

HELPING HANDS PROJECT
TRUSTEES' REPORT
AND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2026
SCOTTISH CHARITY NO. SC021501

HELPING HANDS PROJECT

CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC021501

Principal Address 41 Campbell Place
Riccarton
Kilmarnock
KA1 4DY

Independent Examiner Brian Smith, C.A.
Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BT

HELPING HANDS PROJECT

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HELPING HANDS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and independently examined accounts for the year ended 31 March 2026.

Legal and Administrative Information

Constitution

A copy of the constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Trustees at the registered address. The charity's legal status was changed to a SCIO on 3 February 2016.

Trustees

The SCIO is governed by a Board of independent volunteer Trustees many of whom previously served as Trustees of the unincorporated charity. The following Trustees served during the year, unless otherwise noted:

Mrs E. Freel	(Chairperson)
Mr J. McLean	(Treasurer)
Mrs G. Clark	(Secretary)
Mrs R. Reed	
Mrs B. Graham	
Mrs R. Murray	(deceased Oct 25)

There were no transactions during the year between the organisation and a related party of any Trustee.

Independent Examiner

Brian Smith, C.A. of Rogerson & Goldie was appointed as Independent Examiner during the year in respect of the 2025-26 accounts and stands for reappointment at the charity's forthcoming AGM.

Structure, Governance and Management

Recruitment and Appointment of Trustees

Trustees can be appointed at any time during the year in accordance with the constitution.

Induction and Training of Trustees

Any potential new Trustee will initially be invited to meet with current Trustees. To ensure the new Trustee is fully informed of their duties and responsibilities, and an Induction Pack will be provided at this meeting which will include copies of the following:

- Constitution
- OSCR's Charity Trustee Information and Guidance Pack
- Copies of the 2 most recent minutes of meeting
- OSCR's Charity Trustees Duties
- Copy of the latest annual accounts

Support and guidance will continue to be provided at the bi-monthly meetings.

Organisational Structure

The Management Committee members, who are the Trustees of the charity, are responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions and the Trustees have a fiduciary responsibility over its assets and finances.

There were 2 operational staff and 7 employees during the year to fulfil the day-to-day responsibilities on behalf of the Trustees.

There is currently 1 volunteer worker utilised by the project (excluding Trustees).

East Ayrshire Council may be represented at Committee meetings on a supervisory capacity.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

Financial Review

Reserves Policy

The total unrestricted funds at 31 March 2026 were £33,062 (2025: £43,249). This balance includes a separate designated contingency fund of £3,000. Overall reserves represent approximately 3 months running costs which is considered by the Trustees to be appropriate. The charity now deals directly with client shopping money and this is separately identified within the funds analysis on page 4 of the accounts. The balance due to clients at 31 March 2026 was £516.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows an excess of payments over receipts of £10,187 (2025: excess receipts over payments £9,533). There was a Postcode lottery grant received in the previous year which has been allocated as unspent unrestricted funds. An analysis of restricted and unrestricted funds is shown on page 4 of the accounts.

Objectives and Activities

Objectives

The principal objects are the provision of practical assistance in the homes of the elderly, disabled and infirm.

Aims

Ensure the client group receive the highest quality/performance of services we provide.

Objectives for the Period

- Increase awareness of the project through group talks and advertising.
- Expansion of maintenance service. We started to cover New Cumnock Muirkirk and Dalmellington in June 2023. Work is ongoing to raise our profile in these areas.
- Ensure adequate funding is available to allow project to continue long term.
- Ensure adequate numbers of staff are on hand to cope with workload.

Strategies

Negotiate extension of contracts with Local Authorities. The Trustees are pleased to report that a new contract with East Ayrshire Council, starting on 1 April, 2026 for 2 years with the possibility of a further 2 one-year extension options, was formalised recently.

Significant Activities

- Small practical in-house cleaning, DIY.
- Wheelchair loan service.
- Shopping service.

Achievements and Performance

1206 clients were assisted with practical tasks, approximately 102 clients assisted with loan of wheelchairs and 48 clients assisted with personal shopping on a weekly or fortnightly basis.

Future Plans

Continue to promote the existence of the project to other prospective clients and, also ensure adequate funding is secured to allow the project to continue for a longer period of time.

We adapted our operations during the pandemic accordingly and, from a financial perspective, felt that reserves were adequate. There remains current uncertainty due to the aftermath of this and other economic issues and the trustees are mindful of the need to continue to hold sufficient reserves.

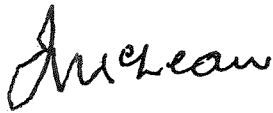
HELPING HANDS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

Trustees Responsibilities

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. 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 other irregularities.

