

The Catherine McEwan Foundation

Scotland · Charity number SC049063

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-02-20
Register	View on the OSCR register

Contact

Address	Spiersbridge Way Thornliebank Glasgow G46 8NG
Website	https://www.catherinemcewanfoundation.com/

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of education','the advancement of health','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Since 2003, The Catherine McEwan Foundation has been helping people living with Crohn's and Colitis access better treatment, better care and live better lives. We change the lives of children, young people and adults with inflammatory bowel disease by funding much-needed improvements in IBD healthcare across Scotland, including investing in pioneering research.

Beneficiaries: 'People with disabilities or health problems','Other charities or voluntary bodies'

Objectives: 1.1 the relief of need of individuals suffering from Ulcerative Colitis, Crohns Disease or other inflammatory bowel disease along with providing support to those who care for them. 1.2 the advancement of health of individuals suffering from Ulcerative Colitis, Crohns Disease or similar inflammatory bowel diseases. 1.3 the advancement of education and research into the causes, treatment and prevention of Ulcerative Colitis, Crohns Disease and similar inflammatory bowel disease which will lead to the saving of lives.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£496,151	£560,914	-	4
2024-03-31	£433,919	£366,850	-	2
2023-03-31	£376,765	£325,471	-	2
2022-03-31	£512,119	£331,272	-	2
2021-03-31	£293,110	£282,395	-	1

The Catherine McEwan Foundation

Scotland - Charity number SC049063

Accounts

CATHERINE MCEWAN FOUNDATION

ALL IN FOR CROHN'S & COLITIS

ANNUAL REPORT

1st April 2024 – 31st March 2025

The Catherine McEwan Foundation is a Scottish Charitable Incorporated Organisation (SCIO), Charity Number SC049063.

THE CATHERINE MCEWAN FOUNDATION SCIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE CATHERINE MCEWAN FOUNDATION SCIO

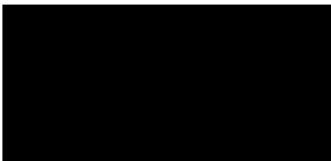
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THE CATHERINE MCEWAN FOUNDATION SCIO

LEGAL & ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees



SCIO registered number CS003846

Charity registered number SC049063

Registered office 1 Spiersbridge Way
Thornliebank
Glasgow
G46 8NG

Chief executive officer



Accountant AAB Audit & Accountancy Limited
133 Finnieston Street
Glasgow
G3 8GJ

Bankers Barclays
Glasgow Campus
1-4 Clyde Place
Glasgow
G5 8DP

CHIEF EXECUTIVE & FOUNDER, AND CHAIR'S MESSAGE

This year has been one of meaningful progress and deepened purpose. As always, our mission remains clear: to make a lasting, positive impact on everyone affected by IBD, while championing greater awareness of Crohn's and Colitis across our communities.

A major milestone was welcoming our new Director of Services, [REDACTED] in May. Her arrival has already transformed the charity. With her exceptional IBD nursing expertise and leadership, we have been able to bring greater structure to our services, strengthen our reach, and support even more families. This single appointment has elevated our ability to deliver care in a way that is both compassionate and effective.

Despite a fundraising lead not progressing as hoped, our fundraising efforts have remained strong. We continued to meet our financial targets and upheld our commitment to delivering high-quality services and support. This consistency is a testament to the resilience of the Foundation and the dedication of everyone who stands with us.

We now proudly deliver **five core services and an inspirational podcast**, with plans to expand and enhance our offering in the year ahead. This growth is not driven by us alone — it is shaped by our community. Their lived experience, their voices, and their collaboration guide everything we do. Our community-centric, co-production model is unique, powerful, and something we are deeply proud of.

This year also marked an important step in our future development. Working closely with **FJ Philanthropy**, and again in partnership with our community, we have begun laying the foundations for our next chapter. The first phase of this evolution is a brand-development project that will strengthen our identity and empower us to better support the IBD community for years to come.

None of this would be possible without the unwavering commitment of the [REDACTED] **Foundation family**. Your belief in our mission, your generosity, and your spirit are the driving force behind every achievement in these pages.

We are proud that the Foundation continues to stand as a beacon of hope for anyone affected by Inflammatory Bowel Disease.

From the bottom of our hearts — **thank you**.

[REDACTED]
Chief Executive & Founder

[REDACTED]
Chair of the Board of Trustees

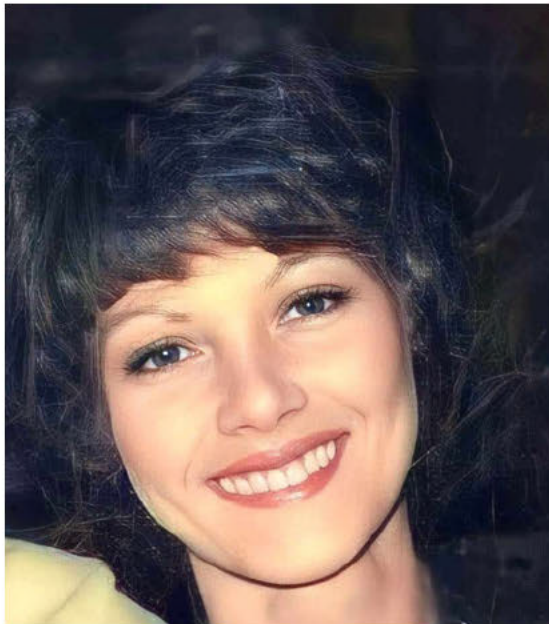
OUR MISSION AND WHO WE SUPPORT

Our charity inspires hope for anyone affected by Inflammatory Bowel Disease. We're here for people living with Crohn's or Colitis - and everyone around them. One day we hope these conditions won't stop anyone from living the life they want. Until then, we're here to give hands-on, practical support to anyone in Scotland who needs it.

Inspiring us every day is our founder [REDACTED], Catherine McEwan. Catherine was taken from us at just 37, after spending 21 years living with the debilitating effects of Crohn's disease. Her grace, strength, determination and humour shape everything we have done, since our formation in 2003.

We support people wherever they are on their Inflammatory Bowel Disease journey. We do this by listening, creating connections, building community, and inspiring hope, when it isn't easy to find.

CATHERINE'S STORY



Catherine was diagnosed with Crohn's disease at just 16 years old.

