

New Way  
Scottish Charity: SC050014  
Trustees' Annual Report  
&

Receipts & Payments Accounts for the Period Ended 31 August 2025



NEW WAY  
TRUSTEES' ANNUAL REPORT and RECEIPTS & PAYMENTS  
ACCOUNTS  
For the period ended 31 August 2025

SC050014

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NEWWAY  
TRUSTEES ANNUAL REPORT  
For the year period 31 August 2025

SC050014

The trustees present their annual report and financial statements for the period ended 31 August 2025, along with the independent examiner's report.

New Way is a charity registered with the Office of the Scottish Charity Regulator (OSCR), charity number SC050014.

Trustees

The Trustees who served during the period were;

[REDACTED]

[REDACTED]

Trustees in office at August 31st 2025 were: [REDACTED]

[REDACTED]

#### Structure, Governance and Management

The Charity is governed by its constitution.

#### Objectives and Activities

The objectives of the charity are:

To provide fast and person-centred help to people in difficulty with their own or another's use of alcohol or other drugs.

#### Achievements and Performance

All current services (Befriending, Counselling, Groupwork and 'Something Else' project) have continued thanks to renewal by our funders at Corra Foundation, The Robertson Trust, and Community Mental Health and Wellbeing Fund.

## **Achievements and Performance**

All current services (Befriending, Counselling, Groupwork and 'SomethingElse' project were continued thanks to renewal by our funders at Corra Foundation and Community Mental Health and Wellbeing Fund (CMHWF), and due to a reduction in funding from CMHWF our 'Something Else. project became 'Sub Grub', where each Wednesday participants learn to shop on a budget in the local area, prepare and cook a nutritious meal at a local hall hired for the purpose and then sit and eat it together as a social occasion. The project is designed to support poverty, reduce isolation and has been a huge success to date.

Our young people project straight up is now well established. We are seeing an increase in numbers of young people using our services due to this we have recruited another part time staff member to cover Mull and Tiree. We have developed alcohol and drug educational, vaping and wellbeing workshops at our local secondary school. we are also producing substance use education for young people by using puppets and will eventually go on TikTok. We have our own Facebook page, and our website is now fully designed and established. All our staff and volunteers have recently received community reinforcement approach & family training (CRAFT) and are now able to deliver advice to family members affected by a loved one's substance use. We will shortly welcome the Scottish government minister for drugs and alcohol [REDACTED] who has kindly agreed to visit our organisation.

### **Statement of Risk**

Insurances have been maintained in line with current service delivery and will be reviewed in the event of new or changed services. The management committee has assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the exposure to major risks.

### **Financial Review**

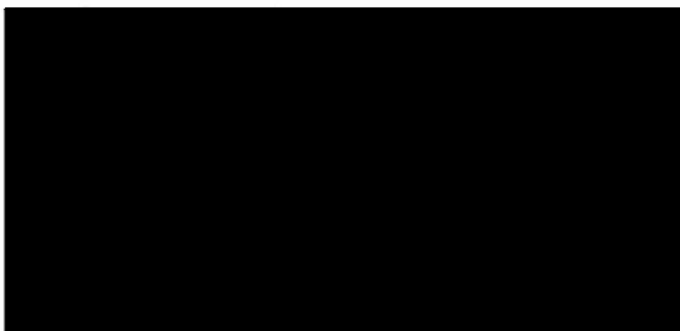
A total of £67396.01 was raised during the period. This was made up of restricted grants of £42,000, unrestricted grants of £24,491.00 and donations of £905.01.

In the view of the Trustees, the charity has sufficient unrestricted reserves to continue to operate for the foreseeable future.

Approved by the Trustees and signed on their behalf by:

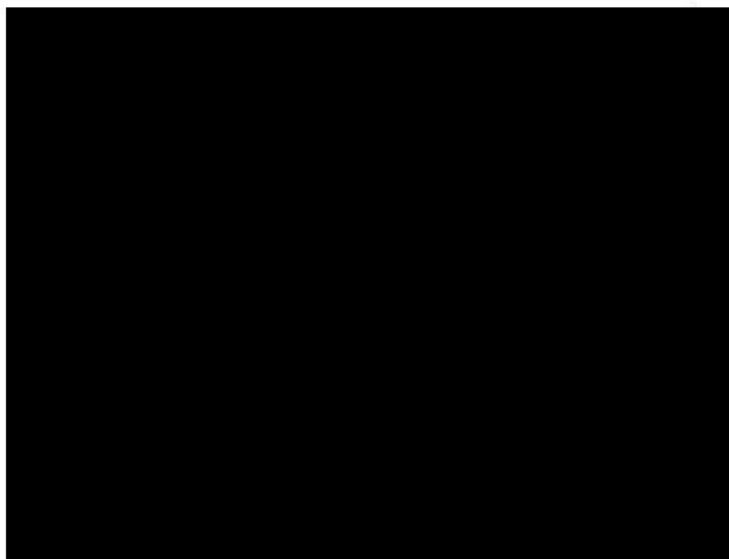
 Chairperson

Date -



NEWWAY  
INDEPENDENT EXAMINERS REPORT  
For the period ended 31 August 2025

SCOS0014



10.

