

RECOVERYAYR SCIO

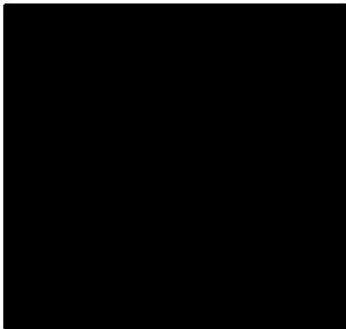
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Company Registration No. CS001547 (Scotland)
Charity Registration No. SC045041 (Scotland)**

RECOVERYAYR SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC045041

Principal address

48 Newmarket Street
Ayr
Ayrshire
KA7 1LR

Independent examiner



Dains
Accountants
30 Miller Road
Ayr
Ayrshire
KA7 2AY

Bankers

The Co-operative Bank PLC
29 Gordon Street
Glasgow
G1 3PF

RECOVERYAYR SCIO

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RECOVERYAYR SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The organisation's purposes is the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

We are to provide or organise recreational facilities or recreational activities with the aim of improving the conditions of life for the people for whom the facilities or activities are mainly intended through:

- Providing safe environments for individuals in recovery from substance misuse, their friends, family, and local communities,
- Instilling hope and motivating individuals in their recovery journey,
- Providing skills development, training, and volunteering opportunities for people in recovery from Drug or Alcohol use,
- Supporting the development of recovery communities,
- Celebrating and promoting recovery.

To further these purposes RecoveryAyr will:

- Raise money by means of fundraising, events, donations, or grant aid.
- Oversee the management of Café Hope
- Promote and practise an anti-discriminatory policy

RECOVERYAYR SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

We held our formal launch on the 31st August 2024 as part of the Alcohol and Drug Partnerships (ADPs) "Connecting Recovery" day. As part of the day, we hosted the start and finish of the ADPs annual Flower Walk to remember those we had lost to alcohol, drugs, or suicide. Following the Flower Walk we hosted our formal launch, which was organised and led by our volunteers, with over 150 people attending.

There have been over 2,500 contacts @48 during the reporting period including Cafe Hope, @48 Launch, participants in training activities, event days / workshops, use of @48 by other organisations and the new Connexions Family Cafe.

Over 1,900 volunteer hours were undertaken at @48 including activities such as refurbishment/painting, creativity activities, supporting recovery groups, planning, and running fun days / events and Cafe Hope.

We have continued to work to embed our new venue in the community and have noticed the benefits with Café Hope and our groups being in the same building, with an increase in the number of people attending other activities, as everything is under one roof, in a relaxed and safe environment. Café Hope attendance has been increasing since our move, with the town centre venue being easily accessible. We are starting to see more families attending enjoying the opportunity to have an affordable home cooked meal, and to interact with people in a safe alcohol-free venue.

In addition to the activities outlined above we have also offered:

- Two weekly recovery focussed drop-in groups in Maybole and Girvan and a weekly walking group in Girvan. Weekly attendance at the Girvan and Maybole meal assists in building relationships, providing support, and connecting people to local supports.
- Recovery groups and activities for specific population groups e.g. women, LGBT, people involved with justice services (PING), family groups.
- 1:1 support to individuals and families affected by alcohol or drugs, supporting whole family recovery.
- Community activities and events which celebrate recovery, offer hope and work to reduce stigma individuals and families may experience.
- Activities to support mental wellbeing including sound bath, yoga, and mindfulness.
- A structured volunteering programme (VIEW) offering a wide range of volunteering, training and development opportunities including gardening, recovery groups, crafts, and joint projects with wider community groups.
- Referral only structured groups e.g. Steps for Change which includes the delivery of Steps to Excellence training.
- Ongoing delivery of our BuDS project providing phones and data, and related support, to allow people to stay connected and stay in touch with their services, supports and other relevant organisations.
- A progression pathway which supports people at any stage of their recovery journey.
- A low-cost community venue for local community groups and services to run their own activities and events.
- Opportunities for individuals and family members to share their experiences to inform service improvement activities e.g. 86 individuals took part in interviews as part of the Medication Assisted Treatment Standards Experiential Programme and 42 individuals took part in interviews as part of the Compass Year 1 Evaluation.
- Participation in a range of community-based events and awareness raising activities.

