

Company registration number SC401058 (Scotland)

Charity registration number SC042369 (Scotland)

HELP FOR KIDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

HELP FOR KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dave Lord Laura McDowall Derek Miller, Chair Martel Maxwell Gavin Findlay Laura Jackson Pauline Thomson	(Appointed 9 December 2024)
Charity number (Scotland)	SC042369	
Company number	SC401058	
Registered office	11 Dudhope Terrace Dundee Scotland DD3 6TS	
Independent examiner	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS	

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

The objects of the Company will be such charitable purposes as the trustees from time to time think fit, and in particular the relief of those in need by virtue of age, ill-health, disability, financial hardship or other disadvantage by the provision of charitable support to those fitting the criteria and who reside within the Dundee area.

Achievements and performance

In furtherance of the Objects the Company shall have the following power:-

To raise funds and organise appeals and invite and receive contributions from any person(s) whomsoever by way of subscription (whether or not under a Deed of Covenant), donation or otherwise and whether or not subject to any special trusts or conditions. Provided that the Company shall not undertake any permanent trading activities in raising funds, the profits of which are liable to tax, otherwise than for carrying out the Objects.

In addition, to receive and accept funds from any person(s) subject to condition that such funds be applied only in furtherance of the Objects and in a particular area or areas of Scotland.

Main achievements of the charity

The results for the year are set out in the attached accounts. The charity has worked towards their objectives during the year and has received several donations which will be donated back out to those they intend to support as referred to in their governing document.

Local Corporates

The charity continues to work closely with Findlays CA, MMG Archibold, Blackadders, DC Thomson, Coast Renewable Services, Beam Orthodontists, Stable Kitchen, Tesco call centre, Tesco South Road and Tesco Kingsway.

Ambassadors

We continue to work and meet with our team of volunteer ambassadors, however a few have stepped away due to work commitments.

Our current Ambassadors are;

Aileen Bolland
Lynn Allardice
Fiona Hain
Steven Elder
Sue Murray
Gary Rooney
Charles Bryson
Cameron Donald

Our Ambassadors continue to support the charity.

HELP FOR KIDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Fundraising activities and income generation

Ladies Day September 2024, was a huge success once again raising nearly 12k

November 2024, Derek Miller Chair person held Stable Kitchens annual xmas ball, another huge success.

Xmas Toy appeal 2024, even bigger and raised 157k in donations helping over 1900 children in Dundee with Sack of parcels, each parcel contained 4 toys, selection box, teddy, beano, pyjamas or clothing this year we used we had volunteers from various organisations in Dundee which really helped raise profile of what we do here in Dundee, volunteers from DC Thomson, Insights, Broker Insights, Hillcrest, Coast Renewables and Remax, as well as donations from most of these organisations, we also worked closely with Dundee City Council to do all our deliveries, this worked extremely well as did having the premises at Kingsway.

January 28th 2025 we now have another full time employee Fiona Hain, Fiona will take on Community development manager, Fiona plans to focus purely on community parties, events and engaging with local community whilst Stacey remains overall manager and looking after day to day running of charity.

January/February 2025, Fiona went around all toddler groups and foodbanks to give out left over sweets and food items from Christmas, this was greatly received by all.

February 2025 Fiona wins Itison Partnership which gifts us local gift vouchers which we then used to support raffles and thankyou's to volunteers.

March 2025 we held a spring ball in association with Coast Renewable, 270 people attended raising over £40,000, a massive success and date pencilled in for 28th March 2026

March 2025 was also busy in community, we attended YPI Fayres, held a quiz night and donated many gifts to EID, the plan next year is to attend more YPI fayres, hold a quiz once a month.

April 2025 we held our easter egg appeal

June 2025 we held our 12th golf Day at St Michaels Golf Club, this was another great success raising just short of £9000.

Overall Help for Kids is doing very well, we only hope to continue fundraising and continue helping local children.

HELP FOR KIDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Financial review

The reserves policy of the charity is to hold free unrestricted reserves of approximately 5 months expenditure. The charity does not have unrestricted reserves which meet this policy. The trustees should keep this under review while seeking ways to improve the position.

At the year end the charity holds £83,605 (2024 - £34,952) in reserves, of which £52,086 is unrestricted and of this free reserves not invested in fixed assets or designated amounts to £52,086 (2024 - £31,244). This equates to approximately 5 months direct costs. Restricted reserves held at the year end amount to £31,519 (2024 - £3,708).