Respective responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 as amended in 2010. The charity Trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts presented in those records. It also includes the 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Date: 12.09.25



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**NEWWAY**
**RECEIPTS & PAYMENTS For the period ended 31 August 2025**
**SC050014 STATEMENT OF**

	Notes	2025 Unrestricted £	2025 Restricted £	Total £	2024 Total £
<b>INCOME</b>					
Grants	1	24,491.00	42,000.00	65,200.00	59,399.00
Donations	2	905.01			5,801.21
		25,396.01	42,000.00	67,396.01	65,200.21
<b>EXPENDITURE</b>					
Wages & PAYE	3		37,170.96	35,018.27	35,018.27
Pension	3		1,262.83	1,422.72	1,422.72
Insurance	4		997.40	341.69	341.69
Rent	5				
Memberships & Subscriptions					
Electricity	6		2,901.43	1,943.62	1,943.62
Water Rates			1587.40	960.70	960.70
Supervision	7			450.00	450.00
Office, Telephone, Internet, Email			1,220.06	1,131.51	1,131.51
Equip & Leasehold Improve	8		647.48	1,693.12	1,693.12
Training	9		8,212.10	7,509.54	7,509.54
Puppet School & Cooking Group	10		4,322.62		
Sundry expenses	10			9,068.41	9,068.41
Accountancy & Payroll Fees		165.00		450.00	
Other Legal & Professional	11				
Sundry		1852.8			
		2017.80	58322.28	60340.08	59539.58
				7055.93	
Surplus/(deficit) for the period		23378.21	-16322.28		

**NEW WAY**
**STATEMENT OF BALANCES Asat 31 August 2025**
**SC050014**

	Notes	Unrestricted £	Restricted £	Total £
<b>Bank and cash in hand</b>				
Opening balances		33,209.20	139,362.30	172,571.50
Surplus/(deficit) for year	12	23,378.21	-16322.28	7,055.93
<b>Closing balances</b>		<b>56,587.41</b>	<b>123,040.02</b>	<b>179,627.43</b>
	<b>Fund</b>			<b>£</b>

**Liabilities**

13

**Debtors**

Unrestricted Funds

Restricted Funds

These accounts were approved by the Trustees and signed on their behalf by;

██████████ - Chairperson and Trustee Date -

**NEWWAY NOTES TO THE ACCOUNTS****For the year ended 31 August 2025****SC0S0014**

<b>1. Grants Receivable</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	£	£	£
Alcohol and Drugs Partnership			
Corra Foundation		42,000.00	42,000.00
A & B Council	24,491.00		7,399.00
The Robertson Trust	13,200.00		13,200.00
<b>Total</b>	<b>37,691.00</b>	<b>42,000.00</b>	<b>60,599.00</b>

The Alcohol and Drugs Partnership is the continued funding for the Hear 4 U Project, the Corra Foundation for the Befriending Project and CMHWP for the mental health and wellbeing Project.

**2. Donations**

Donations totalling £905.01 were gratefully received, including Bank of Scotland, People's Postcode and families of clients.

**3. Wages**

The wages and pensions costs relate to CMHWP projects incurred during the period.

**4. Insurance**

These costs are based around services at the Charities office building, the building itself, excursions and community work in Helensburgh and other areas.



#### **5. Rent**

The rent of £12,000 is the annual cost of the Charities office building in Helensburgh has not been paid due to awaiting repairs to building

#### **6. Electricity**

Costs are up over previous period in line with the general UK wide increase in power costs.

#### **7. Business Rates**

Newly arisen rates costs of £1587.40 to date and charged by Argyll & Bute council are being queried.

#### **8. Equipment and Leasehold Improvements Toilet repair**

#### **9. Training**

Training expenses cover the costs of various courses and associated costs and are part of the Corra funding.

#### **10. Transport Costs and Sundry Expenses for Excursions**

These are the costs of buses and other expenses for the outings which are funded by the CMHWP Project.

#### **11. Other Legal & Professional**

#### **12. Bank and cash in hand**

Closing balances at end of August 2025 represent £179627.40 in the bank account, no petty cash.

#### **13. Debtors and Creditors**

At the year-end there were creditors totalling £85 for accountancy fees