

Charity registration number SC047233 (Scotland)

EMMIE SMILLIE CHARITY FOUNDATION SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

EMMIE SMILLIE CHARITY FOUNDATION SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Andrew Smillie (Senior) - Chair
Person
Mrs Elisa Martin - Vice Chair Person
Mr Craig C Denholm - Treasurer &
Secretary
Ms Sarah Jane Smillie
Mr Andrew Smillie (Junior)
Mr James Martin (Senior)
Mr James Martin (Junior)
Mr Andrew Simpson

Secretary

Mr Craig C Denholm

Charity number (Scotland)

SC047233

Principal address

98 - 130 Glen Park Street
Dennistoun
Glasgow
United Kingdom
G31 1NZ

Independent Examiner

Azets
3 Wellington Square
Ayr
Ayrshire
United Kingdom
KA7 1EN

EMMIE SMILLIE CHARITY FOUNDATION SCIO

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EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The ESCF is a family founded Cancer Charity established on 15th April 2016, set up in memory of Emmie Smillie, daughter of Andrew (Senior) & Emmie and sister to Elisa, Sarah-Jane and twin to Andrew (Junior), who after a long battle bravely borne, passed away peacefully, surrounded by her loving family, on Sunday, 26th July 2015 at a London Clinic.

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

Additionally, the ESCF will also provide financial support in exceptional personal circumstances for critical and life dependency medical treatment, and in cases of terminal illness, financial support and/or palliative care as is considered as necessary and required.

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

The ESCF will continue to operate as an independent and family run Charitable Foundation with its primary focus being that of financially supporting Cancer Care Charities, Hospitals and the Palliative Care Hospices.

But, also within the scope of its overarching aims, goals and objectives where the ESCF is able to, in specific cases, recognise the wider range of diagnosed illnesses, and in some cases terminally ill non-cancer diseases, where the ESCF can extend its generosity, assistance and where considered appropriate support others where there is life limiting needs, care and requirements beyond that of providing financial support.

The principal aims, goals, and objectives of the ESCF have always been met through the endless generosity of the trustees, family friends, business associates (corporate & private) supplemented with the ongoing everyday efforts and the many hundreds of hours of voluntary work by both the few and the many to ensure that every ESCF event is as successful as it can be with the maximum of funds generated against the minimum of expenditure incurred.

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

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

EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

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

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

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

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

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

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

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

Financial review

ESCF is a non-profit-making organisation and a registered company, with 100% of all funds raised being fully distributed to the designated charities and beneficiaries. Donations received increased during the year by £130,849, despite a reduction in fundraising activities carried out.

Total costs have increased this year by £8,884. This is due to an increase in donations paid by the company during the year. This represents an increase from £88,570 to £97,454.

However, fundraising activity expenses have decreased this year from £37,266 to £23,061, which is expected due to events held this year having reduced costs.

During the year the charity transitioned from receipts and payments accounts to fully accrued accounts in accordance with the Charities SORP (FRS 102). This change was required due to income exceeding £250,000.

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

EMMIE SMILLIE CHARITY FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

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

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

Mr Andrew Smillie (Senior) - Chair Person

Mrs Elisa Martin - Vice Chair Person

Mr Craig C Denholm - Treasurer & Secretary

Mrs Euphemia Smillie

(Deceased 9 March 2026)

Ms Sarah Jane Smillie

Mr Andrew Smillie (Junior)

Mr James Martin (Senior)

Mr James Martin (Junior)

Mr Andrew Simpson

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



Mr Andrew Smillie (Senior) - Chair Person

Trustee

20 March 2026

EMMIE SMILLIE CHARITY FOUNDATION SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EMMIE SMILLIE CHARITY FOUNDATION SCIO

I report on the financial statements of the Charity for the year ended 30 June 2025, which are set out on pages 5 to 11.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

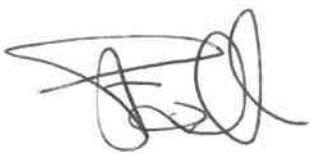
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Stephen Wilkie C.A
3 Wellington Square
Ayr
Ayrshire
KA7 1EN

