

REGISTERED CHARITY NUMBER: SC13482

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**HILLHOUSE SCIO**

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

**HILLHOUSE SCIO**

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**FOR THE YEAR ENDED 31 MARCH 2025**

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## **HILLHOUSE SCIO**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

All of Hillhouse's services are developed and delivered in support of a common vision:

'to address inequality and improve the lives of vulnerable children and families across Ayrshire by providing free clothes and other support, and working effectively with a wide range of local partner organisations'.

This vision is supported by the following objectives:

1. To provide high quality clothes, equipment and toys to vulnerable families quickly and in accessible way.
2. To offer support in a non-judgemental way which respects the dignity of the people we help.
3. To ensure our support clearly adds value, and maximises connections to the work of a range of related partner services.
4. To ensure our services are well publicised, in particular to maximise use of the supports available by the most vulnerable families.
5. To continue to develop and diversify our services in response to service user needs, changes in the wider context, and new opportunities.
6. To ensure service quality by operating as a good employer, and a provider of the highest standard of volunteering opportunities.
7. To operate as a professionally governed charitable organisation based on the highest standards of business practice - ensuring sustainability through maximising income generation and successful trading activities.
8. To adopt and apply mechanisms that ensure we evidence and measure all aspects of service impact,

##### **Significant activities**

To provide second hand clothing, toys and other items for families.

To provide starter packs for supporting parents of new born babies, although this has since come to an end following the Scottish Government's Scotland Baby Box program.

To co-operate with any other persons or organisations, voluntary or statutory, in furthering the aims of the charity.

To support the material needs of babies and children without bias to race, creed or gender and to seek to promote equal opportunities.

To provide a service to other voluntary and statutory agencies who deal with children and babies.

**HILLHOUSE SCIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

From 1 April 2024 - 31 March 2025 Hillhouse received 2430 referrals. Of this number 757 were new referrals and 1673 were returning clients.

We distributed 91 Mother and Baby Boxes. We also gave 3270 Christmas presents to 1635 children living in Ayrshire.

Every year we see an increase in the referrals for school uniform. This year we were fortunate to receive a large donation of excess school uniforms from a local Tesco store. This allowed us to attend local events such as the 'Get Ready for School' event at a local primary school.

We successfully secured a second year of funding from the Bank of Scotland Foundation of £10,000 and were one of the 10 charities to be chosen by The Kiltwalk to receive an award of £5000. We also partnered with the Scottish Children's Lottery to help us raise funds.

**FINANCIAL REVIEW**

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level which would allow the charity to continue to operate for a period of at least three months without the receipt of additional income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

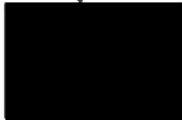
Hillhouse SCIO is constituted as a Scottish Charitable Incorporated Organisation (SCIO) as governed by the Charities and Trustee Investment (Scotland) Act 2005 in conjunction with the Scottish Charitable Incorporated Organisations Regulations 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

