

Lewis Leap  
Report and Financial Statements  
Year ended 31<sup>st</sup> May 2025

Registered Scottish Charity  
**NO SC 050181**

Lewis Leap  
Report and Financial Statements  
Year ended 31<sup>st</sup> May 2025

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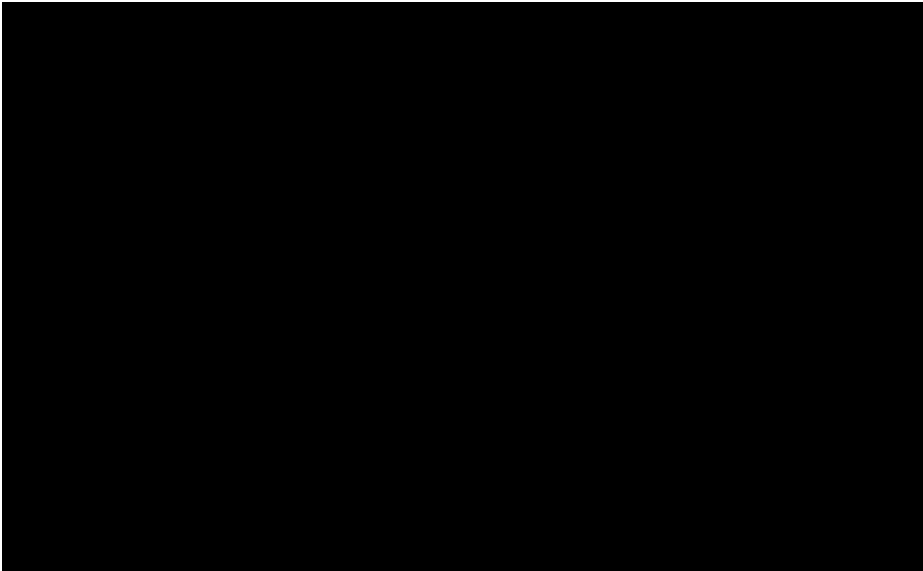
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## Lewis Leap Reference and Administrative Details

### Management Committee

The members of the Management Committee are the trustees of Lewis Leap for the purposes of charity law. The members of the committee who served during the year ended 31<sup>st</sup> May 2025 and since the year end are as follows.



Bankers: Royal Bank of Scotland

**Lewis Leap**  
**Report of the Management Committee**  
**Year ended 31<sup>st</sup> May 2025**

The Committee has pleasure in presenting their report for the year ended 31<sup>st</sup> May 2025

**Structure, Governance and Management**

The charity is registered in Scotland (SC050181). The general management is controlled by [REDACTED]

**Statement of Management Committee Responsibilities**

The law applicable to charities in Scotland requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the management Committee are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102). • make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards 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 operation.

## Lewis Leap

The Committee are responsible for keeping accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

## Objectives and Activities

### Achievements and Performance:

Another active year for Lewis Leap, our fundraisers and supporters.

The 3<sup>rd</sup> Lewis Leap Dog Show kicked off the fundraising in the second half of 2025, raising £5,647.80 during a fantastic community event in Cammo.

Lewis' Uncle [REDACTED] was joined by Lewis' mum and [REDACTED] on a 2-day 220km cycle around Aberdeenshire, visiting all the places Lewis' mum's family lived growing up. This raised £1,807.06.

Lewis Leap did the Edinburgh Kilt walk in September, shoogling their sporrans to collect £2,621 in donations.

Lewis' Dad turned the bog 6-0 in August, and many of his family and friends donated to Lewis Leap instead of presents, raising £995.

Cargilfield School chose Lewis Leap as their sponsored charity. All their events resulted in a cheque for £3,500 being received by us.

Our 5<sup>th</sup> year of Lewis Leap Christmas Wreath Making Kits delivered £11,855 and some beautiful door decorations around Edinburgh.

Our Lewis Leap cycling heroes, [REDACTED] took on their latest challenge cycling from Murrayfield to Twickenham in time to watch the Calcutta Cup, raising £8,473.13.

Three local bakers, [REDACTED] ran a Bake Sale from their driveway, delivering £90 to Lewis Leap.

[REDACTED] finally got to realise his ambition of running the London Marathon and raised £1,358.93

And finally, another cycle hero, [REDACTED] raised £737.50 from his challenging cycle around the Fred Whitton in the Lake District.

We've used some of the funds raised to help children in the local area access support via a sports Psychologist. And we also supported families who helped with research for the new Lewis Johnson Bereavement Service we will bring to life with Cruse Scotland.

### Financial Review

The principal income for the year was Donations, followed by the selling of Christmas Wreaths and a Dog show.

