

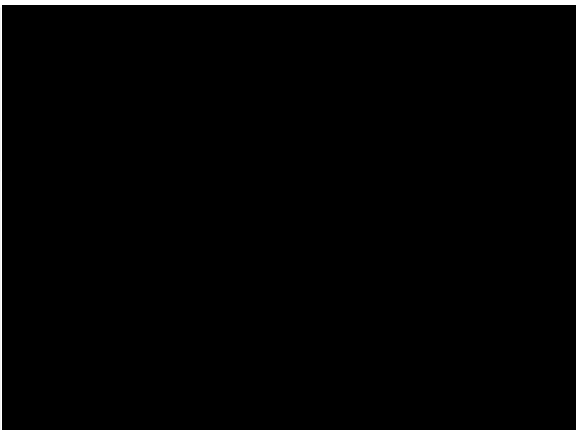
Charity registration number SC047233 (Scotland)

EMMIE SMILLIE CHARITY FOUNDATION SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

EMMIE SMILLIE CHARITY FOUNDATION SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

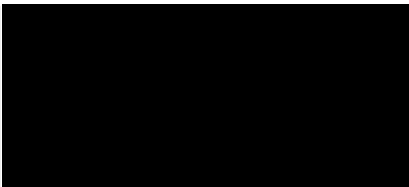


Secretary

Charity number (Scotland)

SC047233

Principal address



Independent Examiner

Azets
3 Wellington Square
Ayr
Ayrshire
United Kingdom
KA7 1EN

EMMIE SMILLIE CHARITY FOUNDATION SCIO

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report and financial statements for the year ended 30 June 2024.

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).

Objectives and activities

The ESCF is a family founded Cancer Charity established on 15th April 2016, set up in memory of Emmie Smillie, [REDACTED], who after a long battle bravely borne, passed away peacefully, surrounded by her loving family, on Sunday, 26th July 2015 at a London Clinic.

In her memory, the ESCF aims, goals and objectives focus on positively and proactively supporting, through financial donations, Cancer Charities and Palliative Care Hospices who provide care, support and medical treatment for all patients suffering cancer related illnesses, specifically in young people. Additionally, to provide financial support in specific circumstances for medical treatment and specific support and/or palliative care where necessary.

There is quite clearly a limit to what the ESCF can achieve in terms of its capacity, fully considering that the ESCF is a small family supported Cancer Care Charity with limited resource and exposure but operates with a big heart and focus on everything that Emmie would have done. However, what must also be recognised is that within the Trustees and the wider ESCF supporters, there is an endless drive and determination to donate and to work voluntarily to raise the necessary funds to support the endless costs that are required to support all patients who are impacted by cancer.

The ESCF will continue to support Cancer Care Charities and Palliative Care Hospices as an independent and family run Charity Foundation.

The principal aims, goals, and objectives of the ESCF have been met through the endless generosity of the trustees, family friends, business associates (corporate & private) supplemented with the ongoing everyday efforts and the hundreds of hours of voluntary work to ensure every ESCF event has been a success, with maximum funds generated against minimum expenditure.

Activities include publicised high-profile events including golf day events (both on a pro-am model at Loch Lomond and at golf clubs), ladies day dinner event at Candleriggs, Glasgow, plus other charity balls, charity dinners, charity speakers' nights, auction events, and supplemented by the many sponsored walks, hill-climbs, cycling events, football events and many other innovative fundraising opportunities that the ESCF both promoted and supported.

These fundraising events were further supplemented with on-line funding and on-line donation facilities which were contacted and funded through on-line digital websites and portals.

This year, ESCF acted as an agent on behalf of a family to organise and manage fundraising efforts. Through a single event and an auction, a total of £71,160.32 was raised. Of this amount, £15,050.50 was used to cover the costs of organising and conducting the event and auction. After the deduction of these expenses, a net total balance of £56,109.82 was then provided directly to the family, with these funds both offering and providing them with financial support following the loss.

EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance

The ESCF has successfully held and supported Charitable events and Fundraisers at donor favourable venues ranging from the ESCF led events such as the ESCF Charity Golf event at Loch Lomond, Ladies Day at the Old Fruit Market, Candelriggs, Glasgow.

In addition, the ESCF was generously supported by many businesses both private and corporate and with continuous ongoing commitment to support the ESCF aims, goals and objectives, this cannot be understated which is so very much appreciated by the ESCF Trustees.

A wide-ranging and overarching sincere 'Thank You' to everyone who has supported the ESCF during Year 5.

