REGISTERED COMPANY NUMBER: SC392388 (Scotland)
REGISTERED CHARITY NUMBER: 042082

Report of the Trustees and

Financial Statements for the Year Ended 31 January 2026

for

Eilidh Brown Memorial Fund

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

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for the Year Ended 31 January 2026

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Report of the Trustees
for the Year Ended 31 January 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2026. The trustees have adopted the provisions of 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

Objectives and aims

The charity's objectives are:

- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
- the provision of recreational facilities, or the organisation of recreational activities, providing short term respite holiday accommodation in the Stirling area (or adjacent area) for families of young people in treatment for, or recovering from, cancer, or for those families who have recently suffered a bereavement as a result of cancer of a young person;
- the advancement of any of the above purposes or objects by the giving of grants or the provision of funding to persons undertaking projects, initiatives and/or activities which further any of the above objects.

The charity aims to raise enough funds to purchase property to provide holiday accommodation in the Stirlingshire area or adjacent, where families can stay for respite during or following cancer treatment.

Volunteers

The maintenance and development of the Eilidh Brown House grounds continued to benefit from the valuable contribution of volunteers throughout the year. Volunteers were recruited from a variety of sources, including corporate partners and local community members who generously offered their time and expertise.

Their support enabled regular upkeep of the site, including grass cutting and maintenance of surrounding areas. Volunteers also provided advice and practical assistance in the development of the wildflower meadow and garden areas, helping to enhance and preserve these spaces for visitors. The Trustees are extremely grateful for the commitment and dedication shown by all volunteers, whose contributions have played a significant role in maintaining the high standard of the grounds of the house.

Report of the Trustees
for the Year Ended 31 January 2026

ACHIEVEMENTS AND PERFORMANCE

The Trustees are pleased to report on another positive year for the Eilidh Brown Memorial Fund, which has seen significant progress in strengthening the charity's financial position and developing new fundraising opportunities.

Following discussions initiated last year, we were delighted to establish a partnership with Downie, who committed to supporting the charity over a three-year period. As part of this commitment, Downie made a generous donation of £10,000 during the year, for which we are extremely grateful.

The charity also benefited from an exceptionally generous donation of £20,000 from a donor who wished to remain anonymous. This funding was received through the Prism Charitable Trust and will help us continue our work in supporting those who benefit from the Fund.

A major highlight of the year was the outstanding fundraising efforts of Johnny Dreczkowski, who undertook an ambitious cycle challenge from Stirling to Morocco. Through this remarkable achievement, Johnny raised approximately £30,000 for the charity. Johnny's dedication and commitment to the Fund have been exceptional, and over the years he has raised in excess of £100,000 in support of our work. In recognition of his passion, experience and longstanding commitment, we were delighted when he accepted our invitation to join the Board of Trustees. We are confident that he will bring great enthusiasm, valuable fundraising expertise and fresh perspectives to the governance of the charity.

During the year, the charity also held a successful daytime fundraising function at the Glenbervie Hotel. The event was well supported and provided an important opportunity to engage with supporters. Building on this success, the Trustees decided to reintroduce the charity's annual fundraising ball. Following several meetings with local hotels, the Board selected the Golden Lion Hotel in Stirling as the venue, with the event scheduled for May 2026. The Trustees are excited to bring back this important fundraising event and anticipate that it will become a key feature of the charity's annual fundraising programme.

Looking ahead, we are encouraged by discussions with a new supporter who has expressed a commitment to launching a significant fundraising initiative at the beginning of next year. The Trustees are optimistic that this will further strengthen the Fund's ability to support its charitable objectives.

Although no grant funding was secured during this reporting period, the Trustees remain committed to identifying and pursuing suitable grant opportunities and other sources of external funding. We will continue to seek partnerships, donations and grant support to ensure the long-term sustainability and growth of the charity.

The Trustees would like to thank all donors, fundraisers, volunteers and supporters for their continued generosity and commitment. Their support remains vital in enabling the Eilidh Brown Memorial Fund to carry out its charitable aims and make a meaningful difference to those we serve.