Approved by the Trustees on 26 August, 2026 and signed on their behalf by:



Mr J. McLean
Trustee

HELPING HANDS PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING HANDS PROJECT SCIO

I report on the accounts of the charity for the year ended 31 March, 2026 which are set out on pages 2 to 4.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 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:

- 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.



Brian Smith, C.A

Chartered Accountant (ICAS)

**Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY**

26 August, 2026

HELPING HANDS PROJECT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

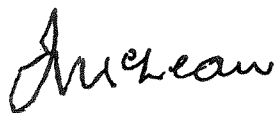
	Notes	2026		2025	
		£	£	£	£
<u>Receipts</u>					
East Ayrshire Council - Contracts		71,285		71,285	
Registrations		16,425		17,340	
Shopping Charges		13,850		12,770	
Postcode Lottery Grant		-		19,638	
Donations		4,371		4,298	
Maintenance Charges		2,010		1,606	
Bank Interest		247		24	
Client Shopping Money Received	7	62,155		67,337	
			170,343		194,298
<u>Payments</u>					
Staff Costs		95,751		92,692	
Travelling		8,261		7,613	
Rent and Rates	5	5,500		5,500	
Insurance		1,398		1,112	
Light and Heat		1,451		2,632	
Telephone		1,354		1,239	
Post and Stationery		2,719		1,896	
Client Shopping Money Paid	7	59,959		68,989	
Repairs and Renewals		3,587		2,567	
Sundry Expenses		50		25	
Independent Examiner's Fees	4	500		500	
			180,530		184,765
Excess of (Payments)/Receipts for year			<u>(10,187)</u>		<u>9,533</u>
Cash & Bank Balances brought forward			43,249		33,716
Excess of (Payments)/Receipts for year			<u>(10,187)</u>		<u>9,533</u>
Cash & Bank Balances carried forward			<u>33,062</u>		<u>43,249</u>

HELPING HANDS PROJECT

STATEMENT OF BALANCES AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Debtors			
Prepaid Charges		458	458
Client Shopping Money	3	-	1,680
		<u>458</u>	<u>2,138</u>
 Bank and Cash Balances			
Shopping Floats		600	600
Petty Cash Account		38	38
Bank Instant Access Account - Postcode Lottery		19,908	19,662
Bank Current Account		<u>12,516</u>	<u>22,949</u>
		<u>33,062</u>	<u>43,249</u>
 Liabilities			
Independent Examiner's fees	4	500	500
Payroll Taxes		1,035	907
Client Shopping Money	3	516	-
		<u>2,051</u>	<u>1,407</u>
 Funds			
Restricted Funds		-	-
Client Funds	7	516	(1,680)
Unrestricted Funds	3	<u>32,546</u>	<u>44,929</u>
		<u>33,062</u>	<u>43,249</u>

Approved on behalf of the Trustees on 26 August, 2026 by:



Mr J. McLean
Trustee

HELPING HANDS PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

The trustees consider that all funds are unrestricted, although East Ayrshire Council Contract funds are shown separately from the charity's own reserves.

3 Receipts & Payments per Fund

	EAC	Postcode	General	Client	Designated	Total
	Contracts	Lottery	Funds	Funds	Contingency	Unrestricted
	£	£	£	£	Fund	Funds
Receipts						
EAC - Contract Funding	71,285	-	-	-	-	71,285
Donations	-	-	4,371	-	-	4,371
Receipts from charitable activities	-	247	32,285	62,155	-	94,687
	71,285	247	36,656	62,155	-	170,343
Payments						
Payments relating directly to charitable activities	116,434	-	3,637	59,959	-	180,030
Governance costs (note 4)	-	-	500	-	-	500
	116,434	-	4,137	59,959	-	180,530
Net Receipts/(Payments)	(45,149)	247	32,519	2,196	-	(10,187)
Transfer between funds	45,149	-	(45,149)	-	-	-
Net Movement In Funds	-	247	(12,630)	2,196	-	(10,187)
Total funds brought forward	-	19,662	22,267	(1,680)	3,000	43,249
Fund Balances Carried Forward	-	19,909	9,637	516	3,000	33,062

4 Governance Costs

	£
Independent Examiner's Fee	500

5 Lease

The former unincorporated charity's lease expired during September 2014 and subsequently operated on a 'tacet relocation' basis (renewed annually or terminated by either party at 40 days notice). A Minute of Agreement was registered on 12 April 2017 to formally extend the original lease until 16 September 2021 but in the name of the SCIO. The charity has the option to terminate the lease on each anniversary from 16 September 2017 with 3 months prior written notice. This option has not been exercised to date.

6 Fixed Assets

The charity holds wheelchairs and some fixtures & equipment which are considered by the Trustees to have only a nominal value. This is not included in the Statement of Balances.

7 Client Funds

This balance represents amounts received but not paid out on behalf of clients at 31 March 2026.