

NEW 2 YOU (AYRSHIRE)
FINANCIAL AND TRUSTEES REPORT
30 September 2025

Accounts

Charity Number SC049917

NEW 2 YOU (AYRSHIRE)

YEAR ENDED 31 December 2024

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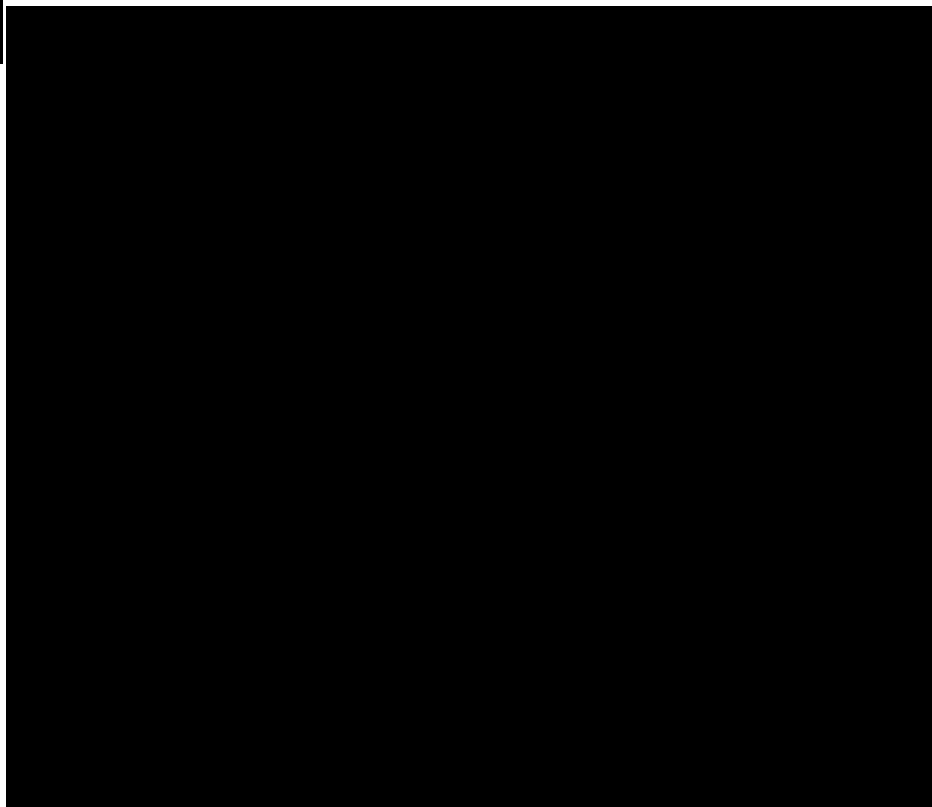
NEW 2 YOU (AYRSHIRE)
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 December 2024

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name New 2 You (Ayrshire)

Charity registration number SC049917



NEW 2 YOU (AYRSHIRE)

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is administered in accordance with the terms of the Constitution.

Recruitment and Appointment of Trustees

The charity trustees are chosen from those volunteers from the community who are considered to have the appropriate gifts and skills. Members of the local community are invited to volunteer and are then appointed as trustees at the Annual General Meeting. At the AGM one third of the trustees will retire.

Organisational Structure

The trustees are responsible for all matters in relation to the Charity. The trustees meet twice per year and at other times as required. Day to day management is carried out by the office bearers and a Management Team composed of the Chair, Secretary and Treasurer.

OBJECTIVES AND ACTIVITIES

The organisation's purposes are:

- the prevention or relief of poverty among people living or working in Ayrshire, by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

To achieve these purposes we operate a Charity Shop in Stewarton which sells donated items at affordable prices and offers free items to persons in need who either self-identify or are referred by local organisations. The profits from the Shop are donated, in the form of grants to appropriate organisations who are working to prevent or relieve poverty.

ACHIEVEMENTS AND PERFORMANCE

During 2024 donations and customers and volunteer numbers all remaining stable. Our income of £28,092 for the year came from the fundraising activities of the shop.

We continue to be able to provide toys, books, clothing and household goods to local people in need and we were able to significantly increase our financial donations to organisations who are working to prevent or relieve poverty. We donated £14,250 in total, with grants given to East Ayrshire Food Bank, East Ayrshire Women's Aid and East Ayrshire Primary Schools in Stewarton, Dunlop, Fenwick and Patna who were asked to use the money to help pupils in challenging circumstances avoid exclusion from activities due to poverty.

Whilst the cost of living crisis continues to be difficult to deal with we continue to feel positive about the future as our identity and shop are becoming increasingly secure which facilitates the redistribution of donated items to people in need and the raising of funds to make grants to fulfil our purposes.