FINANCIAL REVIEW

Financial position

For the financial year to 31st January 2026 Eilidh Brown Memorial Fund has been funded by donations and fundraising. The surplus generated was £65,654 (2025 - £11,593).

Reserves policy

At the year end the charity had available reserves of £287,053 (2025 - £205,420). Reserves are being retained in order to achieve our main objective of maintaining the holiday accommodation for respite and therefore ensuring that we have at least 1 years operating costs in reserve.

Going concern

The Trustees know of no material uncertainties in relation to the charity's ability to continue.

FUTURE PLANS

To continue welcoming families all year round.

To continue spreading awareness that Eilidh Browns is now open and available to apply for bookings.

To continue raising awareness and fund raising.

To continue to monitor and improve facilities we provide for our families including improving outside garden area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Any additional Trustees will be recruited as required and will receive induction accordingly.

Decision making

The trustees meet on a regular basis to discuss ongoing and future activities. At this time, any decisions which are outstanding will be discussed and a solution agreed. If there are decisions to be made between the meeting times it is Gordon Brown and Nicole Brown that are responsible for these with the assistance of Ann Marie who has knowledge of the technical and legal aspects of charity procedures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC392388 (Scotland)

Registered Charity number

042082

Registered office

12 Newhouse
Stirling
FK8 2AA

Trustees

Mrs N Brown
C Cumming
Ms S Lahbib
G Brown
Mrs C J Stuart
Ms A M Miller
J W Dreczkowski (appointed 27.8.25)

Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on 24/09/2026 and signed on its behalf by:

Report of the Trustees
for the Year Ended 31 January 2026

....
Ms A M Miller - Trustee

Independent Examiner's Report to the Trustees of
Eilidh Brown Memorial Fund

I report on the accounts for the year ended 31 January 2026 set out on pages six to sixteen.

Respective responsibilities of trustees and examiner
The charity's trustees 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 (as amended). The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 connection with 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Pamela Baillie CA (ICAS)
The Institute of Chartered Accountants of Scotland

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date: ....

Eilidh Brown Memorial Fund

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2026

	Notes	Unrestricted fund £	Restricted funds £	31.1.26 Total funds £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		125,586	-	125,586	37,564
Charitable activities					
Fundraising		2,995	-	2,995	12,366
Investment income	2	640	-	640	492
Total		129,221	-	129,221	50,422
EXPENDITURE ON					
Raising funds					
Other trading activities		-	-	-	1,444
		-	-	-	1,444
Charitable activities					
Fundraising		63,023	544	63,567	37,385
Total		63,023	544	63,567	38,829
NET INCOME/(EXPENDITURE)		66,198	(544)	65,654	11,593
RECONCILIATION OF FUNDS					
Total funds brought forward		945,867	25,979	971,846	960,253
TOTAL FUNDS CARRIED FORWARD		1,012,065	25,435	1,037,500	971,846

The notes form part of these financial statements

Eilidh Brown Memorial Fund

Balance Sheet
31 January 2026

	Notes	Unrestricted fund £	Restricted funds £	31.1.26 Total funds £	31.1.25 Total funds £
FIXED ASSETS					
Tangible assets	6	725,012	22,385	747,397	750,635
CURRENT ASSETS					
Debtors	7	237	-	237	251
Cash at bank	8	289,467	3,050	292,517	223,215
		289,704	3,050	292,754	223,466
CREDITORS					
Amounts falling due within one year	9	(2,651)	-	(2,651)	(2,255)
NET CURRENT ASSETS		287,053	3,050	290,103	221,211
TOTAL ASSETS LESS CURRENT LIABILITIES		1,012,065	25,435	1,037,500	971,846
NET ASSETS		1,012,065	25,435	1,037,500	971,846
FUNDS	10				
Unrestricted funds				1,012,065	945,867
Restricted funds				25,435	25,979
TOTAL FUNDS				1,037,500	971,846

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 January 2026

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24/09/2026 and were signed on its behalf by:

....
A M Miller - Trustee

....
G Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern
The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	not provided
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	25% on cost

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.
An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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1. ACCOUNTING POLICIES - continued

Tangible fixed assets
When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Provisions
Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

