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Filename:	JES001 - 31.07.25 - Full Accounts.pdf
Client of:	Robb Ferguson Chartered Accountants

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Date & Time:	30/04/2026 14:18:02 PM (BST)
IP Address:	31.94.20.210
Signing Statement:	The trustees have approved the attached accounts on 30 April 2026

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Report of the Trustees and
Financial Statements For The Year Ended 31 July 2025
for
Jessica's Helping Hand

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Jessica's Helping Hand

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For The Year Ended 31 July 2025

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Jessica's Helping Hand
Report of the Trustees
For The Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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

Objectives and aims

Jessica's Helping Hand exists to support families affected by childhood cancer, providing practical, emotional, and financial assistance during the most challenging periods of their lives.

Key activities include:-

- Providing financial grants to families
- Supporting families during treatment, hospital stays, and palliative care
- Delivering community and fundraising events to sustain our work

Public benefit

The Trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This was a year of significant impact, strengthened community support, and increased fundraising success.

Key Achievements:-

- 80 grants awarded to families facing childhood cancer
- 100 Easter eggs donated to the Schiehallion Ward, bringing joy to children receiving treatment
- Delivered Christmas presents to every child on the Schiehallion Ward, including those receiving palliative care
- Provided gift vouchers to families, made possible by a generous donation from a local organisation
- Strengthened engagement across the Glasgow area, increasing awareness and support for our mission

Fundraising activities

We successfully delivered two major fundraising events:

- Sporting Lunch
- Charity Ball

Our grants and seasonal donations helped families manage travel, accommodation, reduced income, and essential living costs during treatment. Families reported reduced financial stress and improved wellbeing during an incredibly difficult time. Seasonal gifts provided emotional comfort and moments of joy for children and their families.

FINANCIAL REVIEW

Reserves policy

The Trustees aim to maintain sufficient reserves to ensure stability and continuity of support for families. Current reserves are considered appropriate for the scale of operations.

Going concern

The Trustees consider the charity to be financially stable and able to continue its work for the foreseeable future.

FUTURE PLANS

In the coming year, Jessica's Helping Hand aims to:

- Increase the number of grants available to families
- Grow community fundraising and partnerships across the Glasgow area
- Expand awareness of the charity's work
- Strengthen volunteer involvement and event capacity

Jessica's Helping Hand
Report of the Trustees
For The Year Ended 31 July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

On 12th July 2022, Jessica's Helping Hand became registered as a Scottish Charitable Incorporated Organisation, with the Office of the Scottish Charity Regulator (OSCR) and HM Revenue & Customs, governed by its SCIO constitution.

Jessica's Helping Hand is governed by its constitution.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the governing document. New trustees receive an induction covering governance responsibilities, safeguarding, and charity operations.

Risk management

The Trustees regularly review risks facing the charity. Key risks include:

- Financial sustainability - mitigated through diversified fundraising and donor engagement
- Operational capacity - managed through volunteer support and clear planning

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051838

Principal address

9 Scalpay
East Kilbride
Glasgow
G74 2BU

Trustees

Gillian Allum Chair
Linda Allum Secretary
Charlene Heath Treasurer
Paul Allum
Andrew Gibson
Paul Allum
Elizabeth Allum
June Lynch

Independent Examiner

Andrew Logan CA
Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Jessica's Helping Hand
Report of the Trustees
For The Year Ended 31 July 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 statements 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 other irregularities.

Approved by order of the board of trustees on 30 April 2026 and signed on its behalf by:

Gillian Allum - Trustee

**Independent Examiner's Report to the Trustees of
Jessica's Helping Hand**

I report on the accounts for the year ended 31 July 2025 set out on pages five to ten.

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 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.

Andrew Logan CA
The Institute of Chartered Accountants of Scotland

Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

30 April 2026

Jessica's Helping Hand

Statement of Financial Activities
For The Year Ended 31 July 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		27,701	10,213
Fundraising activities	2	48,735	36,540
Total		76,436	46,753
EXPENDITURE ON			
Raising funds			
Fundraising expenditure		28,716	20,178
		28,716	20,178
Charitable activities			
Charitable activities		34,417	32,385
Total		63,133	52,563
NET INCOME/(EXPENDITURE)		13,303	(5,810)
RECONCILIATION OF FUNDS			
Total funds brought forward		17,404	23,214
TOTAL FUNDS CARRIED FORWARD		30,707	17,404

The notes form part of these financial statements

Jessica's Helping Hand

Balance Sheet
31 July 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		30,707	17,404
NET CURRENT ASSETS		<u>30,707</u>	<u>17,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,707</u>	<u>17,404</u>
NET ASSETS		<u>30,707</u>	<u>17,404</u>
FUNDS	5		
Unrestricted funds		<u>30,707</u>	<u>17,404</u>
TOTAL FUNDS		<u>30,707</u>	<u>17,404</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2026 and were signed on its behalf by:

Gillian Allum - Trustee

Jessica's Helping Hand

Notes to the Financial Statements For The Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>48,735</u>	<u>36,540</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Jessica's Helping Hand

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,213
Fundraising activities	36,540
Total	<u>46,753</u>
 EXPENDITURE ON	
Raising funds	
Fundraising expenditure	20,178
	<u>20,178</u>
 Charitable activities	
Charitable activities	32,385
Total	<u>52,563</u>
 NET INCOME/(EXPENDITURE)	 (5,810)
 RECONCILIATION OF FUNDS	
Total funds brought forward	23,214
	<u>23,214</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>17,404</u></u>

5. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	17,404	13,303	30,707
	<u>17,404</u>	<u>13,303</u>	<u>30,707</u>
TOTAL FUNDS	<u><u>17,404</u></u>	<u><u>13,303</u></u>	<u><u>30,707</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,436	(63,133)	13,303
	<u>76,436</u>	<u>(63,133)</u>	<u>13,303</u>
TOTAL FUNDS	<u><u>76,436</u></u>	<u><u>(63,133)</u></u>	<u><u>13,303</u></u>

Jessica's Helping Hand

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	23,214	(5,810)	17,404
TOTAL FUNDS	<u>23,214</u>	<u>(5,810)</u>	<u>17,404</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,753	(52,563)	(5,810)
TOTAL FUNDS	<u>46,753</u>	<u>(52,563)</u>	<u>(5,810)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	23,214	7,493	30,707
TOTAL FUNDS	<u>23,214</u>	<u>7,493</u>	<u>30,707</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,189	(115,696)	7,493
TOTAL FUNDS	<u>123,189</u>	<u>(115,696)</u>	<u>7,493</u>

Jessica's Helping Hand

Notes to the Financial Statements - continued
For The Year Ended 31 July 2025

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Jessica's Helping Hand

Detailed Statement of Financial Activities
For The Year Ended 31 July 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,701	10,213
Fundraising activities		
Fundraising events	48,735	36,540
Total incoming resources	76,436	46,753
EXPENDITURE		
Fundraising expenditure		
Fundraising events expenses	28,716	20,178
Charitable activities		
Donations & gifts	2,349	1,523
General expenses	2,395	1,395
Computer & website expenses	1,023	877
Grants to individuals	28,650	28,590
	34,417	32,385
Total resources expended	63,133	52,563
Net income/(expenditure)	13,303	(5,810)

This page does not form part of the statutory financial statements