While her friends were finding their way in the new and exciting adult world, Catherine was making sense of a world that looked quite different.

Coping with intrusive, debilitating symptoms, going backwards and forwards to see the doctor, and in and out of hospital, her life was in stark contrast yet to her, it was normal.

Catherine's Crohn's was severe. Her flare-ups were relentless and so serious that she was regularly hospitalised, often for long spells. Eating

was almost impossible. She ate little, and what she did eat, she passed very quickly. As a result, she became physically weak easily, and her weight was a constant issue. Prescribed drinks designed to build her up did not make much of a difference, and often when she fell to just six stone, tube-feeding was the only option to build her strength.

Catherine endured multiple major operations in a bid to get some relief from the almost-constant symptoms. Nothing worked.

As the years went on, still nothing improved, and the pattern continued. In fact, things got worse for Catherine.

Already suffering from ever-increasing arthritis because of her Crohn's, she was also diagnosed as epileptic. Regular, extremely violent fits became just another part of her life. Still, Catherine did not complain. She stayed positive, kept a sense of humour and did as much as any doting mother for her two young sons [REDACTED] and for her husband, [REDACTED]

In 1992, 16-year-old [REDACTED] returned home one night to find his mum bent over in agony, standing on a kitchen worktop, and hanging washing. Yet, she still refused to let him call the doctor. In true Catherine style, she said: "I have work to do...."

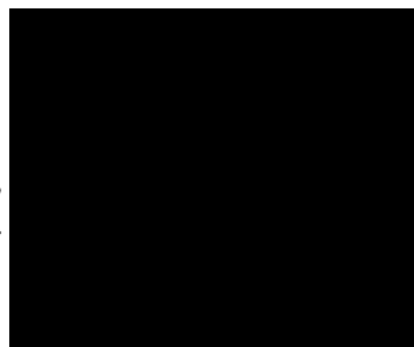
In the early hours of the morning, when the pain became unbearable, an ambulance whisked her along the all-too-familiar route to the hospital. Catherine's bowel had burst, and she had a serious infection. The infection was out of control.

Catherine's body could not cope, and at just 37 years of age, she passed away leaving a loving husband and two adoring sons.

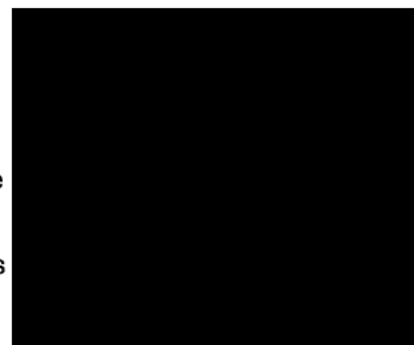
TRUSTEES AND ORGANISATIONAL STRUCTURE

[REDACTED] - Chair of Board of Trustees

[REDACTED] has worked with several charities including being on the board for his local Church of Scotland. He has over 20 years' management experience gained during a career spanning roles within British Telecom and Azzurri Scotland. As a licensed Innermetrix practitioner, Andy now specialises in management consultancy for Scottish SMEs. He is an excellent communicator with a passion for helping others achieve their end goal and has a proven record of accomplishment working with clients to establish and deliver value within their business. In his spare time [REDACTED] is a keen football fan and plays golf.



[REDACTED] has been active in the charity sector for many years, raising much-needed funds for children and their families impacted by Inflammatory Bowel Disease. Having worked in the legal and financial services industry since the early 1990s, he is currently a vice president in banking. [REDACTED] is married to [REDACTED] and they have two children [REDACTED]. Jenny was diagnosed with Ulcerative Colitis at four years old and has undergone numerous operations and procedures at the Royal Hospital for Children, including the removal of her large bowel.



[REDACTED]
[REDACTED] has been involved with the Catherine McEwan Foundation since its formative years and has been a key player in many of our projects and events. She spent the early part of her career as a production and fashion editor for various music and lifestyle magazines.

[REDACTED]
[REDACTED] is a Consultant Paediatric Gastroenterologist working in the Royal Hospital for Sick Children in Edinburgh. His main interest is paediatric Inflammatory Bowel Disease (IBD) and he is committed to making life better for children and families impacted by IBD. He has published >150 research papers and is currently taking part in many clinical research studies in PIBD. In 2008 he was awarded a PhD for an investigation into the genetic determinants of PIBD in children.

The Catherine McEwan Foundation is governed by a dedicated Board of four Trustees, providing strategic leadership and oversight to ensure strong governance and sustained impact. The Chief Executive reports directly to the Board and works closely with Trustees to deliver the charity's mission with ambition, integrity, and accountability.

As our work and reach continue to grow, so too does our organisational structure. This year, the Foundation expanded its operational capacity, now employing a full-time Administrator/PA to the Chief Executive, a Director of Services, and a Fundraiser. These roles have strengthened our service delivery, improved operational resilience, and enhanced our ability to respond to the needs of the IBD community.

Looking ahead, we are committed to further developing our community-collaboration model and expanding our volunteer programme. Our goal is to build a stronger, broader support base that reflects the community we serve and strengthens our ability to deliver lasting impact.

RISK REVIEW

The Trustees, supported by the Chief Executive, maintain a rigorous and continuous risk-management process. This ensures the charity remains resilient, responsive, and prepared for both expected and unexpected challenges. Our assessment covers:

- **Types of Risk:** Identifying financial, operational, reputational, and strategic risks that could affect the organisation.
- **Impact and Severity:** Analysing how each risk could influence our services, finances, operations, and reputation.
- **Likelihood:** Evaluating the probability of each risk materialising.
- **Mitigation Strategies:** Determining how risks can be prevented, reduced, or eliminated through policies, systems, and proactive planning.
- **Financial Implications:** Assessing the charity's ability to withstand or respond to financial risk or instability.

We also recognise that challenges offer opportunities for learning, reflection, and growth. By examining how we have responded to past pressures—whether financial, operational, or environmental—we continue to strengthen our systems, build resilience, and refine our strategic direction for the future.

Principal Risks

The Catherine McEwan Foundation has identified several key risks that are central to our sustainability and long-term success:

Reliance on the Chief Executive

As a growing organisation, a significant amount of operational and strategic delivery currently rests with the Chief Executive. To mitigate this, we have strengthened our operational team with a Director of Services and a Fundraiser and continue to develop a more resilient structure that supports sustainable growth.

