

# BURNTISLAND FIRST AID SERVICES TRUST

Annual report and financial statements

For the year ended

31 March 2024



# ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

---

## CONTENTS

---

Trustees' annual report .....	3 - 6
Independent examiner's report.....	7
Statement of receipts and payments .....	8
Statement of balances .....	9
Notes to the financial statements .....	10 - 12

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

---

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

---

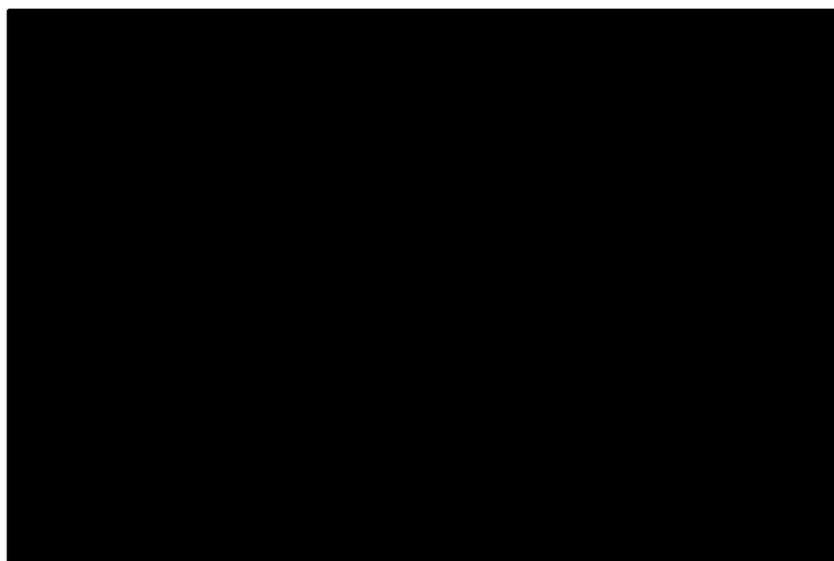
**Charity name** Burntisland First Aid Services Trust

**Charity number** SC035248

**Contact address** 1 Craig Court  
Burntisland  
KY3 0AT

**Website address** [www.bfast.org.uk](http://www.bfast.org.uk)

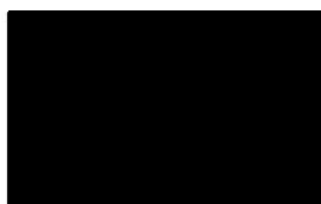
**Trustees on the date  
the report was approved**



**Other trustees who  
served during the year**

**Bankers** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

**Independent examiner**



# TRUSTEES' ANNUAL REPORT

## FOR THE YEAR ENDED 31 MARCH 2024

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT

---

#### Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) incorporated on 04 August 2017 and governed by its constitution last updated on 02 August 2023. The charity was previously a charitable trust governed by a trust deed dated 29 January 2004 and granted charitable status on the same date. Membership of the charity is open to individuals who hold a recognised certificate in first aid or allied disciplines and who are otherwise accepted by the trustees.

The trustees, who meet regularly during the year, are responsible for the management and administration of the charity.

#### Appointment of trustees

Trustees are appointed at the annual general meeting. In addition, the existing trustees may appoint additional trustees at any time, subject to there being a minimum of three and a maximum of fifteen trustees.

There have been no changes to our trustees since 01 April 2023. [REDACTED] stood down as Vice Chair with effect from 31 January 2024. [REDACTED] was appointed Vice Chair in her place.

#### Risk assessment

The trustees have reviewed the major risks to which the charity is exposed and are satisfied that they have systems and procedures in place to manage those risks. Policies approved by the trustees include equal opportunities; protection of children and vulnerable persons; secure handling and storage of personal information.

### OBJECTS AND ACTIVITIES

---

The objects of the charity are:

- to advance the education of the public in first aid and associated skills; and
- to relieve the suffering and distress of persons injured or infirm.

In furtherance thereof, but not otherwise, the trust seeks to achieve these objects by the following means:

- the instruction of persons in the principles and practice of first aid;
- the provision of first aid treatment to persons who are ill or injured;
- the transport of persons who are infirm, ill or injured; and
- the support of statutory and voluntary agencies with similar aims.

