

## APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	24	07	2025	To	31	03	2026

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

New Heights SCIO

SC054057

49 John Finnie Street

Kilmarnock

Postcode KA1 1BL

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gayle Watson	Chairperson		
2	Stephen McCutcheon	Treasurer		
3	Steven Rawding	Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

Constitution of a Scottish Charitable Incorporated Organisation (SCIO)

### Trustee recruitment and appointment

The board may appoint any person as a charity trustee by resolution passed by majority vote at a board meeting. Trustees retire by rotation at each AGM, with three retiring annually, and are eligible for re-appointment. Trustees must not be disqualified under the Charities and Trustee Investment (Scotland) Act 2005 or be an employee of the organisation.

## Objectives and activities

### Charitable purposes

To provide programmes of personal and social development for individuals of all ages, through participation in community and outdoor-based education, adventure activities, and experiential learning. These initiatives are designed to develop skills, capacities and capabilities, enabling individuals to overcome disadvantage and improve their life prospects. To support individuals in recovery from addiction and empower participants to rebuild their lives and become responsible and contributing members of society.

### Summary of the main activities in relation to these objects

New Heights SCIO delivers outdoor education and adventure-based programmes, community activities and experiential learning opportunities for individuals of all ages across Ayrshire. During the period the charity provided activities including outdoor adventure experiences, community engagement events and personal development programmes. The charity also provided support to individuals in recovery from addiction, enabling participants to rebuild confidence, develop life skills and contribute positively to their communities.



## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Established to support adults in recovery through activity-based programmes rooted in Christian values and open to all, New Heights has made a strong start. In this inaugural year, the charity worked directly with more than 60 individuals, providing structured outdoor and indoor activities designed to rebuild confidence, restore a sense of purpose and foster genuine community. That so many people engaged with the charity in its very first year of operation is a testament to the clear need for this kind of support and the warmth with which New Heights has been welcomed by participants and referral partners alike. The personal progress achieved by participants has been hugely encouraging. Three individuals have moved into full-time employment, and a fourth has enrolled in college, outcomes that speak powerfully to the difference that consistent, compassionate support can make. For a charity in its first year, these milestones are particularly meaningful, demonstrating that New Heights is already delivering real, lasting change in people's lives.

From its first sessions to the close of this financial year, the charity has built a growing programme of outdoor pursuits, making full use of Scotland's remarkable natural environment, alongside indoor activities, all provided in a welcoming, non-judgemental atmosphere.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustees aim to maintain unrestricted reserves sufficient to cover at least three months of operating costs. Reserves are held to ensure the continuity of the charity's activities and to manage any unexpected shortfall in income. The trustees review the reserves position at each board meeting.

#### Details of any deficit

The charity recorded a surplus for the period. No deficit arose.

#### Donated facilities and services (if any)

None.

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

OSCR will accept  
digital or typed  
signatures



Full name(s)

GAYLE WATSON

Position (e.g. Chair)

CHAIRPERSON

Date

26/5/26

SC054057



Receipts and payments accounts		
For the period from	24 July 2025	19 March 2026
	to	

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants	34,750				34,750	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Other	19				19	
<b>A1 Sub total</b>	<b>34,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,769</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,769</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,187				15,187	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>15,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,187</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	16,000				16,000	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>-</b>
<b>Total payments</b>	<b>31,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,187</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>3,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,582</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>3,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,582</b>	<b>-</b>



## 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	-				-	
	Surplus / (deficit) shown on receipts and payments account	3,582				3,582	
						-	
						-	
	Cash and bank balances at end of year	3,582	-	-	-	3,582	-
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Purchase of Fixed Asset	Motor Vehicle	16,000	16,000	
		Total	16,000	16,000	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval


**C1 Nature and purpose of funds**  
(may be stated on analysis of funds worksheets)

Name		Address		City		State		Zip	
Mr. J. Edgar Hoover	Director	2455 Reservoir Road	N.W.	Washington	D.C.	20535			

## Type of activity or project supported

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**X**

## Authority under which paid

[illegible]

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

## Number of trustees

[illegible]

Nature of relationship

[illegible]

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	750				750	
					-	
					-	
					-	
<b>Total</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>
	reference	-	-	-	reference	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants	34,000		34,000	
			-	
			-	
			-	
<b>Total</b>	<b>34,000</b>	<b>-</b>	<b>34,000</b>	<b>-</b>
	reference	-	reference	-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General Charity Expenditure	15,187				15,187	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>15,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,187</b>	<b>-</b>



SC054057

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	750				750	
Legacies					-	
Grants	34,000				34,000	
Receipts from fundraising activities	19				19	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>34,769</b>	-	-	-	<b>34,769</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total receipts</b>	<b>34,769</b>	-	-	-	<b>34,769</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,187				15,187	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>15,187</b>	-	-	-	<b>15,187</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	16,000				16,000	
Purchase of investments					-	
<b>Sub total</b>	<b>16,000</b>	-	-	-	<b>16,000</b>	-
<b>Total payments</b>	<b>31,187</b>	-	-	-	<b>31,187</b>	-
<b>Net receipts / (payments)</b>	<b>3,582</b>	-	-	-	<b>3,582</b>	-
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>3,582</b>	-	-	-	<b>3,582</b>	-

## Nature and purpose of funds

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### Additional analysis (3)

#### 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>					-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>					-	-
<b>Total receipts</b>					-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>					-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>					-	-
<b>Total payments</b>					-	-
<b>Net receipts / (payments)</b>					-	-
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>					-	-
<b>Nature and purpose of funds</b>						



# APPENDIX 3



## Independent examiner's report on the accounts

V2

Report to the trustees/members of

Charity name  
NEW HEIGHTS SCIO

Registered charity number

SC054057

On the accounts of the charity for the period

Period start date

Day  
24

Month  
07

Year  
2025

to

Period end date

Day  
31

Month  
03

Year  
2026

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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.

Signed\*\*:

Name:

SCOTT MCPHERSON FCCA

Date:

26/05/26

Relevant professional qualification(s) or body (if any):

CHARTERED ASSOCIATION OF CERTIFIED ACCOUNTANTS

Address:

KFMCO LIMITED  
52 MAIN STREET  
AYR  
KA8 8EF

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose