THE HOLIDAY PROJECT

TRUSTEES' REPORT

AND

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NO. SC030795

THE HOLIDAY PROJECT

CHARITY INFORMATION

Trustees	Listed on Trustees Report
Charity Number	SC030795
Principal Address	16 Brewery Road Kilmarnock KA1 3GZ
Independent Examiner	Brian Smith, C.A. Rogerson and Goldie Chartered Accountants 29 Portland Road Kilmarnock KA1 2BY
Banker	Bank of Scotland 30/34 King Street Kilmarnock KA1 4DN

THE HOLIDAY PROJECT

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THE HOLIDAY PROJECT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and independently examined Statement of Receipts and Payments for the year ended 31 March 2026.

Structure, Governance and Management

The organisation is an unincorporated Scottish registered charity. 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 Management Committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Committee members are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances. All of the project's Trustees are appointed or re-appointed by the members at our AGM, which is held in May each year. Induction and training procedures are under review.

There are currently two operational staff to fulfil the day-to-day responsibilities on behalf of the Trustees.

There are no volunteer workers employed by the project, in addition to the Management Committee who contribute to the project on an entirely voluntary basis.

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

Objects and Activities

The principal objects are the provision of residential holiday and recreational facilities for the purposes of improving the conditions of life of children and their parents/guardians. The beneficiaries are people in need of such facilities by reason of their disability, whether physical or mental, or of their social and economic circumstances.

Through the opportunity of an affordable break, the Project aims to;

- Alleviate poverty
- Reduce isolation and social exclusion
- Encourage healthier lifestyles
- Increase confidence and self esteem
- Promote positive mental health and well-being
- Increase family interaction and bonding
- Encourage positive social skills

Trustees

The following Trustees served during the year and were still in office at the date of this report, unless otherwise noted.

David Leggat	Chairperson	
Nikki Hamilton	Secretary	
Barbara-Anne Brown	Treasurer	
Fiona Sillars		
Julie Davidson		(appointed 15.05.25)
Suzette Fitzsimmons		(resigned 15.05.25)
Margaret Martin		(resigned 15.05.25)

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner

Brian Smith, C.A. of Rogerson & Goldie was appointed as Independent Examiner of the 2025/26 accounts during the year and stood for reappointment at the recent AGM.

Achievements and Performance

A total of 56 bookings were taken for the 2025 holiday season. We helped 176 Adults and 105 Children access a vital holiday break. There were 3 Archibald Taylor Trust Awards, 28 Ellen & Ian Graham Foundation Awards and 11 CVO Community Mental Health & Wellbeing Fund for Adults Awards. The total of individuals accessing a holiday since 1996 to 2025 is 12,335.

Review of Financial Year

The result for the year shows an overall excess of receipts over payments £27,419 (2025: excess payments over receipts £6,333).

Reserves policy

The total funds balance is £83,532 (2025: £56,113). The contingency fund balance is £10,774 for potential winding-up costs, including redundancies, in the event of funding not being sustained. This is held in a separate bank account (together with part of the restricted funds from CVO Community Mental Health & Wellbeing Fund/Ellen & Ian Graham Foundation for future holidays). The general unrestricted fund balance is £37,964 (2025: £46,465).

Trustees' responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Annual Report

The trustees have prepared an additional annual report containing more detailed information on the project's operational activities. This report is publicly available on request following the recent AGM.

Approved by the Trustees on 29 May 2026 and signed on their behalf by:

Barbara-Anne Brown
Trustee/Treasurer

Barbara-Anne Brown

THE HOLIDAY PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HOLIDAY PROJECT

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 (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 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

29 May 2026

THE HOLIDAY PROJECT

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2026

	2026		2025	
	£	£	£	£
Receipts				
East Ayrshire Council - Core Funding	17,910		22,275	
CVO Community Mental Health & Wellbeing Fund	19,680		5,000	
Ellen & Ian Graham Foundation	14,730		10,111	
The Weir Trust	13,347		-	
Peoples Postcode Lottery	13,333		-	
HMRC Charities Bank of Scotland	476		-	
Saints & Sinners Club of Scotland	-		1,250	
Income from Holidays	6,550		12,298	
Fundraising and donations	649		2,146	
Sale of caravan	-		2,500	
		86,675		55,580
Payments				
Caravan Running Costs				
Insurance	651		707	
Site Fees and Club Passes	13,732		13,840	
Laundry	620		508	
Repairs and Equipment	2,490		6,366	
Heat and Light	1,758		1,327	
Holiday refunds	425		900	
Breakage fee refunds	1,800		1,640	
		21,476		25,288
Office and Other Running Costs				
Payroll Costs	31,097		29,754	
Pension Costs	1,361		1,256	
Rent	88		1,500	
Insurance	474		449	
Printing, Stationery and Advertising	76		81	
Telephone and Communications	1,141		1,144	
Computer Costs	111		121	
Repairs and Maintenance	117		-	
Travelling Expenses	1,493		847	
Independent Examiner's Fees	360		360	
Payroll Bureau	570		516	
Bank Charges	45		32	
Customer Spending Money	795		535	
General Expenses	52		30	
		37,780		36,625
		59,256		61,913
Excess of Receipts/(Payments) for year		**27,419**		**(6,333)**
Cash & Bank Balances brought forward		56,113		62,446
Excess of Receipts/(Payments) for year		27,419		(6,333)
Cash & Bank Balances carried forward		**83,532**		**56,113**

