CHARITY NO: SC016259

NORTH AYRSHIRE CANCER CARE

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered and Operational Address:	Muirside Lodge Stevenston Road Kilwinning KA13 6NQ
Charity Registration Number:	SC016259
Trustees:	D Haining – Chairperson J Chesney – Vice Chairperson – Appointed March 2025 Mrs J Paterson – Appointed Jan 2024 Mr D Harrison Ms C Baillie – Resigned March 2025 Mrs H Shields – Secretary – Appointed Jan 2024 A Partridge – Appointed Jan 2024 Mrs V Barbour Mrs J McIntyre – Resigned February 2025 Ms A Reid Mr I Sidey Mr A Zdanowicz Mr G Toner – Resigned December 2023 Mrs J Whittaker – Resigned November 2025 M Hutton – Appointed March 2025 C Stewart – Co-opted March 2025 K McCaig – Co-opted June 2025, Appointed November 2025 I Stewart – Treasurer – Co-opted June 2025, Appointed Treasurer November 2025 C Larrett – Appointed November 2025 T Patrick – Appointed November 2025
Investment Advisor:	Truly Independent Limited Atlantic House Parkhouse Carlisle CA3 0LJ
Independent Examiners:	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
Bankers:	Virgin Money Plc

NORTH AYRSHIRE CANCER CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their report with the financial statements of the charity for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and 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).

The legal and administrative information on page one forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is an unincorporated association governed by its constitution which was registered with the Office of the Scottish Charity Regulator on 15 November 1989.

The management of the Charity is the responsibility of the Trustees who are elected or co-opted (for a maximum of one year).

Objectives and Activities

The aims under the Constitution are to relieve the suffering and distress of cancer sufferers and their families in North Ayrshire and its environs by:-

a) Providing home care, shopping, transport and other services to those in need of support.
b) Providing counselling services for patients and families.
c) Providing any other services compatible with the aims of the group.

Premises

North Ayrshire Cancer Care premises comprise Muirside Lodge, (Patient and Administration centre), and six charity shops across North Ayrshire.

Muirside Lodge, West Kilbride bookshop, Ardrossan, Kilwinning and Stevenston shops are owned by the Charity.

The Largs bookshop and the clothes shop in West Kilbride are rented.

NORTH AYRSHIRE CANCER CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recruitment & Appointment of New Trustees

North Ayrshire Cancer Care is run entirely by volunteers including the Trustees who are elected for three years.

The maximum number of Trustees under the Constitution is fifteen. A minimum of five Trustees is required to stand down annually. All Trustees and any candidates submitted for election will be given a copy of the OSCR Guidance for Charity Trustees booklet. From April 2025 all Trustees are PVG checked as required under revised regulations.

There are currently around one hundred and eighty active volunteers, including Trustees. The contribution of each is valued. However, the commitment of a small number of key volunteers, and Trustees is recognised. The Trustees continue to keep this position under review.

ACHIEVEMENTS AND PERFORMANCE

Patient transport remains the main service provided and demand for this continues at a high level.

The number of volunteer drivers remains around the mid-thirties. This level of drivers can put additional pressure on all the drivers to do extra runs and to take two patients in one car when necessary. There is an increasing number of runs to University Hospital Crosshouse, Ayrshire and other local hospitals following service changes in 2020, rather than to The Beatson Centre in Glasgow.

Overall, throughout the year, over 200,000 patient miles were covered, not including doubling up runs. All drivers are PVG registered.

Counselling services helped 50 patients with our new counsellor who started in March 2025. The therapist saw 48 patients in the year from Oct 24-Sep 25. We are hopeful of expanding these services in this coming financial year and in future.

As part of promoting and developing our services the Trustees have completed the rebranding of all our promotional materials and practices, including publications, local involvement, displays, website and social media.

Since the retirement of the Vice Chairperson in 2021, and Treasurer in 2022, the Trustees had been unable to find volunteers to replace these positions until now. The time it has taken to make these appointments reflects the wider problem of attracting volunteers across all areas of our operations

FINANCIAL REVIEW

Financially the year to September 2025 was very successful with a surplus of over £182,000 recorded.

