

EILIDH MACLEOD MEMORIAL TRUST

England & Wales · Charity number 1180467

Details

Status Registered

Legal form CIO

Registered 2018-10-29

Register [View on the Charity Commission register](#)

Contact

Address 15 Sandringham Close
Winsford
Cheshire
CW7 2RT

Phone 07411651703

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Website www.eilidhstrust.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: (A) TO ADVANCE THE MUSICAL EDUCATION OF CHILDREN AND YOUNG PEOPLE, PRIMARILY BUT NOT EXCLUSIVELY IN RURAL SCOTLAND BY FACILITATING ACCESS TO VARIOUS MUSIC BASED ACTIVITIES INCLUDING ADVANCED LEARNING AND PERFORMANCE OPPORTUNITIES.(B) TO ESTABLISH AND MAINTAIN A PERMANENT PUBLIC MEMORIAL SITED ON THE ISLE OF BARRA, SCOTLAND IN REMEMBRANCE OF EILIDH MACLEOD AND THE OTHER 21 VICTIMS WHO LOST THEIR LIVES FOLLOWING THE MANCHESTER ARENA TERRORIST ATTACK WHICH TOOK PLACE ON 22ND MAY 2017.

Activities: The charity aims to build confidence and team spirit in individuals and communities through access to creative arts activities particularly music. Eilidh MacLeod Memorial Trust is a charity dedicated to the advancement of music education of children and young people, primarily but not exclusively in rural Scotland.

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£72,979	£115,125	-	-
2024-04-05	£92,419	£55,760	-	-
2023-04-05	£109,624	£100,091	-	-
2022-04-05	£69,350	£25,738	-	-
2021-04-05	£89,666	£12,823	-	-

Trustees

Name	Role	Appointed
Roderick MacLeod	Chair	2018-10-29
Dr Matthew Walters		2026-02-15
James Michael MacNeil		2018-10-29
Shona MacLeod		2021-04-10
Victoria Ferguson		2022-05-31

EILIDH MACLEOD MEMORIAL TRUST

England & Wales - Charity number 1180467

Accounts

Registered number: CE015476
Charity number: 1180467

EILDH MACLEOD MEMORIAL TRUST

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5TH APRIL 2025

EILDH MACLEOD MEMORIAL TRUST

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EILDH MACLEOD MEMORIAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2025

Trustees

Roderick MacLeod, Chair (29/10/2018)

Shona MacLeod, Treasurer (10/04/2021)

James Michael MacNeil, Secretary (29/10/2018)

Iagan Francis MacNeil, Trustee (10/04/2021)

Victoria Ann Ferguson, Trustee (31/05/2022)

Paul Hughes, Trustee (29/04/2023)

Company registered number

CE015476

Charity registered number

1180467

Registered office

1 Badger Close, Winsford, Cheshire, CW7 2TR

Accountants

Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their report together with the financial statements of the charity for the period 6 April 2024 to 5 April 2025. The Trustees confirm that the report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2020).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to advance the music education of children and young people, primarily but not exclusively in rural Scotland by facilitating access to various music-based activities including advanced learning and performance opportunities, and such other exclusively charitable purposes according to the law of England and Wales that the charity trustees determine from time to time.

The charity will also establish and maintain a permanent public memorial sited on the Isle of Barra, Scotland in remembrance of Eilidh MacLeod and the other 21 victims who lost their lives following the Manchester Arena terrorist attack which took place on 22 May 2017.

Achievements and performance

a. Review of activities

Eilidh's Trust was established in memory Eilidh MacLeod from the Isle of Barra who died along with 21 others in the Manchester Arena attack in May 2017. The trust supports music education for young people reflecting Eilidh's own musical ability and enjoyment as a piper with the Sgoil Lionacleit Pipe Band. The trust also manages and maintains a permanent memorial to Eilidh and a garden of remembrance and reflection on the Isle of Barra, Scotland.

The period of 6 April 2024 to 5 April 2025 was a strong year for the Eilidh MacLeod Memorial Trust in being able to secure, build and maintain funds. The charity was able to proceed with key fundraising activities including the Tartan and Tiaras Annual Ball and the anniversary charity runs in Edinburgh and Manchester.