Revenue Stream Dependency

Our current fundraising model relies heavily on event-based income, leaving the charity vulnerable to external pressures and fluctuations. Diversification is essential. We are expanding into new revenue streams—including corporate partnerships, grants and trusts, and regular giving—to secure a more stable and sustainable financial foundation.

Trustee Skillset and Capacity

While our Trustees are highly committed and deeply aligned to our mission, broadening the range of professional expertise on the Board is essential for supporting long-term strategic growth.

We are actively recruiting new Trustees with high-level skills in finance, fundraising, governance, and strategic leadership to strengthen our governance and future-proof the charity.

By addressing these risks with intention and strategy, we are building a stronger, more resilient organisation equipped to deliver greater impact for the IBD community.

MOVING FORWARD

As we look to the future, the Catherine McEwan Foundation is focused on ambitious growth, organisational strength, and service expansion that will transform the support available to the IBD community:

Team Expansion

When financially viable, we plan to add further dedicated Fundraisers and additional service roles, further strengthening capacity and diversifying income streams.

Diversifying Revenue Streams

A key priority is expanding and stabilising our funding base. We will focus on corporate partnerships, regular giving, and a strengthened Grants & Trusts programme to reduce reliance on event-based income.

Enhancing Fundraising Events

We aim to elevate the scale, reach, and impact of our events—making them more innovative, more engaging, and aligned with long-term sustainability.

Katie's House Development

Progressing **Katie's House** remains one of our most significant strategic priorities. We continue to work closely with Glasgow City Council and key partners to create a dedicated operational base and a central hub for IBD support in Govan, Glasgow.

Consultancy-Led Growth

Guided by recommendations from FJ Philanthropy, we are undertaking transformational work to strengthen systems, governance, process, and strategic capacity. This begins with our major **brand development project**, a key driver of visibility, credibility, and future impact.

KEY HIGHLIGHTS OF THE YEAR

At the heart of everything we do is a simple promise: to support more people living with IBD and to bring hope where it can be hardest to find. Together with our community, we continue to innovate, co-create solutions, and build support that helps people live the lives they deserve.

Here are some of the key moments that defined our year:

- Growing our team to four full-time members, strengthening our capacity and expertise.
- Delivering four major community engagement events across two cities, bringing people together, reducing isolation, and building meaningful connections.
- Welcoming our Director of Services, whose leadership is already transforming our support model and widening our reach.
- Expanding our Scholarship Programme, with students achieving remarkable academic milestones and personal growth.
- Seeing positive, life-changing outcomes from our Mental Health Programme, offering crucial support during difficult times.
- Launching our 1-to-1 Support Service, ensuring personalised help for those who need it most.
- Upscaling our Wellness Programme, including more Wellness Walks that promote community, movement, and wellbeing.

- Sustaining a strong calendar of fundraising events, ensuring the resources needed to deliver high-impact services.

Where support is scarce, the Catherine McEwan Foundation continues to step in — innovating, growing, and deepening our impact every year.

SERVICE IMPACT

Each of our services has grown this year with significant impact and powerful stories.

Scholarship



Purpose

Our scholarship gives hope and a platform to support our IBD community who have missed school and need help to achieve academic success and growth. Working at SQA level from 3rd year onwards we support our young people with Nat 5's and Highers in STEM subjects. Allowing them to follow their dreams of higher education or a career path.

What we delivered

20 Scholars were supported across two academic centres of excellence, Glasgow Academy and St Georges, Edinburgh. We also fulfilled support online. A key message being that our community is not restricted by geography to be supported by this opportunity. We delivered over 800 hours of free tuition.

Examples of our impact:

[REDACTED] in becoming one of the first Edinburgh-based scholars to take part in the programme as we expanded into more parts of Scotland and linked up with new NHS Health Boards such as Lothian and Forth Valley. The addition of Weekly Lessons and Grade Booster Days in Edinburgh made it possible for learners in the east of Scotland to access our offer and Rona has been another success story in our journey. She originally met our team at the IBD Family Day in Edinburgh in 2023 and decided to apply. In her application she detailed the impact her condition was having and was well aware of how much we could support her.

“I struggle to study because the amount I have to do is so much and I feel overwhelmed. If I came to your sessions this would help me to feel more confident and get to grips with the things I find tricky. I missed S1 and S2 and was on a part-time timetable in S3 because of my Crohn's. I still feel that this affects my ability in certain subjects. It is amazing that there is an organisation that understands this situation and what I have been through. S5 is my most important year and I want to do well so I can go to university.”

In the 2024 SQA exam diet, [REDACTED] made her hard work and dedication pay off gaining an impressive set of results: **A in Higher English, C in Higher Human Biology, B in both National 5 Maths and National 5 Chemistry.**

[REDACTED] joined us as an S4 pupil in January 2024 as he worked on his National 5 subjects. He had been having difficulty with his learning as treatment and illness took its toll on him. As with many of our scholars, he saw his grades in school begin to decline and knew he would benefit hugely from the help available via the scholarship programme. Andrew is one of many scholars who has also shown how quickly results in school can improve in a very short space of time, demonstrating just how fast the scholarship supports learners to turn things around and get their education and, in many cases, their self-confidence back to where it should be.

“I feel my grades have dropped substantially towards the end of last year, the schoolwork was getting harder because I was missing a lot of school due to IBD. I have also been in hospital a lot last year. I would like to come to Saturday school as I would like to go into engineering after school and improve my grades to do so.”

In the 2024 SQA exam diet, despite having joined the scholarship with his grades dropping to 20/30% in school, [REDACTED] passed his **National 5 exams in Maths, English, Chemistry and Physics**, reigniting his aim

Next steps

As we commence academic year 2025/26, we will continue to grow our offer to ensure we support as many people as possible with their education and future opportunities beyond secondary school. As with all aspects of the Catherine McEwan Foundation, we put progress, development and innovation at the heart of what we do.