The main sources of income continue to be our charity shops, donations and fundraising. The charity is not dependant on, and receives no public funding, corporate funding or grant income.

FINANCIAL REVIEW (CONTINUED)

Donations traditionally are small and regular from patients and their families, and others who know of the work of the Charity. During the year these donations have shown a noticeable decline, however, during the financial year ending September 2025 will bequests totalling just under £125,000 were received giving a total of £198,280 in donations.

The regular income from the shops continues to contribute around 50% of funding at £170,826.

The shop at Ardrossan was closed at the end of July for major refurbishment and continued closed at the year end. However, another shop was opened at Kilbirnie for the short term at no cost. The success of this has resulted in the Trustees agreeing to continue with this in the long term and will consider a purchase of the shop unit if the price is favourable.

The Trustees have agreed that the minimum level of cash reserves should remain at £300,000. This is to cover any future reduction in income or any unforeseen extraordinary expenses and operating costs. This amount is held on deposit along with operating cash.

Further liquid general reserves of over £1,000,000 are held with Canada Life in a managed investment fund in keeping with the Trustees cautious approach to the investment of funds.

The Trustees have encountered some difficulties with banking in relation to the organisation being unincorporated, particularly in moving funds out of the general reserve fund into higher interest deposits and the issue of debit cards and cash pay in limits for our shops. The Trustees have taken legal advice on remaining unincorporated or becoming a Scottish Charitable Incorporated Organisation. On the basis of this the charity has remained unincorporated but will continue to review to situation.

The main outgoings are on patients services, (transport and therapies). Outgoings, if necessary, can be controlled very quickly through prioritising.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We regularly review our aims, objectives and activities. Whilst doing so the Trustees will consider the impact of any planned changes in relation to the aims and objectives.

The Trustees have engaged a specialist provider to carry out risk assessments, training, and to undertake health and safety adherence at all our locations to ensure that all our volunteers, patients and customers are protected.

FUTURE PLANS

The Trustees are committed to growing all areas of our charitable spending, particularly in counselling and psychological services.

The high level of will bequests, particularly post Covid, have enabled the Trustees to make progress in this challenge and major alterations, long overdue, to our patient and administration centre at Muirside Lodge have been approved and an architect instructed. This will be designed for purpose and bring it up to date with current regulations on patient access etc, making it much more user friendly and efficient for everyone who uses it. These changes will affect the whole building on both levels, opening out the patient/public areas for better access.

The Centre is well located on a regular bus route and has private parking at the rear. The Trustees are confident that the planned changes will allow us to expand our objectives under our Constitution.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing the 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that 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, the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

Signed by:
davidhaining@hotmail.com
AC549952D0E34AB...

Name: David Haining (Chairman of Trustees)

Date: 29 June 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH AYRSHIRE CANCER CARE FOR THE YEAR ENDED 30 SEPTEMBER 2025

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 8 to 16.

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) (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 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 respects 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 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.

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 29 June 2026

NORTH AYRSHIRE CANCER CARE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 SEPTEMBER 2025
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	*Unrestricted Funds 2024*	*Restricted Funds 2024*	*Total Funds 2024*
		£	£	£	*£*	*£*	*£*
Income and endowments from:							
Donations & legacies	**4**	198,280	-	**198,280**	*127,200*	-	***127,200***
Trading activities	**7**	170,826	-	**170,826**	*149,151*	-	***149,151***
Total income		369,106	-	**369,106**	*276,351*	-	***276,351***
Expenditure on:							
Trading activities	**8**	228,704	-	**228,704**	*181,622*	-	***181,622***
Investment management costs		9,619	-	**9,619**	*9,277*	-	***9,277***
Total expenditure		238,323	-	**238,323**	*190,899*	-	***190,899***
Net income		130,783	-	**130,783**	*85,452*	-	***85,452***
Investment gains		52,140	-	**52,140**	*79,982*	-	***79,982***
Net movement in funds		182,923	-	**182,923**	*165,434*	-	***165,434***
Funds reconciliation							
Total funds brought forward	**16**	2,227,828	-	**2,227,828**	*2,062,394*	-	***2,062,394***
Total funds carried forward	**16**	2,410,751	-	**2,410,751**	*2,227,828*	-	***2,227,828***