We also launched our new [website](#) and continue to grow our social media presence on Facebook (>3,600 followers) and Twitter (>1,000 followers).

We continued to work collaboratively with the ADP ensuring the voices of people with lived experience and family members are heard and involved in the work of the ADP. We supported the ADPs Scoping Studies and are active members across the ADP structure. We have also supported the development of delivery of the ADP Stigma and Human Rights awareness workshops and supporting the Peer2Peer Naloxone Network.

RECOVERYAYR SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We continued to develop our collaborative working with wider services including:

- Justice Services – providing the voice of lived experience in justice service activities; running weekly recovery groups and social activities; supporting people as they leave prison and return to the community and providing in-reach support for people in Police Custody.
- Compass – weekly attendance offering supports and connections to the recovery community.
- Connexions – hosting the new Saturday monthly family cafe at @48 and supporting the delivery of Connexions activities.
- ROADS – employing a Peer Worker who is colocated with the ROADS team providing support for individuals throughout their residential rehabilitation journey.

Conclusion

We are grateful to all our funders including the ADP, Health & Social Care Partnership, The National Lottery, The Robertson Trust, Volunteering Support Fund, Digital Lifelines and the Corra Foundation, and individuals who have raised funds for us or made donations to support our activities. We are also grateful to all the support provided by other services and community groups in South Ayrshire, and throughout Scotland which has without their support allowed the charity to continue its growth during the reporting period.

It must also be acknowledged that the charity receives a high level of support from our volunteers who are an integral part of the work that is undertaken. Volunteering can be mutually beneficial, offering structure, development and social opportunities for individuals and family members, as well as providing essential support for the charity, which allows our activities to grow and expand across South Ayrshire.

Financial review

Reserves policy

RecoveryAyr SCIO has total funds of £190,581 of which £167,626 is restricted with funds in the bank of £174,475 at the end of the reporting period. The majority of funding is restricted and ring fenced for specific projects in 2025/26.

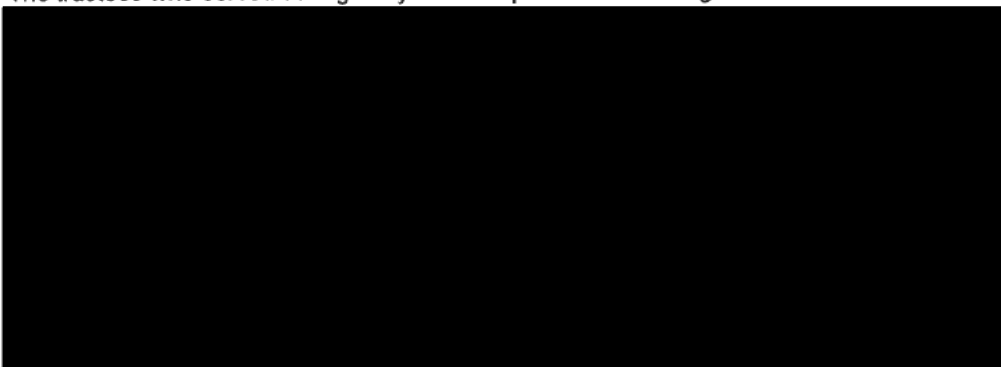
We will work to secure additional funding during 2025/26 to further develop our activities including the Recovery Hub noted earlier in the report.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution, which was adopted on 12th August 2014, SC045041 and last amended 25 May 2023. The association was granted charitable status by OSCR on 12th August 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:



RECOVERYAYR SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The Trustees are appointed by consensus by existing Trustees as required during the calendar year, but all must resign and seek re-election by the members at our annual general meeting, which is held in December each year.



