

DH9 Foundation

Scotland · Charity number SC053821

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2024-12-02
Register	View on the OSCR register

Contact

Address	The Paddocks New Abbey Road Dumfries DG2 8ER
Website	www.dh9foundation.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the saving of lives'

What the charity does: The DH9 Foundation was established in memory of David Hill who died at the age of 30 from an undiagnosed heart condition. Following a robust process, the DH9 Foundation became a registered Scottish charity, through OSCR, on 2 December 2024. The DH9 Foundation aims to: · Raise awareness of young sudden cardiac death · Provide CPR training and defibrillators to schools and community organisations in Dumfries and Galloway · Fund cardiac screening through Cardiac Risk in the Young (CRY) The DH9 Foundation is committed to improving the cardiac health of young people under the age of 35. Since being established as a charity, the DH9 Foundation has provided of free CPR training to schools, community organisations and local business across Dumfries and Galloway.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The association's purposes are: A.To advance improvements in cardiac health of young people, below the age of 35, B.To raise awareness of cardiac issues in young people, C.To support research into Young Sudden Cardiac Death. Through the provision of cardiac screening, CPR training and defibrillators to schools and community sports organisations in Dumfries and Galloway.

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£61,825	£51,363	-	0

DH9 Foundation

Scotland - Charity number SC053821

Accounts

Charity registration number SC053821 (Scotland)

DH9 FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

DH9 FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rodger Hill
Lesley Hill
Georgia Graham
Alexander Service

Charity registration

Scotland

SC053821

Independent examiner

Jennifer McDairmant, FCA
26 High Street
Annan
Dumfries & Galloway
DG12 6AJ

DH9 FOUNDATION

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DH9 FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The DH9 Foundation was established in memory of David Hill who died at the age of 30 from an undiagnosed heart condition. Following a robust process, the DH9 Foundation became a registered Scottish charity, through OSCR, on 2 December 2024.

The DH9 Foundation aims to:

- Raise awareness of young sudden cardiac death
- Provide CPR training and defibrillators to schools and community organisations in Dumfries and Galloway
- Fund cardiac screening through Cardiac Risk in the Young (CRY)

The DH9 Foundation is committed to improving the cardiac health of young people under the age of 35. Since being established as a charity, the DH9 Foundation has provided of free CPR training to schools, community organisations and local business across Dumfries and Galloway.

Following an approach from the Save A Life for Scotland campaign, who are a Scottish Government health partnership which aims to reduce the incidence of out of hospital cardiac arrest, DH9 has developed partnership working with this organisation and Dumfries and Galloway Council to deliver the pilot of the CARE Zone (Cardiac Arrest Rescue Zone) initiative. Due to work the charity had been and is doing, the DH9 Foundation was invited to be a full member of the Save A Life for Scotland (SALFS) Partnership in May 2024.

DH9 FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

CPR Training

Prior to rolling out free CPR training, all team members became accredited Basic Life Support trainers, through the Resuscitation Council UK's training programme. This accreditation will be renewed in 2027. All CPR training in schools' community organisations and local businesses has been provided for free. The DH9 Foundation has a range of training kit including Mini Annie's, resuscitation dummies and two training defibrillators. The aim of each training session is to provide basic lifesaving skills and defibrillator familiarisation. Training sessions are delivered in an age-appropriate manner to those aged 5 to 80.

The first CPR training session was delivered in St. Joseph's College, Dumfries, to two groups of staff on 6 January 2025. By the end of December 2025, the DH9 Foundation will have delivered 116 free training sessions to schools, community organisations and local businesses across Dumfries and Galloway, equipping over 2600 people with essential life-saving skills. The diary for 2026 is already being filled up with training requests.

In addition to individual training sessions, the DH9 Foundation has supported a range of events, including:

- Y Gymnastics Club - Spring Fayre
- Youth Beatz (2-day free music festival in Dumfries, where the DH9 Foundation in partnership with Save A life for Scotland, including the Scottish Ambulance Service, delivered free CPR training to festival goers in a dedicated marquee)
- Y Gymnastics Club -Summer Fayre
- Dumfries Saints Rugby Club - Community Day
- National Restart a Heart Day

Provision of Defibrillators

Part of the DH9 Foundation's mission is to increase the number of Automated External Defibrillators (AEDs) across Dumfries and Galloway. This mission is aided by the PADmap application which helps to find the most efficient and effective location for new AEDs.

Starting with the donation of 15 Cell AED devices to the secondary schools in Dumfries and Galloway, the DH9 Foundation has linked with fundraisers and partners to deploy a number of new AEDs, including:

- Wee Emma's Campaign – 23 Zoll AEDs provided to primary school across the Nithsdale area.
- Criffel Summit 50 – AEDs provided to Lochar Thistle FC, Terregles Youth FC and Dumfries Vets in Heathhall.
- Nicole Hunter's Kirkcudbright Campaign – 4 AEDs supplied and fitted in the Kirkcudbright area.

