

CHARITY REGISTRATION NUMBER: SC052275

**Highland Action For Little Ones**  
**Unaudited Financial Statements**  
**31 December 2024**

**RITSONS**  
Chartered Accountants  
Forbes House  
36 Huntly Street  
Inverness  
IV3 5PR

# Highland Action For Little Ones

## Trustees' Annual Report

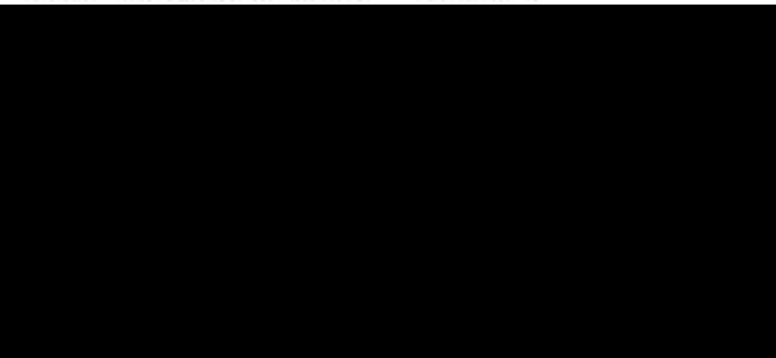
**Year ended 31 December 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### Reference and administrative details

**Registered charity name** Highland Action For Little Ones

**Charity registration number** SC052275



**Independent examiner** Ritsons  
Forbes House  
36 Huntly Street  
Inverness  
IV3 5PR

**Bankers** Bank of Scotland  
Teviot House  
41 South Gyle Crescent  
Edinburgh  
EH12 9DR

# Highland Action For Little Ones

## Trustees' Annual Report (continued)

Year ended 31 December 2024

### Structure, governance and management

Highland Action for Little Ones is a Scottish Charitable Incorporated Organisation established in January 2023 and governed by its Constitution and Board of Trustees. It is a recognised Scottish Charity (SC052275).

The Charity is administered by a Board of Trustees. The minimum number of trustees is three per the constitution. The Board may at any time appoint any person to be a trustee by way of a resolution passed by a majority vote at a Board meeting. Any trustee who retires from office in line with the Constitution is eligible for re-appointment at the next Board meeting.

The charity trustees must elect a Chair, Treasurer, and a Secretary. Induction of Board Trustees is an ongoing process. The Board have reviewed and discussed the Accounting and Reporting practices of charities and have procedures in place to support this.

The Trustees have reviewed the major risks to which the charity may be exposed and are satisfied that there are systems in place to mitigate any such exposure.

### Objectives and activities

#### Our vision

Our vision is not only to provide immediate assistance but also to serve as a catalyst for positive change in the lives of those we support. We aim to build a community where everyone has equal opportunities and the tools to build a brighter future for themselves and their families. Together, we can make a lasting impact and create a more compassionate and equitable society.

#### What we do

Our mission is to uplift and empower disadvantaged children by providing essential support and resources. We are dedicated to making a positive difference in their lives by supplying clothing, shoes, nappies, baby equipment, school clothing, and basic essentials such as toiletries. We strive to ensure that every child in need feels valued, cared for, and equipped to overcome challenges whilst promoting an environment of inclusivity, dignity, and hope. Fostering a community of support, we want to create a brighter future for those facing adversity, "one essential at a time."

#### Why

Poverty casts a shadow that no child should bear, and it should never define a child's potential, their dreams and aspirations should hold no boundaries. It's our collective duty to uplift them from the grips of poverty, working together, we can illuminate their path, and rewrite the story of their lives, because Every Child Deserves a brighter world where their potential can thrive and Every Child Deserves a chance to flourish, regardless of their circumstances.

It is estimated that by 2029/2030 around 37% of children living in Scotland could be living in poverty. Although the Highlands has a poverty rate of 20%, this is still every 1 in 5 children living in poverty. Due to the size and nature of the Highlands, many children living in poverty are also living in rural areas which can significantly exacerbate the experience of poverty.

