COMPANY REGISTRATION NUMBER: SC306175
CHARITY REGISTRATION NUMBER: SCO03376

Respite Fife

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Respite Fife

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

Respite Fife

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Chair's report

Although we have had some periods of uncertainty over the past 12 months, this has been another busy year for Respite Fife.

In last year's annual report, we highlighted the fact that Fife Council Social Work had taken the decision to realign all the respite budgets to run alongside the financial year. This was welcome news and we were hopeful that this would make planning our bookings much easier and relieve some of the pressure on our families going forward. However, like all changes to existing systems, there has been several hiccups along the way, with some families facing lengthy delays in having their respite budgets reassessed. In consequence, we found that some months we were running with empty beds, although we knew there were families who were desperate for a break, but unable to book respite until their budgets were approved.

We also advised, in last year's report, that we were in conversation with Fife Council regarding some upgrades needing done to the respite properties. As a result of this, both respite houses now have new roofs and one of the houses has been completely reharled and painted. Several other upgrades have now been completed including a new kitchen, rewiring and some windows replaced. There was considerable upheaval while this was being done and our thanks must go to our staff, families and service users for their patience and understanding during this time.

Finally, on behalf of the Board, I would like to thank the staff team for their loyalty and commitment to Respite Fife and for their continued support and dedication.

Reference and administrative details

Registered charity name	Respite Fife	
Charity registration number	SCO03376	
Company registration number	SC306175	
Principal office and registered office	Respite Fife 34 Hazel Avenue Kirkcaldy KY2 5EB Fife	
The trustees	B Swan R Thomson S Peterson S Gallagher K Swan M Taylor	 (Resigned 28 May 2025)
Independent examiner	Colin McCulloch F.C.C.A. 18 North Street Glenrothes Fife KY7 5NA	

Structure, governance and management

The Charity was originally formed in 1985, and opened its first respite house in 1987. On 1 April 2007, the organisation incorporated as a company limited by guarantee. The company was established under a Memorandum of Association which set the objects and powers of the charity and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Objectives and activities

The charity was established in 1985 to promote and provide services for people with learning disabilities living in the community and to give help and support to their relatives and carers. It aims to provide support to enable people to achieve maximum independence and control over their lives.

The purpose of the charity are: -

1. To give users extended and sustained experience of befriending by providing short breaks/ respite care for adults with mild to moderate learning disabilities.
2. To help users to develop a knowledge of local faculties, to promote their integration in the community and, very importantly, to develop independent skills.
3. To increase the network of services available and, importantly, to further the development of the concept of maximising choice.
4. To give support to families and carers.
5. To provide care in ordinary domestic housing.

Achievements and performance

SERVICE PROVISION

Over this year, we have provided a respite service to 69 families, this was a total of 1,176 overnights, 49 of which were self-funded. This is a slight decrease since last year and reflects the fact that several families were unable to book respite dates due to a delay in getting their annual reviews carried out by Social Work.

We also provided a small Care at Home service to 2 families, one of which is only provided during the winter months, as the family is away most of the summer.

STAFF DEVELOPMENT

Each year, the direct care team complete online refresher training in 5 core skills namely, Health and Safety, Safeguarding, Moving and Handling, Fire Awareness and Infection Prevention and Control. Last year we added Trauma Informed Practice to this list and, this year, Child Protection has been included as part of our mandatory Safeguarding training.

However, the team are always looking to source other training which would be an interesting and important learning source in their role as carers. This year we added Person Centred Planning and Care Plans and Risk Assessments to the online training programme.

The senior team has also been busy updating their skills and knowledge covering several topics including Digital Innovation in Care, The Scottish Approach to Change, and Adults with Incapacity. Heather and Lorraine also attended a conference on Adult Social Care Reform while Gwyneth undertook several courses on the changes to Employment Law and the recent changes to the Protection of Vulnerable Groups Regulations.

We were also fortunate in being able to access modern apprenticeship funding to allow the final 3 of our relief team to undertake their SVQ 3 in Health and Social Care which they hope to complete within 12 to 18 months.

CARE INSPECTORATE

Although there has not been a formal inspection of our service this year, we are in regular contact with our care inspector, Sharon Mitchell-Ward, through the submission of our Annual Returns and the Care Home Census. We also continue to regularly update the self assessment of our respite service under the Quality Framework for Adult Care Homes and make changes to our improvement plan, as each target is reached. We fully expect a formal inspection of our service to take place later this year.

MONITORING AND EVALUATION

In September we held a full consultation as part of our quality assurance process involving parents, carers, service users and staff. Questionnaires were sent to 64 families with 33 being returned. We are delighted to report that over 90% scored the quality of our service, our support to families and our communication with carers, as excellent.

Over a period of 6 weeks, during August and September, service users were encouraged to take part in group discussions while they were in respite and to provide us with feedback. Staff assisted in this process using talking mats with those who required some assistance. Service users said that they enjoyed their respite breaks, liked meeting new people, looked forward to going out to different places, and that the staff team looked after them well.