D&G Secondary Schools	15
Dumfries Gliding Club	1
Wee Emma Campaign - Dumfries Burgh Primary Schools	23
Criffel Climb -Lochar Thistle, Terregles FC, Nithsdale Vets	3
Jaybees Nursey	1
Kirkcudbright Bridge Campaign	4

DH9 FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Cardiac Screening through CRY

As a charity, the DH9 Foundation has received a number of donations, including those from the campaigns noted above. We are very grateful for the trust that is put in our charity to spend the money responsibly. To that end, £5,800 in 2025 has been donated to the David Hill Memorial Fund held in CRY.

These donations to CRY have helped facilitate free cardiac screenings for young people aged 14-35 across Dumfries and Galloway. By the end of 2025, over 761 young people have been screened, with 65 young people referred for further tests and another 55 letters sent to GPs for follow-up. The David Hill Memorial Fund has organised and paid for another 4 screening days for 2026 (in Dumfries and Moffat), with funds building up for screening days in 2027. Each screening day costs on average £7000.

Local and National Campaigns

CARE Zone

Locally, the DH9 Foundation has played a pivotal role in the setting up of the pilot of the CARE Zone (Cardiac Arrest Rescue Zone) initiative. Dumfries and Galloway Council, working with Save A Life for Scotland, have developed a CARE Zone, to reduce out-of-hospital cardiac arrest through the use of the following 5 levers:

- Lever 1 - School CPR and AED familiarisation
- Lever 2 - Community CPR and AED familiarisation
- Lever 3 - nGoodSAM (local community responder app)
- Lever 4 - Optimal Pad Placement
- Lever 5 - Cardiac Responder Schemes

As a partner in this pilot, the DH9 Foundation has provided CPR training and AED familiarisation to 30 schools in Dumfries and Galloway in 2025, as well as attending and contributing to steering group meetings. It is significant that Dumfries and Galloway Council have fully bought into this pilot, with the CARE Zone being integrated into normal business through their Community Resilience Committee. DH9 Foundation will remain part of the oversight group, which will meet quarterly.

DH9 FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Defibrillators in All Scottish Schools Campaign

As part of the DH9 Foundation's mission to improve the cardiac health of young people under the age of 35, Freedom of Information requests were sent to all 32 local authorities in Scotland to determine the number of defibrillators in Scottish schools. A collation of the returned data showed:

Number of Schools	2446
Schools with AEDs onsite	893
(of which are public access)	711
Schools Without AEDs	1553

From this data, a paper was prepared with proposals for Scottish Government and the education community in Scotland, asking for:

- A renewed commitment, working with COSLA and ADES, that CPR will be taught to every child in Scotland's schools biennially. In doing so we will vastly increase the number of CPR ready citizens and make our nation, one where a confident, active bystander is the first response to an OHCA, buying arrestees critical time.
- The provision of grant funding in the region of £2Million to local authorities to place a public access defibrillator on every school that does not have one. The aim would be that a defibrillator was sited only 2 minutes away from Scotland's 700,000 school children and 75,000 school staff, which would also be available to the local community. The installation and long-term maintenance of the defibrillators supplied through such grant funding would be the responsibility of individual local authorities.

As part of the campaign, the paper was circulated widely across Scottish political parties and national stakeholders in education. Meetings were held with party leaders, local politicians, and trade unions with broad support being pledged. A submission based on the paper was submitted to the Scottish Parliament's Petitions Committee in support of ongoing petitions which called for an increase in community AEDs.

In August 2025, Rodger and Lesley Hill from the DH9 Foundation met with the First Minister, John Swinney MSP, and the Minister for Public Health and Women's Health, Jenni Minto MSP at Bute House, Edinburgh to discuss the proposals. Following a full discussion, the First Minister asked that the DH9 Foundation work with SALFS Partners in developing shared proposals for consideration by the Scottish Government. This was followed up with a SALFS partners meeting in October 2025 to agree shared proposals to present to the Scottish Government. The initial proposals have been shaped to be more evidence led and now read as asks of Scottish Ministers, namely:

- The group proposed that a sub-group be established to focus on education – SALFS Education. This would be organised and chaired by SALFS but would have a membership targeted towards improvements in the delivery of CPR training in schools. The request from SALFS to Ministers is their support in establishing this and help to identify key education stakeholders to participate.
- The group were clear that the SALFS position was that a nuanced approach to the placement of defibrillators, utilising PADmap and existing local assets was required to maximise impact. The group's request to Ministers was to consider how Scottish Government could support and contribute to the development of such an approach to increasing defibrillator understanding and usage in Scotland, with a particular focus on investment in the implementation support required.

