

Charity registration number SC049609 (Scotland)

**AYR HOUSING AID CENTRE SCIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# AYR HOUSING AID CENTRE SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A Berry  
M Greenan  
C McArthur  
J Williams

**Charity number (Scotland)**

SC049609

**Independent examiner**

Stewart Gilmour & Co.  
Chartered Accountants  
24 Beresford Terrace  
Ayr  
KA7 2EG

**Bankers**

Bank of Scotland  
P.O. Box 1000  
BX2 1LB

**Solicitors**

Kilpatrick & Walker  
Solicitors  
4 Wellington Square  
Ayr  
KA7 1EN

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# AYR HOUSING AID CENTRE SCIO

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# AYR HOUSING AID CENTRE SCIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 JUNE 2025

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The trustees present their annual report and financial statements for the year ended 30 June 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 governing document, 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

Ayr Housing Aid Centre (SCIO) are committed to helping anyone in South Ayrshire who is homeless, in housing need or poverty. Where funding permits, services are provided to surrounding areas.

#### Services:

The Centre's services are innovative, preventative, proactive, participatory and inclusive. These directly link to the overall ethos of the Centre to ensure high quality services are provided and are accessible to anyone in housing need and/or poverty.

Each of the AHAC services' contribute to meeting our aims and objectives, contractual obligations while prioritising those we serve and the community. All services produce Internal Annual Reports and statistics which feed into our Annual Reporting cycle, including the Annual Service User Feedback Report. Due to reductions in Council funding, the Centre has required to seek additional external funding to ensure we meet increasing need, demand and expectations.

#### South Ayrshire Council Funded Services

1. Type I, II and III Housing information, advice and advocacy;
2. Tenure Sustainment (Crisis Homeless prevention Housing Support Service);

#### South & East Ayrshire Council Funded Services

3. Prison Housing Advice (Prison Link Centres, main base HMP Kilmarnock);
4. I'M IN! (Scottish Government funded SeAscape collaboration - Private Rented Eviction Tribunal Representation Service) funded 1.4.24 to 31.3.26 (year on year funding)

#### Additional funded services:

5. VASA Mental Health and Wellbeing Fund Caseworker funded 1.4.23 to 31.3.26 (year on year funding)

As at 15.9.25 AHAC opened 1,417 cases + 251 additional enquiries (1,668) throughout this financial year 2024-25, compared to 1,351 + 190 enquiries (1,542) in the previous year. AHAC encourages self, internal and external referrals so anyone within the community can access free, specialist, accredited advice, advocacy and representation. Throughout the case and as part of the closing process, people we work with are actively encouraged to engage with other support services where appropriate.

#### Purposes, Area of Benefit & Beneficiaries

The organisation is established for charitable purposes only for the main purpose of homelessness prevention through housing and human rights, social justice and alleviation of poverty. The organisation operates within South Ayrshire and surrounding localities where funding is available.

The organisation shall promote (but not exclusively) its activities and delivery operations to: people who are Homeless, threatened with Homelessness, in Housing need, and to potentially vulnerable groups through early intervention.

# AYR HOUSING AID CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2025*

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### Significant activities

Ayr Housing Aid Centre SCIO is established for charitable purposes only, and in particular, the objectives are:

1. Relief of those in need by reason of age, ill health, disability, financial hardship, homelessness or threat of homelessness or other disadvantage;
2. Relief of poverty;
3. Advancement of human rights, conflict resolution or reconciliation; and
4. Advancement of education.

The trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

### Achievements and performance

#### Charitable activities

In this reporting year, the Centre continued to provide contracted services to East and South Ayrshire Council, with our offices open to the public, providing a safe environment for staff and visitors. This enabled us to continue to deliver high quality services to our service users throughout the Cost of Living and Housing Crisis. The Centre continued to monitor operational and financial performance throughout the year and adapted services for the service users, always evolving to meet specific needs. AHAC were proactive in securing additional funding to positively improve crisis situations for those in need by being selected as a Glasspool Frontline Partner agency.

South and East Ayrshire Councils contributed £343,815 for the contracted core services delivered. Due to various reductions in contract value, the Centre has had to apply for additional external funding to allow it to ensure sufficient staff are able to provide an adequate service delivery to those in housing need and poverty. AHAC received funding from the Scottish Government and VASA to enable us to provide enhanced Advice & Advocacy services to help those most in need and to cope with additional pressure from increased demand during the Cost of Living and Housing Crisis.

It is a fair estimate that every year around 4,000 to 5,000 individuals or organisations directly or indirectly benefit from our services.