Key aspirations for 2025/2026:

- Further recruitment of even more scholars, linking with more NHS regional boards, local authorities, young people and families. The introduction of online Monthly Masterclasses to add even more educational support options and break down geographical/travel restraints for our Scholars
- The development and pilot of an offer for primary-aged learners: STEM Saturdays, to allow younger learners in upper primary living with IBD to access fun, engaging and hands-on STEM learning activities to build skills, confidence and numeracy
- The continued delivery of our Weekly Lessons and Grade Booster Days across our in-person sites in The Glasgow Academy and St George's School in Edinburgh
- Increased opportunities and dialogue with our Scholars and their families to share wider opportunities such as employer and university engagements/events
- The offer of the SCQF Level 7 Award in STEM Leadership for our Scholars to add further value to their qualification, skills and future opportunities
- Increased subjects on offer including the introduction of Advanced Higher Chemistry and National 5 / Higher Applications of Maths
- The further development/opportunities for our scholars

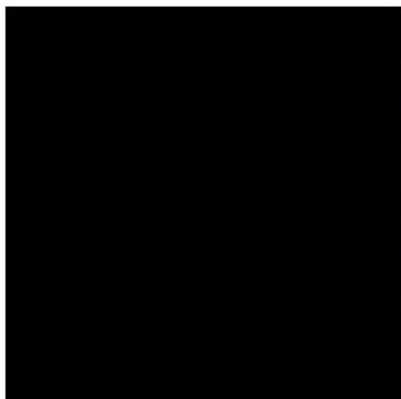
IBD MENTAL HEALTH SUPPORT

Purpose

The purpose of our 1-to-1 Mental Health Support Service is to equip people living with IBD with the tools, confidence, and emotional resilience they need to navigate life with a chronic condition. Our support helps individuals manage depression and relationship challenges, rebuild pathways back into work or education, and overcome the isolation that IBD so often brings.

At its core, this service is about restoring wellbeing, strengthening connection, and empowering our community to live fuller, more supported lives. To make them feel heard.

What we delivered



This year, our 1-to-1 Mental Health Support Service provided regular, personalised support to **55 new people living with IBD**. Each month, a rolling group of **25–30 individuals** benefited from ongoing sessions tailored to their needs.

Our impact continues to grow, with the service delivering **over 600 hours of free therapy**, helping our community access vital support that would otherwise be out of reach. These hours represent more than time—they represent hope, connection, and meaningful change for those navigating life with IBD.

A stand out example of our impact is taken from an email received.

“I have taken some time to reflect on our counselling sessions that we did together. After my final appointment, I left your office feeling overcome with emotion, and I have taken time to digest those emotions and thoughts.

I just wanted to take a moment to express my deepest gratitude for the support and guidance you've given me during our sessions. Thank you for your compassion, insight, and patience - they have had a truly life-changing impact on me. The biggest part of this for me - you never judged me or made me feel silly for speaking about how I felt, you made me feel seen, heard and like my feelings mattered. This truly means the world to me and it's something I will never forget.

Thanks to our work together, I feel more grounded, more hopeful, and more in tune with myself than I have in a long time. You've helped me see things from new perspectives and given me the tools to navigate life with greater confidence and clarity.

Thank you for being such a steady and kind presence. I'll carry the lessons I've learned with me always.”

My wife, also wanted to write you a few words, too:

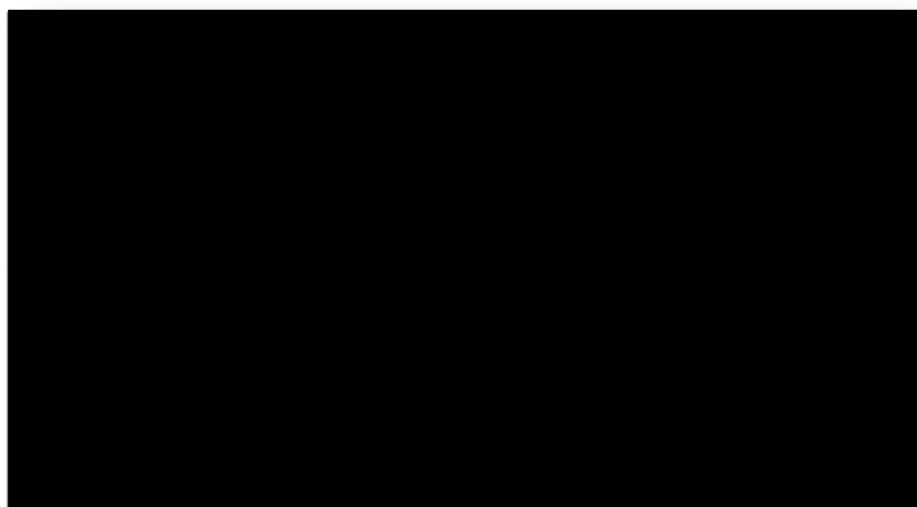
‘Thank you, for the confidence and tools you've given my wife to be herself. I know she was comfortable and trusted you from the moment she first reached out to you, and the difference I've noticed in her is unbelievable. For someone to properly understand the mental impact Colitis can have on someone and make my wife feel seen and heard has allowed her to change her outlook on life and how she can better manage that.

We are a stronger couple as a result, and I can't thank you enough. I can't wait to enjoy more adventures together, knowing she can properly enjoy being present, which is all I've ever wanted for her. I can't take away her illness, but we won't let that stop us. Thank you for all you do.’

COMMUNITY ENGAGEMENT PROGRAMME

Our Community Engagement Program flourished this year, delivering four major events that brought families, young people, and supporters together in a powerful display of connection and belonging:

- **M&D's Family Day – “How Can We Help Make Life Better?”**
- **Airthrill Edinburgh – Under 13s Event**
- **Kids' Christmas Party**
- **Dynamic Earth – Teenagers' Day**



Each event combined community, education, and FUN, creating safe spaces where hundreds of attendees could meet others who truly understand the challenges of IBD. These days provide more than moments of joy—they offer emotional relief, reduce isolation, and remind every child, teenager, and family that **they are not alone**.

There is a unique magic when our community comes together, and the impact of these events is felt long after the day ends.

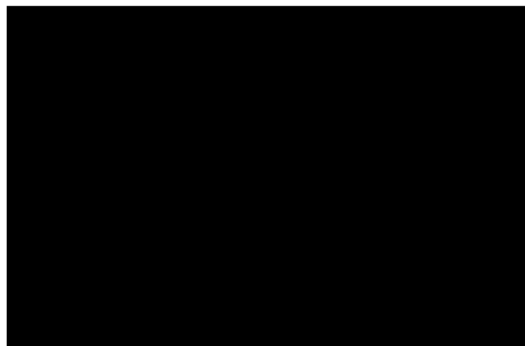
Looking ahead, we are excited to expand our programme across Scotland and introduce dedicated adult engagement events, ensuring that every member of our IBD community has a place to connect, learn, and feel supported.

