KINHARVIE

Facilitating Potential

ANNUAL REPORT

1ST JANUARY – 31ST DECEMBER 2025

SCOTTISH CHARITY NUMBER:

SC000565

TRUSTEES' REPORT

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025.

The Trustees are pleased to present their report together with the financial statements for the year ended 31 December 2025.

REFERENCE & ADMINISTRATIVE DETAILS

Charity Name	Kinharvie is the operational name of the charity.
Charity Number	SC000565
Company Number	SC129898 (registered in Scotland)
Principal/Registered Office	49 Dowanhill Street, Glasgow, G11 5HB
Directors/Trustees	The directors of the charitable company (the charity) are its trustees for purposes of charity law. The trustees who served during the year and since the year end were: ***A R McEwan – Chair, N. Smith, M. McCaffrey*** The above persons were trustees of the charity on the date this report was approved.
Chief Executive Officer	***P Cummings***
Independent Examiner	David Nicholls, FCCA, Brett Nicholls Associates, Herbert House, 24 Herbert Street, Glasgow, G20 6NB
Solicitors	Levy & McRae LLP (incorporating Giusti Martin), Pacific House, 70 Wellington Street, Glasgow G2 6UA
Principal Banker	Bank of Scotland, 91 High Street, Dumfries, DG1 2BN

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

Kinharvie has been a recognised charity since it was founded as an unincorporated body in 1980. It is currently established as a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association dated 23 January 1991 and amended on 14 June 2001.

Trustees

The founding members of the charitable company appointed the initial trustees, and subsequent trustees are appointed by the trustees in office in consultation with the members. New trustees are informed of their legal obligations under charity and company law. They are introduced to the employees of the charity and are briefed on its objectives, strategic plans, finances and key activities. The trustees are encouraged to attend to their continuing professional development in all areas which will assist them in exercising their role as trustees.

The trustees and their families have had no interests in the charity throughout the period.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

Organisation

The board of trustees has overall responsibility for the strategic direction and administration of the charity. Day to day operations are managed by the Chief Executive Officer who has delegated authority for all operational matters.

Related Parties

The development of the charity has been supported by the Marist Brothers, a religious and educational trust which shares Kinharvie's passion for personal development and growth. One of the current trustees is also a trustee of the Marist Brothers (UK), and another is a Trustee of Marist Brothers (Ireland). The relationship with these Trusts does not in any way inhibit the charity from pursuing its own separate interests.

Risk Management

The Trustees have examined the major risks which the charity faces and have acted to ensure risks are effectively monitored and their impact mitigated as far as possible.

OBJECTIVES & ACTIVITIES

The panel below is a summary of the general objectives of the charity. Kinharvie is involved essentially in the care and service of people, through the provision of facilitation. The work is carried out in the main by a close-knit team of highly committed professionals with a wide experience in the educational and caring sectors. Kinharvie offers a professional and caring service to both young people and adults. The emphasis of all our work is personal development and growth. We are concerned to help individuals and organisations create life-giving spaces where people realise their potential. This is facilitated through a caring approach to serving the needs of individuals and groups.

Kinharvie provides:

1. **Facilities for personal development and growth.**
2. **Counselling, information and support services.**
3. **Spiritual Welfare through retreats, workshops and courses.**
4. **Educational, religious, social and other opportunities for society at large.**

We remain committed to the development and provision of training and development opportunities for leaders and staff of not-for-profit organisations, and for others whose work involves them in working with and serving others. We see this as one of the most effective ways of reaching out to those in need as we can extend significantly the number of those who benefit from our services by training and developing an increasing number of others who work directly and indirectly with those in need.

We recommit ourselves to serve those in need in all sections of the community.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

2025 has been a year of challenge, reflection and recalibration, helping us clarify both our approach and our future direction.

We began the year with real momentum, welcoming our first Apprentice Facilitator and Trainer, a significant and deliberate investment in the next generation of our craft. Bringing a young person into the discipline of facilitation takes time, care and commitment, and we have given all three willingly. It is an investment we believe in deeply, and one that reflects our long-standing commitment to growing talent from within the field.

The year also brought its share of challenge. The CEO undertook a planned two-month sabbatical, and illness touched two members of our team in ways that affected our collective capacity over an extended period. One valued consultant made the decision to move on from their employment with us, though we are glad the relationship continues through an Associate arrangement. We name these things not as excuses, but as the honest human context of the year.