The Trust supported fifty-eight organisations during the year, awarding total grant funding of £49,065 to help ensure the continued delivery of high-quality music education opportunities for young people.

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2025

The Trust also benefitted from several successful fundraising initiatives. Ayrshire artist Hope Blamire organised an annual festive fundraiser which generated £32,025. A Manchester Remembers charity football match hosted by Oldham Athletic FC raised £4,046, and a further £1,600 donation was received from Skipinnish, the Scottish traditional band.

The year also saw the welcome return of the Annual Tartan and Tiara's Ball, held at the Glasgow Hilton DoubleTree Hotel in May 2024. The event raised £27,849 through ticket sales, raffles and an online silent auction. Following its continued success, plans are already underway for the 2025 Annual Gala Ball.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has a policy of holding £10,000 in reserves for the purpose of holding charity events and fundraisers.

Structure, governance and management

a. Constitution

The charity is registered as a charitable incorporated organisation and was set up by a foundation model constitution on 29/10/2018. The registered charity number 1180467.

The charity's registered office is 1 Badger Close, Winsford, Cheshire, CW7 2TR.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation model constitution.

This report was approved by the Trustees, on 3 February 2026 and signed on their behalf by:

R MacLeod, Trustee

EILDH MACLEOD MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EILDH MACLEOD MEMORIAL TRUST FOR THE YEAR ENDED 5 APRIL 2025

Independent examiner's report to the trustees of Eilidh MacLeod Memorial Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 6 April 2024 to 5 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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. Dated on 3 February 2026 and signed by:

Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds</i> 2024 £
Income from:				
Donations		1,005	1,005	9,262
Charitable activities	2	71,974	71,974	83,157
Total income		72,979	72,979	92,419
Expenditure on:				
Raising funds	3,4	66,060	66,060	42,610
Charitable activities	5	49,065	49,065	13,150
Total expenditure		115,125	115,125	55,760
Net income before other recognised gains and losses	-	42,146	-	36,659
Net movement in funds	-	42,146	-	36,659
Reconciliation of funds				
Total funds brought forward		275,936	275,936	239,277
Total funds carried forward		233,790	233,790	275,936

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

BALANCE SHEET AS AT 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Current assets				
Cash in bank and in hand		233,790	233,790	275,936
Net assets		233,790	233,790	275,936
Charity funds				
Unrestricted funds	8	233,790	233,790	275,936
Total funds		233,790	233,790	275,936

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:

R Macleod, Trustee

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2025

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eilidh MacLeod Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £Nil per member of the charity.

1.3 Income

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

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 allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2025

1. Accounting Policies (continued)

Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from charitable activities

	Unrestricted funds	Total funds	<i>Total funds</i>
	2025	2025	2024
	£	£	£
Income from charitable activities			
Fundraising events	<u>71,974</u>	<u>71,974</u>	<u>83,157</u>

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2025

3. Costs of raising funds

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds</i> 2024 £
Costs of raising funds			
Staging fundraising events	66,060	66,060	<i>42,610</i>

4. Cost of the Memorial

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds</i> 2024 £
Costs of the memorial			
memorial costs	-	-	

5. Analysis of grants

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds</i> 2024 £
Analysis of grants			
Grants for music education	49,065	49,065	<i>13,150</i>

6. Net income/(expenditure)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. Staff costs

The charity has no employees other than the Trustees, who did not receive any remuneration.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2025

8. Statement of funds

	Balance at 06 April 2024 £	Income £	Expenditure £	Balance at 5 April 2025 £
Unrestricted funds				
General funds	<u>275,936</u>	<u>72,979</u>	<u>(115,125)</u>	<u>233,790</u>

9. Analysis of net assets between funds

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Analysis of net assets between funds			
Current Assets	<u>233,790</u>	<u>233,790</u>	<u>275,936</u>

10. Related party transactions

There have been no related party transactions during the period.

