REGISTERED CHARITY NUMBER: SC041268

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE LEANNE FUND

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The organisation is established for charitable purposes only, and in particular, the objects are:
to advance the health of those suffering from Cystic Fibrosis; and
to advance the understanding of Cystic Fibrosis; and
to promote and improve the life and facilities and conditions of (the beneficiaries) those suffering from or affected by Cystic Fibrosis ; and
to relieve those in need by reason of ill-health, disability, financial hardship or disadvantage as a consequence of Cystic Fibrosis

Significant activities
The Leanne Fund now delivers its specialist support services on a nationwide basis, following expansion into NHS Fife, NHS Lothian, and NHS Dumfries & Galloway. The Fund continues to strengthen its provision across existing regions, with ongoing support from The National Lottery Fairer Life Chances programme, particularly in relation to sport and fitness equipment and counselling and mindfulness services.

Working in partnership with the national cystic fibrosis teams across Scotland, The Leanne Fund currently supports approximately 600 individuals and their families, ensuring access to a comprehensive range of tailored services.

In 2025, a total of £31,277 was raised through fundraising activities in support of the charitable objectives of The Leanne Fund. In addition, donation income amounted to £138,332. This included a significant contribution of £36,026 from the Bridge to Bridge Highland Cycle team (including a proportion relating to the 2024 event received in 2025), as well as a further generous donation of £10,000 from the family of the late Jenna McIntosh through Jenna's Fund.

Other notable contributions included £3,143 from collection can income, £5,000 from the Grampian Truck Show, and £4,903 from the Robertson family, who continue to support the Fund through regular monthly bingo events.

The annual 5k/10k event was once again well attended and highly successful, alongside a range of other key fundraising initiatives during the year, including the 15th Anniversary Rainbows and Roses Ball and Tea Party, and the popular Dusk2Dawn walk, all of which contributed significantly to the overall total raised.

The Board remains deeply grateful to all individuals, groups, and organisations who continue to support the work of the Fund, whether through financial contributions, volunteering, or fundraising efforts undertaken on its behalf.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
During the year, the Fund received support from a range of organisations, including Point and Sandwick Trust, the Scottish Children's Lottery Trust, and generous awards from Jeans for Genes and Scotmid, all of which contributed to the delivery of its support services.

Significant funding was also secured from the Garfield Weston Foundation and the People's Postcode Trust towards the core costs of the Cornerstone project, enabling the Fund to meet essential operational expenses and sustain effective service delivery.

In addition to grant income, the Fund experienced an increase in fundraising activity and donation income throughout 2025. The Board extends its sincere thanks to all supporters, whose continued generosity has been instrumental in enabling the ongoing provision of vital services for individuals and families affected by cystic fibrosis.

FINANCIAL REVIEW

Financial position

During the period the charity's incoming resources exceeded the outgoing resources resulting in net incoming resources of £86,673 for the period (2024 : net outgoing resources of £381).

Closing restricted funds are £43,587 (2024 - £19,932), with closing unrestricted reserves of £226,751 (2024 - £203,733) Closing restricted funds comprise funding received for specified services, either by service type or geographical location, not yet spent.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was set up in 2010 as a charitable unincorporated group and the purposes and administration are set out in our constitution.

The charity became a Scottish Charitable Incorporated Organisation (SCIO) on 16 May 2014.

Recruitment and appointment of new trustees

All of the group's trustees are appointed or reappointed by the members at our annual general meeting in accordance with our constitution. The Annual General Meeting is usually held in June each year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC041268

Principal address

18 Bells Road
Stornoway
Isle of Lewis
HS1 2RA

Trustees

M Macleod Chairperson
C Clelland Treasurer (appointed 1.7.25)
K Craigie
W A Mitchell
W Mitchell
M Maciver
J Macleod
N Libby

Independent Examiner

John E Moffat BA FCA
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Approved by order of the board of trustees on 4 August 2026 and signed on its behalf by:

C Clelland - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEANNE FUND

I report on the accounts for the year ended 31 December 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
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HS1 2DS

4 August 2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**148,560**	**-**	**148,560**	82,680
Charitable activities					
Charitable activities		**-**	**99,592**	**99,592**	69,270
Other trading activities	2	**32,902**	**-**	**32,902**	25,021
Investment income	3	**1,609**	**-**	**1,609**	2,018
Total		**183,071**	**99,592**	**282,663**	178,989
EXPENDITURE ON					
Raising funds		**13,049**	**3,027**	**16,076**	4,654
Charitable activities					
Charitable activities		**107,004**	**72,910**	**179,914**	174,716
Total		**120,053**	**75,937**	**195,990**	179,370
NET INCOME/(EXPENDITURE)		**63,018**	**23,655**	**86,673**	(381)
RECONCILIATION OF FUNDS					
Total funds brought forward		**203,733**	**19,932**	**223,665**	224,046
TOTAL FUNDS CARRIED FORWARD		**266,751**	**43,587**	**310,338**	223,665

