Staff training	**1,225**	2,342
Grant Expenses	**362**	19,199
Stock Write off	**128**	241
Rent payable	**4,932**	4,992
Insurance	**8,688**	3,477
Printing, postage and stationery	**49**	343
Advertising	**468**	-
Events	**90**	494
Telephone	**237**	500
Computer costs	**300**	-
Motor expenses	**2,931**	4,550
Travelling and entertainment	**215**	968
Legal and professional	**-**	530
Consultancy fees	**21,582**	14,842
Accountancy	**600**	540
Bank charges	**42**	-
General expenses	**206**	88
Subscriptions	**2,711**	2,603
Biologist Equipment	**3,498**	4,652
Depreciation	**3,970**	2,160
	261,132	261,594

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 31 January 2026

	2026	2025
	£	£
Miscellaneous Income		
Bank Interest	**1,060**	1,467