IBD 1 – 1 SUPPORT

Our IBD 1-to-1 Support Service, led by our Director of Services, provides a vital lifeline for individuals and families seeking expert guidance beyond standard clinical pathways. This service offers personalised, compassionate support at the moments when it is needed most.

Support includes:

- **NHS signposting and navigation**
- **Advice following a new diagnosis**
- **Parent and carer guidance**
- **Support with day-to-day IBD challenges**



Over the past year, we provided dedicated 1-to-1 support to **more than 40 people**, helping them make informed decisions, access the right care, and feel less alone in their journey.

Looking ahead, we aim to expand this service by growing our team and developing community-led events focused on common themes and challenges. By co-producing these developments with our community, we will build the most effective, empowering support model possible.

“Thank you to [REDACTED] for the support with my chat about Harris - you made me feel at ease & your knowledge & kindness is wonderful - thank you!”

WELLNESS PROGRAMME

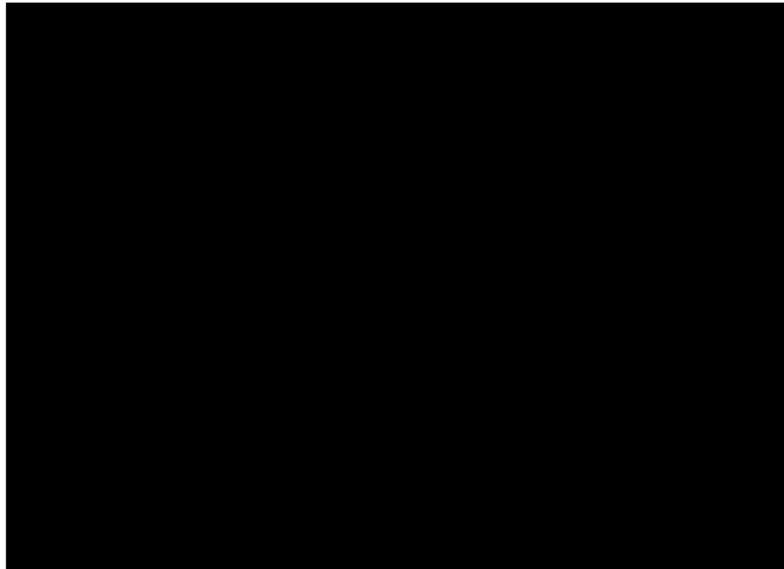
Our Wellness Programme continues to develop and will expand significantly in the months and years ahead to offer an even broader range of wellbeing opportunities for our IBD community. Currently, the programme is anchored by our **weekly Wellness Walks**, delivered across **four Glasgow locations**. Led by Walk Leaders with lived experience of IBD, these walks provide much more than gentle exercise—they offer connection, conversation, and a vital release from the isolation that often accompanies chronic illness. Friends, family, and even dogs are always welcome, creating a warm and inclusive environment that brings joy through movement and community.

As we look forward, we are committed to expanding the programme to new locations across the country, ensuring that more people living with IBD can benefit from this simple yet powerful form of wellbeing support.

“The wellness walks allows you to meet and talk to people who have experienced IBD or know someone who has, and talking with them allows your journey, feelings, and thoughts to be validated and heard by someone who understands!”

“Think of the feeling when someone without IBD just doesn’t get it. Now think of a fun and chatty walk surrounded by those who do!”

“The wellness walks are inclusive as you can walk at your own pace - everyone is understanding and supportive. There is a great mix of people of all age groups who attend. The ambassadors are knowledgeable, inspiring and great fun to be around. This is an amazing opportunity to meet people and I will definitely be attending future walks.”



GUTSY PODCAST

GUTSY, brought to life by the Catherine McEwan Foundation, has quickly become one of our most powerful platforms for connection, awareness and understanding within the IBD community.

A space for **raw, honest and deeply human conversations**, GUTSY brings together real stories, expert insight and lived experience from across the IBD world. Each episode explores the realities of life with a chronic condition—while celebrating the strength, humour and hope that carry people through.

At its heart, GUTSY is rooted in the belief that **no one should be defined by their IBD**. The podcast champions the message that our community can live fully, dream boldly and fulfil their potential, even in the face of daily challenges. Guests bring not only honesty and vulnerability but also inspiration and laughter—reminding listeners that joy and ambition can thrive alongside IBD.

The response has been extraordinary. Listeners have praised its authenticity, compassion and ability to make people feel truly seen. As one listener shared:

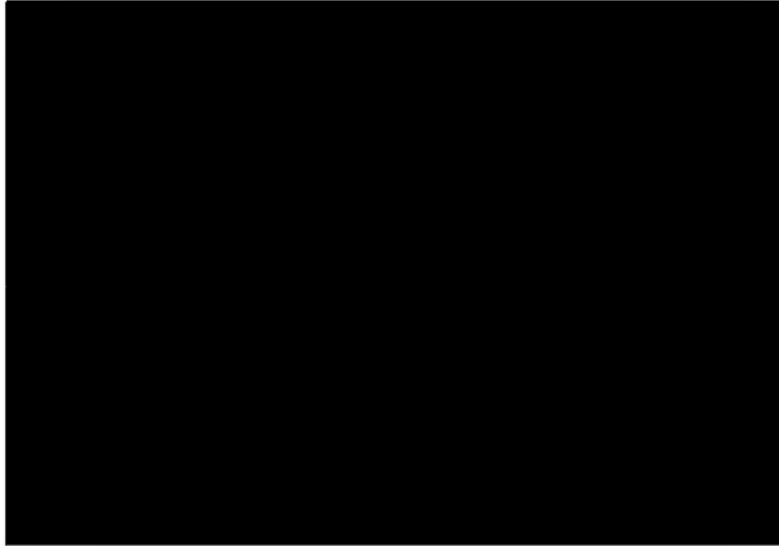
“Brilliant podcast, [REDACTED] Your raw honesty will definitely help others. You describe the challenges of living with a chronic condition perfectly and in a no-nonsense way. For that, I thank you.”

Another wrote:

“I loved how honest Jen was about her journey and how your mindset can really help!”

The success of GUTSY has been so significant that **Season 2 is already in development**, promising even more powerful conversations, humour, insight and community connection.