RECOVERYAYR SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RECOVERYAYR SCIO

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Dains
Accountants
30 Miller Road
Ayr
Ayrshire
KA7 2AY

Date: 18/12/25



Dains is a trading name of William Duncan + Co. Ltd

RECOVERYAYR SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 23,301 | 299,516 | 322,817 | 18,218 | 244,566 | 262,784 |
| Charitable activities | 4 | - | 4,546 | 4,546 | - | - | - |
| Total income | | 23,301 | 304,062 | 327,363 | 18,218 | 244,566 | 262,784 |
| Expenditure on: | | | | | | | |
| Charitable activities | 5 | 25,787 | 301,676 | 327,463 | 1,167 | 220,715 | 221,882 |
| Total expenditure | | 25,787 | 301,676 | 327,463 | 1,167 | 220,715 | 221,882 |
| Net income/(expenditure) and movement in funds | | (2,486) | 2,386 | (100) | 17,051 | 23,851 | 40,902 |
| Reconciliation of funds: | | | | | | | |
| Fund balances at 1 April 2024 | | 25,442 | 165,238 | 190,680 | 8,391 | 141,387 | 149,778 |
| Fund balances at 31 March 2025 | | 22,956 | 167,624 | 190,580 | 25,442 | 165,238 | 190,680 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RECOVERYAYR SCIO

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 5,420 | | 2,715 |
| Current assets | | | | | |
| Debtors | 11 | 17,292 | | 28,348 | |
| Cash at bank and in hand | | 174,475 | | 168,622 | |
| | | 191,767 | | 196,970 | |
| Creditors: amounts falling due within one year | 12 | (6,607) | | (9,005) | |
| Net current assets | | | 185,160 | | 187,965 |
| Total assets less current liabilities | | | 190,580 | | 190,680 |
| The funds of the charity | | | | | |
| Restricted income funds | 14 | 167,624 | | 165,238 | |
| Unrestricted funds | 15 | 22,956 | | 25,442 | |
| | | 190,580 | | 190,680 | |

by the trustees on 17 December 2025

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

RecoveryAyr SCIO is a Scottish Charitable Incorporated Organisation (SCIO) Number SC045041. The registered office is 48 Newmarket Street, Ayr, KA7 1LR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Revenue grants are recognised in the Statement of Financial Activities when the charity has entitlement. Capital grants are recognised on the Statement of Financial Activities when the charity has entitlement; both are credited to reserves as appropriate to the nature and conditions attaching to the grant.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included on an accruals basis, inclusive of VAT, if applicable.

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% Straight line |
|-----------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 1,696 | - | 1,696 | 968 | 4,058 | 5,026 |
| Grants | 21,605 | 299,516 | 321,121 | 17,250 | 240,508 | 257,758 |
| | <u>23,301</u> | <u>299,516</u> | <u>322,817</u> | <u>18,218</u> | <u>244,566</u> | <u>262,784</u> |
| Grants | | | | | | |
| The Corra Foundation | 2,500 | 50,000 | 52,500 | 2,250 | 45,000 | 47,250 |
| South Ayrshire Council - Alcohol & Drugs Partnership | - | 106,923 | 106,923 | - | 122,999 | 122,999 |
| South Ayrshire Council - H&SCP | 1,855 | 44,609 | 46,464 | - | 48,009 | 48,009 |
| SCVO - Digital Lifelines Fund | - | 10,035 | 10,035 | - | 8,500 | 8,500 |
| Volunteer Scotland | - | 7,950 | 7,950 | - | 13,000 | 13,000 |
| National Lottery | 2,250 | 76,999 | 79,249 | - | - | - |
| North Ayrshire Council - H&SCP | - | 3,000 | 3,000 | - | 3,000 | 3,000 |
| The Robertson Trust | 15,000 | - | 15,000 | 15,000 | - | 15,000 |
| | <u>21,605</u> | <u>299,516</u> | <u>321,121</u> | <u>17,250</u> | <u>240,508</u> | <u>257,758</u> |

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

| | Restricted funds 2025 £ | Restricted funds 2024 £ |
|------------------------------|----------------------------------|----------------------------------|
| Charitable Activities | | |
| Cafe Hope Income | 4,546 | - |