Structure, governance and management

Help for Kids is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dave Lord

Laura McDowell

Derek Miller, Chair

MA Maxwell

GC Findlay

Laura Jackson

Pauline Thomson

(Appointed 9 December 2024)

Methods of appointment or election of trustees.

At the first meeting of Trustees in each year one-third of the Trustees for the time being or if their number is not three or a multiple of three, then the number nearest one-third shall retire from office.

A retiring trustee shall retain office until the conclusion of that meeting or (if earlier) when a resolution is passed at that meeting not to fill the vacancy or to appoint another person in his place or the resolution to re-appoint him is put to the meeting and lost.

The trustees to retire by rotation shall be those who shall have been longest in office since their last appointment or re-appointment. As between persons who became or were re-appointed Trustees on the same day, those to retire shall, unless they otherwise agree among themselves be determined by lot.

If the Trustee at the meeting at which a Trustee retires by rotation do not fill the vacancy the retiring Trustee shall if willing to act be deemed to have been re-appointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the re-appointment of the Trustee is put to the meeting and lost.

Notwithstanding anything in the Articles, the Member may by ordinary resolution of which special notice has been given in accordance with the Act remove any Trustee before the expiration of his period of office and if this power is exercised, the Member shall appoint another person to act in his place.

Organisational structure and decision-making policies

The trustees who on a quarterly basis and as they see fit administer the charity.

Financial matters are reported to the trustees on a monthly basis and when required.

Policies adopted for the induction and training of Trustees.

Trustees are recruited on an ad hoc basis, as and when required. There are no formal induction or training procedures in place for new trustees due to the organisation being relatively young.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

HELP FOR KIDS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

The trustees' report was approved by the Board of Trustees.

Laura McDowell

Laura McDowell
Trustee

25 March 2026

HELP FOR KIDS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELP FOR KIDS

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 6 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Help For Kids for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Louise Deuchar

Louise Deuchar (Char 25/03/2026 13:59:26 GMT)

Louise Deuchar CA
Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

Dated: 25 March 2026

HELP FOR KIDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	30,222	57,545	87,767	46,781	26,000	72,781
Other trading activities	4	117,096	197,935	315,031	55,860	158,940	214,800
Investments	5	912	-	912	563	-	563
Total income		<u>148,230</u>	<u>255,480</u>	<u>403,710</u>	<u>103,204</u>	<u>184,940</u>	<u>288,144</u>
Expenditure on:							
Raising funds	6	28,257	-	28,257	15,568	-	15,568
Charitable activities	8	99,131	227,669	326,800	75,746	188,736	264,482
Total expenditure		<u>127,388</u>	<u>227,669</u>	<u>355,057</u>	<u>91,314</u>	<u>188,736</u>	<u>280,050</u>
Net income and movement in funds		20,842	27,811	48,653	11,890	(3,796)	8,094
Reconciliation of funds:							
Fund balances at 1 July 2024		<u>31,244</u>	<u>3,708</u>	<u>34,952</u>	<u>19,354</u>	<u>7,504</u>	<u>26,858</u>
Fund balances at 30 June 2025		<u>52,086</u>	<u>31,519</u>	<u>83,605</u>	<u>31,244</u>	<u>3,708</u>	<u>34,952</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 19 form part of these financial statements.

HELP FOR KIDS

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		5,071		-
Current assets					
Cash at bank and in hand		80,639		37,106	
Creditors: amounts falling due within one year	15	(2,105)		(2,154)	
Net current assets			78,534		34,952
Total assets less current liabilities			83,605		34,952
The funds of the charity					
Restricted income funds	17		31,519		3,708
Unrestricted funds	16		52,086		31,244
			83,605		34,952

The notes on pages 8 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 March 2026

Laura McDowell

Laura McDowell
Trustee

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Help For Kids is a private company limited by guarantee incorporated in Scotland. The registered office is 11 Dudhope Terrace, Dundee, DD3 6TS, Scotland.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33.33% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources, which include depreciation, gifts in kind and donations in kind for various appeals. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Donations and gifts in kind are based on the donations coming in and are counted based on how many children are helped via these donations. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Allocation of support costs

There are some costs incurred which are not directly related to the charitable project but are deemed general support costs for the running of the organisation. Support costs are identified as those costs not used by a particular funding stream.

