

REGISTERED COMPANY NUMBER: SC111556 (Scotland)
REGISTERED CHARITY NUMBER: SC04404

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
AYR BAPTIST HOMES**

AYR BAPTIST HOMES

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and activities of Ayr Baptist Homes are as follows:

- To provide residential care in a Christian environment committed to excellence, where personal dignity is maintained; personal privacy respected and personal needs are fully met;
- To maintain a peaceful and homely atmosphere within the house at all times, where residents feel safe and love;
- To recognise the value of all staff, encouraging, assisting and advising where appropriate.

Significant activities

The principal activity of the company in the year under review was that of the provision of residential care in a Christian environment for elderly people at Airlie House, 5 Victoria Park, Ayr.

Volunteers

Airlie House is a ministry of Ayr Baptist Church, and as such it involves several members of the Church in various roles, especially in the volunteer field. Some of our volunteers come from other churches in the area. All volunteers are members of the PVG scheme. Our volunteers carry out a number of roles, including providing assistance to maintain gardens and grounds and with fundraising activities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity continues to provide residential care in a Christian environment committed to excellence, where dignity is maintained, personal privacy is respected and personal needs are met.

Comments and feedback from residents and their families, praise the care that is provided by Airlie House. By providing such care, Airlie House gives peace of mind to the families that their loved ones are being cared for, in a safe and loving environment.

Internal and external factors

Continuing improvements to the legislation concerning the operation of care homes and the provision of care, results in Airlie House having to ensure that changes are made, where necessary, as to how the care that they provide, is delivered. This may include employing additional staff or offering additional levels of care. All steps are taken to ensure that the objectives of the charity are adhered to.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

ACHIEVEMENTS AND PERFORMANCE

During the last few years the service has been proactive in improving all aspects of the environment within the Home to enhance the experience of residents, staff and visitors to Airlie.

The extensive gardens have been kept in splendid condition by our staff member Stuart and John our dedicated volunteer. Their morale boosting endeavours are greatly appreciated and remarked upon by residents, staff and visitors to the service.

The Care Inspectorate continues to rate Ayr Baptist Homes extremely highly. The Home Manager, senior care staff and the directors monitor and audit all aspects of service provision to ensure high standards of care are maintained at all times. The directors welcome regulatory scrutiny of the service and are confident that the care provided at Airlie House is rated with the best in the sector.

There has been significant cost implication in terms of the increases across the board in food prices, contract maintenance, staff wages, utility price, sick pay and staff overtime costs due to staff sickness. The manager has mitigated these increases by sourcing the most competitive suppliers and providers whilst utilising staff more efficiently in the service.

Despite the challenges of the last year Airlie House staff have exceeded the expectations of the directors whilst staying true to the charities not for profit ethos and its Christian values.

FINANCIAL REVIEW

Financial position

The results for the year and the financial position of the company are shown in the annexed financial statement.

The trustees report a surplus of £92,148 (2024: deficit of £39,129) for the year and a total fund balance at 30 June 2025 of £1,001,512 (2024: £909,364).

We give praise and thanks to God for his provision and acknowledge with gratitude the unstinting financial and practical contributions willingly made throughout the whole period of this report.

Investment policy and objectives

The trustees have the power to invest in such assets as they see fit.

Reserves policy

All reserves are considered to be unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the company. At the year end funds of £1,001,512 (2024: £909,364) were held. Of this, £198,023 (2024: £145,004) was held as cash and cash equivalents at the end of the reporting period.

Whilst the current level of reserves may prove sufficient for the immediate future, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide for financial flexibility over the longer term.

Going concern

No material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The management of the company and its investment policy are the responsibility of the trustees who are elected under the terms of the Articles of Association.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisational structure of Ayr Baptist Homes, Airlie House, is decided and monitored by the board of trustees who require to be members of Ayr Baptist Church. The board aims to meet regularly to make policy, and in collaboration with the care manager and her staff, to oversee its implementation.