None of this would be possible without the ongoing commitment of our volunteers who have worked tirelessly to fulfil our vision.

NEW 2 YOU (AYRSHIRE)

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 December 2024

FINANCIAL REVIEW

Income for 2024 was £28,092 and we carried forward £ 36364.73 reserves.

Expenditure for 2024 was £25,124.46 which included Grants to East Ayrshire organisations working to relieve poverty of £14,250.

It is the Trustees policy to hold reserves of approximately 12 months core expenditure (£11,693). At the year end our reserve fund is £39,382.68

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees, annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

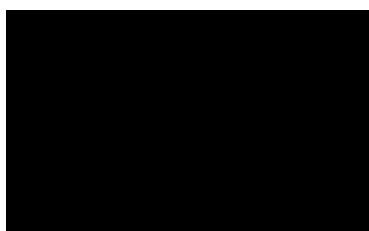
- select suitable accounting policies and then apply them consistently;
- observe the method and principle in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statement comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and or other irregularities.

Legislation in the United Kingdom governing the preparing and dissemination of financial statement may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

 has been appointed as independent examiner for the ensuing year.



Signed on behalf of the trustees



Chair

NEW 2 YOU (Ayrshire)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW 2 YOU (AYRSHIRE)

YEAR ENDED 31 December 2024

I report on the accounts for the charity for the year ended 31 December 2024 set out on page 8.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(C) of the Act and to state whether particular matters have come to my attention.

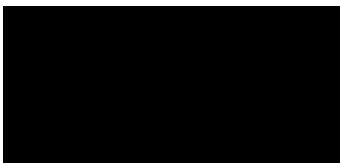
Basis of independent examiner's report

My examination is carried out in accordance with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's report

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

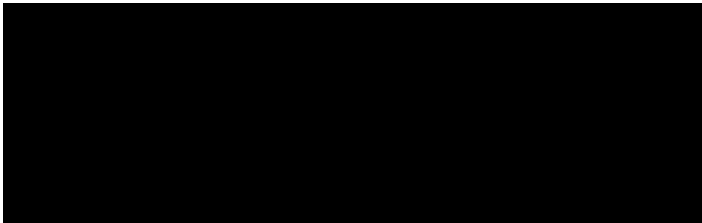


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NEW 2 YOU (AYRSHIRE)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the ..30/9/25..... and are signed on their behalf by:



Chair

Treasurer

NEW 2 YOU (AYRSHIRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Fund accounting

All funds are classified as unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Fixed assets

All fixed assets are initially recorded at cost.

NEW 2 YOU (AYRSHIRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

1. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Taxation

New 2 You (Ayrshire) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2024		31	December	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	25,535				25,535	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,557				2,557	
					-	
A1 Sub total	28,092	-	-	-	28,092	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	28,092	-	-	-	28,092	-
A3 Payments						
Expenses for fundraising activities	10,873				10,873	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	14,250				14,250	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	25,123	-	-	-	25,123	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	25,123	-	-	-	25,123	-
Net receipts / (payments)	2,969	-	-	-	2,969	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,969	-	-	-	2,969	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	36,416				36,416	
	Surplus / (deficit) shown on receipts and payments account	2,969				2,969	
						-	
						-	
	Cash and bank balances at end of year	39,385	-	-	-	39,385	-
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
	Details			Fund to which asset belongs		Market valuation	Last year
						to nearest £	to nearest £
B2 Investments							
					Total	-	-
	Details			Fund to which asset belongs		Cost (if available)	Current value (if available)
						to nearest £	to nearest £
B3 Other assets							
					Total	-	-
	Details			Fund to which liability relates		Amount due	Last year
						to nearest £	to nearest £
B4 Liabilities							
					Total	-	-
	Details			Fund to which liability relates		Amount due (estimate)	Last year
						to nearest £	to nearest £
B5 Contingent liabilities							
					Total	-	-

New 2 You Accounts 2024

		Income			Expenditure
31/12/2023	Bank account	36364.73		Rent	8400
31/12/2023	Cash in Hand	51.27		Energy	737.14
2024	Sales	25534.45		Insurance	271.67
2024	Rags	1516.1		MPB Estates	611.43
2024	Grants EAC	0		Waste uplift	459.68
2024	Books	130.59		Donations	14250
2024	Cash Donations	360		Misc	392.97
	Anon cash				
2024	donation	550	31/12/2024	Bank account	39382.68
			31/12/2024	Cash in hand	1.57
		<hr/>			<hr/>
		£			£
		64,507.14			64,507.14
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