EILIDH MACLEOD MEMORIAL TRUST

England & Wales - Charity number 1180467

Accounts

Registered number: CE015476
Charity number: 1180467

EILDH MACLEOD MEMORIAL TRUST

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5TH APRIL 2024

EILDH MACLEOD MEMORIAL TRUST

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EILDH MACLEOD MEMORIAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2024

Trustees

Roderick MacLeod, Chair (29/10/2018)

Shona MacLeod, Treasurer (10/04/2021)

James Michael MacNeil, Secretary (29/10/2018)

Iagan Francis MacNeil, Trustee (10/04/2021)

Victoria Ann Ferguson, Trustee (31/05/2022)

Paul Hughes, Trustee (29/04/2023)

Company registered number

CE015476

Charity registered number

1180467

Registered office

1 Badger Close, Winsford, Cheshire, CW7 2TR

Accountants

Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

The Trustees present their report together with the financial statements of the charity for the period 6 April 2023 to 5 April 2024. The Trustees confirm that the report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2020).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to advance the music education of children and young people, primarily but not exclusively in rural Scotland by facilitating access to various music-based activities including advanced learning and performance opportunities, and such other exclusively charitable purposes according to the law of England and Wales that the charity trustees determine from time to time.

The charity will also establish and maintain a permanent public memorial sited on the Isle of Barra, Scotland in remembrance of Eilidh MacLeod and the other 21 victims who lost their lives following the Manchester Arena terrorist attack which took place on 22 May 2017.

Achievements and performance

a. Review of activities

Eilidh's Trust was established in memory Eilidh MacLeod from the Isle of Barra who died along with 21 others in the Manchester Arena attack in May 2017. The trust supports music education for young people reflecting Eilidh's own musical ability and enjoyment as a piper with the Sgoil Lionacleit Pipe Band. The trust also manages and maintains a permanent memorial to Eilidh and a garden of remembrance and reflection on the Isle of Barra, Scotland.

The period of 6 April 2023 to 5 April 2024 was a strong year for the Eilidh MacLeod Memorial Trust in being able to secure, build and maintain funds. The charity was able to proceed with key fundraising activities including the Tartan and Tiaras Annual Ball and the anniversary charity runs in Edinburgh and Manchester.

The trust supported twenty groups with a total grant funding of £13,150 to ensure they were able to provide high quality music education for young people.

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2024

The Trust benefitted by £33,065 from an annual festive fundraiser organised by Ayrshire Artist Hope Blamire, a Manchester Remembers Charity Football match hosted by Oldham Athletic FC which raised £7,036 and £2,000 donation from Skipinnish, a Scottish Traditional Band. This year also saw the return of the Annual Tartan and Tiara's Ball which raised a phenomenal £40,597 through ticket sales, raffles, and an online silent auction, hosted at the Glasgow Marriot Hotel in April 2023. Due to its continued success, plans are already underway for the 2025 Annual Gala Ball.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has a policy of holding £10,000 in reserves for the purpose of holding charity events and fundraisers.

Structure, governance and management

a. Constitution

The charity is registered as a charitable incorporated organisation and was set up by a foundation model constitution on 29/10/2018. The registered charity number 1180467.

The charity's registered office is 1 Badger Close, Winsford, Cheshire, CW7 2TR.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation model constitution.

This report was approved by the Trustees, on 3 February 2025 and signed on their behalf by:



R MacLeod, Trustee

EILDH MACLEOD MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EILIDH MACLEOD MEMORIAL TRUST FOR THE YEAR ENDED 5 APRIL 2024

Independent examiner's report to the trustees of Eilidh MacLeod Memorial Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 6 April 2023 to 5 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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. Dated on 3 February 2025 and signed by:



Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations		9,262	9,262	19,772
Charitable activities	2	83,157	83,157	89,852
Total income		92,419	92,419	109,624
Expenditure on:				
Raising funds	3,4	42,610	42,610	78,771
Charitable activities	5	13,150	13,150	21,320
Total expenditure		55,760	55,760	100,091
Net income before other recognised gains and losses		36,659	36,659	9,533
Net movement in funds		36,659	36,659	9,533
Reconciliation of funds				
Total funds brought forward		239,277	239,277	229,744
Total funds carried forward		275,936	275,936	239,277

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

BALANCE SHEET AS AT 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Current assets				
Cash in bank and in hand		275,936	275,936	239,277
Net assets		275,936	275,936	239,277
Charity funds				
Unrestricted funds	8	275,936	275,936	239,277
Total funds		275,936	275,936	239,277

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:



R Macleod, Trustee

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2024

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eilidh MacLeod Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £Nil per member of the charity.