STATEMENT OF BALANCES
AS AT 31 MARCH 2026

Assets	2026 £	2025 £
Brought forward	124,123	141,639
Additions - Caravan	-	-
Additions - Computers	-	-
Disposals - Caravan	-	(17,516)
Cost carried forward (before depreciation)	**124,123**	**124,123**

Bank and Cash Balances	2026 £	2025 £
Bank Current Account	3,590	2,928
Development Account	41,445	33,123
Reserve Account	38,471	20,012
Petty Cash	26	50
Total	**83,532**	**56,113**

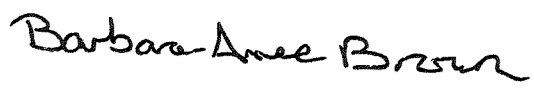
Liabilities	2026 £	2025 £
Independent Examiner's Fees	360	360
Payroll Fees	156	126
	516	**486**

Funds	2026 £	2025 £
Restricted Funds	45,568	9,648
Unrestricted Funds	37,964	46,465
	83,532	**56,113**

A detailed analysis of funds is shown at page 4

Approved by the Trustees on 29 May 2026 and signed on their behalf by:

Barbara-Anne Brown
Trustee/Treasurer



Analysis of Funds

	RESTRICTED FUNDS						UNRESTRICTED FUNDS				TOTAL FUNDS	
Receipts	Caravan Running Costs £	Employee Costs £	Advance Funds re Holidays £	Other Restricted Funds £	Total Restricted Funds 2026 £	Total Restricted Funds 2025 £	Contingency Fund £	General Fund £	Total Unrestricted Funds 2026 £	Total Unrestricted Funds 2025 £	Total Funds 2026 £	Total Funds 2025 £
Donations and legacies												
East Ayrshire Council	-	17,910	-	-	17,910	22,275	-	-	-	-	17,910	22,275
CVO Community Mental Health & Wellbeing Fund	-	-	19,680	-	19,680	5,000	-	-	-	-	19,680	5,000
Ellen & Ian Graham Foundation	-	-	14,730	-	14,730	10,111	-	-	-	-	14,730	10,111
The Weir Trust	13,347	-	-	-	13,347	-	-	-	-	-	13,347	-
Peoples Postcode Lottery	13,333	-	-	-	13,333	-	-	-	-	-	13,333	-
HMRC Charities Bank of Scotland	-	-	-	-	-	-	-	476	476	-	476	-
Saints & Sinners Club of Scotland	-	-	-	-	-	-	-	-	-	1,250	-	1,250
Fundraising and donations	649	-	-	-	649	2,120	-	-	-	26	649	2,146
Sale of caravan	-	-	-	-	-	2,500	-	-	-	-	-	2,500
	27,329	17,910	34,410	-	79,649	42,006	-	476	476	1,276	80,125	43,282
Charitable Activities												
Income from Holidays	6,550	-	-	-	6,550	12,298	-	-	-	-	6,550	12,298
	6,550	-	-	-	6,550	12,298	-	-	-	-	6,550	12,298
Investment Income												
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	**33,879**	**17,910**	**34,410**	**-**	**86,199**	**54,304**	**-**	**476**	**476**	**1,276**	**86,675**	**55,580**
Payments												
Raising funds	-	-	-	-	-	4,652	-	-	-	-	-	4,652
Charitable activities:												
Charitable expenditure	21,476	32,458	795	-	54,729	45,979	-	-	-	-	54,729	45,979
Support costs	-	-	-	-	-	7,049	-	4,167	4,167	3,873	4,167	10,922
Governance costs	-	-	-	-	-	-	-	360	360	360	360	360
	21,476	32,458	795	-	54,729	53,028	-	4,527	4,527	4,233	59,256	57,261
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Payments	21,476	32,458	795	-	54,729	57,680	-	4,527	4,527	4,233	59,256	61,913
Net Receipts/(Payments)	12,403	(14,548)	33,615	-	31,470	(3,376)	-	(4,051)	(4,051)	(2,957)	27,419	(6,333)
Transfer between funds	930	14,548	(11,028)	-	4,450	(514)	-	(4,450)	(4,450)	514	-	-
Net Movement In Funds	13,333	-	22,587	-	35,920	(3,890)	-	(8,501)	(8,501)	(2,443)	27,419	(6,333)
Total funds brought forward	-	-	8,133	1,515	9,648	13,538	10,774	35,691	46,465	48,908	56,113	62,446
Fund Balances Carried Forward	**13,333**	**-**	**30,720**	**1,515**	**45,568**	**9,648**	**10,774**	**27,190**	**37,964**	**46,465**	**83,532**	**56,113**