GUTSY is more than a podcast—it's a lifeline, a storyteller, and a powerful reminder that with the right support, the IBD community can live boldly, bravely and unapologetically.



PLANS FOR 2025/2026

The year ahead marks an ambitious new chapter for the Catherine McEwan Foundation. Our focus is clear: to deepen our impact, expand our services, and strengthen the support available to everyone living with IBD. Guided by the voices of our community, we aim to launch three vital new services:

- **Mental Health Support for Children & Young People**
- **Benefits and Welfare Guidance**
- **Group Support Sessions**

These additions will allow us to reach more people, earlier, and with more tailored help than ever before.

We are also exploring a dedicated support hub - a physical space where our community can access services, connect, and feel truly supported. Alongside this, we will continue to make progress on Katie's House, a long-term vision that will transform the landscape of IBD support.

To sustain and grow our impact, we will enhance our fundraising strategy through a strengthened Grants & Trusts programme and by expanding our team to support this crucial area of development.

A major milestone for the year will be our brand development project, a transformational piece of work designed to elevate our profile, strengthen our message, and amplify our impact **nationwide**. This significant project will shape the future of the Foundation, with a launch planned for early 2026.

2025/26 will be a year of growth, ambition, and bold steps forward—always guided by, and built with, our community.

A FINAL WORD

At the Catherine McEwan Foundation, we know one truth above all: **we are nothing without our community**. Everything we do is made possible by the extraordinary people who stand beside us—those we support, those who support us, and those who simply believe in a better future for everyone living with IBD.

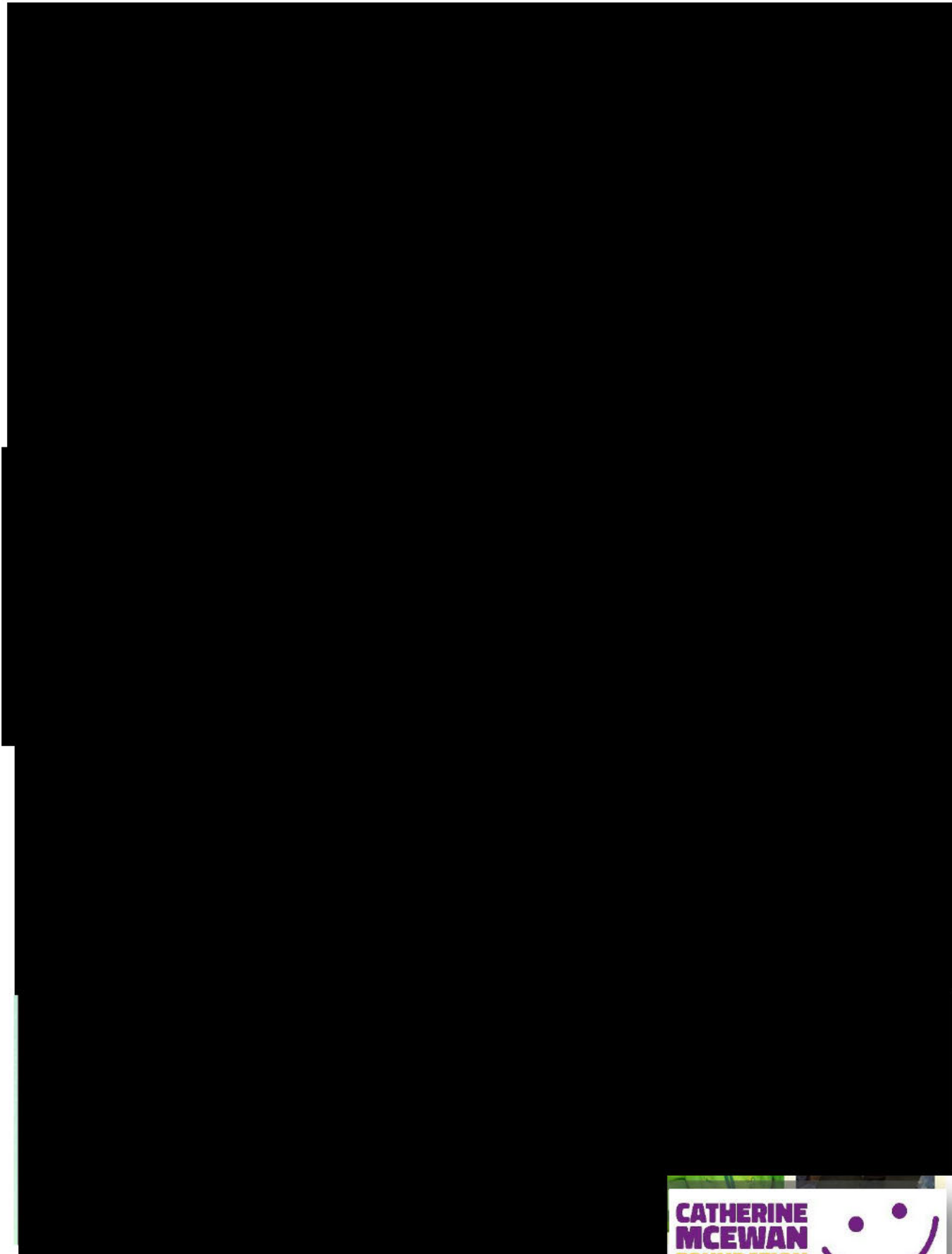
Our inspiration begins with Catherine, but it grows every day through the courage, resilience, and kindness of the incredible individuals and families we meet. We are humbled and proud to call this remarkable group the **Catherine McEwan Foundation Family**—a family made up of people with a personal connection to IBD, and many others who choose to walk with us because they believe in our mission.

To our supporters, donors, partners, volunteers, and every person who has joined us on this journey: **thank you**. Your belief fuels our work. Your generosity drives our impact. Your commitment makes hope possible.

We strive every day to deliver meaningful, life-changing support—and with you beside us, we will continue to grow, to innovate, and to flourish.

Together, we will create a brighter, stronger future for the IBD community.

A YEAR IN PICTURES.....