1.3 Income

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

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 allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2024

1. Accounting Policies (continued)

Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from charitable activities

	Unrestricted funds	Total funds	<i>Total funds</i>
	2024	2024	2023
	£	£	£
Income from charitable activities			
Fundraising events	<u>83,157</u>	<u>83,157</u>	<u>89,852</u>

EILDH MACLEOD MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2022**

3. Costs of raising funds

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Costs of raising funds			
Staging fundraising events	<u>42,610</u>	<u>42,610</u>	<u>54,771</u>

4. Cost of the Memorial

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Costs of the memorial			
memorial costs	<u>-</u>	<u>-</u>	<u>24,000</u>

5. Analysis of grants

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Analysis of grants			
Grants for music education	<u>13,150</u>	<u>13,150</u>	<u>21,320</u>

6. Net income/(expenditure)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. Staff costs

The charity has no employees other than the Trustees, who did not receive any remuneration.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2022

8. Statement of funds

	Balance at 06 April 2023 £	Income £	Expenditure £	Balance at 5 April 2024 £
Unrestricted funds				
General funds	<u>239,277</u>	<u>92,419</u>	<u>(55,760)</u>	<u>275,936</u>

9. Analysis of net assets between funds

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Analysis of net assets between funds			
Current Assets	<u>275,936</u>	<u>275,936</u>	<u>239,277</u>

10. Related party transactions

There have been no related party transactions during the period.

EILIDH MACLEOD MEMORIAL TRUST

England & Wales - Charity number 1180467

Accounts

Registered number: CE015476
Charity number: 1180467

EILDH MACLEOD MEMORIAL TRUST

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5TH APRIL 2023

EILDH MACLEOD MEMORIAL TRUST

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EILDH MACLEOD MEMORIAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2023

Trustees

Roderick MacLeod, Chair (29/10/2018)

Shona MacLeod, Treasurer (10/04/2021)

James Michael MacNeil, Secretary (29/10/2018)

Iagan Francis MacNeil, Trustee (10/04/2021)

Victoria Ann Ferguson, Trustee (31/05/2022)

Paul Hughes, Trustee (29/04/2023)

Company registered number

CE015476

Charity registered number

1180467

Registered office

1 Badger Close, Winsford, Cheshire, CW7 2TR

Accountants

Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their report together with the financial statements of the charity for the period 6 April 2022 to 5 April 2023. The Trustees confirm that the report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2020).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to advance the music education of children and young people, primarily but not exclusively in rural Scotland by facilitating access to various music-based activities including advanced learning and performance opportunities, and such other exclusively charitable purposes according to the law of England and Wales that the charity trustees determine from time to time.

The charity will also establish and maintain a permanent public memorial sited on the Isle of Barra, Scotland in remembrance of Eilidh MacLeod and the other 21 victims who lost their lives following the Manchester Arena terrorist attack which took place on 22 May 2017.

Achievements and performance

a. Review of activities

Eilidh's Trust was established in memory Eilidh MacLeod from the Isle of Barra who died along with 21 others in the Manchester Arena attack in May 2017. The trust supports music education for young people reflecting Eilidh's own musical ability and enjoyment as a piper with the Sgoil Lionacleit Pipe Band. The trust also manages and maintains a permanent memorial to Eilidh and a garden of remembrance and reflection on the Isle of Barra, Scotland.

The period of 6 April 2022 to 5 April 2023 was a strong year for the Eilidh MacLeod Memorial Trust in being able to secure, build and maintain funds following the previous years' challenges faced during the Covid-19 pandemic. The charity was able to proceed with its key fundraising activities including the Tartan and Tiaras Annual Ball, The NC500 cycling event and the anniversary charity runs in Edinburgh and Manchester.

During the year, the charity continued to support young musicians with their educational needs. The charity was able to move away from its previous bespoke support scheme for online music tuition to face to face individual tuition and group music activities. This year also saw the start of the memorial garden which included planning approvals, site clearance activities and the completion of a sculpture to be sited on the Isle of Barra, Scotland.

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2023

The trust acknowledged that many music groups had faced a difficult time post the pandemic in reestablishing themselves and as such it has supported twenty groups with a total grant funding of £21,320 to ensure they were able to provide high quality music education for young people.