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NORTH AYRSHIRE CANCER CARE

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Tangible Assets:	**14**		
Property		454,851	454,851
Office Equipment		1,448	714
Fixtures & Fittings		1,659	2,212
		457,958	**457,777**
Current assets:			
Debtors	**12**	37,090	17,472
Cash at bank and in hand		900,553	783,329
Investments	**15**	1,026,989	983,997
Total Current Assets		**1,964,632**	**1,784,798**
***Liabilities*:**			
Creditors falling due within one year	**13**	11,839	14,747
Net Current Assets		**1,952,793**	**1,770,051**
Net Assets		**2,410,751**	**2,227,828**
The funds of the charity:			
Unrestricted funds	**16**	2,410,751	2,227,828
Total Charity Funds		**2,410,751**	**2,227,828**

Approved by the trustees and signed on their behalf by:

Signed by:

davidhaining@hotmail.com

AC549952D0E34AB...

Name: David Haining (Chairman of Trustees)

Date: 29 June 2026

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

(b) **Fund's structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting year.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

1. Accounting Policies (continued)

(d) **Expenditure recognition**
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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

- Expenditure on charitable activities includes governance costs and other activities undertaken to further the purposes of the charity and their associated support costs.

(e) **Donated services and facilities**
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

(f) **Tangible fixed assets and depreciation**
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Property	0%
Fixtures, Fittings and Equipment	25% Reducing balance

(g) **Allocation of governance costs**
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation of governance costs are analysed in note 9.

(h) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) **Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) **Investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1. Accounting Policies (continued)

(k) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) **Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Legal status of the charity

The charity is a registered Scottish Charitable Unincorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024: One employee received remuneration of £12,000 during the year. During the year the employee was a trustee and has since resigned to take up the role as executive officer).

During the year, £146 was reimbursed to 1 trustee in respect of travel costs incurred wholly and exclusively in carrying out their duties on behalf of the charity (2024: £nil).

No trustee waived the right to claim any expenses during the year (2024: £nil).

During the year no donations were made by the trustees to the charity (2024: None).

During the year no trustee had any personal interest in any contract or transaction entered by the charity (2024: £nil).

4. Income from donations & legacies

	2025	2024
	£	£
Donations – Gift Aid	55,933	55,261
Donations – Non Gift Aid	138,755	67,357
Fundraising Income (Note 5)	2,643	4,206
Investment Income (Note 6)	949	376
	198,280	127,200

5. Fundraising Income

	2025	2024
	£	£
Fundraising Income – Cans	2,178	3,750
Fundraising – Big Band Fundraiser	465	456
	2,643	4,206

6. Investment Income

	2025	2024
	£	£
Interest Received	949	376
	949	376

7. Income from trading activities

	2025	2024
Shop Income	£	£
Ardrossan	30,762	31,613
West Kilbride	62,967	40,733
Kilwinning	29,054	31,314
Largs	22,135	19,370
Stevenston	25,908	26,121
	170,826	149,151

8. Analysis of expenditure on trading activities

	2025	2024
	£	£
Annual Subscriptions	267	903
Driver Costs	103,745	89,503
Therapy	2,970	3,505
Wages	39,890	12,000
Rent	12,980	14,623
Repairs & Renewals	5,524	6,111
Heat & Light	23,432	27,640
Telephone	4,043	3,197
Rates	7,890	6,234
Printing & Postage	389	1,116
Stationery & Advertising	6,233	2,154
Cleaning	930	629
Website	-	505
Insurance	4,561	6,934
Equipment Hire	-	648
Bank Charges & Interest	1,161	364
Depreciation	772	975
Consultancy	300	1,741
Management & Administration (Note 9)	3,596	2,594
Fundraising Expenses	1,487	246
Sundry Expense	1,355	-
Development of Muirside Lodge	5,653	-
Software	1,526	-
	228,704	181,622

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. Management & Administration

	2025	2024
	£	£
Audit & Accountancy	2,578	2,094
Professional Fees	1,018	500
	3,596	2,594