# Highland Action For Little Ones

## Trustees' Annual Report (continued)

Year ended 31 December 2024

### Objectives and activities (continued)

We support some of the most vulnerable children and families in the Highlands, working to uplift and empower disadvantaged children and low-income families by providing essential support and resources. We are dedicated to making a positive difference in their lives by supplying clothing, shoes, nappies, baby equipment, school clothing, and the essentials such as toiletries. Through our efforts, we strive to ensure that every child in need feels valued, cared for, and equipped to overcome challenges whilst promoting an environment of inclusivity, dignity, and hope. We aim to alleviate the burdens of financial hardship and to promote stability and well-being by fostering a community of support, creating a brighter future for those facing adversity, one essential at a time. We do this by collecting donations of both new and pre-loved items from the community, which we recycle, and reuse, thus promoting a circular economy.

We work in close partnership with local authority Health, Education, and Social Services departments, together with other support services such as Women's Aid. These organisations identify families in need and send a referral to us with the items required for the families they are working with. We immediately put together a care package and deliver it to the family or service requesting the support. We recognise that working this way ensures that the family has the emotional and professional support of these agencies.

The continued cost of living crisis coupled with low wage increases has seen our referrals almost double on a weekly basis, with toiletries, nappies and children's jackets and shoes appearing on most referrals we receive. We are now averaging nearly 100 referrals per month and there has been a significant increase in requests for toiletries, nappies, clothing and shoes over 2024 and not signs of this slowing does. In fact, with each month that passes, our referrals are increasing. Our service relies on community involvement and could not operate efficiently without our dedicated teams of volunteers, donors, fundraisers and sponsors. We currently have one van on the road, which is delivering care packages all over the Highlands, driven by volunteers and without them, the service would not be possible.

### Our Team

Our organisation consists of 2 part-time employees and an army of dedicated volunteers. Our volunteers are at the core of the organisation and what we do would not be possible without them. The Highlands is a large area to cover and using our networks, we are reaching every child in need and supporting every family referred to us.

Our team work tirelessly including evenings and weekends to ensure every single care package is made with love, thoughtfulness and consideration. A furry friend from our 'Teddy Mountain' and an age-appropriate book goes into every package.

### Our Impact

At the time of writing this report more than 2600 children have been supported across the Highlands, in just 2 years. Feedback and support from Professional Agencies who are working with families has been amazing. Comments such as 'I don't know what we did before Halo' and 'this is an outstanding service' drive our team every day to make an even bigger impact.

Our communities have rallied across the Highlands and come together as one to support all children living in the Highlands because Every Child Deserves Thrive.

# Highland Action For Little Ones

## Trustees' Annual Report (continued)

Year ended 31 December 2024

### Objectives and activities (continued)

#### Our Volunteers

Our volunteers are the heartbeat of our organisation, infusing it with compassion and dedication. Their contributions go beyond mere tasks; they are the pillars upon which the organisation's mission stands. From washing clothes to ironing and assembling care packages, volunteers are the unsung heroes who ensure that every child receives the care and support they deserve. Their selfless commitment not only lightens the workload but also fosters a sense of community and solidarity within the organisation.

However, amidst their tireless efforts, it's imperative to prioritise the mental well-being of volunteers. The emotional investment in the cause can sometimes take a toll, and providing adequate support is crucial to sustaining their morale. Offering resources for self-care, organising stress-relief activities, and fostering an open environment for communication are essential steps in safeguarding their mental health. After all, a nurturing environment for volunteers ensures the sustainability and effectiveness of our mission, allowing them to continue making a profound difference in the lives of children in need.

#### Achievements and performance

As founders of Highland Action for Little Ones, we are overwhelmed by the incredible response and support we have received over the past 2 years. What began as a humble initiative to address the needs of children and families living in poverty in the Highlands has quickly grown into a vital lifeline for countless families facing the challenges of the cost-of-living crisis.

Since our inception, the demand for our services has been staggering. Every day, we witness firsthand the struggles families face trying to survive in the face of rising costs and stagnant incomes. It is heart-wrenching to see children deprived of the basic essentials and opportunities simply because of circumstances beyond their control.