The Trust benefitted by £32,770 from an annual festive fundraiser organised by Ayrshire Artist Hope Blamire, a Manchester Remembers Charity Football match hosted by Manchester City FC raised £14,419 including a one-off donation from the FA for £4,000. Trustees and Volunteers successfully raised over £16,000 following a gruelling 5-day event cycling the North Coast 500. This year also saw the return of the Annual Tartan and Tiara's Ball which raised a phenomenal £33,673 through ticket sales, raffles, and an online silent auction, hosted at the Glasgow Marriot Hotel in April 2023. Due to such success, plans are already underway for the 2024 Annual Gala Ball.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has a policy of holding £10,000 in reserves for the purpose of holding charity events and fundraisers.

Structure, governance and management

a. Constitution

The charity is registered as a charitable incorporated organisation and was set up by a foundation model constitution on 29/10/2018. The registered charity number 1180467.

The charity's registered office is 1 Badger Close, Winsford, Cheshire, CW7 2TR.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation model constitution.

This report was approved by the Trustees, on 8 January 2024 and signed on their behalf by:



R MacLeod, Trustee

EILDH MACLEOD MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EILDH MACLEOD MEMORIAL TRUST FOR THE YEAR ENDED 5 APRIL 2023

Independent examiner's report to the trustees of Eilidh MacLeod Memorial Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 6 April 2022 to 5 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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. Dated on 12 January 2024 and signed by:



Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds</i> 2022 £
Income from:				
Donations		19,772	19,772	8,181
Charitable activities	2	89,852	89,852	61,169
Total income		109,624	109,624	69,350
Expenditure on:				
Raising funds	3,4	78,771	78,771	17,238
Charitable activities	5	21,320	21,320	8,500
Total expenditure		100,091	100,091	25,738
Net income before other recognised gains and losses		9,533	9,533	43,612
Net movement in funds		9,533	9,533	43,612
Reconciliation of funds				
Total funds brought forward		229,744	229,744	186,132
Total funds carried forward		239,277	239,277	229,744

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

BALANCE SHEET AS AT 5 APRIL 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Current assets				
Cash in bank and in hand		239,277	239,277	229,744
Net assets		239,277	239,277	229,744
Charity funds				
Unrestricted funds	8	239,277	239,277	229,744
Total funds		239,277	239,277	229,744

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:



R Macleod, Trustee

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2023

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eilidh MacLeod Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £Nil per member of the charity.

1.3 Income

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

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 allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2023

1. Accounting Policies (continued)

Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from charitable activities

	Unrestricted funds	Total funds	<i>Total funds</i>
	2023	2023	<i>2022</i>
	£	£	£
Income from charitable activities			
Fundraising events	<u>89,852</u>	<u>89,852</u>	<u>61,169</u>

EILDH MACLEOD MEMORIAL TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5 APRIL 2023**

3. Costs of raising funds

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds</i> 2022 £
Costs of raising funds			
Staging fundraising events	54,771	54,771	<i>17,238</i>

4. Cost of the Memorial

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds</i> 2022 £
Costs of the memorial			
memorial costs	24,000	24,000	-

5. Analysis of grants

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds</i> 2022 £
Analysis of grants			
Grants for music education	21,320	21,320	<i>8,500</i>

6. Net income/(expenditure)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. Staff costs

The charity has no employees other than the Trustees, who did not receive any remuneration.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2023

8. Statement of funds

	Balance at 06 April 2022 £	Income £	Expenditure £	Balance at 5 April 2023 £
Unrestricted funds				
General funds	<u>229,744</u>	<u>109,624</u>	<u>(100,091)</u>	<u>239,277</u>

9. Analysis of net assets between funds

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Analysis of net assets between funds			
Current Assets	<u>239,277</u>	<u>239,277</u>	<u>229,744</u>

10. Related party transactions

There have been no related party transactions during the period.