10. Net Income/(Expenditure) For The Year

This is stated after charging:

	2025	2024
	£	£
Accountancy Fees	2,578	2,094

11. Analysis of Staff Costs

	2025	2024
	£	£
Salaries & Wages	36,248	12,000
Social Security Costs	3,642	1,076
	39,890	13,076

No employee received remuneration amounting to more than £60,000 in the year (2024: £nil)

12. Debtors

	2025	2024
	£	£
Prepayments & Accrued Income	34,188	9,395
Other Debtors	2,902	8,077
	37,090	17,472

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals	10,102	13,842
PAYE Creditor	1,737	905
	11,839	14,747

NORTH AYRSHIRE CANCER CARE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

14. Tangible Assets

Cost	Property £	Equipment £	Fixtures & Fittings £	Total £
As at 1 October 2024	454,851	19,621	2,949	477,421
Additions	-	952	-	952
As at 30 September 2025	454,851	20,573	2,949	478,373
Depreciation				
As at 1 October 2024	-	18,907	737	19,644
Charge for year	-	218	553	771
As at 30 September 2025	-	19,125	1,290	20,415
Net Book Value at 30 September 2025	454,851	1,448	1,659	457,958
Net Book Value at 30 September 2024	454,851	714	2,212	457,777

15. Investment

	2025 £	2024 £
Market Value at 30 September 2024	965,950	903,873
Proceeds on Sale of Investments	-	(17,905)
Crystalised Gain	-	1,388
Uncrystallised Gain	52,140	78,594
Market Value at 30 September 2025	1,018,090	965,950
Cash Account Balance at 30 September 2025	8,899	18,047
Total Funds at 30 September 2025	1,026,989	983,997

16. Analysis of charitable funds

2024 Analysis of Fund movements	Fund b/fwd	Income £	Expenditure £	Investment gain £	Fund c/fwd £
Unrestricted funds					
General funds	2,062,394	276,351	(190,899)	79,982	2,227,828
Total unrestricted funds	2,062,394	276,351	(190,899)	79,982	2,227,828
Restricted funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	2,062,394	276,351	(190,899)	79,982	2,227,828

NORTH AYRSHIRE CANCER CARE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

16. Analysis of charitable funds (continued)

2025 Analysis of Fund movements	Fund b/fwd £	Income £	Expenditure £	Investment gain/(loss) £	Fund c/fwd £
Unrestricted funds					
General funds	2,227,828	369,106	(238,323)	52,140	2,410,751
Total unrestricted funds	2,227,828	369,106	(238,323)	52,140	2,410,751
Restricted funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
TOTAL FUNDS	2,227,828	369,106	(238,323)	52,140	2,410,751

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

17. Net assets over funds

2024	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Assets	457,777	-	457,777
Investments	983,997	-	983,997
Debtors	17,472	-	17,472
Bank	783,329	-	783,329
Creditors	(14,747)	-	(14,747)
	2,227,828	-	2,227,828

2025	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Assets	457,958	-	457,958
Investments	1,026,989	-	1,026,989
Debtors	37,090	-	37,090
Bank	900,553	-	900,553
Creditors	(11,839)	-	(11,839)
	2,410,751	-	2,410,751

NORTH AYRSHIRE CANCER CARE

Muirside Lodge
Stevenston Road
Kilwinning
KA13 6NQ

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Dear Sirs

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 30 September 2025.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.

2. The financial statements are free of material misstatements including omissions.

3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

4. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.

5. All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.

6. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

7. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.

8. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.

9. The charity has not contracted for any capital expenditure other than as disclosed in the accounts.

10. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.

11. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.

12. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.

13. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

14. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

15. All donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

16. We approve the journal adjustments made during the preparation of the accounts as shown on page 3 – 5.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed by:
…davidhaining@hotmail.com……….. Trustee
AC549952D0E34AB...

