

COMPANY REGISTRATION NUMBER: CS006067

CHARITY REGISTRATION NUMBER: SC052201

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Accounts
31 December 2023

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Accounts
Year ended 31 December 2023

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FOX & FRIENDS (SCIO)

Company Limited by Guarantee

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

Year ended 31 December 2023

The trustee, who is also the director for the purposes of company law, presents her report and the accounts of the charity for the year ended 31 December 2023.

Reference and administrative details

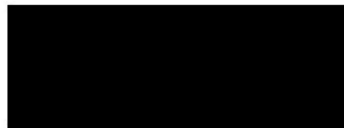
Registered charity name FOX & FRIENDS (SCIO)

Charity registration number SC052201

Company registration number CS006067

Principal office and registered office 3 Swordale Court
Evanton
IV16 9XR

The trustee



Company secretary

Accountant

Nicolson Accountancy Services

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Trustee's responsibilities statement

The trustee, who is also a director for the purposes of company law, is responsible for preparing the trustee's report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustee to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Trustee's Annual Report (Incorporating the Director's Report) *(continued)*

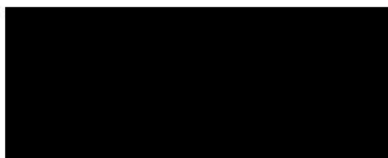
Year ended 31 December 2023

In preparing these accounts, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable her to ensure that the accounts comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's annual report and the strategic report were approved on 12 June 2024 and signed on behalf of the board of trustees by:



FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Independent Accountant's Report to the Members of FOX & FRIENDS (SCIO)

Year ended 31 December 2023

Opinion

We have audited the accounts of FOX & FRIENDS (SCIO) (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustee with respect to going concern are described in the relevant sections of this report.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Independent Accountant's Report to the Members of FOX & FRIENDS (SCIO)

(continued)

Year ended 31 December 2023

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustee is responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustee's report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustee's report is inconsistent in any material respect with the accounts; or
- adequate accounting records have not been kept; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustee

As explained more fully in the trustee's responsibilities statement, the trustee is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustee determines is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustee is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustee either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Independent Accountant's Report to the Members of FOX & FRIENDS (SCIO) *(continued)*

Year ended 31 December 2023

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustee.
- Conclude on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Independent Accountant's Report to the Members of FOX & FRIENDS (SCIO)

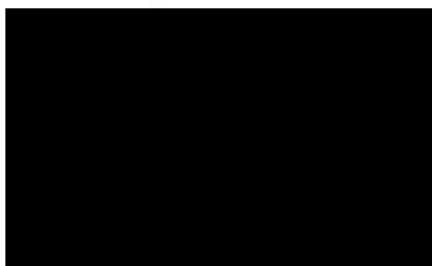
(continued)

Year ended 31 December 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	48,814	48,814
Total income		<u>48,814</u>	<u>48,814</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	38,233	38,233
Expenditure on charitable activities	7,8	1,470	1,470
Total expenditure		<u>39,703</u>	<u>39,703</u>
Net income and net movement in funds		<u>9,111</u>	<u>9,111</u>
Reconciliation of funds			
Total funds brought forward		—	—
Total funds carried forward		<u>9,111</u>	<u>9,111</u>

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

The notes on pages 10 to 15 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Statement of Financial Position
31 December 2023

	Note	£	2023 £
Fixed assets			
Tangible fixed assets	12		4,185
Current assets			
Cash at bank and in hand		5,241	
Creditors: amounts falling due within one year	13	<u>315</u>	
Net current assets			<u>4,926</u>
Total assets less current liabilities			<u>9,111</u>
Net assets			<u>9,111</u>
Funds of the charity			
Unrestricted funds			<u>9,111</u>
Total charity funds	14		<u>9,111</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the board of trustees and authorised for issue on 12 June 2024, and are signed on behalf of the board by:


TRUSTEE

The notes on pages 10 to 15 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 December 2023

	2023 £
Cash flows from operating activities	
Net income	9,111
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	1,469
Accrued expenses	315
Cash generated from operations	<u>10,895</u>
Net cash from operating activities	<u>10,895</u>
Cash flows from investing activities	
Purchase of tangible assets	(5,654)
Net cash used in investing activities	<u>(5,654)</u>
Net increase in cash and cash equivalents	5,241
Cash and cash equivalents at beginning of year	—
Cash and cash equivalents at end of year	<u>5,241</u>

The notes on pages 10 to 15 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts
Year ended 31 December 2023

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 3 Swordale Court, Evanton, IV16 9XR.