Financially, income for 2025 was £342,827, compared to £411,540 in 2024, a reduction that reflects these pressures. Total funds carried forward decreased to£562,482. We remain in a healthy financial position and face the future with confidence in our foundations.

Amid all of this, we marked a moment of genuine joy: thirty years of Kinharvie in Glasgow. Past and present clients and staff joined us to celebrate this milestone, a rare and welcome opportunity to pause, look back across the journey, and take in the reach of what we have built together. We remain a small organisation with a wide and lasting impact, having worked with over 500 organisations across three decades, supporting those who support others and creating the life-giving spaces where potential is realised.

The CEO's sabbatical, while it brought short-term disruption, has proved one of the most generative investments of the year. Stepping away from the pace of operations created the conditions for a deeper kind of clarity, not a new direction, but a meaningful sharpening of the one we have always been on.

That sharpening has taken two forms. The first is a deliberate shift in how we work: building relationships with fewer clients, but through deeper and longer engagements - multiple interventions over time rather than a single piece of work. This approach allows trust to develop fully, reduces the burden of marketing and contracting, and creates the conditions for more meaningful and sustained change within the organisations we serve.

The second is a methodological shift in how we enter that work. Rather than moving quickly toward the solution a client first presents, we are placing greater emphasis on helping clients see and understand their situation more clearly before any intervention is shaped. Awareness, we believe, is where insight begins - and insight is where change becomes possible. This is not a new idea for Kinharvie. It is a return to our roots as a Gestalt organisation, pursued now with renewed clarity and conviction.

We move into 2026 carrying the lessons of a full and demanding year, and a clearer sense than ever of what we are here to do.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

ACHIEVEMENTS & PERFORMANCE

In 2025, we conducted fifty-five training and facilitation events with thirty-nine organisations (fifty-eight events with forty-three organisations in 2024). In addition, we contracted with thirty-two organisations for the provision of coaching for staff (thirty-six in 2024) and we delivered a total of 241 coaching sessions (258 in 2024). These organisations were principally charities and other not-for-profit organisations including:

- **Health, Social Care and Wellbeing:**
  National and local health services, health and social care partnerships, regulatory bodies, and organisations supporting mental health, wellbeing and care provision.
- **Third Sector, Community and Social Justice:**
  Charities and community organisations working in homelessness, poverty, refugee support, employability and community development, alongside organisations supporting collaboration, learning and sector development.
- **Faith-Based Organisations and Religious Communities**
  Religious orders, dioceses and faith-based organisations supporting communities locally, nationally and internationally.
- **Education, Research and Young People:**
  Universities, research centres, schools and organisations supporting young people's development, learning and participation.
- **Culture, Arts and Heritage:**
  National and local cultural organisations, museums, galleries and arts-based initiatives.
- **Public and Government Bodies**
  Local authorities, national agencies and public bodies working across policy, design, safeguarding and public service delivery.
- **Professional Services and Other Organisations**
  A small number of professional service providers and independent organisations supporting leadership, organisational development and coaching.

Across these areas, our work continues to span local, national and international contexts, reflecting both the breadth of our relationships and the consistency of our approach.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

ACHIEVEMENTS & PERFORMANCE

We also delivered our own training programme open to the general public which included:

- Free workshops:
  - *5 x Introduction to Gestalt Coaching*
  - *1 x Reflective Practice First Time Managers*
  - *1 x Making Meetings More Effective*
- Gestalt Coaching Training Programme
  - *1 x Foundation module*
  - *1 x Advanced module*
- Facilitation Skills Training
  - *1 x Facilitation Essentials*
  - *1 x Facilitation Skills Practice Day*
- Coaching Learning and Development
  - *2 x Coaching Skills for Managers*
  - *1 x Coaching Skills for Youth Workers*
  - *1 x Group Mentor Coaching*

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

ACHIEVEMENTS & PERFORMANCE

To provide an indication of the kinds of education, training and research conducted by Kinharvie with organisations during 2025, the following examples are given:

Empowering Young People Through Co-Design with an Ambulance Service

An Ambulance Service has developed an innovative programme designed to equip young people with lifesaving skills, preventative healthcare knowledge, the confidence to respond in emergencies, build personal resilience, and support healthier communities.

To support the next phase of their programme, the Ambulance Service re-engaged Kinharvie to design and deliver three facilitated co-design events with three local high schools. At one of these schools, the approach was carefully adapted to support the meaningful participation of young people with complex additional support needs - ensuring that all participants could engage fully in the co-design process and recognise their own capacity to contribute to emergency medical response, including within migrant communities where young people often play a critical role.