### ACHIEVEMENTS AND PERFORMANCE

---

It is pleasing to report that our full year was stable financially and operationally, although fraught with delay, in acquiring our new premises.



Our property acquisition was put on hold pending a review of an alternative property, which might have been appropriate, and at lower cost. We visited both properties with our structural advisers. After taking into account their advice and reviewing the associated costs, it was agreed that our original plan to acquire the former police station in Burntisland remained the best option for us now and in the future.

That decision enabled the legalities to progress, but at the end of the financial year the transfer of title had still to be completed. We engaged local company RM-PM to plan and carry out the structural upgrade. Significant goodwill on all sides enabled that preparation and planning to go ahead, with transfer of title expected very early in the next financial year.



## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

---

We are particularly grateful to all of our donors who enabled the funds to be acquired and / or pledged. As at the end of the financial year, those donors who have not asked to be anonymous were:

- The Robert Barr's Charitable Trust
- The Hugh Fraser Foundation
- Barratt Developments plc Charitable Foundation
- The Mathew Trust
- The Meikle Foundation
- Crown Estate Funds
- Fife Environment Trust
- Edinburgh Airport Community Fund
- The Stafford Trust
- The Foyle Foundation
- National Lottery Awards for All

We received an unexpected change to our clinical training plans, when Pearson announced that they were withdrawing their First Person on Scene suite of qualifications with effect from the end of December 2023. Many of our members hold FPOS Extended as one of their qualifications and it remains valid provided it is supplemented by annual CPD. We therefore held dedicated CPD sessions in July, led by our medical adviser and our paramedic adviser on airway management, oxygen therapy and spinal injury management. We are currently exploring options for replacing FPOS as our pre-hospital focus.

Two of our public-access defibrillators were used to deliver shocks during the year. In those circumstances, the associated ECG trace is reviewed by our medical adviser to ensure that appropriate protocols were followed and to ascertain whether any lessons might be learned. In both cases, the AED performed as expected. Two of our members have registered as GoodSam first responders and both received an alert during the year to cardiac arrests which had not been witnessed and where no shock was advised.

One of our public-access defibrillators is no longer manufactured and it is not possible to buy replacement paediatric pads. We will therefore plan to replace it in the coming months.

Over the year, we attended 120 events across 8 local authority areas, bounded by East Lothian, East Ayrshire, Perthshire and Angus. About 50 were equestrian events, including polo, showing, show jumping, vaulting, cross-country, dressage and point-to-point. Student events were also common, comprising about 25, from concerts and fashion shows to balls with up to 2,000 people attending. The remainder were accounted for by motorsport, community events, agricultural shows and book launches.

At those events, we attended to 320 people, with up to 34 patients at a single event. Depending on the circumstances, some patients were in our care for anything from one hour to four hours. Very roughly, we had a dozen patients with suspected fractures, varying from nose to femur. Several had substantial or awkward cuts to arm, hand or leg. About 5% of all patients required further referral to hospital, mainly for cuts or fractures. In most cases, we were able to stabilise the patients so that they could go to hospital by car or taxi.

Overall, it was a very active year in which we were able to continue our early clinical interventions, whilst retaining our key focus on acquiring our new premises.

# TRUSTEES' ANNUAL REPORT

## FOR THE YEAR ENDED 31 MARCH 2024

### FINANCIAL REVIEW

#### Overview

The substantial movement in funds related to our new premises means that our financial performance is heavily skewed in that respect and is likely to remain so into the next financial year. However, in what was a very challenging year with lots of strategic distractions, we recorded an encouraging operational surplus (£20,400).

