

# KAYLEIGHS WEE STARS SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees



Charity number (Scotland)

SC050136

Independent examiner

Thyme Tax & Accountancy Limited  
36 Angusfield Avenue  
Aberdeen  
Aberdeenshire  
United Kingdom  
AB15 6AQ

# KAYLEIGHS WEE STARS SCIO

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# KAYLEIGHS WEE STARS SCIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 8 MAY 2025

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The trustees present their annual report and financial statements for the year ended 8 May 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 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

The charity Kayleigh's Wee Stars was established by [REDACTED] [REDACTED] [REDACTED] in 2012 following the death of their 2 year old daughter. Kayleigh was diagnosed with an incurable brain tumour in January 2012 and died in June. The 6 months that [REDACTED] had with Kayleigh, is in essence what the charity is all about.

[REDACTED] [REDACTED] [REDACTED] created the charity to support other families where there is a child with a terminal diagnosis. When a family is in this situation, they are automatically assigned a Social Worker. We work closely with many of the Social workers across Scotland who access the funds on behalf of families where there is a child with a terminal diagnosis. (CHAS, Young Lives vs Cancer, KINDRED etc.)

#### Who are the funds for

The funds are for any family in Scotland where there is a child with a terminal illness and where life expectancy is anticipated to be 2 years or less.

#### How do we prevent fraudulent applications

We don't deal with families directly or accept applications from families. The only way families can access funds is through their social worker, who via the application form is required to give us all the information we need, including details of the diagnosis and the lead consultant, in order to process the application.

#### How much money goes to each family

This varies according to need but usually between 1 and 5 thousand pounds.

#### How is the money used

In a variety of ways. Some examples below:

- Travel expenses to and from Hospital
- Relieve financial pressure from families if parents are on unpaid leave
- Specialised equipment for ill child e.g. car seats
- Building modifications in the child's home
- Special holidays e.g. Disney Land
- Memory keepsakes e.g. finger print jewellery

#### What are our aspirations

We have now positioned ourselves in such a way that wherever there is a child who receives a terminal diagnosis in any Scottish Hospital, the paediatric social workers from Young Lives vs Cancer, CHAS, Kindred and various others, can apply for support on behalf of the families. We want to ensure that wherever there is a child in Scotland with a terminal diagnosis and life expectancy is less than 2 years, we are able to provide financial support for the families.

Our challenge is to continue to provide the, often large sums of money, to the families we support. There are other charities who provide smaller grants of a few hundred pounds for families in this situation. However, we understand that the financial impact of having a terminally ill child can often be severe and we want to continue to provide these families with an amount of money that makes a real difference at such an impossible time.

# KAYLEIGHS WEE STARS SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 8 MAY 2025

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#### How is the money raised

Our funds have come mostly from our flagship fundraising events, the Barra 10k in May and the KWS Cycle in October. .

We also have support from individuals who take on personal fundraising challenges such as marathons, parachute jumps and such like.

We also have a small number of partnerships with corporate businesses who identify us as a charity they wish to support, whether that is through a donation, or through staff fundraising.

#### Achievements and performance

##### How are we doing

This year we managed to sustain a reasonable level of support, continuing to provide significant sums of money to all families, albeit fewer families than in previous years. The feedback we get from social workers and from families is that the funding makes a massive difference to their circumstances at an unimaginably difficult time and this is very heart-warming.

Our social worker partners tell us there are no other grants they can access that provide the amount of money we do. They also say nobody acts as quickly as we do – we can process an application the same day that it arrives. Although we do not deal with families directly, they often get in touch to tell us how grateful they are, or to send us photos of special trips their children have made. This sort of feedback is what drives us to continue to provide this level of support.

We increased our Team this year by creating an Ambassador Role. We have 13 Charity Ambassadors, a voluntary role, who support the work of Kayleigh's Wee Stars.

##### How many families supported in 2024-2025

75 – up from 60 in 2023 - 2024

##### How much money went to these families

£92,940 – up from £87,200 in 2023 - 2024

##### How much money was raised by the charity in 2024-2025

£231,742

##### How does this compare to previous years

Year	Families	Amount
14-15	51	£117,084
15-16	49	£121,000
16-17	37	£54,500
17-18	47	£69,500
18-19	68	£117,500
19-20	51	£93,729
20-21	41	£51,500
21-22	36	£37,400
22-23	60	£64,968
23-24	65	£87,200
24-25	75	£92,940

# KAYLEIGH'S WEE STARS SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 8 MAY 2025

#### Any significant successes to note from this year

- 2024-25 saw Kayleigh's Wee Stars disburse the third highest sum of grants to the highest number of families - 75 families and £92,5000 distributed.
- [REDACTED] Kayleigh's Mum resigned as a Charity Trustee this year and has taken on the role of Charity Manager. Kayleigh's Wee Stars is incredibly important to [REDACTED] and she is very much looking forward to leading the work of the charity.
- Kayleigh's Wee Stars managed to maintain 2 significant corporate partnerships giving some much needed funding to the grants for families.
- Lastly, we were fortunate to be chosen as a new charity partner of the high profile charity fundraising event, the Banchory Beast Race which will help us increase our revenue from partner fundraising events. We already partner with Run Balmoral and Ride the North, and the Banchory Beast Race will be a significant addition to this.
- Kayleigh's Wee Stars was awarded a significant grant in January 2025 from The Communities Health and Well Being Fund for Adults. This has allowed us to provide higher value grants since this time.
- Kayleigh's Wee Stars won the 'Making a Difference' Category in the Northern Business Awards. This has risen the profile of the charity in Aberdeen.
- The Barra 10k has rebranded to Run Barra and saw the highest number of entries to date.
- We have created the role of Charity Ambassador and have 13 volunteers in this role supporting the work of the charity.

