

The Howe of Fife Community First Responders

Scottish Charity Number SC 054305

Annual Report and Accounts

For the period from 13 June 2025 to 31 March 2026

03/08/2026

Independent Examiner's Report to the Trustees of The Howe of Fife Community First Responders

I report of the accounts of the charity for the period from 13 June 2025 to 31 March 2026 which are set out on the following pages.

Respective Responsibilities of the 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 Trustees consider that the audit requirement of the Regulation 10 (1) (d) 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

My examination is carried out in accordance with Regulation 11 of the Charities Account (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the trustees concerning any such matters. The procedures undertaken do not provide 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 the course of 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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounts 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.

Iain McBride
Member of the Institute of Chartered Accountants of Scotland
3 Gordon Street
Broughty Ferry
Dundee DD5 2RA

Date 03/08/2026

The Howe of Fife Community First Responders

Scottish Charity Number SC 054305

Receipts and Payment Accounts for the period from 13 June 2025 to 31 March 2026

		Unrestricted funds	Restricted funds	Total
	Note	£	£	£
<u>Receipts</u>				
Donations and Legacies	3	9,970	-	9,970
Grants	4	-	2,054	2,054
Charitable Activities	5	415	-	415
Total Receipts		10,384	2,054	12,438
<u>Payments</u>				
Charitable Activities	6	379	-	379
Purchase of Equipment	7	4,718	2,054	6,772
Total Payments		5,096	2,054	7,150
Surplus/(Deficit) for the year		5,287	0	5,287
Funds Brought Forward at 13 June 2025		-	-	-
Funds Carried Forward at 31 March 2026		5,287	0	5,287

03/08/2026

The Howe of Fife Community First Responders ("the charity")

Scottish Charity Number SC 054305

Statement of Balances as at 31 March 2026

	2026
	£
Cash held at bank	
Opening balances	-
Surplus for the year	5,287
Closing balances	<u>5,287</u>
Reserves	
General Funds	5,287
Restricted Funds	-
Total Funds	<u>5,287</u>

Equipment assets

In addition the charity's cash reserves above, the Trustees consider that the charity's debt as at 03/08/2026 is approximately £10,000

Approved by the Trustees and Signed on their behalf

Signed Mary Kinnear

Date 06/08/2026

The Howe of Fife Community First Responders

Scottish Charity Number SC 054305

Notes to the charity's accounts for the period from 13 June 2025 to 31 March 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain the single unrestricted fund for the day-to-day running of the Community First Responders Scheme.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the Howe of Fife Community First Responders received a restricted grant of £2,054 from Foundation Scotland on behalf of the Binn Wind Turbine Community Benefit Fund. See Note 4 for details of the purpose of this grant is. All of the grant amount was spent in the period.

3 Donations and Legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Donation of cash reserves on cessation of The Howe Community First Responders community organisation.	7,970	-	7,970
Miscellaneous Donations	2,000	-	2,000
	<u>9,970</u>	<u>-</u>	<u>9,970</u>

During 2025, the charity was formed to take over and enhance the work of a community organisation called The Howe Community First Responders. As part of this re-structuring, the community organisation transferred its surplus cash reserves to the new charity, which took place in November 2025.

4 Grants received

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
03/08/2026			
Foundation Scotland			
From the Binn Wind Turbine Community Benefit Fund to purchase a First responder bag and contents		2,054	2,054
	-		
	<u>-</u>	<u>2,054</u>	<u>2,054</u>

5 Charitable Activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Fundraising			
Christmas Sale	290	-	290
Potato Sales	125	-	125
	<u>415</u>	<u>-</u>	<u>415</u>

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Notes to the charity's accounts for the period from 13 June 2025 to 31 March 2026

6 Charitable Activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
Rent	170	-	170
Promotional materials	117	-	117
Insurance		-	-
Stationery and Postage		-	-
Sundries	20	-	20
Uniforms	72	-	72
	<u>379</u>	<u>-</u>	<u>379</u>

7 Purchase of Equipment

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
AEDs	1,617	0	1,617
Training equipment	2,993	0	2,993
First Responder bag and contents	108	2,054	2,162
03/08/2026	<u>4,718</u>	<u>2,054</u>	<u>6,772</u>

AED is an Automated External Defibrillator and is used to help those experiencing sudden cardiac arrest.

It is an easy to use medical device that can analyze the heart's rhythm and, if necessary, deliver an electrical shock or defibrillation, to help the heart re-establish an effective rhythm.