The notes form part of these financial statements

THE LEANNE FUND

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	**31.12.25 Total funds £**	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	**1,969**	-	**1,969**	2,625
CURRENT ASSETS					
Cash at bank		**264,782**	**43,587**	**308,369**	221,040
NET CURRENT ASSETS		**264,782**	**43,587**	**308,369**	221,040
TOTAL ASSETS LESS CURRENT LIABILITIES		**266,751**	**43,587**	**310,338**	223,665
NET ASSETS		**266,751**	**43,587**	**310,338**	223,665
FUNDS	8				
Unrestricted funds				**266,751**	203,733
Restricted funds				**43,587**	19,932
TOTAL FUNDS				**310,338**	223,665

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2026 and were signed on its behalf by:

C Clelland

C Clelland - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Computer equipment - 20% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	**31,277**	23,665
Merchandise sales	**1,625**	1,356
	32,902	25,021

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	**1,609**	2,018

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.12.25	31.12.24
Charity staff	**3**	3

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,680	-	82,680
Charitable activities			
Charitable activities	-	69,270	69,270
Other trading activities	25,021	-	25,021
Investment income	2,018	-	2,018
Total	109,719	69,270	178,989
EXPENDITURE ON			
Raising funds	4,654	-	4,654
Charitable activities			
Charitable activities	77,746	96,970	174,716
Total	82,400	96,970	179,370
NET INCOME/(EXPENDITURE)	27,319	(27,700)	(381)
RECONCILIATION OF FUNDS			
Total funds brought forward	176,414	47,632	224,046
TOTAL FUNDS CARRIED FORWARD	203,733	19,932	223,665

continued...

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	**3,281**
DEPRECIATION	
At 1 January 2025	**656**
Charge for year	**656**
At 31 December 2025	**1,312**
NET BOOK VALUE	
At 31 December 2025	**1,969**
At 31 December 2024	2,625

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	**203,733**	**63,018**	**266,751**
Restricted funds			
Services / Grants	**19,932**	**23,655**	**43,587**
TOTAL FUNDS	**223,665**	**86,673**	**310,338**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**183,071**	**(120,053)**	**63,018**
Restricted funds			
Services / Grants	**99,592**	**(75,937)**	**23,655**
TOTAL FUNDS	**282,663**	**(195,990)**	**86,673**

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	176,414	27,319	203,733
Restricted funds			
Services / Grants	47,632	(27,700)	19,932
TOTAL FUNDS	224,046	(381)	223,665

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,719	(82,400)	27,319
Restricted funds			
Services / Grants	69,270	(96,970)	(27,700)
TOTAL FUNDS	178,989	(179,370)	(381)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	176,414	90,337	266,751
Restricted funds			
Services / Grants	47,632	(4,045)	43,587
TOTAL FUNDS	224,046	86,292	310,338

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	292,790	(202,453)	90,337
Restricted funds			
Services / Grants	168,862	(172,907)	(4,045)
TOTAL FUNDS	461,652	(375,360)	86,292

9. RELATED PARTY DISCLOSURES

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

THE LEANNE FUND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**138,321**	77,315
Gift aid	**10,239**	5,365
	148,560	82,680
Other trading activities		
Fundraising events	**31,277**	23,665
Merchandise sales	**1,625**	1,356
	32,902	25,021
Investment income		
Deposit account interest	**1,609**	2,018
Charitable activities		
Grants	**99,592**	69,270
Total incoming resources	**282,663**	178,989
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	**15,028**	2,864
Other trading activities		
Merchandise	**1,048**	1,790
Charitable activities		
Wages	**74,234**	70,029
Other operating leases - rent	**7,200**	7,200
Insurance	**967**	923
Light and heat	**4,510**	4,074
Telephone	**757**	708
Postage, stationery & advertising	**3,407**	3,600
Sundries	**655**	-
Service expenditure	**84,801**	85,350
Computer costs	**664**	375
Professional fees	**911**	912
Travelling	**676**	449
Subscriptions	**222**	160
Bank charges	**60**	60
Volunteer costs	**194**	220
Computer equipment	**656**	656
	179,914	174,716
Total resources expended	**195,990**	179,370
Net income/(expenditure)	**86,673**	(381)

This page does not form part of the statutory financial statements