Going forward, it is our intention to hold this type of consultation every 2 years to ensure that we continue to maintain the high level of care and service that the families have told us we currently provide.

PLANS FOR THE FUTURE

In today's world of spiralling running costs, we must look at ways where we can make savings without this impacting on the service we provide. We are already intending to increase efficiency by upgrading our accounting systems and to source an alternative firm of accountants.

We will continue to look at new ways to increase our service provision and to support our families in their quest to have their respite budgets increased.

Financial review

The total income for the year was £369,096 (2025: £348,365). After deducting expenditure of £375,394 (2025: £353,194) the net deficit was £6,298 (2025: £4,829).

The net assets of the charity at 31 March 2026 were £224,235 (2025: £230,533).

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 May 2026 and signed on behalf of the board of trustees by:

Barry Swan

B Swan
Trustee

Independent Examiner's Report to the Trustees of Respite Fife

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Respite Fife ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (‘the 2005 Act’), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin McCulloch

Colin McCulloch F.C.C.A.
Independent Examiner

18 North Street
Glenrothes
Fife
KY7 5NA

21 May 2026

Respite Fife

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	174	174	1,044
Charitable activities	**6**	362,073	362,073	340,753
Investment income	**7**	6,849	6,849	6,568
Total income		369,096	369,096	348,365
Expenditure				
Expenditure on charitable activities	**8,9**	375,394	375,394	353,194
Total expenditure		375,394	375,394	353,194
Net expenditure and net movement in funds		(6,298)	(6,298)	(4,829)
Reconciliation of funds				
Total funds brought forward		230,533	230,533	235,362
Total funds carried forward		224,235	224,235	230,533

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

Respite Fife

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	14	7,132	3,093
Current assets			
Debtors	15	13,345	14,723
Cash at bank and in hand		211,357	227,697
		224,702	242,420
Creditors: amounts falling due within one year	16	7,599	14,980
Net current assets		217,103	227,440
Total assets less current liabilities		224,235	230,533
Net assets		224,235	230,533
Funds of the charity			
Unrestricted funds		224,235	230,533
Total charity funds	18	224,235	230,533

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 20 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 21 May 2026, and are signed on behalf of the board by:

Barry Swan

S Peterson

B Swan
Trustee

S Peterson
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Respite Fife, 34 Hazel Avenue, Kirkcaldy, KY2 5EB, Fife.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in SORP FRS 102 Update Bulletin 1. As such, advantage has been taken of the following disclosure exemptions available under Update Bulletin 1:

No cash flow statement has been presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and 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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	25% reducing balance

Impairment of fixed assets

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.

Financial instruments

The company 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 carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The charity is a company limited by guarantee without share capital. The members of the company are the Directors as detailed on page 1 of the financial statements. Each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the charity being placed in liquidation.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Membership Fees	29	29	25	25
Donations and gifts	145	145	1,019	1,019
	174	174	1,044	1,044

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Respite fees	362,073	362,073	340,753	340,753

7. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	6,849	6,849	6,568	6,568

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Direct charitable expenditure	372,218	372,218	348,628	348,628
Support costs	3,176	3,176	4,566	4,566
	375,394	375,394	353,194	353,194

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
Direct charitable expenditure	372,218	–	372,218	348,628
Governance costs	–	3,176	3,176	4,566
	372,218	3,176	375,394	353,194

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	2,071	1,081

11. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,459	3,960

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	290,436	273,898
Social security costs	21,072	17,152
Employer contributions to pension plans	5,136	10,751
	316,644	301,801

The comparative figure for pension costs includes employee and employer contributions.

The average head count of employees during the year was 17 (2025: 18).

12. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £95,830 (2025:£94,615).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	**Total £**
Cost			
At 1 April 2025	25,358	15,700	41,058
Additions	6,110	–	6,110
At 31 March 2026	31,468	15,700	47,168
Depreciation			
At 1 April 2025	25,059	12,906	37,965
Charge for the year	1,372	699	2,071
At 31 March 2026	26,431	13,605	40,036
Carrying amount			
At 31 March 2026	5,037	2,095	7,132
At 31 March 2025	299	2,794	3,093

15. Debtors

	2026 £	2025 £
Trade debtors	13,345	14,723

16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	856	–
Accruals and deferred income	2,000	10,033
Social security and other taxes	4,743	4,947
	7,599	14,980

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,136 (2025: £10,751).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025	Income	Expenditure	**At 31 March 2026**
	£	£	£	£
General funds	230,533	369,096	(375,394)	224,235

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	235,362	348,365	(353,194)	230,533

19. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Tangible fixed assets	7,132	7,132
Current assets	224,702	224,702
Creditors less than 1 year	(7,599)	(7,599)
Net assets	224,235	224,235

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	3,093	3,093
Current assets	242,420	242,420
Creditors less than 1 year	(14,980)	(14,980)
Net assets	230,533	230,533