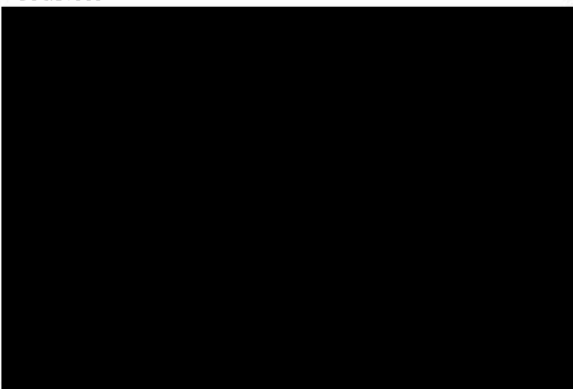
**Registered Charity number**

SC13482

**Principal address**



**Trustees**

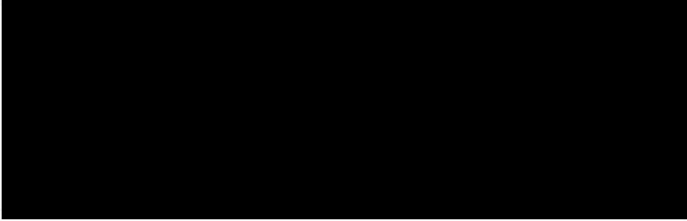


**Independent Examiner**

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

**HILLHOUSE SCIO**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HILLHOUSE SCIO**

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

**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**

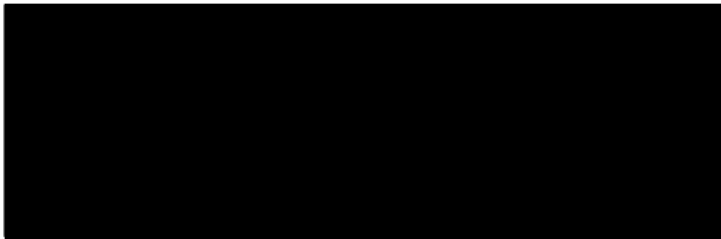
In connection with my examination, no matter has come to my attention :

(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.



The Institute of Chartered Accountants of Scotland

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

19 December 2025

**HILLHOUSE SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

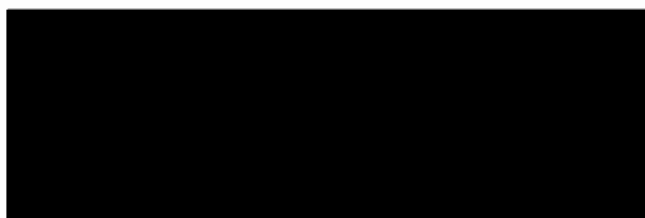
	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		14,401	-	14,401	40,054
<b>Charitable activities</b>					
Relief of poverty and distress suffered by babies, young children and their families.		88,588	-	88,588	109,884
Other trading activities	2	102,019	-	102,019	120,569
Other income		78	-	78	10
<b>Total</b>		<u>205,086</u>	<u>-</u>	<u>205,086</u>	<u>270,517</u>
<b>EXPENDITURE ON</b>					
Raising funds		61,817	-	61,817	56,665
<b>Charitable activities</b>					
Relief of poverty and distress suffered by babies, young children and their families.		<u>147,477</u>	<u>11,796</u>	<u>159,273</u>	<u>200,701</u>
<b>Total</b>		<u>209,294</u>	<u>11,796</u>	<u>221,090</u>	<u>257,366</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,208)	(11,796)	(16,004)	13,151
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		55,090	15,214	70,304	57,153
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>50,882</u></u>	<u><u>3,418</u></u>	<u><u>54,300</u></u>	<u><u>70,304</u></u>

The notes form part of these financial statements

**HILLHOUSE SCIO****BALANCE SHEET****31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	212	3,418	3,630	5,991
<b>CURRENT ASSETS</b>					
Cash at bank		53,105	-	53,105	68,694
<b>CREDITORS</b>					
Amounts falling due within one year	7	(2,435)	-	(2,435)	(4,381)
<b>NET CURRENT ASSETS</b>		50,670	-	50,670	64,313
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		50,882	3,418	54,300	70,304
<b>NET ASSETS</b>		50,882	3,418	54,300	70,304
<b>FUNDS</b>	8				
Unrestricted funds				50,882	55,090
Restricted funds				3,418	15,214
<b>TOTAL FUNDS</b>				54,300	70,304

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:





## **HILLHOUSE SCIO**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **I. 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Motor vehicles	- 10% on cost
Computer equipment	- 33% on cost

##### **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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# **HILLHOUSE SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025**

### **2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Shop income	99,955	117,068
Recycling	2,064	3,501
	<u>102,019</u>	<u>120,569</u>

### **3. TRUSTEES' REMUNERATION AND BENEFITS**

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

#### **Trustees' expenses**

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

### **4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Charity delivery staff	1	2
Shop staff	1	6
Business development manager	1	1
	<u>3</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