The response from teachers spoke for itself:

> *"The project has been fantastic for the school. The third-year pupils have loved every minute of it. The fact they also had a chance to co-design the programme had a massive impact on the ownership they took, how they engaged, and what they took from it. It's been phenomenal."*
>
> *"This is the most well-planned, well-thought-out project I've been involved in in all my years of teaching."*

The continued commissioning of Kinharvie reflects both the quality of the original work and the trust that has developed in our approach.

Rebuilding Trust Across a Public Body

Following an annual staff survey that raised concerns about trust-related issues affecting collaboration across the organisation, we were asked to facilitate an all-staff session to begin exploring what was happening beneath the surface. That session created the conditions for an honest, collective conversation and surfaced a shared recognition that deeper work was needed.

In response, the Leadership Team engaged Kinharvie to conduct one-to-one interviews with all staff. These conversations supported individual reflection and generated rich insight into the dynamics shaping working relationships. We produced a report identifying key themes and recommending practical steps to strengthen trust across the organisation.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

Rebuilding Trust Across a Public Body Continued

A whole-team session followed. Described by participants as a safe and constructive space, it enabled staff and the leadership team to develop a shared understanding of what each needed from the other and to make individual and collective commitments to address their priority areas.

The closing reflection from one staff member stayed with us:

> *"This was exactly the conversation we needed to have. We just didn't know how to."*

Members of the leadership team noted that a key ingredient in the success of the process was the trust their staff already had in Kinharvie – a trust we do not take lightly.

Facilitating an Organisational Review for a Historic Pilgrim Guesthouse

Our client is a pilgrim guesthouse located in the heart of Jerusalem's Old City, offering hospitality to pilgrims, tour groups and visitors to Israel and Palestine since the late 1850s.

We were commissioned to conduct a comprehensive organisational review. This involved 32 conversations with board members, community members, local Palestinian staff, and travel agents, alongside a thorough review of key documents and travel websites. The first stage focused on building an honest picture of how the guesthouse is currently functioning, and on supporting reflection around the collaboration arrangements between its two host communities.

Having shared our findings in a detailed report, we are now moving into the second stage of the work – facilitating the partners to make meaning of what has emerged and identify a clear path forward. This is sensitive, complex work, conducted with care and in a spirit of genuine partnership.

Strengthening Safeguarding Practice Across a National Church

The Safeguarding Standards Agency works with a mainstream Church to strengthen safeguarding practice and ensure that those in ministry are equipped to uphold their safeguarding responsibilities effectively.

We were engaged to support a national consultation process designed to capture the perspectives of clergy across the country. Our role spanned the design of the engagement process and the development of an online survey, now completed. We are currently analysing responses to produce a synthesis report identifying key themes and making practical recommendations about how best to support clergy in fulfilling their safeguarding duties.

The client will integrate these findings with the expertise of survivors of abuse and church authorities to develop training and resources that are grounded in lived experience and fit for purpose. It is work that matters and we are committed to bringing both rigour and sensitivity to it.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

Supporting Reflective Team Development in Health and Social Care

A Health and Social Care Partnership brings together local authority and NHS services to deliver integrated health and social care for the local population. Its Adult Services team works with adults who require social care and support – often in circumstances of significant complexity and vulnerability.

We worked with the Adult Services team on a sustained reflective team development process. Beginning with a staff survey, the work progressed through one full-day and two half-day facilitated sessions. These sessions focused on making sense of survey findings and facilitator observations, surfacing emerging themes, and identifying practical actions. The process drew on systemic approaches from organisational thinking and constellations, helping the team to see underlying dynamics more clearly.

The impact extended beyond what was visible on the surface. As the client lead reflected:

> *"You helped us recognise that many of the tensions in the team were rooted in structural issues rather than individuals. That has given us a clearer starting point for strengthening the team's boundaries and role and will make us more aware of such dynamics if we meet them again in the future."*

Strengthening Leadership Capability Across an Executive and Senior Management Team

Throughout 2025, Kinharvie continued to develop its relationship with a key public body through a series of interventions designed to strengthen leadership capability, alignment, and effectiveness at both executive and senior management level.