EILIDH MACLEOD MEMORIAL TRUST

England & Wales - Charity number 1180467

Accounts

Registered number: CE015476
Charity number: 1180467

EILDH MACLEOD MEMORIAL TRUST

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5TH APRIL 2022

EILDH MACLEOD MEMORIAL TRUST

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EILDH MACLEOD MEMORIAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2022

Trustees

Roderick MacLeod, Chair (29/10/2018)

Shona MacLeod, Treasurer (10/04/2021)

James Michael MacNeil, Secretary (29/10/2018)

Iagan Francis MacNeil, Trustee (10/04/2021)

Company registered number

CE015476

Charity registered number

1180467

Registered office

1 Badger Close, Winsford, Cheshire, CW7 2TR

Accountants

Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their report together with the financial statements of the charity for the period 6 April 2021 to 5 April 2022. The Trustees confirm that the report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2020).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to advance the music education of children and young people, primarily but not exclusively in rural Scotland by facilitating access to various music-based activities including advanced learning and performance opportunities, and such other exclusively charitable purposes according to the law of England and Wales that the charity trustees determine from time to time.

The charity will also establish and maintain a permanent public memorial sited on the Isle of Barra, Scotland in remembrance of Eilidh MacLeod and the other 21 victims who lost their lives following the Manchester Arena terrorist attack which took place on 22 May 2017.

Achievements and performance

a. Review of activities

Eilidh's Trust was established in memory Eilidh MacLeod from the Isle of Barra who died along with 21 others in the Manchester Arena attack in May 2017. The trust supports music education for young people reflecting Eilidh's own musical ability and enjoyment as a piper with the Sgoil Lionacleit Pipe Band. The trust also manages and maintains a permanent memorial to Eilidh and a garden of remembrance and reflection on the Isle of Barra, Scotland.

The period of 6 April 2021 to 5 April 2022 was still a challenging year for the Eilidh MacLeod Memorial Trust in being able to secure, build and maintain funds due to the unrelenting impact of the Covid-19 pandemic. The charity was unable to proceed with key fundraising activities including the Tartan and Tiaras Annual Ball, The Hebridean way cycling event and the anniversary charity runs in Edinburgh and Manchester.

During the year, the charity continued to reach out to young musicians to seek advice and guidance as they worked to create a bespoke support scheme aimed at ensuring music tuition continued despite the ongoing national restrictions.

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2022

The trust recognised that many music groups faced a difficult time during lockdown and as such it supported several groups with a total grant funding of £8,500 to ensure they could continue virtual teaching. As we moved in and out of lockdown and towards a greater degree of normality including face-to-face lessons and public performances, Eilidh's Trust was keen to ensure youth music groups were more financially supported through this transition by launching a new funding support scheme across Scotland.

The Trust benefitted by £47,444 from an annual festive fundraiser organised by Ayrshire Artist Hope Blamire and plans were well under way to hold the 2022 Annual Gala Ball later in the year to help boost funds and awareness of the amazing work undertaken over the last very difficult two years.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has a policy of holding £10,000 in reserves for the purpose of holding charity events and fundraisers.

Structure, governance and management

a. Constitution

The charity is registered as a charitable incorporated organisation and was set up by a foundation model constitution on 29/10/2018. The registered charity number 1180467.

The charity's registered office is 1 Badger Close, Winsford, Cheshire, CW7 2TR.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation model constitution.

This report was approved by the Trustees, on 7 February 2023 and signed on their behalf by:



R MacLeod, Trustee

EILDH MACLEOD MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EILDH MACLEOD MEMORIAL TRUST FOR THE YEAR ENDED 5 APRIL 2022

Independent examiner's report to the trustees of Eilidh MacLeod Memorial Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 6 April 2021 to 5 April 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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. Dated on 14 February 2023 and signed by:



Aireamh Accountancy Services, 15 Sandringham close, Winsford, CW7 2RT

EILDH MACLEOD MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations		8,181	8,181	2,704
Charitable activities	2	61,169	61,169	86,963
Total income		69,350	69,350	89,666
Expenditure on:				
Raising funds	3,4	17,238	17,238	7,363
Charitable activities	5	8,500	8,500	5,460
Total expenditure		25,738	25,738	12,823
Net income before other recognised gains and losses		43,612	43,612	76,843
Net movement in funds		43,612	43,612	76,843
Reconciliation of funds				
Total funds brought forward		186,132	186,132	109,289
Total funds carried forward		229,744	229,744	186,132

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

BALANCE SHEET AS AT 5 APRIL 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Current assets				
Cash in bank and in hand		229,744	229,744	186,132
Net assets		229,744	229,744	186,132
Charity funds				
Unrestricted funds	8	229,744	229,744	186,132
Total funds		229,744	229,744	186,132

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:



R Macleod, Trustee

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2022

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eilidh MacLeod Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £Nil per member of the charity.