Date: 29 June 2026

		Code	Dr	Cr
1	Office Equipment Depreciation	**8004**	218.00	
	Office Equipment Depreciation	**0031**		218.00
	Being depreciation charge in the year			
2	Furniture/Fitting Depreciation	**8002**	553.00	
	Furniture/Fixture Depreciation	**0041**		553.00
	Being depreciation charge in the year			
3	Gross Wages	**7800**	3,747.64	
	Net Wages	**2220**		3,747.64
	Being reallocation of wages in the year			
4	Web Site expenses	**7600**	60.00	
	Cash Register Discrepancies	**8206**	200.00	
	Charitable Expenditure	**5003**		260.00
	Being reallocation of credit balances			
5	Accruals	**2109**	907.50	
	Audit and Accountancy Fees	**7901**		907.50
	Being reversal of prior year IE accrual			
6	Audit and Accountancy Fees	**7901**	1,386.00	
	Accruals	**2109**		1,386.00
	Being recognition of current year IE accrual			
7	Software		1,526.22	
	Audit and Accountancy Fees	**7901**		1,526.22
	Being reallocation of IE fees			
8	Premises Expenses	**7503**	1,606.61	
	Office Equipment	**0030**		1,359.95
	Furniture and Fixtures	**0040**		246.66
	Being reallocation of asset additions capitalised			

9	Charitable Expenditure	**5003**	314.00	
	Funds	**3200**		314.00
	Being correction of opening balances			
10	Transact	**1251**	52,140.32	
	Investment Gains			52,140.32
	Being unrealised investment gain			
11	Invesment advisor fee & commission		9,618.88	
	Interest		117.80	
	Transact - cash			9,736.68
	Being investment cash payments in the year			
12	Transact - cash		589.00	
	Interest			589.00
	Being investment cash receipts in the year			
13	Accrued Income		24,361.94	
	Donations - Will Bequests	**4008**		24,361.94
	Being recognition of accrued legacy income			
14	Premises Expenses	**7503**	25.23	
	Office Equipment	**0030**		25.23
	Being correction of asset additions			
15	Mispostings Account	**9999**	238.00	
	Petty Cash - NACC	**1230**		148.00
	Shop Floats	**1240**		90.00
	Being write off of petty cash balance			
16	Credit Card 4349 (David)	**1249**	375.73	
	Mispostings Account	**9999**		375.73
	Being correction of year end bank balance			

17	Shop Income Ardrossan	**4400**	1,531.90	
	Shop Income Kilwinning	**4402**	1,365.80	
	Shop Income Stevenston	**4404**	947.02	
	Shop Income WK	**4405**	1,541.47	
	Donations Received	**4000**	4,008.51	
	Accrued Income			9,394.70
	Being reversal of prior year accrued income			
18	Accrued Income		7,643.02	
	Shop income - Kilwinning shop	**4402**		1,028.60
	Shop income - Stevenston shop	**4404**		1,094.05
	Donations on hand	**4000**		5,036.41
	Card Reader- Stevenston	**4415**		13.50
	Card Reader - WK Book Shop	**4411**		90.36
	Card Reader - WK Clothes Shop	**4414**		78.00
	Card Reader - Kilwinning Shop	**4412**		121.00
	Kilbirnie	**4417**		125.50
	Card Reader - Largs Book Shop	**4413**		55.60
	Being recognition of accrued income in the year			
19	Accruals	**2109**	12,934.60	
	Transport expenses	**5001**		7,531.30
	Volunteer expenses	**5002**		305.63
	Shop rent	**7001**		780.00
	Heat and light - shops	**6007**		2,831.55
	Heat and light - Muirside	**6007**		943.11
	Gas - Shops	**6008**		543.01
	Being reversal of prior year accruals			
20	Transport expenses	**5001**	6,560.00	
	Volunteer expenses	**5002**	146.70	
	Water Rates	**7002**	429.56	
	Heat and light - shops	**6007**	1,517.63	
	Gas - Shops	**6008**	61.77	
	Accruals	**2109**		8,715.66
	Being recognition of accrued expenses in the year			
21	Prepayments	**1103**	2,182.54	
	Insurance	**7604**		2,182.54
	Being recognition of prepayment expenses in the year			
22	Mispostings Account	**9999**	50.00	
	Accruals	**2109**		50.00
	Being correction of accrual balance			