However, amidst these challenges, we have seen remarkable growth and impact. Thanks to the unwavering support of our donors, volunteers, and community partners, we have been able to expand our reach and enhance our services to better serve those in need. From providing the basics, such as toiletries, nappies, and formula milk to clothes and baby equipment, we are committed to empowering families to break the cycle of poverty and build brighter futures for their children.

But our work is far from over. As the cost-of-living crisis continues to deepen, the demand for our services only grows stronger. Now more than ever, we must stand together to ensure that no child or family is left behind.

We extend our deepest gratitude to everyone who has contributed to our journey thus far. Your generosity and compassion have made a tangible difference in the lives of over 2600 children in the Highlands. Together, we will continue to strive towards a future where every child has the opportunity to thrive, regardless of their socioeconomic background.

From humble beginnings rooted in the desire to support local Highland children, we embarked on a journey of compassion and dedication. What began as a small initiative fuelled by passion has blossomed into a vital pillar of support for families and children across the region. With unwavering commitment and tireless effort, the charity has grown into a fully-fledged organisation, extending its reach to cater to the diverse needs of the community.

# Highland Action For Little Ones

## Trustees' Annual Report (continued)

Year ended 31 December 2024

### Achievements and performance (continued)

Our remarkable journey to date has led to being awarded a Judges Recognition Award from Highland Third Sector Interface and the prestigious Highland Heroes Award - Charitable Organisation of the year. The Highland Business Women - Best Third Sector Award and our founder Mel Thomson was awarded the Highland Business Women - Women of Inspiration Award, testament to the invaluable contributions and unwavering dedication of everyone who has contributed to the success of the organisation and to improving the lives of children. With boundless determination and a heart full of compassion, we will continue to be a beacon of hope, spreading smiles and transforming lives in the Highlands.

### Plans for future periods

As the organisation enters its third year of operation, its objectives for the year ahead are as ambitious as they are vital. Foremost among these goals is the mission to break the stigma surrounding asking for help and support among families living in poverty. Recognising that fear of judgment can often deter families from seeking the assistance they desperately need, the charity aims to create a welcoming and non-judgmental environment where families feel empowered to reach out for help without hesitation. Through community outreach programs, awareness campaigns, and collaboration with local stakeholders, the charity intends to dismantle barriers to accessing support and ensure that no child or family is left behind due to stigma or fear.

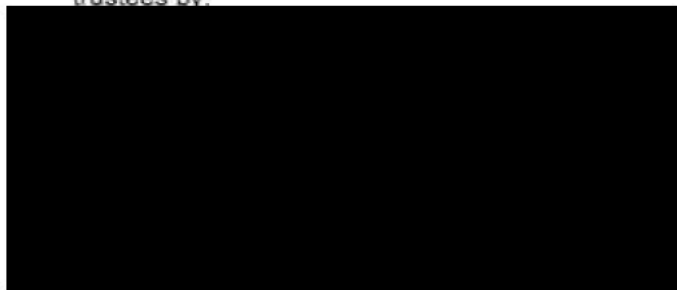
Additionally, Halo is committed to expanding its team to better meet the growing needs of the community. By recruiting skilled individuals with diverse expertise, the organisation aims to enhance its capacity to provide support services to children and families in need. With a larger and more diverse team, the charity can offer a wider range of programs and interventions tailored to address the complex and multifaceted challenges faced by families living in poverty, ultimately maximising its impact and reach within the community.

Looking ahead, the organisation is steadfast in its commitment to fostering a culture of compassion, support, and inclusivity in the fight against child poverty. Through strategic initiatives focused on breaking down barriers to accessing support and expanding its team of skilled professionals, Halo aims to make significant strides in improving the lives of vulnerable children and families in the year ahead. With determination, collaboration, and unwavering dedication, the organisation stands poised to make a meaningful difference in the lives of those it serves, ensuring that every child has the opportunity to thrive and reach their full potential, regardless of their circumstances.