SALFS and the DH9 Foundation is now awaiting the response of Scottish Ministers.

Out-of-Hospital Cardiac Arrest (OHCA) Strategy 2027-2032

As part of DH9 Foundation's work with SALFS, the charity will input into the refresh of the OHCA strategy. This will be a focus of SALFS work in 2026.

DH9 FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

The financial position remains healthy, with unrestricted funds of £2,508 which support the day-to-day running of the charity. In addition, The DH9 Foundation holds restricted funds of £7953.96, on behalf of Wee Emma's Campaign. These restricted funds are there to provide replacement batteries and pads for the 23 AEDs donated to primary schools in Nithsdale as part of the campaign.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

As part of DH9 Foundation's work with SALFS, the charity will input into the refresh of the OHCA strategy. This will be a focus of SALFS work in 2026.

Structure, governance and management

DH9 Foundation is a Scottish Charitable Incorporated Organisation (SCIO) with its principal office in Scotland, which is governed by a constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Rodger Hill
Lesley Hill
Georgia Graham
Alexander Service

Recruitment and appointment of trustees

The Board is supported by three additional Basic Life Support Trainers:

- Scott Graham
- Ellie Thin-Smith - Child Protection Officer
- Greg Thin-Smith

The Board made two additional appointments during the early 2025:

- Medical Advisor - Dr Jenny Cuthill MBChB, MRCP, FRCA, EDIC, FFICM
- Patron - Nathan McQueen MBE, Gold Medal Paralympic Archery Champion 2024

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

Rodger Hill

Trustee

3 March 2026

DH9 FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DH9 FOUNDATION

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Jennifer McDairmant, FCA

26 High Street

Annan

Dumfries & Galloway

DG12 6AJ

23 March 2026

DH9 FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes			
Income from:				
Donations and legacies	3	29,596	32,229	61,825
Total income		29,596	32,229	61,825
Expenditure on:				
Charitable activities	4	27,088	24,275	51,363
Total expenditure		27,088	24,275	51,363
Net income and movement in funds		2,508	7,954	10,462
Reconciliation of funds:				
Fund balances at 2 December 2024		-	-	-
Fund balances at 31 December 2025		2,508	7,954	10,462

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

DH9 FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	9		430
Current assets			
Cash at bank and in hand		10,272	
Creditors: amounts falling due within one year	10	(240)	
Net current assets			10,032
Total assets less current liabilities			10,462
The funds of the charity			
Restricted income funds	11		7,954
Unrestricted funds	12		2,508
			10,462

The financial statements were approved by the trustees on 3 March 2026

Rodger Hill
Trustee

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

DH9 Foundation is a Scottish Charitable Incorporated Organisation (SCIO) with its principal office in Scotland, which is governed by a constitution.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 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.

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:

Plant and equipment	20% reducing balance
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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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. 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.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds
	2025	2025	2025		
	£	£	£	£	£
Donations and gifts	29,596	32,229	61,825	-	-
	=====	=====	=====	=====	=====

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Expenditure on charitable activities

	Charitable activities 2025 £
Direct costs	
Depreciation and impairment	107
Defibs bought	40,414
Marketing	1,340
Training	2,162
Insurance	56
Mileage	94
Travel	795
Bank charges	20
Stationery & postage	156
Donations	5,979
Accountancy	240
	<u>51,363</u>
Analysis by fund	
Unrestricted funds	27,088
Restricted funds	24,275
	<u>51,363</u>

5 Net movement in funds

2025
£

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

Fees payable for the independent examination of the charity's financial statements	240
Depreciation of owned tangible fixed assets	107
	<u></u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number
Total	-
	<u></u>

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Employees (Continued)

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

8 Taxation

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

9 Tangible fixed assets

Plant and
equipment
£

Cost

Additions	537
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At 31 December 2025	537
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Depreciation and impairment

Depreciation charged in the year	107
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At 31 December 2025	107
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Carrying amount

At 31 December 2025	430
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10 Creditors: amounts falling due within one year

2025
£

Accruals and deferred income	240
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11 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.

	At 2 December 2024 £	Incoming resources £	Resources At 31 December expended £	2025 £
Wee Emma	-	32,229	(24,275)	7,954

DH9 FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 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 2 December 2024	Incoming resources	Resources At 31 December expended	2025
	£	£	£	£
General funds	-	29,596	(27,088)	2,508
	=====	=====	=====	=====

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	430	-	430
Current assets/(liabilities)	2,078	7,954	10,032
	=====	=====	=====
	2,508	7,954	10,462
	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year.