### **5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,054	25,000	40,054
<b>Charitable activities</b>			
Relief of poverty and distress suffered by babies, young children and their families.	109,884	-	109,884
Other trading activities	120,569	-	120,569
Other income	10	-	10
<b>Total</b>	<u>245,517</u>	<u>25,000</u>	<u>270,517</u>
<b>EXPENDITURE ON</b>			
Raising funds	56,665	-	56,665
<b>Charitable activities</b>			
Relief of poverty and distress suffered by babies, young children and their families.	175,142	25,559	200,701
<b>Total</b>	<u>231,807</u>	<u>25,559</u>	<u>257,366</u>

# HILLHOUSE SCIO

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted fund £	Restricted funds £	Total funds £	
NET INCOME/(EXPENDITURE)	13,710	(559)	13,151	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	41,380	15,773	57,153	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>55,090</u>	<u>15,214</u>	<u>70,304</u>	
<b>6. TANGIBLE FIXED ASSETS</b>				
	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024 and 31 March 2025	<u>4,230</u>	<u>19,380</u>	<u>9,125</u>	<u>32,735</u>
<b>DEPRECIATION</b>				
At 1 April 2024	2,115	15,504	9,125	26,744
Charge for year	<u>423</u>	<u>1,938</u>	<u>-</u>	<u>2,361</u>
At 31 March 2025	<u>2,538</u>	<u>17,442</u>	<u>9,125</u>	<u>29,105</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>1,692</u>	<u>1,938</u>	<u>-</u>	<u>3,630</u>
At 31 March 2024	<u>2,115</u>	<u>3,876</u>	<u>-</u>	<u>5,991</u>
<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2025 £	2024 £	
Taxation and social security		1,633	484	
Other creditors		<u>802</u>	<u>3,897</u>	
		<u>2,435</u>	<u>4,381</u>	

# **HILLHOUSE SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2025**

### **8. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	55,090	(4,208)	50,882
<b>Restricted funds</b>			
Bank of Scotland Foundation	4,668	(4,668)	-
East Ayrshire Council Recycling Fund	5,546	(2,128)	3,418
Communities in Crisis - Foundation Scotland	5,000	(5,000)	-
	<u>15,214</u>	<u>(11,796)</u>	<u>3,418</u>
<b>TOTAL FUNDS</b>	<u>70,304</u>	<u>(16,004)</u>	<u>54,300</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,086	(209,294)	(4,208)
<b>Restricted funds</b>			
Bank of Scotland Foundation	-	(4,668)	(4,668)
East Ayrshire Council Recycling Fund	-	(2,128)	(2,128)
Communities in Crisis - Foundation Scotland	-	(5,000)	(5,000)
	<u>-</u>	<u>(11,796)</u>	<u>(11,796)</u>
<b>TOTAL FUNDS</b>	<u>205,086</u>	<u>(221,090)</u>	<u>(16,004)</u>

**HILLHOUSE SCIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	41,380	13,710	55,090
<b>Restricted funds</b>			
Bank of Scotland Foundation	-	4,668	4,668
East Ayrshire Council Recycling Fund	7,674	(2,128)	5,546
Awards For All	4,599	(4,599)	-
Scottish Children's Charity	3,500	(3,500)	-
Communities in Crisis - Foundation Scotland	-	5,000	5,000
	<u>15,773</u>	<u>(559)</u>	<u>15,214</u>
<b>TOTAL FUNDS</b>	<u>57,153</u>	<u>13,151</u>	<u>70,304</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,517	(231,807)	13,710
<b>Restricted funds</b>			
Bank of Scotland Foundation	10,000	(5,332)	4,668
East Ayrshire Council Recycling Fund	-	(2,128)	(2,128)
Awards For All	-	(4,599)	(4,599)
Scottish Children's Charity	-	(3,500)	(3,500)
Communities in Crisis - Foundation Scotland	10,000	(5,000)	5,000
Vardy Foundation	5,000	(5,000)	-
	<u>25,000</u>	<u>(25,559)</u>	<u>(559)</u>
<b>TOTAL FUNDS</b>	<u>270,517</u>	<u>(257,366)</u>	<u>13,151</u>