#### Any significant plans or developments for the forthcoming year

Over this next year, the focus will be on expanding and maximising income from the Kayleigh's Wee Stars events. We are hosting our first ever Kayleigh's Wee Stars Ladies Day which sold out within 24 hours. We will also continue with the KWS Big Cycle in October of each year and the other fundraising events we partner with such as the Banchory Beast Race and Ride the North.

We hope to secure a charity vehicle to transport equipment and volunteers to events.

#### Financial review

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.

The charity has £159,829 of unrestricted funds as at 8 May 2025.

#### Structure, governance and management

The charity is controlled by its governing document and constitutes a Scottish Charitable Organisation (SCIO).

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

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

(Resigned 1 June 2024)

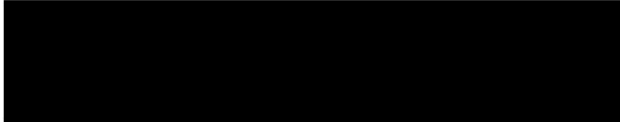
## KAYLEIGHS WEE STARS SCIO

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 8 MAY 2025*

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



Trustee

3 November 2025

# KAYLEIGHS WEE STARS SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF KAYLEIGHS WEE STARS SCIO

I report on the financial statements of the Charity for the year ended 8 May 2025, which are set out on pages 6 to 14.

#### 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thyme Tax & Accountancy Limited  
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United Kingdom

Dated: 3 November 2025

# KAYLEIGHS WEE STARS SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 8 MAY 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	236,742	159,344
Investments	4	3	-
<b>Total income</b>		236,745	159,344
<b>Expenditure on:</b>			
Charitable activities	5	159,546	162,912
<b>Total expenditure</b>		159,546	162,912
<b>Net income/(expenditure) and movement in funds</b>		77,199	(3,568)
<b>Reconciliation of funds:</b>			
Fund balances at 9 May 2024		82,630	86,198
<b>Fund balances at 8 May 2025</b>		159,829	82,630

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



# KAYLEIGHS WEE STARS SCIO

## BALANCE SHEET

AS AT 8 MAY 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		-		708
<b>Current assets</b>					
Debtors	12	-		1,159	
Cash at bank and in hand		160,012		85,931	
		<u>160,012</u>		<u>87,090</u>	
Creditors: amounts falling due within one year	13	(183)		(5,168)	
<b>Net current assets</b>			159,829		81,922
<b>Total assets less current liabilities</b>			<u>159,829</u>		<u>82,630</u>
<b>The funds of the Charity</b>					
Unrestricted funds	15		159,829		82,630
			<u>159,829</u>		<u>82,630</u>

The financial statements were approved by the trustees on 3 November 2025

  
Trustee

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 8 MAY 2025

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#### 1 Accounting policies

##### Charity information

Kayleigh's Wee Stars SCIO is a Scottish Charitable Incorporated Organisation (SCIO).

#### 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.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 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.

#### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2025

### 1 Accounting policies

(Continued)

#### 1.5 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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Straight Line
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#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 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.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	231,742	150,299
Grants	5,000	9,045
	<u>236,742</u>	<u>159,344</u>

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2025

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3	-

### 5 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
<b>Direct costs</b>		
Staff costs	41,105	51,958
Depreciation and impairment	708	968
Purchases	11,998	7,396
Family support	94,250	87,200
Fundraising cost	729	1,916
Insurance	-	1,077
Travel & accommodation	933	375
Office costs	5,360	5,818
Advertising & promotions	3,459	1,762
Business entertainment	-	1,800
	158,542	160,270
<b>Share of support and governance costs (see note 6)</b>		
Governance	1,004	2,642
	159,546	162,912
<b>Analysis by fund</b>		
Unrestricted funds	159,546	162,912

### 6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,004	2,642

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2025

### 6 Support costs allocated to activities

(Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Legal and professional	53	2,138
Independent examiners fee	756	504
Bank charges	195	-
	<u>1,004</u>	<u>2,642</u>

### 7 Net movement in funds

2025  
£

2024  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	504	504
Depreciation of owned tangible fixed assets	708	968
	<u>1,212</u>	<u>1,472</u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	40,060	50,000
Social security costs	-	645
Other pension costs	1,045	1,313
	<u>41,105</u>	<u>51,958</u>

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

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# KAYLEIGHS WEE STARS SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 8 MAY 2025

### 11 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 9 May 2024	3,573
At 8 May 2025	3,573
<b>Depreciation and impairment</b>	
At 9 May 2024	2,865
Depreciation charged in the year	708
At 8 May 2025	3,573
<b>Carrying amount</b>	
At 8 May 2024	708

### 12 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	-	1,159

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	1,001
Trade creditors	-	892
Other creditors	183	3,275
	183	5,168

### 14 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	1,045	1,313

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

## KAYLEIGHS WEE STARS SCIO

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 8 MAY 2025

##### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 9 May 2024	Incoming resources	Resources expended	At 8 May 2025
	£	£	£	£
General funds	82,630	236,745	(159,546)	159,829
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 9 May 2023	Incoming resources	Resources expended	At 8 May 2024
	£	£	£	£
General funds	86,198	159,344	(162,912)	82,630
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

##### 16 Related party transactions

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