We therefore remain in a very healthy financial position, able to develop as an organisation whilst continuing to deliver a very high quality of pre-hospital care and education. The following table provides a summary of our receipts and payments for the year:



	2024	2023
	£	£
Receipts	71,523	40,486
Payments	(26,961)	(25,853)
<b>Surplus for year</b>	<b>44,562</b>	<b>14,633</b>

#### Reserves policy

The trustees consider around £5,000 is an appropriate level of reserves to retain in order to meet the normal running costs of the charity. Free reserves at the year-end were:

	2024	2023
	£	£
Total funds as at 31 March 2024	237,933	205,948
Less: Fixed assets	(69,000)	(80,200)
Less: Designated funds	(100,000)	(100,000)
Less: Restricted funds	(24,162)	-
<b>Free reserves as at 31 March 2024</b>	<b>44,771</b>	<b>25,748</b>

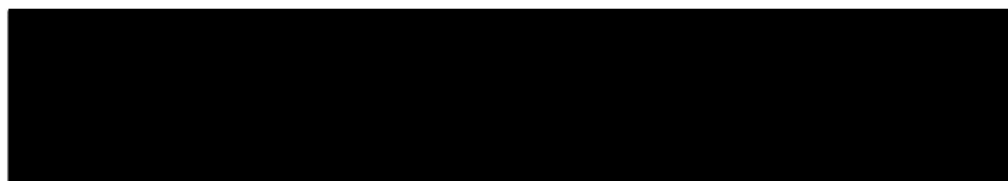
Although our free reserves are higher than necessary for operational requirements, our envisaged capital costs for new premises will be substantial.

### FUTURE PLANS

For the year ahead, our prime objectives are (a) transitioning smoothly to the development and occupation of our new premises; and (b) replacing FPOS as our strategic platform for pre-hospital qualifications. However, the progressive development of our members' organisational skills remains important, as is the recruitment of new members to help ensure the continuing growth in our service.

### APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 16 December 2024 and signed on their behalf by:





## **INDEPENDENT EXAMINER'S REPORT**

FOR THE YEAR ENDED 31 MARCH 2024

---

### **Independent examiner's report to the trustees of Burntisland First Aid Services Trust**

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 8 to 12.

#### **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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

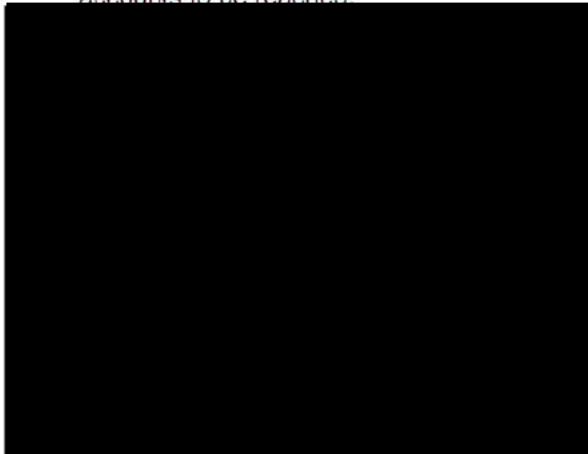
#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks 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 accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter came 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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



# STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
<b>Receipts</b>		£	£	£	£	£
Donations		668	-	-	668	1,055
Grants		3,000	-	29,926	32,926	-
Trading receipts:						
First aid courses		5,455	-	-	5,455	8,255
First aid services		30,800	-	-	30,800	28,700
Hire of training aids		1,390	-	-	1,390	2,310
Bank interest		284	-	-	284	166
		41,597	-	29,926	71,523	40,486
<b>Payments</b>						
Trading payments:						
First aid courses		1,766	-	-	1,766	3,838
First aid services	7	13,215	-	-	13,215	12,245
Charitable activities						
Bank charges		60	-	-	60	72
Emergency Services Show		747	-	-	747	571
Premises costs	8	3,841	-	5,764	9,605	3,111
Professional fees		-	-	-	-	4,180
Public access defibrillators		439	-	-	439	534
Subscriptions		355	-	-	355	322
Sundries		589	-	-	589	695
Grants and donations		-	-	-	-	100
Governance costs:						
Charity donation in lieu of IE fee		150	-	-	150	150
Data protection registration		35	-	-	35	35
		21,197	-	5,764	26,961	25,853
<b>Surplus for year</b>		20,400	-	24,162	44,562	14,633

The Notes on pages 10 to 12 form an integral part of these accounts.