### Reserves

As a result of the surplus of £36,186 (2023 - £5,907) for the year, the unrestricted fund was in surplus by £156 (2023 - £4,789) and the restricted fund was in surplus by £41,937 (2023 - £1,118) at the year-end date. Unrestricted reserves are held for the day to day running costs of the charity along with any unplanned expenses or emergency costs as they arise. The balance in the restricted fund will be spent on future salary costs and vehicle maintenance. The financial position of the charity is stable with sufficient funds to uphold the charities' objectives for the forthcoming year.

The trustees' annual report was approved on 18/4/25 and signed on behalf of the board of trustees by:



# Highland Action For Little Ones

## Independent Examiners Report to the Trustees of Highland Action for Little Ones

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Highland Action For Little Ones ('the charity') for the year ended 31 December 2024.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, its members as a body and its trustees, for my independent examination work, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) regulations 2006. 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 accounts.

### Independent examiner's statement

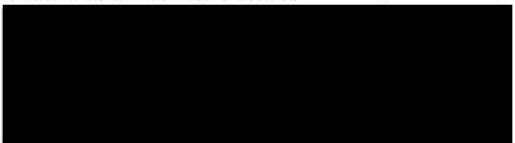
In the course of my examination, no matter has come to my attention:

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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ritsons  
Forbes House  
36 Huntly Street  
Inverness  
IV3 5PR

22 April 2025

# Highland Action For Little Ones

## Statement of Receipts and Payments

Year ended 31 December 2024

	Year to 31 Dec 24			Period from 24 Jan 23 to 31 Dec 23
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations	37,086	-	37,086	14,354
The Robertson Trust	-	10,000	10,000	2,000
The Corra Foundation	-	3,000	3,000	1,620
The Highland Council	-	16,944	16,944	4,056
The National Lottery Community Fund	-	-	-	6,000
Foundation Scotland – Scottish Building Society	-	3,800	3,800	-
Fairways (GM) Ltd	-	2,000	2,000	-
Feed Feed WFF3	-	100	100	-
Bank of Scotland Foundation – Energise Grant	-	10,000	10,000	-
Foundation Scotland – The Volant Trust	-	5,000	5,000	-
The Weir Charitable Trust	-	4,000	4,000	-
Ark Estates	-	3,000	3,000	-
Charitable activities	1,688	-	1,688	654
<b>Total income</b>	<b>38,774</b>	<b>57,844</b>	<b>96,618</b>	<b>28,684</b>
<b>Expenditure</b>				
Purchases of clothing, footwear, equipment and food	5,905	3,894	9,799	7,300
Wages and salaries	16,194	7,776	23,970	3,164
Employer's NIC	1,347	593	1,940	-
Rent	5,312	2,000	7,312	4,590
Venue hire and meals for mother and baby support	-	1,207	1,207	-
Light and heat	507	-	507	150
Repairs and maintenance	268	-	268	33
Insurance	148	-	148	146
Motor vehicle expenses	3,976	-	3,976	2,476
Other motor/travel costs	1	-	1	-
Mother and baby meals	-	503	503	-
Legal and professional fees	2,716	-	2,716	-
Print, post and stationery	503	-	503	279
Advertising and marketing	3,024	-	3,024	324
Subscriptions	910	-	910	257
Sundry expense	1,280	-	1,280	58
Fundraising expenses	695	-	695	-
Mother and baby support	-	1,052	1,052	-
<b>Fixed assets</b>				
Equipment	621	-	621	-
Motor Vehicles	-	-	-	4,000
<b>Total expenditure</b>	<b>43,407</b>	<b>17,025</b>	<b>60,432</b>	<b>22,777</b>
<b>Surplus/(deficit) for the year</b>	<b>(4,633)</b>	<b>40,819</b>	<b>36,186</b>	<b>5,907</b>