#### Review of business and future developments

During this year, we focused on our 5-year plan along with reviewing our expenditure to become even more efficient and effective. We continued to streamline our data/statistical/case recording, accounting and IT systems to improve accuracy and efficiency to reduce staff time collating, analysing and reporting. AdvicePRO and Xero packages were implemented to improve effectiveness and efficiency and has effected streamlining reports. We continued to proactively work with a range of stakeholders to mitigate the economic, health and social impacts on vulnerable people by accessing essential grants to alleviate poverty, in particular food and fuel. Within this year, grants to individuals paid from our accounts reduced from £7,242 to £2,228, with a concerted effort to have payments made directly to external accounts to reduce staff admin burden. From 1 April 2024, we became a Glasspool Grant Delivery Partner for the Flexible Frontline Fund, enabling us to offer immediate assistance for those in need. This year we were fortunate to have the value of this increased from £40k per year to £50k - £47,500 within the period of this accounting year.

We influenced local and national policy through responding to homeless, housing and poverty-related consultations which directly affect those we work with. We worked with various groups including Poverty Alliance, CPAG, One Parent Families, Oxfam and Centrepont to lobby on poverty-related issues.

# AYR HOUSING AID CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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### Financial review

#### Financial position

The results for the year showed a surplus of £3,474 mainly due to various staffing changes and renegotiation of running costs contracts, as well as spending under budget for various categories. The charity is in an acceptable financial position, with cash funds of £440,497 and reserves of £402,642 at the year end. AHAC will continue to make savings through strict budgeting and expenditure control. AHAC continues to have a tender contract with South Ayrshire Council until March 2026, and East Ayrshire Council's part of this contract renews annually through agreement. AHAC will continue to seek other funding streams to enable us to continue to promote social justice and access to free Tribunal representation while minimising risk to central funds. Five-year financial budget forecasts have been prepared within our 5-year plan and are reviewed. AHAC will continue to evolve and develop to achieve our core aims of preventing and delaying homelessness, as well as alleviating poverty wherever possible.

#### Reserves policy

The Board recognises the need to hold reserves to provide the necessary working capital to carry out our activities and to provide protection against future adverse financial circumstances. Our target is to retain an amount equivalent to 4 to 6 months operational expenditure in designated reserves for this purpose. We have designated reserves of £316,347 to provide for identified redundancy liabilities of £36,275, and a further £255,072 for salaries and admin costs and to protect against contract liabilities in the event of current funding ceasing. We have also provided a future designated reserve for a potential office relocation of £25,000. Restricted funds comprise of funds that are subject to specific conditions imposed by the donor on how these funds can be spent. At 30 June 2025, we had restricted reserves of £739 relating to grants received for specific purposes. Unrestricted reserves of £85,556 are available for any purpose.

#### Future developments & plans for the future

The next 12 months will focus on delivering and monitoring our secured contracts and tendering for the new Council Contract to start on 1.4.26. We will review our 5 year plan and work on our new plan period including seeking additional funding streams to maintain or increase service delivery to meet demand and expectations from the community we serve. Additional income generation will further enhance existing services and allow us to react immediately to crisis poverty situations. We will continue to influence local and national policy through responding to homeless, housing and poverty-related consultations and campaigns which directly affect those we serve.

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 4 to 6 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 controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation (SCIO). Ayr Housing Aid Centre became a registered SCIO on 1 October 2020, SC049609. The Centre is registered with the Office of the Scottish Charities Regulator (OSCR).

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

A Berry  
M Greenan  
S Keith  
P Lappin  
C McArthur  
J Williams

(Resigned 21 January 2025)  
(Resigned 6 September 2024)

# **AYR HOUSING AID CENTRE SCIO**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2025**

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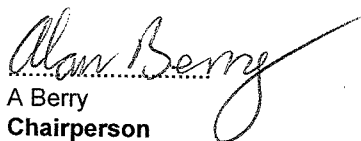
### **Organisational structure**

The structure operates on a single tier basis as defined by The Charities and Trustee Investment (Scotland) Act 2005. The Centre is governed by a Board of volunteer Trustees. Members of the Board are appointed by the members at the Centre's Annual General Meeting. The minimum number of Charity Trustees is 3 and the maximum is 9. The Board have collective general responsibilities for the Centre's aims and objectives, and to ensure sound governance in all aspects of operations. The Centre's constitution provides powers for the Board and the operational framework.