We facilitated an experiential workshop with the Executive Team focused on working effectively with conflict. Participants deepened their understanding of the various forms conflict can take – within workplace interactions and across wider stakeholder systems – and increased their confidence and skill in engaging with it constructively. Beyond individual skill-building, the process was deliberately collaborative: Executive Team members worked together to identify shared principles and develop practical strategies to guide both individual and collective responses to conflict going forward.

We were also engaged to design and facilitate a development day for the Senior Management Team. The focus was on strengthening relationships across the team and developing a shared understanding of expectations, roles and collective responsibilities. Outcomes included:

- Greater awareness of individual strengths and how to leverage them collectively.
- Identification of key capability and knowledge gaps.
- Honest reflection on where current practices aligned – or didn't – with the organisation's strategic direction.
- Clear commitments about what the team needed to start, stop, and continue doing to deliver their objectives for 2025–26 and beyond.

Participants from both teams spoke highly of the value Kinharvie's facilitation brought to the process.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

Building Facilitation Capability Within a Local Authority

Kinharvie was commissioned to support a local authority in building the internal capacity of staff to confidently lead public engagement processes. Two two-day Facilitation Skills programmes were delivered, with 12 participants attending each – 24 in total.

The training focused on developing a genuine understanding of facilitation and building confidence in applying a facilitative approach across public engagements, meetings, workshops, and training settings. Participants strengthened their ability to plan and lead group activities, deploy a range of practical facilitation tools, and respond constructively to group dynamics – including disruptive behaviour.

The feedback was unambiguous in its enthusiasm:

> *"I came away with a completely new understanding of what effective facilitation looks like in practice."*
>
> *"The course gave me the confidence and tools to facilitate groups much more effectively."*
>
> *"This training has significantly improved the way I plan and run meetings and workshops."*

Launching the Insight Circle for First-Time Managers

In 2025, Kinharvie piloted its first Insight Circle programme designed specifically for first-time managers – a peer-supported reflective practice space for people navigating one of the most significant transitions in professional life.

The programme is built on a straightforward but powerful premise: that reflecting on practice is the foundation of professional development. Delivered across three in-person sessions, the Insight Circle brought together first-time managers who had been in post for at least three months – people with enough experience to have something real to reflect on, but still early enough in their journey to shape the habits and identity that will define their leadership.

Each session created a facilitated space for participants to share stories and experiences, explore challenges with peers on a similar journey, and develop practical strategies rooted in their own insight. The format was deliberately conversational rather than instructional – the learning emerged from the group as much as from any facilitated input.

The programme was made accessible to a wider audience through the support of the RS MacDonald Trust, whose backing enabled their awardees to attend at a significantly reduced cost – an important expression of Kinharvie's commitment to making high-quality leadership development available beyond those organisations with the largest training budgets.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

Launching the Insight Circle for First-Time Managers Continued

Feedback from participants affirmed the value of the approach. One participant, August Wright, Marketing and Administration Manager at Visibility Scotland, reflected:

> *"I found it so valuable to hear from different perspectives and to grow in reflective practice. The skills and strategies I learned are ones I'll definitely be implementing in my own work."*

The pilot marks an important step in Kinharvie's public training offer - and a commitment to meeting first-time managers where they are, with the kind of support that actually helps them grow.

Developing Kinharvie's Team Offer - A New Pilot

Throughout 2025, Kinharvie has been engaged in the deliberate process of clarifying and strengthening its offer to teams. This work reflects our ambition to be recognised as a trusted partner at key stages of a team's life - supporting awareness, alignment, capability and effective ways of working together.

Strategic priorities shaping this development include:

- Clarifying Kinharvie's core principles to ensure alignment and consistency across practice.
- Defining a clearer, more distinctive team offer, aligned to different stages of team development.
- Expanding experiential and embodied approaches to deepen insight, relationships, and change.
- Strengthening consultation and diagnostic processes to better target real team needs.
- Developing longer-term partnership models to support sustained team development over time.

To test our emerging approach in practice, we are currently engaged in a pro-bono team development process with a charity that supports people through personal development, employability, and outdoor-based activity. The work has proved valuable on both sides - meaningful for the team itself, and a genuine learning opportunity for Kinharvie as we refine and develop what we offer.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

FINANCIAL REVIEW

The financial statements are presented on pages 15 to 20. Expenditure exceeded income for the year generating a deficit for the year of £49,564 (2024 – surplus of £27,403) and the balance on the General Fund at 31 December 2025 was £562,482 (2024 – £612,046).

Total income for the year was £342,827 (2024 – £411,540) of which £336,696 (2024 – £403,729) was from charitable services.

