

Registered number: CE015476  
Charity number: 1180467

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## **EILDH MACLEOD MEMORIAL TRUST**

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

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## **EILDH MACLEOD MEMORIAL TRUST**

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## **EILDH MACLEOD MEMORIAL TRUST**

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

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#### **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

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## **EILDH MACLEOD MEMORIAL TRUST**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025**

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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.

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## **EILDH MACLEOD MEMORIAL TRUST**

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

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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**

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## EILDH MACLEOD MEMORIAL TRUST

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

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#### **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

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## EILDH MACLEOD MEMORIAL TRUST

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

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

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

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## EILDH MACLEOD MEMORIAL TRUST

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### BALANCE SHEET AS AT 5 APRIL 2025

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

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.



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## EILDH MACLEOD MEMORIAL TRUST

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

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#### 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.

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## EILDH MACLEOD MEMORIAL TRUST

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

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

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## EILDH MACLEOD MEMORIAL TRUST

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

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#### 3. Costs of raising funds

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

#### 4. Cost of the Memorial

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

#### 5. Analysis of grants

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

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## EILDH MACLEOD MEMORIAL TRUST

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

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#### 8. Statement of funds

	Balance at 06 April 2024 £	Income  £	Expenditure  £	Balance at 5 April 2025 £
<b>Unrestricted funds</b>				
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 £
<b>Analysis of net assets between funds</b>			
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.