THE CATHERINE MCEWAN FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

a. Financial review

During the year the charity reported income of £496,151 (2024: £433,919) and incurred expenditure of £560,914 (2024: £366,850) resulting in total reserves at the year end of £355,755 of which £346,545 was restricted (2024: restricted funds of £345,142).

b. 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. There are no known material uncertainties regarding the charity's ability to continue as a going concern.

c. Reserves policy

It is the policy of the charity to maintain three months's total costs, excluding Patient Services, this equates to approximately £44,000 (2024: £91,713). At 31 March 2025 the charity had unrestricted free reserves of £9,210 (2024: £75,376) and restricted reserves of £346,545 (2024: £345,142) and therefore reserves totalling £355,755 (2024: £420,518).

The free unrestricted funds are £9,210, however, the charity does have significant restricted funds which allows them to carry out their charitable activities for specific purposes. The Trustees are aware that unrestricted reserves are below the reserves policy, however, the charity has been working to increase the unrestricted funds post year end. This has been successful, therefore, we expect the future funds to improve to the year ended 31st March 2026.

Please refer to the Chairman's statement for the future plans of the charity reserves and note 15 explaining the charity reserves as at 31 March 2025.

Structure, governance and management

a. Constitution

The Catherine McEwan Foundation is a Scottish Charitable Incorporated Organisation (SCIO) recognised as a charity by OSCR on the 20 February 2020. The purposes and administrative arrangements are set out in the charity's constitution.

b. Organisational structure and decision-making policies

The Catherine McEwan Foundation currently has a structure of 4 Trustees which the Chief Executive reports to, 3 full time staff and a part time administrator.

THE CATHERINE MCEWAN FOUNDATION SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

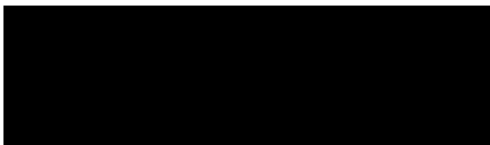
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Date: 19 December 2025

THE CATHERINE MCEWAN FOUNDATION SCIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of The Catherine McEwan Foundation SCIO

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 22.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In 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 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 19 December 2025

Institute of Chartered Accountants of England and Wales

AAB Audit & Accountancy Ltd
133 Finnieston Street
Glasgow
G3 8HB

THE CATHERINE MCEWAN FOUNDATION SCIO

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	53,052	-	53,052	36,418
Charitable activities	4	-	18,140	18,140	57,407
Other trading activities	5	397,332	27,066	424,398	339,643
Investments	6	561	-	561	451
Total income		450,945	45,206	496,151	433,919
Expenditure on:					
Raising funds		273,995	-	273,995	280,751
Charitable activities		236,850	50,069	286,919	86,099
Total expenditure		510,845	50,069	560,914	366,850
Net (expenditure)/income		(59,900)	(4,863)	(64,763)	67,069
Transfers between funds	16	(6,266)	6,266	-	-
Net movement in funds		(66,166)	1,403	(64,763)	67,069
Reconciliation of funds:					
Total funds brought forward		75,376	345,142	420,518	353,449
Net movement in funds		(66,166)	1,403	(64,763)	67,069
Total funds carried forward		9,210	346,545	355,755	420,518

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 35 form part of these financial statements.

THE CATHERINE MCEWAN FOUNDATION SCIO
REGISTERED NUMBER: CS003846

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets			
Debtors	14	24,060	17,706
Cash at bank and in hand		373,468	442,389
		<u>397,528</u>	<u>460,095</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(41,773)	(39,577)
		<u>355,755</u>	<u>420,518</u>
Net current assets			
		<u>355,755</u>	<u>420,518</u>
Total assets less current liabilities			
		<u>355,755</u>	<u>420,518</u>
Total net assets			
		<u>355,755</u>	<u>420,518</u>
Charity funds			
Restricted funds	16	346,545	345,142
Unrestricted funds	16	9,210	75,376
		<u>355,755</u>	<u>420,518</u>
Total funds		<u>355,755</u>	<u>420,518</u>

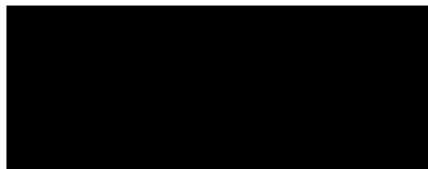
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



Date: 19 December 2025

The notes on pages 23 to 35 form part of these financial statements.

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The Catherine McEwan Foundation is a charitable company limited by guarantee, incorporated and registered in Scotland and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered charity number is SC049063. The registered office is Spiersbridge Way, Thornliebank Glasgow, G46 8NG.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Catherine McEwan Foundation SCIO 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.

The Charity is a registered Scottish Charity with the registered charity number SC049063. The presentational currency of the financial statements is in pound sterling (£).

2.2 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. There are no known material uncertainties regarding the charity's ability to continue as a going concern.

2.3 Reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland:

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

2.5 Income recognition

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting year.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from other trading events includes the fundraising income which is generated by the charity through various events organised throughout the year. The costs incurred in organising these events are deducted from total income generated and the surplus is utilised towards the charitable objectives.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.6 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. It is split between fundraising costs and charitable activity costs. All expenses are allocated or appointed to the applicable expenditure headings.

Expenditure on fundraising includes the costs incurred in organising the various events throughout the year in order to generate income for the charity.

Expenditure on charitable activities includes the direct costs of the charity along with support costs and governance costs undertaken to further the purposes of the charity.

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution

2.8 Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation governance costs are analysed in note 8.

2.9 Taxation

The charity is exempt from tax on its charitable activities.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

2.11 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.

2.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.14 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.

The trustees are satisfied that the accounting policies are appropriate and applied consistently.

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.15 Critical accounting judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The charity does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	53,052	-	53,052	36,418

4. Income from charitable activities

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants Received	18,140	18,140	57,407

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	397,332	27,066	424,398	339,643

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest on Cash Deposits	561	561	451

7. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Direct Costs	243,523	246,285	280,751
Support Costs	30,472	30,472	-
	<u>273,995</u>	<u>276,258</u>	<u>280,751</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Raising awareness	107,437	71,162	178,599	86,099
Patient services delivery	95,502	12,818	108,320	-
Total 2025	<u>202,939</u>	<u>83,980</u>	<u>286,919</u>	<u>86,099</u>

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Wages and salaries	75,171	7,825
Rent on premises	1,748	-
Advertising	56,833	30,246
Scholarships	-	9,265
Podcasts	4,860	-
Bad debts	-	850
Grants payable	2,000	(24,120)
Research	312	-
Donations made	5,900	500
Entertaining	1,917	-
Patient services expenses	54,198	-
Total 2025	202,939	24,566

Further details regarding Grants payable can be found at Note 10.