20 March 2026

EMMIE SMILLIE CHARITY FOUNDATION SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 as restated £
Income from:			
Donations and legacies	2	396,772	265,923
Total income		396,772	265,923
Expenditure on:			
Raising funds	3	93,061	87,266
Charitable activities	4	4,393	1,304
Total expenditure		97,454	88,570
Net income and movement in funds		299,318	177,353
Reconciliation of funds:			
Fund balances at 1 July 2024		213,855	36,502
Fund balances at 30 June 2025		513,173	213,855

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

EMMIE SMILLIE CHARITY FOUNDATION SCIO

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Current assets					
Debtors	9	64,876		26,531	
Cash at bank and in hand		449,797		187,324	
		<u>514,673</u>		<u>213,855</u>	
Creditors: amounts falling due within one year	10	(1,500)		-	
Net current assets			513,173		213,855
			<u>513,173</u>		<u>213,855</u>
The funds of the Charity					
Unrestricted funds	11		513,173		213,855
			<u>513,173</u>		<u>213,855</u>

The financial statements were approved by the Trustees on 20 March 2026

Mr Andrew Smillie (Senior) - Chair Person
Trustee

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

Emmie Smillie Charity Foundation SCIO is a charity registered in Scotland. The principal address is 98 - 130 Glen Park Street, Dennistoun, Glasgow, United Kingdom, G31 1NZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

During the year the Charity transitioned from preparing receipts and payments accounts to preparing fully accrued accounts in accordance with FRS 102 and the Charities SORP (FRS 102). This represents a change in accounting policy. Comparative figures for the prior year have been restated and are therefore directly comparable with the current year.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies are set out below.

1.2 Prior period adjustment

During the year, the charity transitioned from receipts and payments to accruals accounting in accordance with the Charities SORP. As part of this transition, Gift Aid income relating to donations received prior to the year end, but not previously recognised, has been accrued.

This has resulted in an increase in prior year income of £26,531, with a corresponding increase in debtors and opening funds. Comparative figures have been restated accordingly.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

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

1.5 Income

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

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 as restated £
Donations and gifts	358,427	226,527
Gift Aid	38,345	39,396
	<u>396,772</u>	<u>265,923</u>

3 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Donations	70,000	50,000
Fundraising activity	23,061	37,266
	<u>93,061</u>	<u>87,266</u>

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Bank charges	639	240
Just giving	504	274
	<u>1,143</u>	<u>514</u>
Share of support and governance costs (see note 5)		
Governance	3,250	790
	<u>4,393</u>	<u>1,304</u>
Analysis by fund		
Unrestricted funds	<u>4,393</u>	<u>1,304</u>

5 Support costs allocated to activities

	Expenditure 2025 £	Total 2024 £
Governance	<u>3,250</u>	<u>790</u>
Governance costs comprise:	2025 £	2024 £
Independent examination fees 2023	-	790
Independent examination fees 2024	1,750	-
Independent examination fees 2025	1,500	-
	<u>3,250</u>	<u>790</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Employees

(Continued)

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

8 Taxation

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

9 Debtors

	2025	2024 as restated
	£	£
Amounts falling due within one year:		
Other debtors	64,876	26,531

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,500	-

11 Unrestricted funds

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

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
Unrestricted	213,855	396,772	(97,454)	513,173
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
Unrestricted	36,502	265,923	(88,570)	213,855

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

EMMIE SMILLIE CHARITY FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

13 Prior period adjustment

Changes to the balance sheet

	At 30 June 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	-	26,531	26,531
	<u> </u>	<u> </u>	<u> </u>
Unrestricted funds	187,324	26,531	213,855
	<u> </u>	<u> </u>	<u> </u>
Total equity	187,324	26,531	213,855
	<u> </u>	<u> </u>	<u> </u>

Changes to the profit and loss account

	Period ended 30 June 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Net movement in funds	150,822	26,531	177,353
	<u> </u>	<u> </u>	<u> </u>

The charity has moved from receipts and payments to accruals accounting. As part of this, Gift Aid income of £26,531 relating to donations received before 30 June 2024 has been recognised. Comparative figures have been restated, increasing prior year income and net movement in funds accordingly.