5 Expenditure on charitable activities

| | Charitable Activities 2025 £ | Charitable Activities 2024 £ |
|---|---------------------------------------|---------------------------------------|
| Direct costs | | |
| Staff costs | 209,613 | 152,394 |
| Depreciation and impairment | 2,091 | 1,134 |
| Cafe Hope costs | 10,951 | 8,178 |
| Rent and letting costs | 23,976 | 23,777 |
| VIEW Project costs | 11,830 | - |
| Provisions to beneficiaries | 20,373 | - |
| Group and activity running costs | 4,870 | 23,555 |
| Sundry expenses | 3,241 | 387 |
| | <u>286,945</u> | <u>209,425</u> |
| Share of support and governance costs (see note 6) | | |
| Support | 33,738 | 8,121 |
| Governance | 6,780 | 4,336 |
| | <u>327,463</u> | <u>221,882</u> |
| Analysis by fund | | |
| Unrestricted funds | 25,787 | 1,167 |
| Restricted funds | 301,676 | 220,715 |
| | <u>327,463</u> | <u>221,882</u> |

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|------------------------------|---------------|---------------|
| Staff training | 141 | - |
| Rent and letting costs | 2,592 | 1,296 |
| Insurance costs | 4,535 | 2,309 |
| Repairs and maintenance | 19,138 | 2,008 |
| Telephone | 2,351 | 899 |
| Professional and consultancy | - | 720 |
| Printing and stationery | 912 | - |
| Bank charges | 444 | 91 |
| Sundry expenses | - | 798 |
| Governance costs | 10,405 | 4,336 |
| | <u>40,518</u> | <u>12,457</u> |
| Analysed between: | | |
| Charitable Activities | <u>40,518</u> | <u>12,457</u> |

| | 2025 £ | 2024 £ |
|-----------------------------------|---------------|--------------|
| Governance costs comprise: | | |
| Accountancy | 1,500 | - |
| Legal and professional | 3,599 | - |
| Independent Examination fees | 3,180 | 3,000 |
| Payroll costs | 2,126 | 1,336 |
| | <u>10,405</u> | <u>4,336</u> |

7 Net movement in funds

| | 2025 £ | 2024 £ |
|--|--------------|--------------|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 3,180 | 3,000 |
| Depreciation of owned tangible fixed assets | <u>2,091</u> | <u>1,134</u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---------------------|----------------|----------------|
| Full time employees | 6 | 5 |
| Sessional employees | 3 | 4 |
| Total | 9 | 9 |

Employment costs

| | 2025 £ | 2024 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 194,788 | 144,440 |
| Social security costs | 11,355 | 5,708 |
| Other pension costs | 3,470 | 2,246 |
| | 209,613 | 152,394 |

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|-------------------------------|
| Cost | |
| At 1 April 2024 | 4,755 |
| Additions | 4,796 |
| At 31 March 2025 | 9,551 |
| Depreciation and impairment | |
| At 1 April 2024 | 2,040 |
| Depreciation charged in the year | 2,091 |
| At 31 March 2025 | 4,131 |
| Carrying amount | |
| At 31 March 2025 | 5,420 |
| At 31 March 2024 | 2,715 |

11 Debtors

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Prepayments and accrued income | 17,292 | 28,348 |

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 3,330 | 2,102 |
| Accruals and deferred income | 3,277 | 6,903 |
| | <u>6,607</u> | <u>9,005</u> |

