

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	March	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

The Emergency Medical Equipment Fund
EMEF
SC034961
Schoolhouse
Insh
Kingussie
Postcode PH21 1NT

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Mary Anderson	Chair		
2	Alison MacKeachan	Secretary		
3	Graham Fraser	Treasurer		
4	Margaret Bentley			
5	Julie Cushing			
6	Amanda Flanagan			
7	Anne Macphee			
8	Kirsty Neilson			
9	Patsy Rimell			
10	Karen Shaw			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The constitution was approved by members in April 2021.

Trustee recruitment and appointment

Trustees are recruited by existing members searching out volunteers within the community, and also by information spread in local newspapers requesting and encouraging the participation of anyone in the local community with an interest.

Objectives and activities

Charitable purposes

To preserve and protect the good health of inhabitants of Kingussie, Newtonmore and the surrounding district by seeking to provide medical equipment (primarily for emergency use or to aid diagnosis and treatment of certain medical conditions at a local level if possible) over and above that which it is a statutory obligation of the National Health Service to provide.

Summary of the main activities in relation to these objects

After discussing with representatives of Kingussie Medical Practice and other local emergency medical service providers their potential medical requirements and the outline cost, trustees then decide whether the equipment requested fits with the organisation's objectives. Once agreed, details of the equipment are passed by health professionals to committee members who source the appropriate equipment and determine its cost. The equipment is then purchased by EMEF and donated for use by the health professionals in their day to day work in the community, while remaining the property of the charity. The charity also orders the equipment required to maintain the defibrillators in the Badenoch community.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Only one piece of equipment was requested during the year, being a saddle stool for the use of the podiatrist.

EMEF once again had a stall at the local Bikeathon which raised almost £270. It also had a stall at the Kingussie Christmas Shopping event which raised over £430. Both of these events were marred by poorer weather conditions. However, a presence at the Newtonmore Highland Games brought in over £240. The collecting tins, along with donations and funeral bequests, brought in just over £2,110, double the amount the previous year.

Finally, EMEF continued to assist a local group who have taken on the responsibility of ensuring that all of the defibrillators in the community are maintained with batteries and pads, by holding the funds raised for that purpose and ordering the necessary equipment. These funds are ring-fenced as restricted funds in the accounts. At the end of the financial year, the organisation got a Highland Council Discretionary Grant of £2,625 which will be split three ways between local communities, one third of which had been paid out by the year end.

Financial review

Brief statement of the charity's policy on reserves

The charity has sufficient reserves to continue to operate, having no formal premises or employees, and with annual insurance being the only regular overhead. Sufficient funds are maintained in the bank account to meet that payment.

Details of any deficit

Donated facilities and services (if any)

EMEF holds ring-fenced funds relating to the maintenance of defibrillators within the Badenoch area.

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MARY ANDERSON	WILLIAM GRAHAM FRASER
Position (e.g. Chair)	CHAIRPERSON	TREASURER
Date	20/5/26	20/5/26

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	APRIL	2025		31	MARCH	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	346	6,000			6,346	2,021
Legacies	1,764				1,764	305
Grants		2,625			2,625	
Receipts from fundraising activities	970				970	1,003
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,080	8,625	-	-	11,705	3,329
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,080	8,625	-	-	11,705	3,329
A3 Payments						
Expenses for fundraising activities	73				73	78
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	183	4,007			4,190	1,018
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	256	4,007	-	-	4,263	1,096
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	89				89	6,325
Purchase of investments					-	
A4 Sub total	89	-	-	-	89	6,325
Total payments	345	4,007	-	-	4,352	7,421
Net receipts / (payments)	2,735	4,618	-	-	7,353	(4,092)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,735	4,618	-	-	7,353	(4,092)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,023	999			4,022	8,114
	Surplus / (deficit) shown on receipts and payments account	2,735	4,618			7,353	(4,092)
						-	
						-	
	Cash and bank balances at end of year	5,758	5,617	-	-	11,375	4,022
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
B2 Investments					
		Total		-	-

Categories	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
B3 Other assets	Medical equipment	Unrestricted funds		23,560	11,494	13,761
		Total		23,560	11,494	13,761

Categories	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
B4 Liabilities	Grantown & district defibrillators	Restricted funds		875	
		Total		875	-

Categories	Details	Fund to which liability relates		Amount due (estimate)	Last year
				to nearest £	to nearest £
B5 Contingent liabilities					
		Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

<i>Mary Anderson</i>	MARY ANDERSON	20/5/26
<i>W. Graham Fraser</i>	WILLIAM GRAHAM FRASER	20/5/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The funds are used to purchase medical equipment for use by Kingussie Medical Practice and the First Responders in the region.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	Reimbursement of SCIO costs	89	

C6 Other information

The purchase of the fixed asset was paid by a trustee who was then reimbursed. No personal expenses were claimed by the trustees.

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	346				346	1,406
Legacies	1,764				1,764	305
Grants					-	
Receipts from fundraising activities	970				970	1,003
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,080	-	-	-	3,080	2,714
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,080	-	-	-	3,080	2,714
Payments						
Expenses for fundraising activities	73				73	78
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	183				183	122
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	256	-	-	-	256	200
Payments relating to asset and investment movements						
Purchases of fixed assets	89				89	6,325
Purchase of investments					-	
Sub total	89	-	-	-	89	6,325
Total payments	345	-	-	-	345	6,525
Net receipts / (payments)	2,735	-	-	-	2,735	(3,811)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,735	-	-	-	2,735	(3,811)
Nature and purpose of funds						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	6,000				6,000	615
Legacies					-	
Grants	2,625				2,625	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	8,625	-	-	-	8,625	615
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,625	-	-	-	8,625	615
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,007				4,007	896
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	4,007	-	-	-	4,007	896
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,007	-	-	-	4,007	896
Net receipts / (payments)	4,618	-	-	-	4,618	(281)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,618	-	-	-	4,618	(281)

Nature and purpose of funds

The defibrillator fund is used to maintain the defibrillators in the Badenoch community, with the communities topping up funds on a regular basis and EMEF organising the replacement of pads and batteries.

APPENDIX 3



		Independent examiner's report on the accounts						v2		
Report to the trustees/members of	The Emergency Medical Equipment Fund									
Registered charity number	SC034961									
On the accounts of the charity for the period	Period start date					Period end date				
	Day	Month	Year			Day	Month	Year		
	1	April	2025	to		31	March	2026		
Set out on pages							5-10			
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - 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 comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.									
Signed:	Lorna Drummond					Date:		01/06/2026		
Name:	LORNA DRUMMOND									
Relevant professional qualification(s) or body (if any):	ASSOCIATION OF CHARTERED (CERTIFIED) ACCOUNTANTS									
Address:	Goldwells 15-17 High Street Kingussie PH21 1HS									

*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**