All material expenditure in the year was in respect of the delivery of charitable activities to meet the charity's key objectives described above.

Kinharvie has no significant fixed assets. The major assets used by the charity are its leased premises in Glasgow.

The charity does not aim to accumulate substantial funds but aims to cover expenditure by income raised from charitable services/donations and to ensure a level of funds at any particular time which is sufficient to ensure the continuation of activities in the event of funding gaps. The trustees believe that reserves at a level equivalent to three months' running costs would suffice. For the year to 31 December 2025 this equated to approximately £182,600. At balance date, unrestricted reserves stood at £562,482 and therefore the trustees are satisfied this policy is being met. Funds held in excess of this amount will be reinvested in the development of the service.

All of the charity's funds are currently unrestricted and contained in the General Fund.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

PLANS FOR FUTURE PERIODS

Deepening Awareness-led Practice

Looking ahead, our focus for 2026 will be on deepening the quality, clarity and impact of our work. During 2025, we developed greater clarity about the kind of work we believe is most needed and the way we want to engage with clients in the future. Increasingly, we see our role not simply as delivering interventions, but as helping individuals, teams and organisations develop the awareness needed to understand their situation more fully before determining how best to respond. This reflects a growing conviction within Kinharvie that meaningful and sustainable change begins with seeing more clearly what is already present but often unnoticed.

This shift is also shaping how we work with clients. Rather than focusing primarily on short-term or isolated commissions, we intend to continue developing deeper and longer-term partnerships with organisations. We believe this approach creates stronger conditions for trust, learning and sustained impact, while also enabling more thoughtful and responsive interventions over time.

Alongside this, we will continue refining our support for teams and leaders. Learning from our recent pilot work will inform the further development of our team development offer, with particular attention given to strengthening consultation processes, reflective practice, facilitation approaches and longer-term developmental support.

Our apprentice programme will remain an important investment in the future of the organisation and the wider facilitation profession. We will continue supporting the development of our apprentice through mentoring, reflective practice, observation and co-facilitation opportunities. We believe creating accessible pathways into facilitation and organisational development is important both for the sustainability of the profession and for ensuring a wider range of voices and experiences are represented within it.

At the same time, we will continue investing in our own learning and development as a team. We remain committed to reflective practice, experimentation and the ongoing refinement of our methods and approaches. As the contexts in which our clients operate continue to evolve, we believe it is essential that our own practice remains responsive, thoughtful and grounded.

As we move into 2026, we do so with a clearer sense of purpose and direction. We remain committed to our mission: to co-create life-giving spaces where people realise their potential.

TRUSTEES' REPORT (Continued)

(Incorporating a directors' report as required by company law)
For the Year Ended 31 December 2025

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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 charity and of its results for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; make
- judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 and the charity provisions of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 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.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Statement of Recommended Practice 'Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).'

By order of the Trustees

A.R.McEwan (Chairman)

Date: 10 August 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINHARVIE

I report on the accounts for the year ended 31 December 2025 set out on pages fifteen to twenty.

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's 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 THE INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with Regulation 11 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Nicholls

David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 15 September 2026

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

For the Year Ended 31 December 2025

	NOTE	2025 £	2024 £
INCOME FROM:			
Donations and legacies	3	148	107
Interest	4	5,983	7,704
Charitable activities	5	336,696	403,729
TOTAL INCOME		342,827	411,540
EXPENDITURE ON:	6	(392,391)	(384,137)
Charitable activities			
TOTAL EXPENDITURE		(392,391)	(384,137)
NET INCOME/(EXPENDITURE) & NET MOVEMENT IN FUNDS		(49,564)	27,403
RECONCILIATION OF FUNDS		612,046	584,642
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD		562,482	612,046

All funds are unrestricted in both 2025 and 2024.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

As at 31 December 2025

	NOTE	2025 £	2024 £
CURRENT ASSETS			
Debtors	11	37,871	42,330
Cash at Bank and in hand		613,254	646,564
	Total current assets	651,125	688,894
LIABILITIES			
Creditors falling due within one year	12	88,642	76,848
	Net current assets	562,482	612,046
	Net assets	562,482	612,046
	Total charity funds (unrestricted)	562,482	612,046

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All funds are unrestricted in both 2025 and 2024.

The accompanying notes are an integral part of these financial statements.

Approved by the Trustees on Monday 10 August 2026 and signed on their behalf by:

A.R.McEwan (Chairman)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

The principal accounting policies are:

i Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102),' the Financial Reporting Standards applicable in the UK (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006.