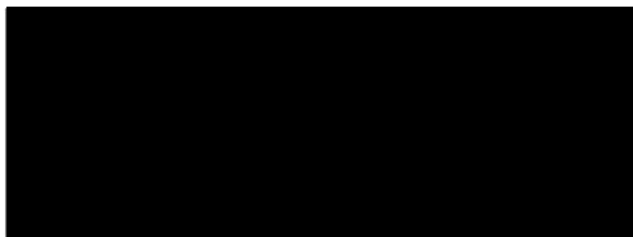
## STATEMENT OF BALANCES

AS AT 31 MARCH 2024

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
<b>Bank and cash balances</b>	£	£	£	£	£
Balance as at 01 April 2023	23,856	100,000	-	<b>123,856</b>	109,223
Surplus for year	20,400	-	24,162	<b>44,562</b>	14,633
Balance as at 31 March 2024	<b>44,256</b>	<b>100,000</b>	<b>24,162</b>	<b>168,418</b>	<b>123,856</b>
<b>Other cash assets</b>					
Debtors	1,110	-	-	<b>1,110</b>	2,155
<b>Fixed assets</b>					
Ambulance	60,000	-	-	<b>60,000</b>	70,000
Anti-viral fogging system	1,000	-	-	<b>1,000</b>	1,200
First aid equipment	8,000	-	-	<b>8,000</b>	9,000
	<b>69,000</b>	<b>-</b>	<b>-</b>	<b>69,000</b>	<b>80,200</b>
<b>Liabilities</b>					
Creditors	595	-	-	<b>595</b>	263

The Notes on pages 10 to 12 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 16 December 2024 and signed on their behalf by:



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

### 1. Basis of preparation

These accounts have been prepared on the receipts and payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

### 2. Fund accounting

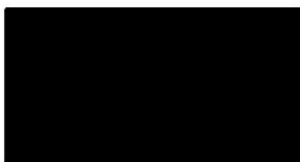
- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes. The charity does not currently hold any restricted funds.
- (d) The purposes of the funds are shown in Note 10.

### 3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

### 4. Trustee remuneration

Payments were made to two trustees for the delivery of commercial first aid courses. Compensation payments were made to two trustees in respect of loss of earnings. These payments were made with the approval of the other trustees and in accordance with the charity's constitution.

		2024	2023
		£	£
	First aid training	500	1,400
	First aid training	-	50
	Compensation payment	200	100
		<b>700</b>	<b>1,550</b>

### 5. Trustee expenses

	2024		2023	
	No of Trustees	Amount £	No of Trustees	Amount £
Training courses	2	501	-	-
Travel and accommodation	2	683	4	745

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

---

### 6. Transactions with related parties

There were no other transactions with related parties during the year or in the previous year.

### 7. Costs of first aid services

	2024	2023
	£	£
Ambulance costs	4,129	4,608
Events cover	-	760
First aid duties	2,950	1,819
First aid materials	2,511	2,506
Liability Insurance	824	703
Medical gases	1,543	1,398
Trainers fees	500	-
Training costs	501	-
Uniform	257	451
	<b>13,215</b>	<b>12,245</b>

### 8. Premises costs

	2024	2023
	£	£
Rent	3,021	3,111
Insurance	820	-
	<b>3,841</b>	<b>3,111</b>



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

### 9. Movements in funds

	As at 31/03/2023	Receipts	Payments	As at 31/03/2024
	£	£	£	£
<b>Unrestricted funds</b>				
General	23,856	41,597	(21,197)	<b>44,256</b>
<b>Designated funds</b>				
Premises (Reserve)	100,000	-	-	<b>100,000</b>
<b>Restricted funds</b>				<b>-</b>
Premises (Acquisition)	-	14,926	(1,080)	<b>13,846</b>
Premises (Development)	-	15,000	(4,684)	<b>10,316</b>
	-	29,926	(5,764)	<b>24,162</b>
<b>Total funds</b>	<b>123,856</b>	<b>71,523</b>	<b>(26,961)</b>	<b>168,418</b>

### 10. Purposes of funds

General fund	Unrestricted funds that may be expended at the discretion of the trustees in furtherance of the objects of the charity.
Premises (Reserve)	Unrestricted funds set aside by the trustees towards the possible purchase of new premises.
Premises (Acquisition)	Grants received towards acquisition of new premises.
Premises (Development)	Grants received towards development of new premises.