Allocation of overheads

Staff wages and other overhead costs are allocated towards projects based on the funding.

Gifts in kind

Gifts in kind (including Xmas appeal and Easter Egg appeal) are included at the estimated cost of donated good.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations	30,222	57,545	87,767	46,781	26,000	72,781

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

3 Donations and legacies

(Continued)

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts						
Hillcrest Foundation - Beds for Bairns	-	31,750	31,750	-	26,000	26,000
DD Competitions	-	-	-	1,325	-	1,325
Thorntons	-	-	-	1,500	-	1,500
Dancilicious	-	-	-	1,331	-	1,331
WM Thomson & Sons	-	20,000	20,000	10,000	-	10,000
Lennix Hughes Forever 16	-	-	-	5,000	-	5,000
Henderson Loggie	-	-	-	6,000	-	6,000
Just Giving-General appeal	22,858	-	22,858	16,138	-	16,138
General donations	7,364	-	7,364	5,487	-	5,487
Big recovery- Van	-	5,795	5,795	-	-	-
	<u>30,222</u>	<u>57,545</u>	<u>87,767</u>	<u>46,781</u>	<u>26,000</u>	<u>72,781</u>

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

4 Income from fundraising events

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Win a Wedding	4,380	-	4,380	80	-	80
Bangers to Benidorm		-	-	14,078	-	14,078
Ladies Lunch	13,988	-	13,988	18,255	-	18,255
Easter egg appeal		4,800	4,800	-	1,800	1,800
Christmas Ball	15,891	-	15,891	12,733	-	12,733
Christmas toy appeal	14,756	180,635	195,391	-	157,140	157,140
The Kiltwalk	3,214	-	3,214	14	-	14
Fakeaway	3,137	-	3,137	-	-	-
Gifts in kind	-	7,500	7,500	-	-	-
School clothing appeal	-	5,000	5,000	-	-	-
Golf Day	8,309	-	8,309	9,005	-	9,005
Race Night		-	-	1,295	-	1,295
Newcastle Event	4,972	-	4,972	-	-	-
Adele Bonus Ball	200	-	200	400	-	400
Afternoon Tea	3,035	-	3,035	-	-	-
Oasis Bonus Ball	1,250	-	1,250	-	-	-
Spring Ball	43,964	-	43,964	-	-	-
Income from fundraising events	117,096	197,935	315,031	55,860	158,940	214,800

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	912	563

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
<u>Fundraising and publicity</u>		
Ladies Lunch	4,866	5,124
Misc fundraising costs	3,097	1,673
Golf Day	-	30
Charity Balls	21,294	8,741
	<hr/>	<hr/>
Fundraising and publicity	28,257	15,568
	<hr/>	<hr/>
	28,257	15,568
	<hr/>	<hr/>

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

7 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	61,690	39,137
Depreciation and impairment	724	-
Advertising	1,680	523
Insurance	559	-
Website costs	-	400
Just Giving fees	1,200	1,521
IT Costs	682	504
Travel	1,451	1,665
Bookkeeping	3,018	2,100
Rent	2,000	-
Miscellaneous expenses	1,407	71
Motor expenses	1,975	-
	<u>76,386</u>	<u>45,921</u>
Grant funding of activities (see note 8)	248,536	216,581
Share of support and governance costs (see note 9)		
Governance	1,878	1,980
	<u>326,800</u>	<u>264,482</u>
Analysis by fund		
Unrestricted funds	99,131	75,746
Restricted funds	227,669	188,736
	<u>326,800</u>	<u>264,482</u>

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

8 Grants payable

	2025 £	2024 £
Grants to institutions:		
Christmas Toy Appeal	167,600	161,298
School Clothing appeal	5,000	-
Dundee Schools	6,727	6,232
Easter egg appeal	4,800	-
Laptop appeal	4,500	-
Salto Gymnastics	5,020	-
Lenx Limited- Walking aid	4,159	-
Loyaltek UK	4,000	-
Beds for Bairns	18,372	25,637
Creative Care Limited	-	5,482
Grants < £4000	20,546	11,968
Other grants to institutions	-	-
	<u>240,724</u>	<u>210,618</u>
Grants to individuals	7,812	5,963
	<u>248,536</u>	<u>216,581</u>

All grants paid to institutions have been awarded in line with Help for Kids charitable objectives and awarded to support families and children facing poverty within Dundee and the surrounding area.