13 Retirement benefit schemes

| | 2025 £ | 2024 £ |
|---|--------------|--------------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | <u>3,470</u> | <u>2,246</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | At 31 March 2025 £ |
|--------------------------------|-------------------------|----------------------------|----------------------------|--------------------------|
| | - | - | (1) | (1) |
| PING Project | 16,324 | 24,609 | (4,170) | 36,763 |
| VIEW Project | 14,882 | 57,950 | (59,170) | 13,662 |
| ROADS Project | 12,761 | 27,017 | (28,606) | 11,172 |
| SCVO - BUDS | 7,746 | 10,035 | (17,781) | - |
| Lived Experience Panel Project | 21,194 | 11,223 | (7,974) | 24,443 |
| Sessional Workers Projects | 13,070 | - | (5,197) | 7,873 |
| Boswell House | 3,561 | - | (1,345) | 2,216 |
| MAT Experiential | 14,000 | 9,683 | (11,879) | 11,804 |
| Naloxone Pilot | 10,502 | - | (1,441) | 9,061 |
| NHS Public Health | 19,402 | - | (9,551) | 9,851 |
| Troon Recovery Group | 546 | - | (546) | - |
| Cafe Hope | 1,213 | - | (1,213) | - |
| Carrick Recovery | 5,122 | 29,000 | (28,848) | 5,274 |
| Recovery HUB (@48) | 22,915 | 124,545 | (113,739) | 33,721 |
| Maybole Recovery | 2,000 | - | (215) | 1,785 |
| Compass Sessional | - | 10,000 | (10,000) | - |
| | <u>165,238</u> | <u>304,062</u> | <u>(301,676)</u> | <u>167,624</u> |

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
|--------------------------------|-------------------------|----------------------------|----------------------------|--------------------------|
| | - | - | - | - |
| PING Project | 5,010 | 43,176 | (31,862) | 16,324 |
| VIEW Project | 16,773 | 58,000 | (59,891) | 14,882 |
| ROADS Project | 7,352 | 35,662 | (30,253) | 12,761 |
| SCVO - BUDS | 8,000 | 8,500 | (8,754) | 7,746 |
| Lived Experience Panel Project | 18,759 | 11,253 | (8,818) | 21,194 |
| Sessional Workers Projects | 13,206 | - | (136) | 13,070 |
| Boswell House | 19,252 | - | (15,691) | 3,561 |
| MAT Experiential | 9,970 | 10,317 | (6,286) | 14,000 |
| Naloxone Pilot | 11,000 | - | (498) | 10,502 |
| NHS Public Health | 25,731 | - | (6,329) | 19,402 |
| Troon Recovery Group | 1,148 | - | (602) | 546 |
| Cafe Hope | 223 | 9,167 | (8,177) | 1,213 |
| Carrick Recovery | 4,964 | 29,000 | (28,842) | 5,122 |
| Recovery HUB (@48) | - | 37,491 | (14,575) | 22,916 |
| Maybole | - | 2,000 | - | 2,000 |
| | <u>141,387</u> | <u>244,566</u> | <u>(220,715)</u> | <u>165,238</u> |

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

PING (Peer Involvement Network Group) Project - The funding allocation by the Health & Social Care Partnership relates to the PING Project and includes funding for a full-time staff member (and/or sessional hours), resources and running costs. This has been spent in line with agreed remit for the funds.

VIEW (Volunteering, Involvement, Experiences & Work) Project - The Volunteer Scotland Funding (VSF) for the VIEW project relates to the 3 year contract and funding for resources (Yr 1) and part funding for the Volunteer Coordinator post (Yrs 2 and 3). This has been spent in line with the contract restrictions.

The Corra Foundation Funding for the VIEW project relates to a 4-year contract towards the VIEW project including Volunteer Coordinator, sessional staff, training, resources and running costs. This has been spent in line with the contract restrictions and reporting timescales (June to June).

BuDS Project - The SCVO Digital Lifelines for the BuDS project relates to the purchase of digital devices, connectivity, and related project costs. This is funding across two financial years and in accordance with the restrictions of the funder.

Troon Recovery Group - The funding for Troon Recovery Group was a donation received and is ring fenced for the purpose of the Troon Group.

Recovery Hub (@48) – The development and delivery of a new community venue in the heart of Ayr. Funding received during the reporting period includes capital, starts up and running costs (ADP, for spend over two financial years), premises costs (HSCP) and activity costs (Ayr North LLP (HSCP for spend to March 2025).