The day to day running of the Home is the responsibility of a management team incorporating the care manager and finance officer who are accountable to the board of trustees.

The care manager and the trustees are in contact on a weekly basis and discussion of particular situations can take place as they arise.

Induction and training of new trustees

New trustees undergo an appropriate induction programme to brief them on their obligations under charity and company law and the financial performance of the company.

Related parties

Ayr Baptist Homes is associated with Ayr Baptist Church.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC111556 (Scotland)

Registered Charity number

SC04404

Registered office

4 Wellington Square

Ayr

Ayrshire

KA7 1EN

Trustees

G Campbell (resigned 1/7/24)

G A Walker

P Woodthorpe

Mrs A Wood (appointed 31/7/24)

Company Secretary

J Walker

Auditors

Galbraith Pritchards

Chartered Accountants & Statutory Auditor

20 Barns Street

Ayr

Ayrshire

KA7 1XA

AYR BAPTIST HOMES (REGISTERED NUMBER: SC111556)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Kilpatrick & Walker
4 Wellington Square
Ayr
KA7 1EN

Bankers

Royal Bank of Scotland Plc
Sandgate
Ayr
KA7 1EN

The trustees are appointed by the members of the company, three other trustees are entitled to be appointed by virtue of their role as office bearers of Ayr Baptist Church. In practice they do not take up that appointment but keep a keen interest in the company and are consulted from time to time.

AUDITORS

The auditors, Galbraith Pritchards, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 26 March 2026 and signed on its behalf by:


.....
G A Walker Trustee

AYR BAPTIST HOMES

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2025

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

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

Under 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF AYR BAPTIST HOMES

Opinion

We have audited the financial statements of Ayr Baptist Homes (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF AYR BAPTIST HOMES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
AYR BAPTIST HOMES**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Marguerite Roos BAcc CA

Marguerite Roos BAcc CA (Senior Statutory Auditor)

for and on behalf of Galbraith Pritchards

Chartered Accountants & Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

20 Barns Street

Ayr

Ayrshire

KA7 1XA

Date: *27 March 2026*

AYR BAPTIST HOMES**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

		30/6/25 Unrestricted fund £	30/6/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,032	965
Charitable activities	4		
Residents and day care fees		1,246,834	1,087,144
Investment income	3	64	84
Total		<u>1,247,930</u>	<u>1,088,193</u>
EXPENDITURE ON			
Charitable activities	5		
Care home expenses		<u>1,155,782</u>	<u>1,127,322</u>
NET INCOME/(EXPENDITURE)		92,148	(39,129)
RECONCILIATION OF FUNDS			
Total funds brought forward		909,364	948,493
TOTAL FUNDS CARRIED FORWARD		<u><u>1,001,512</u></u>	<u><u>909,364</u></u>

The notes form part of these financial statements


AYR BAPTIST HOMES (REGISTERED NUMBER: SC111556)

BALANCE SHEET 30 JUNE 2025

	Notes	30/6/25 Unrestricted fund £	30/6/24 Total funds £
FIXED ASSETS			
Tangible assets	12	820,601	825,056
CURRENT ASSETS			
Stocks	13	780	780
Debtors	14	47,391	10,939
Cash at bank and in hand		198,023	145,004
		<u>246,194</u>	<u>156,723</u>
CREDITORS			
Amounts falling due within one year	15	(65,283)	(72,415)
NET CURRENT ASSETS		<u>180,911</u>	<u>84,308</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,001,512</u>	<u>909,364</u>
NET ASSETS		<u>1,001,512</u>	<u>909,364</u>
FUNDS	16		
Unrestricted funds		<u>1,001,512</u>	<u>909,364</u>
TOTAL FUNDS		<u>1,001,512</u>	<u>909,364</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2025 and were signed on its behalf by:


G A Walker - Trustee

The notes form part of these financial statements

AYR BAPTIST HOMES

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	30/6/25 £	30/6/24 £
Cash flows from operating activities			
Cash generated from operations	1	63,958	(1,793)
Interest paid		(1,111)	(1,198)
Net cash provided by/(used in) operating activities		62,847	(2,991)
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,892)	(78,022)
Interest received		64	84
Net cash used in investing activities		(9,828)	(77,938)
Cash flows from financing activities			
Loan repayments in year		-	(13,915)
Net cash provided by/(used in) financing activities		-	(13,915)
Change in cash and cash equivalents in the reporting period			
		53,019	(94,844)
Cash and cash equivalents at the beginning of the reporting period			
		145,004	239,848
Cash and cash equivalents at the end of the reporting period			
		198,023	145,004

The notes form part of these financial statements

AYR BAPTIST HOMES

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30/6/25 £	30/6/24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	92,148	(39,129)
Adjustments for:		
Depreciation charges	14,347	13,407
Interest received	(64)	(84)
Interest paid	1,111	1,198
(Increase)/decrease in debtors	(36,452)	5,031
(Decrease)/increase in creditors	(7,132)	17,784
Net cash provided by/(used in) operations	<u>63,958</u>	<u>(1,793)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/7/24 £	Cash flow £	At 30/6/25 £
Net cash			
Cash at bank and in hand	145,004	53,019	198,023
	<u>145,004</u>	<u>53,019</u>	<u>198,023</u>
Total	<u>145,004</u>	<u>53,019</u>	<u>198,023</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF THE FINANCIAL STATEMENTS ON A GOING CONCERN BASIS

After reviewing the charity's forecasts and projection's for at least 12 months after the date of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence. They are satisfied that it is appropriate to prepare the accounts on the going concern basis of accounting and that there are no material uncertainties. The Trustees are satisfied that adequate resources will be available through future cash flows to meet liabilities as they fall due.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- not provided
Improvements to property	- 10% on cost
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 33% on cost

Land and buildings are not depreciated because they are maintained to ensure that their value does not diminish over time. The maintenance costs are charged as expenditure on the year they are incurred.

Assets purchased for a cost of less than £1,000 are not capitalised.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

As a recognised charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities..

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

DEBTORS

Trade and other debtors are recognised at the settlement amount due.

CASH AND BANK

Cash in bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

A review of impairment is carried out at each reporting date. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

AYR BAPTIST HOMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

2. DONATIONS AND LEGACIES

	30/6/25	30/6/24
	£	£
Donations	<u>1,032</u>	<u>965</u>

3. INVESTMENT INCOME

	30/6/25	30/6/24
	£	£
Interest receivable	<u>64</u>	<u>84</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30/6/25	30/6/24
		£	£
Residents and day care fees	Residents and day care fees	1,243,677	1,084,020
Sundry receipts	Residents and day care fees	311	146
Staff meals	Residents and day care fees	<u>2,846</u>	<u>2,978</u>
		<u>1,246,834</u>	<u>1,087,144</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Care home expenses	<u>1,144,264</u>	<u>11,518</u>	<u>1,155,782</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30/6/25	30/6/24
	£	£
Staff costs	888,936	858,574
Provisions	59,173	56,042
Cleaning materials	15,930	14,188
Medical and nursing supply	3,796	4,661
Training	2,421	2,754
Repairs and maintenance	27,087	45,823
Insurance	10,433	8,713
Telephone	2,042	3,197
General postage and stationery	2,714	3,165
Rates and water	6,392	6,441
Light and heat	79,225	70,846
Sundry expenses	12,249	10,497
Agency wages	18,334	16,842
Consultancy fees	73	49
Bad debts	-	102
Depreciation	14,348	13,407
Interest payable and similar charges	<u>1,111</u>	<u>1,198</u>
	<u>1,144,264</u>	<u>1,116,499</u>

AYR BAPTIST HOMES**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025****7. SUPPORT COSTS**