## Lewis Leap

### Reserves Policy

On 31<sup>st</sup> May 2025, the charity held an unrestricted reserve of £154,914.02. The trustees aim to keep the charity with sufficient reserves.

### Future Activities

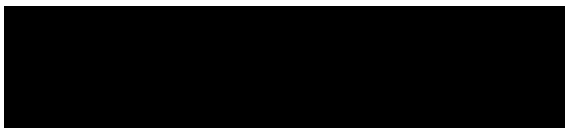
Lewis Leap is working in partnership with Cruse Scotland Bereavement Support to expand their existing service to include support for family members, collectively and individually, in the early stages of their grief. Especially where traumatic loss has occurred.

Cruse Scotland has looked at the most current research and, importantly, interviewed those with lived experience to develop a service that hears the stories and voices of those affected, to best support their grief needs.

This service will be named after Lewis Johnson, who inspired and supported those around him. The training to enable Cruse counsellors to provide this additional service will start in the Summer of 2025.

Fundraising will continue with our annual Dog Show in the Summer and Christmas Wreaths in December, and many other smaller events in between.

Approved by the Management Committee on and signed on their behalf by:

A solid black rectangular box used to redact the signature of the Chairperson.

Chairperson

Date: 01.07.2025

I report on the accounts of Lewis Leap for the year to 31<sup>st</sup> May 2025.

### Respective Responsibilities of the Management Committee and Examiner

The Management Committee are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Management Committee 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 accounts 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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeks explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence which would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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## Statement of Receipts and Payments


|                                     |   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2025 | Total<br>2024 |
|-------------------------------------|---|-----------------------|---------------------|---------------|---------------|
| <b>Receipts</b>                     |   |                       |                     |               |               |
| Donations                           |   | 32017                 |                     | 32017         | 20797         |
| Fundraising                         |   | 6234                  |                     | 6234          | 11163         |
| Receipts from trading activities    | 3 | 19396                 |                     | 19396         | 14551         |
| Receipts from charitable activities |   |                       |                     |               |               |
| <b>Total receipts</b>               |   | 57647                 |                     | 57647         | 46511         |
| <b>Payments</b>                     |   |                       |                     |               |               |
| Cost of Trading Activities          | 4 | 7304                  |                     | 7304          | 6481          |
| Cost of charitable activities       |   | 2622                  | -                   | 2622          | 8105          |
| Governance costs                    |   | 2852                  | -                   | 2852          | 776-          |
| <b>Total payments</b>               |   | 12778                 | -                   | 12778         | 15362         |
| <b>Net surplus/(deficit)</b>        |   | 44869                 |                     | 44869         | 31149         |
| <b>Total funds brought forward</b>  |   |                       |                     |               |               |
|                                     |   | 110045                |                     | 110045        | 78896         |
| <b>Total funds carried forward</b>  |   | 154914                |                     | 154914        | 110045        |

## Statement of Balances

|                                 | £          | £          |
|---------------------------------|------------|------------|
|                                 | 2025       | 2024       |
| Cash at bank & on Hand          |            |            |
| As at 1 <sup>st</sup> June 2024 |            | 110045     |
| Surplus for the year            | 44869      |            |
| Closing Balance                 | 154914     | 110045     |
| <br>Total Funds Carried Forward | <br>154914 | <br>110045 |

The accounts on pages were approved by the Management Committee on 01/07/2025 and signed on their behalf by:

  
Chairperson

  
Date 01/07/2025

**Lewis Leap**  
**Notes to the Financial Statements**  
**For the year Ended 31<sup>st</sup> May 2025**

**1. Accounting Policies**

**Basis of preparation**

The financial statements have been prepared in accordance with the Charities

Accounts (Scotland) Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) second edition October 2019, effective 1<sup>st</sup> January 2019.

**Recognition of Income**

Income is recognised on receipt.

**Recognition of Expenditure**

Expenditure is recognised when paid. As the charity is not registered for VAT, expenditure is shown inclusive of VAT which is irrecoverable.

**2. Premises**

There are no premises costs incurred by the charity

|                                     |        |
|-------------------------------------|--------|
| 3. Receipts from trading activities | £19396 |
|-------------------------------------|--------|

|                                |       |
|--------------------------------|-------|
| 4. Costs of Trading Activities | £7304 |
|--------------------------------|-------|

**5. Management Committee remuneration**

No remuneration or expenses were paid to members of the Management Committee in the year.

**6. Related Party Transactions**

There were no related party transactions in the year.

**OSCR**  
Scottish Charity Regulator

\*Please delete the words in the brackets if they do not apply. If the

words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**