2. Statement of compliance

These accounts 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 accounts 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 accounts 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.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2022. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

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 trustee 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.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

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.

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.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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.

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:

Motor vehicles	- 20% straight line
Equipment	- 30% straight line

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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
Donations		
Donations	10,086	10,086
Grants		
Grants receivable	36,728	36,728
Sponsorship		
Sponsorship	2,000	2,000
	<u>48,814</u>	<u>48,814</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £
Purchases	38,233	38,233

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023
	£	£
Support costs	<u>1,470</u>	<u>1,470</u>

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023
	£	£
Governance costs	<u>1,470</u>	<u>1,470</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £
Depreciation of tangible fixed assets	<u>1,469</u>

10. Staff costs and emoluments

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

	2023 £
Wages and salaries	<u>10,481</u>

The average head count of employees during the year was Nil.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

Trustee's Remuneration of £17,743.46 was paid in the year.

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Notes to the Accounts *(continued)*

Year ended 31 December 2023

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2023	—	—	—
Additions	4,995	659	5,654
At 31 December 2023	4,995	659	5,654
Depreciation			
At 1 January 2023	—	—	—
Charge for the year	1,249	220	1,469
At 31 December 2023	1,249	220	1,469
Carrying amount			
At 31 December 2023	3,746	439	4,185

13. Creditors: amounts falling due within one year

	2023 £
Accruals and deferred income	315

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 23 £	Income £	Expenditure £	At 31 December 2023 £
General funds	—	48,814	(39,703)	9,111

15. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	—	5,241	5,241

16. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2022.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

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	19	12	2022	To	23	12	2023

Reference and administration details

Charity name	Fox & Friends (SCIO)
Other names charity is known by	Fox & Friends Highland
Registered charity number	SC052201
Charity's principal address	Perrins Centre
	High Street
	Alness
	Postcode IV170UE

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		15/05/23	
2			
3			
4			
5			
6			
7			
8			
9			
10			
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
[REDACTED]	19/12/22 – 15/05/23

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The advancement of children's development and education *
 The advancement of health and wellbeing* The advancement
 of community development* The organisation and delivery of
 recreational activities, with the object of improving the
 conditions of life for all sectors of the community for whom the
 activities are primarily intended* The provision of services and
 activities for people with additional support needs* The

Summary of the main activities
 in relation to these objects

Pre school family support and early intervention groups and play
 sessions in the community and schools.
 Large and small whole community events.
 Intergenerational work bringing the old and young together through play
 sessions.
 Activities and events for additional support needs families.

APPENDIX 1

Achievements and performance

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

Since becoming a charity, Fox & Friends has rolled out a range of accessible and affordable services, to help and support people from every generation to learn connect and thrive in our little corner of the world.

By bringing people together in the community we have now helped to created a positive impact on the health and wellbeing of hundreds of families all over the area.

We ensure that all of our services are available to anyone who wishes to use them, with cost being no barrier. Our 'pay what you can, or free if you need' booking system ensuring that no one missed out.

Our Fox for all ASN service supports ASN families and support staff from all over the north. Our activities and events are accessible to all with no age restrictions or formal diagnosis needed to access our service. These groups and events offer opportunities for families to come together, to have fun, share their experiences and seek support if they need it.

Our family Fox's tales Interactive Story Sessions now run in schools, nurseries, highland council libraries and several community buildings. Our pop up play offers fun for all ages at events, festivals and galas. This is already well known all over the highlands.

We have just completed an international pilot project, that brings the old and young together to build friendships and reduce social isolation and loneliness. This is now ready to roll out into care homes, sheltered housing complexes and several community spaces.

Last month we took on a long-term lease on an old community building.

Financial review

Brief statement of the charity's policy on reserves

The trustees will regularly review the policy using a risk-based approach. This policy states that we have no risk reserves due to the small scale of the charity on its first year of trading.

This is being review next month as we now have a premises and must mitigate all

Details of any deficit

We have no deficit.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

We area a small scale charity but are abut to get BIG and loose the plot and drink more and say fuk this ten times a day!

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)		
Position (e.g. Chair)	Chair	Secretary
Date	22/09/24	22/09/24

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

fox & friends

SC 052201

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

19

12

22

23

12

23

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 comply with Regulation 9 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.

Date: 23/9/2014

*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.