All grants paid to individuals have been awarded under the charity's referral system, in line with Help for Kids charitable objectives and awarded to support families and children facing poverty within Dundee and the surrounding area.

9 Support costs allocated to activities

	Unrestricted funds 2025 £	Total 2024 £
Governance	<u>1,878</u>	<u>1,980</u>

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

9 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	1,500	1,500
Legal and professional	378	480
	<u>1,878</u>	<u>1,980</u>

10 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	1,500	1,500
Depreciation of owned tangible fixed assets	724	-
	<u>2,224</u>	<u>1,500</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>2</u>	<u>1</u>

Employment costs

	2025 £	2024 £
Wages and salaries	<u>61,690</u>	<u>39,137</u>

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

14 Tangible fixed assets

	Office equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2024	404	-	404
Additions	-	5,795	5,795
At 30 June 2025	404	5,795	6,199
Depreciation and impairment			
At 1 July 2024	404	-	404
Depreciation charged in the year	-	724	724
At 30 June 2025	404	724	1,128
Carrying amount			
At 30 June 2025	-	5,071	5,071

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,105	2,154

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024 £	Incoming resources £	Resources expended £	At 30 June 2025 £
General funds	31,244	148,230	(127,388)	52,086
Previous year:	At 1 July 2023	Incoming resources £	Resources expended £	At 30 June 2024 £
General funds	19,354	103,204	(91,314)	31,244

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 July 2023	Incoming resources	Resources expended	Balance at 1 July 2024	Incoming resources	Resources expended	Balance at 30 June 2025
	£	£	£	£	£	£	£
Christmas Toy Appeal	7,504	157,140	(161,299)	3,345	180,635	(182,523)	1,457
Easter Egg Appeal	-	1,800	(1,800)	-	4,800	(4,800)	-
School Clothing	-	-	-	-	5,000	(5,000)	-
Beds for Bairns	-	26,000	(25,637)	363	31,750	(18,372)	13,741
Dundee United Mascots	-	-	-	-	3,000	(3,000)	-
Van	-	-	-	-	5,795	(724)	5,071
Laptops	-	-	-	-	4,500	(4,500)	-
W M Thomson	-	-	-	-	20,000	(8,750)	11,250
	<u>7,504</u>	<u>184,940</u>	<u>(188,736)</u>	<u>3,708</u>	<u>255,480</u>	<u>(227,669)</u>	<u>31,519</u>

Purpose of Funds

Unrestricted funds:

General funds are used for the general operating activities of the charity as the Trustees see fit.

Restricted funds:

Christmas Toy Appeal - Donations for running the annual toy appeal to provide under privileged children in the local area with a gift for Christmas.

Easter Egg Appeal - Easter Eggs donated to provide under privileged children in the local area with Easter eggs.

Beds for Bairns - Project launched by The Hillcrest Foundation to provide new beds for children in the local area living in challenging circumstances.

School Clothing- £5,000 was gifted to be donated towards school clothing.

Dundee United Mascots- 10 mascot places were gifted from Dundee United to be donated to children.

Laptops- 15 laptops were gifted from D C Thomson to be donated to those in need.

Van- A van was donated from Big Recovery for the use of the charity.

W M Thomson- Donation towards funding for salaries.

HELP FOR KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 June 2025:			
Tangible assets	-	5,071	5,071
Current assets/(liabilities)	52,086	26,448	78,534
	<u>52,086</u>	<u>31,519</u>	<u>83,605</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 June 2024:			
Current assets/(liabilities)	31,244	3,708	34,952
	<u>31,244</u>	<u>3,708</u>	<u>34,952</u>

19 Related party transactions

Name of related party: Blackadders LLP

Nature of relationship: Laura McDowall, trustee of Help for Kids, is also a partner of Blackadders LLP.
Transactions: During the year, Blackadders donated a total of £11,796 to Help for Kids as their chosen charity of the year. Help for Kids also had expenses to Blackadders amounting to £378.

Name of related party: G2 Plant (UK) Limited

Nature of relationship: Gavin Chalmers Findlay, trustee of Help for Kids, is also a director of G2 Plant (UK) Limited.

Transactions: During the year, G2 Plant (UK) Limited donated a total of £500 to Help for Kids.









W0099_HFK_Final accounts_YE2025

Final Audit Report

2026-03-25

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