1.3 Income

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

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 allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2022

1. Accounting Policies (continued)

Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds</i> 2021 £
Income from charitable activities			
Fundraising events	<u>61,169</u>	<u>61,169</u>	<u>86,963</u>

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2022

3. Costs of raising funds

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds</i> 2021 £
Costs of raising funds			
Staging fundraising events	17,238	17,238	7,363

4. Cost of the Memorial

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds</i> 2021 £
Costs of the memorial			
memorial costs	-	-	-

5. Analysis of grants

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds</i> 2021 £
Analysis of grants			
Grants for music education	8,500	8,500	5,460

6. Net income/(expenditure)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. Staff costs

The charity has no employees other than the Trustees, who did not receive any remuneration.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2022

8. Statement of funds

	Balance at 06 April 2021 £	Income £	Expenditure £	Balance at 5 April 2022 £
Unrestricted funds				
General funds	<u>186,132</u>	<u>69,350</u>	<u>(25,738)</u>	<u>229,744</u>

9. Analysis of net assets between funds

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Analysis of net assets between funds			
Current Assets	<u>229,744</u>	<u>229,744</u>	<u>186,132</u>

10. Related party transactions

There have been no related party transactions during the period.

EILIDH MACLEOD MEMORIAL TRUST

England & Wales - Charity number 1180467

Accounts

Registered number: CE015476
Charity number: 1180467

EILDH MACLEOD MEMORIAL TRUST

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 5TH APRIL 2021

EILDH MACLEOD MEMORIAL TRUST

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EILDH MACLEOD MEMORIAL TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2021

Trustees

Roderick MacLeod, Chair (29/10/2018)

Suzanne Marie White, Treasurer (29/10/2018)

James Michael MacNeil, Secretary (29/10/2018)

Company registered number

CE015476

Charity registered number

1180467

Registered office

1 Badger Close, Winsford, Cheshire, CW7 2TR

Accountants

Viracocha Accountants, 36 Swanlow Lane, Winsford, CW7 1JE

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their report together with the financial statements of the charity for the period 6 April 2020 to 5 April 2021. The Trustees confirm that the report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2020).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the charity are to advance the music education of children and young people, primarily but not exclusively in rural Scotland by facilitating access to various music-based activities including advanced learning and performance opportunities, and such other exclusively charitable purposes according to the law of England and Wales that the charity trustees determine from time to time.

The charity will also establish and maintain a permanent public memorial sited on the Isle of Barra, Scotland in remembrance of Eilidh MacLeod and the other 21 victims who lost their lives following the Manchester Arena terrorist attack which took place on 22 May 2017.

Achievements and performance

a. Review of activities

Eilidh's Trust was established in memory Eilidh MacLeod from the Isle of Barra who died along with 21 others in the Manchester Arena attack in May 2017. The trust supports music education for young people reflecting Eilidh's own musical ability and enjoyment as a piper with the Sgoil Lionacleit Pipe Band. The trust also manages and maintains a permanent memorial to Eilidh and a garden of remembrance and reflection on the Isle of Barra, Scotland.

The period of 6 April 2020 to 5 April 2021 proved a challenging year for the Eilidh MacLeod Memorial Trust in being able to secure, build and maintain funds due to the impact of the Covid-19 pandemic. The charity was unable to proceed with key fundraising activities including the Tartan and Tiaras Annual Ball, The Hebridean way cycling event and the anniversary charity runs in Edinburgh and Manchester.

At the height of the Covid pandemic, the charity reached out to young musicians to seek advice and guidance as they worked to create a bespoke support scheme aimed at ensuring music tuition continued despite the national restrictions.