# **HILLHOUSE SCIO**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2025**

### **8. MOVEMENT IN FUNDS - continued**

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	41,380	9,502	50,882
<b>Restricted funds</b>			
East Ayrshire Council Recycling Fund	7,674	(4,256)	3,418
Awards For All	4,599	(4,599)	-
Scottish Children's Charity	3,500	(3,500)	-
	<u>15,773</u>	<u>(12,355)</u>	<u>3,418</u>
<b>TOTAL FUNDS</b>	<u>57,153</u>	<u>(2,853)</u>	<u>54,300</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 £
<b>Unrestricted funds</b>			
General fund	450,603	(441,101)	9,502
<b>Restricted funds</b>			
Bank of Scotland Foundation	10,000	(10,000)	-
East Ayrshire Council Recycling Fund	-	(4,256)	(4,256)
Awards For All	-	(4,599)	(4,599)
Scottish Children's Charity	-	(3,500)	(3,500)
Communities in Crisis - Foundation Scotland	10,000	(10,000)	-
Vardy Foundation	5,000	(5,000)	-
	<u>25,000</u>	<u>(37,355)</u>	<u>(12,355)</u>
<b>TOTAL FUNDS</b>	<u>475,603</u>	<u>(478,456)</u>	<u>(2,853)</u>

Hillhouse received or enjoyed the use of the following restricted grants during the year to 31 March 2024, the purpose of each fund is also details below:

The East Ayrshire Council Recycling Fund, to assist with the purchase and general running costs of an electric van for collection of donations and delivery of support;

Glaxosmithkline to help buy childrens clothing;

Tesco Bags for Life was also to help fund the purchase of childrens clothing;

Awards for All, to assist with the payment of staff salaries;

Colin Weir Trust for the purchase of childrens presents;

Scottish Childrens Charity to assist with the payment of staff salaries;

**HILLHOUSE SCIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. MOVEMENT IN FUNDS - continued**

Reach Programme - Bank of Scotland Foundation for the purchase of adult clothing packs;

Communities in Crisis - Foundation Scotland for the payment of salaries and the purchase of adult clothing packs;

Vardy Foundation for the purchase of items to stock Mother & Baby Boxes and the salary of the project coordinator.

**9. RELATED PARTY DISCLOSURES**

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

**HILLHOUSE SCIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,401	40,054
<b>Other trading activities</b>		
Shop income	99,955	117,068
Recycling	2,064	3,501
	<hr/> 102,019	<hr/> 120,569
<b>Charitable activities</b>		
Grants	88,588	109,884
<b>Other income</b>		
Sundry Receipts	78	10
	<hr/>	<hr/>
<b>Total incoming resources</b>	205,086	270,517
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising events	347	7,454
<b>Other trading activities</b>		
Rent, rates and water	40,122	28,375
Heat and light	21,348	20,836
	<hr/> 61,470	<hr/> 49,211
<b>Charitable activities</b>		
Wages	43,803	69,085
Social security	668	3,750
Pensions	8,136	8,515
Clothing, bairns boxes and household goods etc	20,528	26,645
Travel expenses	1,340	742
Uplifts and deliveries	21,828	18,511
Plant and machinery	423	423
Motor vehicles	1,938	1,938
	<hr/> 98,664	<hr/> 129,609
<b>Support costs</b>		
<b>Management</b>		
Wages	20,400	33,437
Rates and water	3,451	4,263
Insurance	4,446	3,139
Telephone	-	2,040
Postage and stationery	2,900	2,096
Carried forward	31,197	44,975

This page does not form part of the statutory financial statements



**HILLHOUSE SCIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<b>Management</b>		
Brought forward	31,197	44,975
Advertising	686	315
Sundries	1,970	2,668
Repairs and renewals	17,816	17,574
Motor vehicle expenses	291	-
	<hr/> 51,960	<hr/> 65,532
 <b>Finance</b>		
Bank charges	67	325
 <b>Governance costs</b>		
Accountancy, legal and other consultancy fees	8,582	5,235
	<hr/> 221,090	<hr/> 257,366
Total resources expended		
	<hr/> (16,004)	<hr/> 13,151
<b>Net (expenditure)/income</b>		

This page does not form part of the statutory financial statements