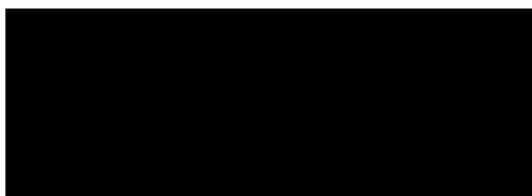
# Highland Action For Little Ones

## Statement of Balances

31 December 2024

	Note	2024 £	2023 £
<b>Bank and cash balances</b>			
Cash at bank and in hand	3	<u>42,093</u>	<u>5,907</u>
<b>Funds balances</b>			
Restricted funds	5	41,937	1,118
Unrestricted funds	6	<u>156</u>	<u>4,789</u>
<b>Total charity funds</b>		<u>42,093</u>	<u>5,907</u>
<b>Other assets</b>			
Equipment	2	621	-
Motor vehicles	2	<u>4,000</u>	<u>4,000</u>
		<u>4,621</u>	<u>4,000</u>
<b>Liabilities</b>			
	4	<u>282</u>	<u>799</u>

Approved by the board of trustees and signed on their behalf by:



18/4/25

# Highland Action For Little Ones

## Notes to the Financial Statements

Year ended 31 December 2024

### 1. Accounting policies

#### Basis of preparation

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The charity has one restricted fund.

#### Taxation

Highland Action For Little Ones is a registered charity and is therefore exempt from taxation.

#### Donations

Donations are included in the financial statements when received

### 2. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2024	4,000	–	4,000
Additions	–	621	621
<b>At 31 December 2024</b>	<b>4,000</b>	<b>621</b>	<b>4,621</b>
<b>Carrying amount</b>			
At 31 December 2024	4,000	621	4,621
At 31 December 2023	4,000	–	4,000

### 3. Bank and cash balances

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
b/f at 31 December 2023	4,789	1,118	5,907
Surplus/(Deficit) for year	(4,633)	40,819	36,186
Closing balance at 31 December 2023	156	41,939	42,093

# Highland Action For Little Ones

## Notes to the Financial Statements

Year ended 31 December 2024

### 4. Liabilities

		2024 £	2023 £
PAYE/NIC Liability	Restricted	282	799
Balance at 31 December 2024		<u>282</u>	<u>799</u>

### 5. Restricted Funds Balances

	As at 31 December 2023 £	Income £	Expenditure £	As at 31 December 2024 £
The Robertson Trust	-	10,000	3,533	6,467
The Corra Foundation	-	3,000	2,762	238
The Highland Council	892	3,944	4,836	-
The National Lottery Community Fund	226	-	-	226
Foundation Scotland – Scottish Building Society	-	3,800	3,800	-
Fairways (GM) Ltd	-	2,000	2,000	-
Feed Feed WFF3	-	100	94	6
Bank of Scotland Foundation – Energise Grant	-	10,000	-	10,000
Foundation Scotland – The Volant Trust	-	5,000	-	5,000
The Weir Charitable Trust	-	4,000	-	4,000
Ark Estates	-	3,000	-	3,000
The Highland Council	-	3,000	-	3,000
The Highland Council	-	10,000	-	10,000
<b>Total income</b>	<u>1,118</u>	<u>57,844</u>	<u>17,025</u>	<u>41,937</u>

		Income £	Expenditure £	As at 31 December 2023 £
The Robertson Trust		2,000	2,000	-
The Corra Foundation		1,620	1,620	-
The Highland Council		4,056	3,164	892
The National Lottery Community Fund		6,000	5,774	226
<b>Total income</b>		<u>13,676</u>	<u>12,558</u>	<u>1,118</u>

# Highland Action For Little Ones

## Notes to the Financial Statements

Year ended 31 December 2024

### 6. Unrestricted Funds

	As at 31 December 2023	Income	Expenditure	As at 31 December 2024
		£	£	£
General Fund	4,789	38,774	43,407	156
<b>Balance at 31 December 2024</b>	<u>4,789</u>	<u>38,774</u>	<u>43,387</u>	<u>176</u>

		Income	Expenditure	As at 31 December 2023
		£	£	£
General Fund		15,008	10,219	4,789
<b>Balance at 31 December 2023</b>		<u>15,008</u>	<u>10,219</u>	<u>4,789</u>

### 7. Trustees remuneration and expenses

None (2023 – one) of the trustees was paid an amount of £nil (2023 - £2,026) during the year for the reimbursement of charity expenditure made before the bank account was opened.