2. INVESTMENT INCOME

	31.1.26	31.1.25
	£	£
Deposit account interest	640	492

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.1.26	31.1.25
	£	£
Depreciation - owned assets	3,238	4,222

4. TRUSTEES' REMUNERATION AND BENEFITS

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The Trustees receive no remuneration for their services. The total amount of employee benefits (including salary, employer national insurance, and employer pension contributions) received by key management personnel during the year was £20,458 (2025 £NIL).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the year ended 31 January 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,564	-	37,564
Charitable activities			
Fundraising	12,366	-	12,366
Investment income	492	-	492
Total	50,422	-	50,422
EXPENDITURE ON			
Raising funds			
Other trading activities	1,444	-	1,444
	1,444	-	1,444
Charitable activities			
Fundraising	36,237	1,148	37,385
Total	37,681	1,148	38,829
NET INCOME/(EXPENDITURE)	12,741	(1,148)	11,593
RECONCILIATION OF FUNDS			
Total funds brought forward	933,126	27,127	960,253

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	945,867	25,979	971,846

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 February 2025 and 31 January 2026	729,928	35,565	4,584	770,077
DEPRECIATION				
At 1 February 2025	-	15,128	4,314	19,442
Charge for year	-	3,066	172	3,238
At 31 January 2026	-	18,194	4,486	22,680
NET BOOK VALUE				
At 31 January 2026	729,928	17,371	98	747,397
At 31 January 2025	729,928	20,437	270	750,635

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Prepayments	237	251

8. CASH AT BANK

	General fund £	Hedley Foundation £	31.1.26 Total funds £	31.1.25 Total funds £
LTSB Treasurers Account	226,897	3,050	229,947	189,804
Bank deposit account	62,570	-	62,570	33,411
Total	289,467	3,050	292,517	223,215

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Accrued expenses	2,651	2,255

10. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	945,867	66,198	1,012,065
Restricted funds			
Hedley Foundation	3,050	-	3,050
National Lottery Garden Project	11,217	-	11,217
Cash for Kids Entertainment	3,624	(544)	3,080
Cash for Kids Garden	8,088	-	8,088
	25,979	(544)	25,435
TOTAL FUNDS	971,846	65,654	1,037,500

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,221	(63,023)	66,198
Restricted funds			
Cash for Kids Entertainment	-	(544)	(544)
TOTAL FUNDS	129,221	(63,567)	65,654

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted fund	933,126	12,741	945,867
Restricted funds			
Hedley Foundation	3,050	-	3,050
National Lottery Garden Project	11,217	-	11,217
Cash for Kids Entertainment	4,772	(1,148)	3,624
Cash for Kids Garden	8,088	-	8,088
	27,127	(1,148)	25,979
TOTAL FUNDS	960,253	11,593	971,846

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	50,422	(37,681)	12,741
Restricted funds			
Cash for Kids Entertainment	-	(1,148)	(1,148)
TOTAL FUNDS	50,422	(38,829)	11,593

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.2.24	Net movement in funds	At 31.1.26
	£	£	£
Unrestricted fund	933,126	78,939	1,012,065
Restricted funds			
Hedley Foundation	3,050	-	3,050
National Lottery Garden Project	11,217	-	11,217
Cash for Kids Entertainment	4,772	(1,692)	3,080
Cash for Kids Garden			
	8,088	-	8,088
	27,127	(1,692)	25,435
TOTAL FUNDS	960,253	77,247	1,037,500

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	179,643	(100,704)	78,939
Restricted funds			
Cash for Kids Entertainment	-	(1,692)	(1,692)
TOTAL FUNDS	179,643	(102,396)	77,247

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2026.

continued...

12. INDEPENDENT EXAMINATION FEES

The amount payable to Gall Robertson in the year for Independent Examination of the accounts is £1,287 (2025 - £1,490) and Bookkeeping costs of £165.

13. LEGAL FORM OF ENTITY

The charity is an incorporated charity, registered in Scotland with its registered office at 12 Newhouse, Stirling, FK8 2AA.

14. PUBLIC BENEFIT ENTITY

The charity is a Public Benefit Entity.