### **Key management remuneration**

The Centre's policy ensures that Senior Management are fairly rewarded for their contribution to organisational objectives. The remuneration of the Senior Management teams comprises annual salary and employer pension contribution. Annual salaries are regularly benchmarked against industry averages, and any pay awards are considered and approved by the Board.

The trustees' report was approved by the Board of Trustees.

  
A Berry  
**Chairperson**

Date: 17 December 2025

# AYR HOUSING AID CENTRE SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF AYR HOUSING AID CENTRE SCIO

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I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 6 to 17.

#### **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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Kenneth C Livingstone B.A., C.A., A.I.P.F.M.  
The Institute of Chartered Accountants of Scotland

Stewart Gilmour & Co.  
Chartered Accountants  
24 Beresford Terrace  
Ayr  
Ayrshire  
KA7 2EG  
United Kingdom

Dated: 17 December 2025

# AYR HOUSING AID CENTRE SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	1,178	-	1,178	543	-	543
Charitable activities		343,815	140,768	484,583	349,091	99,569	448,660
Investments	4	11,057	-	11,057	9,070	-	9,070
Other income		2,824	-	2,824	1,930	-	1,930
<b>Total income</b>		<b>358,874</b>	<b>140,768</b>	<b>499,642</b>	<b>360,634</b>	<b>99,569</b>	<b>460,203</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6 7	341,697	154,471	496,168	301,446	99,203	400,649
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		17,177	(13,703)	3,474	59,188	366	59,554
Fund balances at 1 July 2024		384,726	14,442	399,168	325,538	14,076	339,614
<b>Fund balances at 30 June 2025</b>		<b>401,903</b>	<b>739</b>	<b>402,642</b>	<b>384,726</b>	<b>14,442</b>	<b>399,168</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

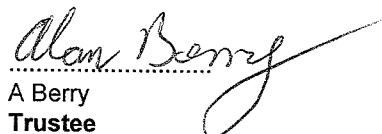
# AYR HOUSING AID CENTRE SCIO

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	44,106		66,142	
Cash at bank and in hand		440,497		383,737	
		<u>484,603</u>		<u>449,879</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(81,961)</u>		<u>(50,711)</u>	
Net current assets			402,642		399,168
<b>Income funds</b>					
Restricted funds	13		739		14,442
Unrestricted funds			401,903		384,726
			<u>402,642</u>		<u>399,168</u>

The financial statements were approved by the Trustees on 17 December 2025.

  
A Berry  
Trustee

# AYR HOUSING AID CENTRE SCIO

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	17		45,703		35,053
<b>Investing activities</b>					
Investment income received		11,057		9,070	
<b>Net cash generated from investing activities</b>			11,057		9,070
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			56,760		44,123
Cash and cash equivalents at beginning of year			383,737		339,614
<b>Cash and cash equivalents at end of year</b>			440,497		383,737

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with 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 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 £.

#### 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

#### 1.6 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.

#### 1.7 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.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 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.

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies

#### 1.9 Retirement benefits

Ayr Housing Aid Centre is a member of the Strathclyde Pension Scheme, a Local Government Pension Scheme, which is a defined benefit scheme and provides benefits based on a final pensionable pay. As part of the Admission Agreement to the Scheme both Ayr Housing Aid Centre and South Ayrshire Council agreed that assets of the Pension fund in respect of the Charity employees and former employees shall, at all times, be notionally allocated to South Ayrshire Council and the liabilities of the Pension Fund shall, at all times, be the responsibility of South Ayrshire Council and not Ayr Housing Aid Centre. As a consequence of this agreement there is no requirement to disclose pension assets and liabilities in the accounts of Ayr Housing Aid Centre.

South Ayrshire Council guaranteed those already in the scheme linked to SCIO status. Any new employees who joined after conversion to SCIO have been enrolled in the Nest pension scheme.

### 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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	1,178	543

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	11,057	9,070

### 5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 6 Government Grants

Included within income from charitable activities is government grants received of £484,583 (2024 - £430,972). There are no unfulfilled conditions or contingencies attaching to the grants.

