

Statement of Balances

Neil's Hugs Foundation

As at 31 December 2025

	31-Dec-25	31-Dec-24
Opening Balance	127,871	110,163
Cash Movement	<u>-3,724</u>	<u>17,708</u>
Closing Balance	<u><u>124,147</u></u>	<u><u>127,871</u></u>
Represented by cash funds as at 31/12/25		
Bank Current Account (Santander)	<u><u>124,147</u></u>	<u><u>127,871</u></u>
Fixed Assets		
Total Fixed Assets	573	858
Current Assets		
Total Current Assets	144,509	128,755
Creditors: amounts falling due within one year		
Total Creditors: amounts falling due within one year	28,089	21,131

Notes to the Accounts

1. Donations & Fundraising:

We are indebted to all those who donated to us or fundraised for us during 2025, which includes the following events and organisations:

Broxburn United Sports Club

Armadale Partnership

Kingdom House Association

Workflo Solutions

Rotary Club

Lothian Relics Charity Digs

Dark Horse Tattoo Parlour

VW Van Centre Glasgow

Linlithgow Amateur Musical Productions

YPI - The Wood Foundation

West Lothian Council Disbursement Fund from local councillors

Student of West Lothian College

West Lothian Council - Wellbeing Fund

Stirling Voluntary Enterprises - Wellbeing Fund

All individuals and businesses that have supported us including those via Just Giving

2. Insurances

The Foundation's insurance policy includes Trustee Indemnity Insurance for all trustees

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) Unrestricted funds as those that may be used at the discretion of the trustees in furtherance of the objects of the charity, including the day-to-day running of the foundation. Restricted funds can only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

The accounts were approved by the trustees on Sunday 29th March 2026 and signed on its behalf by:

Annemarie Rickis (Treasurer)

Kerry Hammond (Chair)

Receipts & Payment Statement
Neil's Hugs Foundation
For the year ended 31 December 2025
Cash Basis

Account	2025	2024
Receipts		
Donations		
Donations - Individuals	33,455.60	27,998.66
Total Donations	33,455.60	27,998.66
Fundraising		
Neil's Hugs Fundraising Revenue - Kiltwalk	0.00	4,400.00
Total Fundraising	0.00	4,400.00
Donations - Corporate	14,036.70	30,129.37
Community Fundraising Events Revenue	76.05	0.00
Restricted Grant Income - Other	(3,478.26)	9,151.18
Restricted Grant Income - Tesco	375.00	375.00
Neil's Hugs Fundraising Revenue - Whisky Festival	0.00	1,060.00
Craft Groups Revenue	158.78	0.00
Restricted Grant Income - West Lothian	50,060.00	28,732.00
Total Receipts	94,683.87	101,846.21
Payments		
Advertising & Marketing	626.00	585.99
Counselling Support	1,760.00	1,925.00
Catering	560.39	700.52
Subscriptions	350.88	0.00
Legal Expenses	110.83	21.17
Audit & Accountancy fees	5,599.20	4,702.80
Insurance	1,384.31	193.97
Staff IT & Website Costs	575.65	188.93
Motor Vehicle Expenses	60.00	0.00
Postage, Freight & Courier	8.49	4.95
Printing & Stationery	170.27	156.22
Staff Salaries	50,722.49	43,572.59
Training for Staff / Volunteers	1,518.00	378.00
Volunteer Expenses	179.93	171.38
Staff Employer Pension Costs	1,209.72	1,256.20
Marketing Resources	0.00	2,007.80
Craft Groups Costs	639.51	0.00
Community Fundraising Events Costs	1,832.95	480.00
Neil's Hugs Events Costs - Kilt Walk	130.00	264.00
Staff Expenses	866.49	1,046.58
Volunteer Mobile Phone Costs	3,805.53	3,531.09
Grant Funded Delivery	2,000.00	1,657.43
Staff Employer NI	0.00	(474.24)
Neil's Hugs Events Costs - Remembrance Service	90.94	0.00
Rent	12,347.36	5,139.56
Total Payments	86,548.94	67,509.94
Surplus / (Deficit) for the year	8,134.93	34,336.27
Administrative Costs		
Depreciation Expense	512.36	436.68
Entertainment-100% business	0.00	55.00
Interest Paid	0.00	60.09
Business Networking Costs	0.00	240.00
Gains / Loss on Disposal of Assets	0.00	107.15
Office Stationery / Expenses (under £100)	76.50	971.00
Total Administrative Costs	588.86	1,869.92

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name Neil's Hugs Foundation						
	Registered charity number SC047055						
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025
Set out on pages	Appendix 2, pages 1&2					(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	<p>In the course of my examination, no matter has come to my attention.</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>
Signed:	
Name:	Ian Douglas
Date:	29/03/2026
Relevant professional qualification(s) or body (if any):	Member of Association of Accounting Technicians
Address:	30 Beaton Drive Winchburgh West Lothian EH52 6FS

*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.

APPENDIX 3

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**

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