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Web software	5,325	4,764
Staff costs	10,514	7,825
Merchant Charges	2,020	1,715
Employee medical insurance	1,310	1,091
General Expenses	3,225	3,445
Insurance	1,929	1,681
Vehicle Leasing	4,306	4,306
Printing, Postage & Stationary	12,779	9,140
IT Software and Consumables	3,125	4,082
Entertainment	4,045	2,961
Accountancy	9,677	8,654
Bank Fees	486	776
Telephone and Internet	3,695	1,831
Travel Expenses	2,630	2,662
Governance costs	18,914	6,600
Total 2025	83,980	61,533

Governance costs included in the above are as follows;

	2025 £	2024 £
Independent examiner's fee	8,400	6,600
Staff Costs	10,514	-
	18,914	6,600

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Independent examiners remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent exam of the charity's annual accounts	7,300	5,500
Fees payable to the charity's independent examiner in respect of accountancy services	1,100	1,100
	<u>8,400</u>	<u>6,600</u>

10. Grants payable

Grants paid to institutions are as follows;

	2025 £	2024 £
Edinburgh Childrens Hospital Charity	-	(26,000)
Glasgow Children's Hospital Charity	2,000	1,880
	<u>2,000</u>	<u>(24,120)</u>

11. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	144,958	74,873
Social security costs	10,697	1,715
Pension Costs	2,835	1,665
	<u>158,490</u>	<u>78,253</u>

The charity's key management personnel comprise the Chief Executive and the Trustees of the charity. The remuneration paid to key management personnel including employers national insurance and employers pension in the year was; £60,419 (2024: £59,254).

No employees had employee benefits in excess of £60,000 (2024: £Nil.)

The average number of employees employed by the charity in the year were as follows;

	2025 £	2024 £
Staff	4	2
	<u>4</u>	<u>2</u>

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. Related party transactions

The Trustees give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). During the year there were no Trustees expenses reimbursed (2024: £nil). There were no trustees expenses waived during the year (2024: £nil).

During the year book-keeping and payroll services totalling £9,677 (2024: £8,448) and HR consultancy services totalling £17,826 (2024: £2,460) were provided from HR Services Scotland, a company in which a Trustee of the charity is a Director and employed as the Managing Director. The sister of the Trustee is also a Director and employed as the Finance Director of the company and is involved in the book-keeping services to the charity. These transactions were under normal market conditions. At the year end the combined balance due was £806.

Additionally, stationary for events were provided by Grey Matters Media for £982, a company in which a Trustee of the charity is director for. At the year end, there is nil balance outstanding.

13. Comparatives for the Statement of Financial Activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	21,942	14,476	36,418	46,776
Charitable activities	-	57,407	57,407	5,000
Other trading activities	339,643	-	339,643	324,890
Investments	451	-	451	99
Total income	361,585	71,883	433,919	376,765
Expenditure on:				
Raising funds	241,225	39,526	280,751	245,910
Charitable activities	86,099	-	86,099	79,561
Total expenditure	327,324	39,526	366,850	325,471
Net Income	34,712	32,357	67,069	51,294
Transfers between funds	(100,000)	100,000	-	-
Net movement in funds	(65,288)	132,357	67,069	51,294
Reconciliation of funds:				
Total funds brought forward	140,664	212,785	353,449	302,155
Total funds carried forward	75,376	345,142	420,518	353,449

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	6,900	11,605
Prepayments and accrued income	17,160	6,101
	<u>24,060</u>	<u>17,706</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,321	31,279
Taxation and other social security costs	646	-
Other creditors and accruals	12,106	8,298
Accruals and deferred income	23,700	-
	<u>41,773</u>	<u>39,577</u>

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	75,376	450,945	(510,845)	(6,266)	9,210
Restricted funds					
Cloburn Quarry	6,715	-	(6,715)	-	-
Katie's House	277,888	-	(3,830)	-	274,058
Scholarships	43,743	12,000	(17,068)	-	38,675
Mental Health Services	10,050	6,140	(22,456)	6,266	-
IBD x Fitness Project	6,746	-	-	-	6,746
Paediatric Mental Health	-	27,066	-	-	27,066
	345,142	45,206	(50,069)	6,266	346,545
Total of funds	420,518	496,151	(560,914)	-	355,755

Unrestricted funds are available to be spent for any purpose of the charity.

Restricted funds comprise:

- Cloburn Quarry - donations received towards the scholarship programme.
- Katie's House - donations received towards the Katie's house project.
- Scholarships - funds received from ball pledges specifically for scholarship spending.
- Mental Health Services - funds received specifically for mental health services.
- IBD X Fitness – Funding for wellness programme
- Paediatric Mental Health – mental health services for children and young people

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	140,664	362,036	(327,324)	(100,000)	75,376
Restricted funds					
Cloburn Quarry	-	7,730	(1,015)	-	6,715
Katies House	189,516	-	(11,628)	100,000	277,888
Scholarships	20,693	32,315	(9,265)	-	43,743
Mental Health Services	2,576	25,092	(17,618)	-	10,050
IBD x Fitness Project	-	6,746	-	-	6,746
	212,785	71,883	(39,526)	100,000	345,142
Total of funds	353,449	433,919	(366,850)	-	420,518

Unrestricted funds are available to be spent for any purpose of the charity.

Restricted funds comprise:

- Cloburn Quarry - donations received towards the scholarship programme.
- Katie's House - donations received towards the Katie's house project.
- Scholarships - funds received from ball pledges specifically for scholarship spending.
- Mental Health Services - funds received specifically for mental health services.
- IBD X Fitness – Funding for wellness programme

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	50,983	346,545	397,528
Creditors due within one year	(41,773)	-	(41,773)
Total	9,210	346,545	355,755

THE CATHERINE MCEWAN FOUNDATION SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	114,953	345,142	460,095
Creditors due within one year	(39,577)	-	(39,577)
Total	75,376	345,142	420,518

18. Lease commitments

At the balance sheet date, amounts due under operating lease commitments for the equipment were as follows;

	2025 £	2024 £
Lease commitments falling due within 1 year	4,306	4,306
	4,306	4,306