### 7 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Wages	343,740	290,830
Social security	22,713	25,056
Pensions	27,794	33,226
HR consultancy and other staff costs	3,288	3,751
Telephone	1,446	1,346
Postage and stationery	1,844	1,104
Rent and rates	10,825	9,297
Overcharged rent	-	7,419
Light and heat	1,625	2,580
Insurance	1,536	1,496
Repairs and maintenance	2,752	1,194
Subscriptions	6,909	4,866
Glasspool expenditure	53,703	-
Computer costs	3,740	3,424
Office expenses	2,600	899
Conferences and training	1,758	3,415
Cleaning	1,869	1,489
Grants to individuals	2,228	7,242
	<u>490,370</u>	<u>398,634</u>
Share of support costs (see note 8)	38	169
Share of governance costs (see note 8)	5,760	1,846
	<u>496,168</u>	<u>400,649</u>
<b>Analysis by fund</b>		
Unrestricted funds	341,697	301,446
Restricted funds	154,471	99,203
	<u>496,168</u>	<u>400,649</u>

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 8 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Accountancy and legal fees	-	3,960	3,960	210
Regulatory costs	-	840	840	676
Independent examination fees	-	960	960	960
Bank charges	38	-	38	169
	<u>38</u>	<u>5,760</u>	<u>5,798</u>	<u>2,015</u>
Analysed between Charitable activities	<u>38</u>	<u>5,760</u>	<u>5,798</u>	<u>2,015</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. (2024 - £NIL)

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>12</u>	<u>11</u>
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	343,740	290,830
Social security costs	22,713	25,056
Other pension costs	<u>27,794</u>	<u>33,226</u>
	<u>394,247</u>	<u>349,112</u>

Key management personnel remuneration for the year amounted to £110,087 (2024: £107,796)

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

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	25,931	43,621
Other debtors	300	15,784
Prepayments and accrued income	17,875	6,737
	<u>44,106</u>	<u>66,142</u>

### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,822	9,916
Accruals and deferred income	80,139	40,795
	<u>81,961</u>	<u>50,711</u>

Deferred income of £58,222 (2024: 23,124) is included in the above balance. This comprises of funding received in advance.

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Get Started Pack Grants	4,698	(2,534)	(2,164)	-	-	-	-
People's Postcode Lottery	9,378	6,048	(5,691)	9,735	-	(8,996)	739
Glasspool	-	9,999	(5,292)	4,707	47,500	(52,207)	-
VASA	-	31,876	(31,876)	-	30,221	(30,221)	-
I'M IN! Project	-	54,179	(54,179)	-	58,520	(58,520)	-
Evolve	-	-	-	-	4,527	(4,527)	-
	<u>14,076</u>	<u>99,568</u>	<u>(99,202)</u>	<u>14,442</u>	<u>140,768</u>	<u>(154,471)</u>	<u>739</u>

The restricted funds received can only be spent on the following purposes and have arisen from the following sources:-

Get Started Pack Grants - Funding from South Ayrshire Charitable Trust to enable us to provide those moving into their new homes with 3 packs - Get Started cleaning, decorating and cooking.

I'M IN! Project - Funded by the Scottish Government in partnership with SeAscape to provide advice and advocacy with the main aim of preventing homelessness to tenants in the Private Rented Sector through early intervention and from 1.4.24 tribunal representation.

People's Postcode Lottery Grant - Funding for systems development staff to integrate a new CRM system, and payment subscription.

Glasspool Grant - Frontline funding to help service users in need with essential goods/services.

VASA Grant - Funding to employ a Caseworker and associated costs.

Evolve - Thriving Communities Employability 6 months work placement.

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 14 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds				Movement in funds			
	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
General	66,710	360,635	(301,447)	(57,519)	68,379	358,874	(341,697)	85,556
Designated Redundancy Fund	28,756	-	-	7,519	36,275	-	-	36,275
Designated Office Move Contingency	25,000	-	-	-	25,000	-	-	25,000
Designated Future Operation Costs	205,072	-	-	50,000	255,072	-	-	255,072
	<u>325,538</u>	<u>360,635</u>	<u>(301,447)</u>	<u>-</u>	<u>384,726</u>	<u>358,874</u>	<u>(341,697)</u>	<u>401,903</u>

# AYR HOUSING AID CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 30 June 2025 are represented by:						
Current assets/(liabilities)	401,903	739	402,642	384,726	14,442	399,168
	<u>401,903</u>	<u>739</u>	<u>402,642</u>	<u>384,726</u>	<u>14,442</u>	<u>399,168</u>

### 16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 17 Cash generated from operations

	2025 £	2024 £
Surplus for the year	3,474	59,554
Adjustments for:		
Investment income recognised in statement of financial activities	(11,057)	(9,070)
Movements in working capital:		
Decrease/(increase) in debtors	22,036	(66,142)
Increase in creditors	31,250	50,711
<b>Cash generated from operations</b>	<u>45,703</u>	<u>35,053</u>