Maybole Recovery Group – The 1-year funding from Maybole and North Carrick LLP (HSCP) (in February 2024) is ring fenced for the development and running of a weekly recovery group. The funding supports general running costs of the group including resources, catering, training and travel costs.

The funding allocation from the NHS Ayrshire & Arran Public Health Department relates to expanding the research capacity (through the staff hours) of those with lived experience of multiple disadvantage (including alcohol and drug misuse and poverty) within the work of the department. This fund is for spend over multiple years as agreed with the funder.

Compass Sessional funding related to weekly sessions offering supports and connections to the recovery community

The funding allocation by the Alcohol and Drug Partnership (ADP) relates to the projects below. All funding is spent in line with the funder's requirements. Any carry forward is ring fenced against the specific projects.

- Café Hope - running of the weekly recovery café including resources, activities, rent and a contribution towards insurance. The end of year variance relates to income generated from the café and is ring fenced against future running costs.
- ROADS – funding for one full time Peer Worker and associated costs. This has been spent in line with the contract restrictions.
- Sessional Peers – funding allocated to support the provision of sessional staff to support the delivery of the charity activities.
- Carrick Recovery – funding for FTE Recovery Worker (and /or sessional capacity) supporting activities in the Carrick areas including support costs for participants and groups.
- Lived Experience Panel – funding to support the development of the voices of people with lived experience in the work of the ADP.
- Boswell House – funding to support the rent and running costs of a group room space over 2 years.
- Naloxone Pilot – funding to support the development of the Naloxone Peer2Peer model including staffing capacity, volunteer expenses and project running costs.
- Medication Assisted Treatment Standards (MAT) Experiential Funding – funding to provide additional capacity to undertake the MAT experiential interviews with individuals, family members and staff to gather evidence on the implementation of the MAT Standards. Funding is allocated for staff costs (interviews / analysis of data), incentives for participants, participants travel costs and project resources.

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 April 2024 £ | Incoming resources £ | Resources expended £ | At 31 March 2025 £ |
|----------------|-------------------------|----------------------------|----------------------------|--------------------------|
| General funds | 25,442 | 23,301 | (25,787) | 22,956 |
| Previous year: | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
| General funds | 8,391 | 18,218 | (1,167) | 25,442 |

16 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2025: | | | |
| Tangible assets | - | 5,420 | 5,420 |
| Current assets/(liabilities) | 22,954 | 162,206 | 185,160 |
| | 22,954 | 167,626 | 190,580 |
| Per balance sheet | 22,956 | 167,624 | 190,580 |
| Balance to allocate | 2 | (2) | - |

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| At 31 March 2024: | | | |
| Tangible assets | - | 2,715 | 2,715 |
| Current assets/(liabilities) | 25,442 | 162,523 | 187,965 |
| | 25,442 | 165,238 | 190,680 |

17 Operating lease commitments

RECOVERYAYR SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Operating lease commitments

(Continued)

Lessor

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 £ | 2024 £ |
|----------------------------|---------------|---------------|
| Within one year | 27,500 | 27,500 |
| Between two and five years | 30,000 | 60,500 |
| | <u>57,500</u> | <u>88,000</u> |

18 Related party transactions

Treasurer

Since 2015, Treasurer, Faye Murfet has been an employee of South Ayrshire Council, remunerated for her full time role within the Alcohol and Drugs Partnership (ADP) as an ADP Co-ordinator. RecoveryAyr SCIO has received grant funding from South Ayrshire Council - Alcohol and Drug Partnership in the sum of £106,923 (2024 - £122,999) . The Co-ordinator sits on the Commissioning & Performance Management Sub Group of the Alcohol & Drugs Partnership and declares her voluntary role within RecoveryAyr SCIO and takes no part in the decision making of the ADP Board towards RecoveryAyr.

A further 4 Trustees of RecoveryAyr SCIO are also employed by the Alcohol and Drugs Partnership within South Ayrshire Council, and are part of the Co-Ordinator's team. They do not hold places in the Commissioning & Performance Management Sub Group or within the Board of ADP.