Kinharvie is a charitable company limited by guarantee, incorporated in Scotland and has its registered office at 49 Dowanhill Street, Glasgow G11 5HB.

Kinharvie is a public benefit entity as defined by FRS102.

There are no material uncertainties about the charity's ability to continue.

ii Income

All incoming resources are included when the charity is legally entitled to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. No incoming resources are deferred.

iii Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be made, and the amount of the obligation can be measured or estimated reliably. All expenditure is included on an accruals basis and relates directly to charitable activities, except for any costs of raising funds which are costs incurred in attracting voluntary income.

iv Fixed assets

Tangible Fixed assets are written off at the time of purchase and any further capital expenditure on the assets is written off when incurred. Investments are shown at cost.

v SORP – Accounting and reporting by charities

The presentation and formats of the financial statements have been adapted in line with the Statement of Recommended Practice 'Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).'

vi Cash flow statement

The charity has taken advantage of the exemption from producing a cash flow statement on the grounds that it is a small company.

NOTES TO THE FINANCIAL STATEMENTS *(CONTINUED)*

For the Year Ended 31 December 2025

1 ACCOUNTING POLICIES

The principal accounting policies are:

vii Funds structure

All of the charity's funds are currently unrestricted and contained in the General Fund.

viii Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member is limited to £1 per member.

3 DONATIONS AND LEGACIES INCOME

This income comprises sundry donations.

4 INTEREST RECEIVABLE

Bank interest income arising.

5 INCOME FROM CHARITABLE ACTIVITIES / GRANTS

These incoming resources are derived from the provision of the charity's facilitation services.

	2025/ £	2024 / £
Services to not-for-profit organisations	295,639	335,159
Facilitation courses	9,000	13,720
Seminars	-	13,215
Coaching and supervision	19,295	37,155
Coaching courses	12,762	4,480
	336,696	403,729

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

For the Year Ended 31 December 2025

6 CHARITABLE ACTIVITIES EXPENDITURE

	2025 / £	2024 / £
Staff costs	301,326	265,838
Individual/organisational fees	25,914	45,542
Advertising	-	420
Amounts written off fixed assets	2,198	3,687
Other project and support costs	62,953	68,650
	392,391	384,137

7 INDEPENDENT EXAMINER'S FEES

Fees paid to the independent examiner in the year ended ***31 December 2025*** were ***£1,650 (2024 - £1,650).***

8 STAFF COSTS

	2025 / £	2024 / £
Wages and salaries	280,123	230,696
Social security costs	24,179	24,797
Pension costs	15,987	35,141
	320,289	290,634

The average number of persons employed by the charity during the period was 8 (2024: 7). This consisted of 3 administration and support staff and 5 client facilitators, (2024: 3 administration and support staff and 4 client facilitators). No remuneration or expenses were paid to the trustees of the charity. Total employer costs relating to key management personnel were £107,017 (£105,102).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 / £	2024 / £
£90,001-£100,000	1	1

9 TAXATION

Kinharvie is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within 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.

NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

For the Year Ended 31 December 2025

10 FIXED ASSETS

As stated in Accounting Policies 1.iv, tangible fixed assets are written down to NIL value. This is not in accordance with generally accepted accounting practice but is considered appropriate in the context of the charity's activities. The cost price of assets written down which are still held by the charity is as follows. It should be noted that, given the age and condition of these assets their value is significantly less than the recorded cost.

	2025 / £	2024 / £
Equipment & furniture	61,139	58,941

11 DEBTORS

	2025 / £	2024 / £
Charitable courses	35,510	39,342
Prepayments	512	-
Other	1,849	2,988
	37,871	42,330

12 CREDITORS

Amounts falling due within one year:

	2025 / £	2024 / £
General creditors	4,157	6,582
Course deposits	3,975	6,285
Organisational facilitation deposits	42,065	21,926
Deferred Income	32,424	38,389
Accrued costs	6,021	3,666
	88,642	76,848

13 RELATED PARTY TRANSACTIONS

The Marist Brothers charity supported Kinharvie Institute in the year principally through the provision of personnel and the lease at a nominal rent of premises in Glasgow. An aggregate contribution of £20,263 (2024: £17,958) was made by the Marist Brothers in respect of personnel/other costs and services rendered.

14 POST BALANCE SHEET EVENTS

There are no post balance sheet events to be reported.