EILDH MACLEOD MEMORIAL TRUST

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 5 APRIL 2021

The trust recognised that many music groups faced a difficult time during lockdown and as such it supported several groups with a total grant funding of £5,460 to ensure they could continue virtual teaching. As we moved out of lockdown and towards a greater degree of normality including face-to-face lessons and public performances, Eilidh's Trust was keen to ensure youth music groups were more financially supported through this transition by launching a new funding support scheme across Scotland.

The Trust received £65,000 from an annual festive fundraiser organised by Ayrshire Artist Hope Blamire which smashed its target by more than 250%. Dubbed "the world's best Christmas charity raffle", the event offered everything from alpaca experiences to yacht charters as prizes. A "Tune for the Trust" was composed and dedicated to the charity along with the sale of a traditional highlands and islands cookbook raising more than £7,000 to support young musicians.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The charity has a policy of holding £10,000 in reserves for the purpose of holding charity events and fundraisers.

Structure, governance and management

a. Constitution

The charity is registered as a charitable incorporated organisation and was set up by a foundation model constitution on 29/10/2018. The registered charity number 1180467.

The charity's registered office is 1 Badger Close, Winsford, Cheshire, CW7 2TR.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the foundation model constitution.

This report was approved by the Trustees, on 7 January 2022 and signed on their behalf by:



.....

S White, Treasurer, Trustee

EILDH MACLEOD MEMORIAL TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EILDH MACLEOD MEMORIAL TRUST FOR THE YEAR ENDED 5 APRIL 2021

Independent examiner's report to the trustees of Eilidh MacLeod Memorial Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 6 April 2020 to 5 April 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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. Dated on 14 January 2022 and signed by:



36 Swanlow Lane

Winsford

CW7 1JE

EILDH MACLEOD MEMORIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds</i> 2020 £
Income from:				
Donations		2,704	2,704	46,826
Charitable activities	2	86,963	86,963	86,209
Total income		89,666	89,666	133,035
Expenditure on:				
Raising funds	3,4	7,363	7,363	11,746
Charitable activities	5	5,460	5,460	12,000
Total expenditure		12,823	12,823	23,746
Net income before other recognised gains and losses		76,843	76,843	109,289
Net movement in funds		76,843	76,843	109,289
Reconciliation of funds				
Total funds brought forward		109,289	109,289	-
Total funds carried forward		186,132	186,132	109,289

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

BALANCE SHEET AS AT 5 APRIL 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Current assets				
Cash in bank and in hand		186,132	186,132	109,289
Net assets		<u>186,132</u>	<u>186,132</u>	<u>109,289</u>
Charity funds				
Unrestricted funds	8	186,132	186,132	109,289
Total funds		<u>186,132</u>	<u>186,132</u>	<u>109,289</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on and signed on their behalf, by:



S White, Trustee

The notes on pages 8 to 11 form part of these financial statements.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2021

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eilidh MacLeod Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £Nil per member of the charity.

1.3 Income

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

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 allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2021

1. Accounting Policies (continued)

Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds</i> 2020 £
Income from charitable activities			
Fundraising events	<u>86,963</u>	<u>86,963</u>	<u>86,209</u>

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2021

3. Costs of raising funds

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Costs of raising funds			
Staging fundraising events	<u>7,363</u>	<u>7,363</u>	<u>10,475</u>

4. Cost of the Memorial

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Costs of the memorial			
memorial costs	<u>-</u>	<u>-</u>	<u>1,271</u>

5. Analysis of grants

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Analysis of grants			
Grants for music education	<u>5,460</u>	<u>5,460</u>	<u>12,000</u>

6. Net income/(expenditure)

During the year, no Trustees received any remuneration.

During the year, no Trustees received any benefits in kind.

During the year, no Trustees received any reimbursement of expenses.

7. Staff costs

The charity has no employees other than the Trustees, who did not receive any remuneration.

EILDH MACLEOD MEMORIAL TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 5 APRIL 2021

8. Statement of funds

	Balance at 06 April 2020 £	Income £	Expenditure £	Balance at 5 April 2021 £
Unrestricted funds				
General funds	<u>109,289</u>	<u>89,666</u>	<u>(12,823)</u>	<u>186,132</u>

9. Analysis of net assets between funds

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Analysis of net assets between funds			
Current Assets	<u>186,132</u>	<u>186,132</u>	<u>109,289</u>

10. Related party transactions

There have been no related party transactions during the period.