The principal beneficiaries of the ESCF and the funds raised to support cancer and palliative care cover a wide range of Hospices and Cancer facilities and includes some bespoke donations to support palliative. The Cancer Charities and Palliative Care Hospices supported by the ESCF are as follows:-

- St Andrews Hospice, 1 Henderson Street, Airdrie, North Lanarkshire
- Kilbryde Hospice, 30 Canberra Drive, East Kilbride, Glasgow
- St Margaret of Scotland Hospice, 2346 Dumbarton Road, Clydebank, Glasgow
- Marie Curie Greater Glasgow, 133 Belomoch Road, Drumchapel, Glasgow
- The Prince & Princess of Wales Hospice, 20 Drumbreck Road, Glasgow
- Royal Hospital for Sick Children, Yorkhill, Glasgow
- Beatson West of Scotland Cancer Centre, 1053 Great Western Road, Glasgow
- Queen Elizabeth University Hospital, 1345 Govan Road, Govan, Glasgow
- Cancer Fund for Children (Belfast), Portside Business Park Airport Road West, Belfast

This list of beneficiaries is not precluded or endless and the ESCF Trustees fully considered the wider society impact in advance, of the financial donations and financial supported within the cancer care arena.

The ESCF charitable donations made to the principal Cancer Centres and Palliative Care Hospices supports all of society who develop cancer and in particular the young people in society who need more care, as they are less likely to be able to financially support themselves through cancer treatment or where terminally ill and undergoing palliative cancer care.

Financial review

ESCF is a non-profit making organisation registered company with all funds raised being 100% fully distributed across the desired charities and benefactors. Donations received decreased in the year by £11,896 due to decreased fundraising activities being carried out. Total costs have decreased this year by £494,361 this is due to a decrease in donations paid this year by the company. This is a decrease from £565,000 to £50,000. However fundraising activities expenses have increased this year from £16,580 to £37,266, which is expected due to the increase in the cost of activities and events held this year.

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.

Structure, governance and management

The Emmie Smillie Charity Foundation is a cancer focused charity formed by the Smillie Family, as trustees in 2016. The Foundation was formally registered as a Scottish Charitable Incorporated Organisation (SCIO) on 15th March 2017. The Office of the Scottish Charity Regulator (OSCR) has registered the ESCF with Charity Number SC047233 and, for tax purposes, the ESCF is a registered Charitable Trust with HMRC under Charities reference number ST02550. The trustees look to appoint trustees who are committed to the aims of the charity.

EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

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



Trustee

13 March 2025

EMMIE SMILLIE CHARITY FOUNDATION SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EMMIE SMILLIE CHARITY FOUNDATION SCIO

I report on the financial statements of the Charity for the year ended 30 June 2024, which are set out on pages 5 to 10.

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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph 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.



Azets

3 Wellington Square
Ayr
Ayrshire
KA7 1EN
United Kingdom

Dated: 13 March 2025

EMMIE SMILLIE CHARITY FOUNDATION SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	239,392	274,363
<u>Expenditure on:</u>			
Raising funds	3	87,266	581,580
Charitable activities	4	1,304	1,351
Total expenditure		88,570	582,931
Net income/(expenditure) for the year/ Net movement in funds		150,822	(308,568)
Fund balances at 1 July 2023		36,502	345,070
Fund balances at 30 June 2024		187,324	36,502

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

EMMIE SMILLIE CHARITY FOUNDATION SCIO

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		187,324		36,502	
		<u> </u>		<u> </u>	
Net current assets			187,324		36,502
			<u> </u>		<u> </u>
Income funds					
Unrestricted funds	9	187,324		36,502	
		<u> </u>		<u> </u>	
			187,324		36,502
			<u> </u>		<u> </u>
			187,324		36,502
			<u> </u>		<u> </u>

The financial statements were approved by the Trustees on 13 March 2025

Trustee

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Emmie Smillie Charity Foundation SCIO is a charity registered in Scotland. The principal address is [REDACTED]

1.1 Accounting convention

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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 are set out below.

1.2 Charitable funds

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

1.3 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.

1.4 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.

1.5 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.

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	226,527	238,423
Gift Aid	12,865	35,940
	<u>239,392</u>	<u>274,363</u>

3 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Donation	50,000	565,000
Fundraising activity	37,266	16,580
	<u>87,266</u>	<u>581,580</u>

4 Charitable activities

	Charitable Expenditure 2024	Charitable Expenditure 2023
	£	£
Just giving	514	601
Share of governance costs (see note 5)	790	750
	<u>1,304</u>	<u>1,351</u>

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

5 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Independent examination fee	-	790	790	-	750
	-	790	790	-	750
Analysed between Charitable activities	-	790	790	-	750

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year or indeed the prior year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Designated funds

The income funds of the charity include the following unrestricted funds which have been set aside out of unrestricted funds by the trustees not for specific purposes:

	Balance at 1 July 2022	Movement in funds		Balance at 1 July 2023	Movement in funds		Balance at 30 June 2024
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Unrestricted	345,070	274,363	(582,931)	36,502	310,553	(159,731)	187,324

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).