	Governance costs £
Care home expenses	11,518

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30/6/25	30/6/24
	£	£
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	4,700	4,790
Depreciation - owned assets	14,347	13,406

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

10. STAFF COSTS

	30/6/25	30/6/24
	£	£
Wages and salaries	813,664	794,279
Social security costs	59,555	50,152
Other pension costs	15,717	14,143
	888,936	858,574

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

	30/6/25	30/6/24
Support/domestic workers	38	39
Management/administration	2	2
Maintenance	2	2
	42	43

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

The company considers its key management personnel comprise the trustees, the care manager and finance officer. The total employment benefits including employer contributions the key management personnel received were £77,185. (2024: £75,021).

AYR BAPTIST HOMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	965
Charitable activities	
Residents and day care fees	1,087,144
Investment income	84
Total	<u>1,088,193</u>
EXPENDITURE ON	
Charitable activities	
Care home expenses	<u>1,127,322</u>
NET INCOME/(EXPENDITURE)	<u>(39,129)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	948,493
TOTAL FUNDS CARRIED FORWARD	<u><u>909,364</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 July 2024	715,410	131,435	212,533	6,230	1,065,608
Additions	-	5,400	3,468	1,024	9,892
At 30 June 2025	<u>715,410</u>	<u>136,835</u>	<u>216,001</u>	<u>7,254</u>	<u>1,075,500</u>
DEPRECIATION					
At 1 July 2024	-	45,169	189,153	6,230	240,552
Charge for year	-	11,324	2,685	338	14,347
At 30 June 2025	<u>-</u>	<u>56,493</u>	<u>191,838</u>	<u>6,568</u>	<u>254,899</u>
NET BOOK VALUE					
At 30 June 2025	<u>715,410</u>	<u>80,342</u>	<u>24,163</u>	<u>686</u>	<u>820,601</u>
At 30 June 2024	<u>715,410</u>	<u>86,266</u>	<u>23,380</u>	<u>-</u>	<u>825,056</u>

AYR BAPTIST HOMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

13. STOCKS

	30/6/25	30/6/24
	£	£
Finished goods	780	780

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/25	30/6/24
	£	£
Trade debtors	39,657	6,447
Prepayments and accrued income	7,734	4,492
	<u>47,391</u>	<u>10,939</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/25	30/6/24
	£	£
Trade creditors	7,239	7,280
Social security and other taxes	16,950	13,130
Accruals and deferred income	41,094	52,005
	<u>65,283</u>	<u>72,415</u>

Pension contributions of £5,961 were outstanding at 30 June 2025 (2024: £5,813).

16. MOVEMENT IN FUNDS

	At 1/7/24	Net movement in funds	At 30/6/25
	£	£	£
Unrestricted funds			
General fund	909,364	92,148	1,001,512
TOTAL FUNDS	<u>909,364</u>	<u>92,148</u>	<u>1,001,512</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,247,930	(1,155,782)	92,148
TOTAL FUNDS	<u>1,247,930</u>	<u>(1,155,782)</u>	<u>92,148</u>

AYR BAPTIST HOMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
Unrestricted funds			
General fund	948,493	(39,129)	909,364
TOTAL FUNDS	<u>948,493</u>	<u>(39,129)</u>	<u>909,364</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,088,193	(1,127,322)	(39,129)
TOTAL FUNDS	<u>1,088,193</u>	<u>(1,127,322)</u>	<u>(39,129)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/23 £	Net movement in funds £	At 30/6/25 £
Unrestricted funds			
General fund	948,493	53,019	1,001,512
TOTAL FUNDS	<u>948,493</u>	<u>53,019</u>	<u>1,001,512</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,336,123	(2,283,104)	53,019
TOTAL FUNDS	<u>2,336,123</u>	<u>(2,283,104)</u>	<u>53,019</u>

AYR BAPTIST HOMES

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.