

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Lucky2BHere

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our purposes, as recorded in our constitution is to raise money in order to meet the objectives including fundraising for acute medical care, training, research and equipment.

Our objectives remain the same:

- Advancement of health
- Saving of lives
- Advancement of education

ACHIEVEMENTS AND PERFORMANCE

In May 2024 ████████ received the Prime Minister's Point of Light Award. This recognised the outstanding work carried out by Ross in communities across the country as he was driven to raise awareness of public access defibrillators and emergency life support training.

Lucky2BHere training teams from Portree, Klyeakin, Western Isles, Dingwall, Inverness, Badenoch and Strathspey, Ullapool/Gairloch have been providing emergency life support training to many communities, schools and businesses across Scotland including visits to several islands within the Inner Hebrides including Rona, Tiree, Coll, Raasay and Canna. These visits have been most enjoyable for the volunteer instructors as we continue to teach adults and children alike of all abilities how to save a life.

All new instructors continue to complete the online Resuscitation Council (UK) Basic Life Support instructor course as part of their continuing professional development to ensure all emergency life support training follows Resuscitation Council (UK) current guidelines. Support is then provided by experienced trainers to ensure uniformity across all training groups. The certificate lasts three years after which instructors will repeat the course.

Throughout the 2024-25 we have appreciated the fundraising efforts of families, schools, communities and businesses towards the work of Lucky2BHere. We are especially grateful to the family of the shinty referee who survived an out of hospital cardiac arrest who continued to raise funds during 2024 along with children of a primary school who donated their sponsorship money following an event and we have subsequently enjoyed building a relationship with the school as we plan to install a public access defibrillator next to the school in addition to a Community Investment Fund grant in the Western Isles, a Boxing Day charity golf event and Generous Heart Ball. These are only a few examples, and we are grateful for the trust put in Lucky2BHere to provide a high quality, personal service.

Previous challenges with supply issues have improved considerably and subsequently we have been able to set up delivery of defibrillator consumables directly from Zoll to islands such as Tiree, Shetland and Lewis. This has streamlined our supply to our most remote areas.

OTHER ACTIVITIES

Lucky2BHere has continued to implement its "Happy Hearts" project across all primary schools in Skye and Lochalsh along with training 130 pupils at one event on Skye

Lucky2BHere trainers have been involved in trialling the BHF Classroom RevivR tool to assess the suitability for secondary school pupils throughout Highland Council. After some IT upgrades within schools this showed potential and the work was ongoing however time constraints within a single school lesson has proven difficult. Feedback was provided to the programme developers.

The administrative work involved in the running of Lucky2BHere is vast with a high standard required in communication with many people requesting defibrillators, consumables, education entries to The Circuit etc. The administrator carried a heavy load through the 2nd half of the year as she navigated the work of the charity without our founder. This was only possible with the work being carried out alongside the charity's treasurer and secretary and trustees.

Within this financial year, following the death of Ross Cowie work began on the change of the charity from an unincorporated organisation with charitable status to a Scottish Charitable Incorporated Organisation. The trustees are working with a Solicitor from MacLeod and MacCallum to take this forward.

At the end of March 24 the secretary commenced the process of building up a current membership list and this is progressing well along with planning to ensure all volunteers complied with PVG legislation.

The charity also engaged the services of Mackenzie Business Solutions to build a new website as the previous provider had entered liquidation.

Lucky2BHere continues to work collaboratively with the partnership organisations Save a Life For Scotland (SALFS) attending meetings quarterly, sharing the work of the charity and learning from other organisations represented.

Report of the Trustees
for the Year Ended 31 March 2025

The second half of this financial year has been challenging for all involved in Lucky2BHere. Our administrator, trustees and volunteers dealt with the loss of Ross with determination that we would attempt to carry on the work started by him and this we do moving forward together. Of particular note is the leadership demonstrated by the Chair, [REDACTED] who steered the charity with compassion and professionalism.

[REDACTED]
Chair
Lucky2BHere

FINANCIAL REVIEW

Reserves policy

The Committee consider the general fund of £201,984 will enable us to continue running Lucky2BHere for the forthcoming year and support future expansion plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

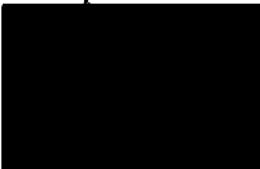
ROSS COWIE - founder of Lucky2BHere

The Lucky2BHere trustees, volunteers, family and friends were devastated when, on the 6th October 2024 our founder and friend [REDACTED] died having become unwell following a visit to the Scottish Parliament's 25th anniversary celebrations in Edinburgh. His funeral was held in Portree where tributes from our Chair along with longstanding friends reflected his passion for all aspects of his life including his dedication to providing lifesaving equipment and emergency life support training throughout Scotland. We miss him greatly and the current Trustees and volunteers work to the best of our abilities to continue his great legacy.

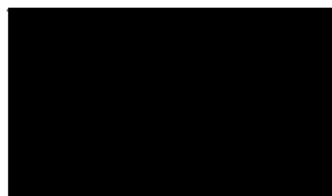
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC041103

Principal address



Trustees



Independent Examiner

Isadora Holden ACCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Lucky2BHere

Report of the Trustees
for the Year Ended 31 March 2025

Approved by order of the board of trustees on 2-10-25..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Lucky2BHere

I report on the accounts for the year ended 31 March 2025 set out on pages six to thirteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 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)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.


The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date:

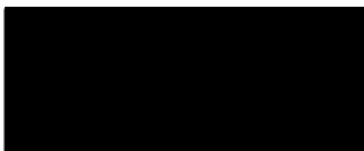
Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		238,078	-	238,078	248,983
Other trading activities	2	10,854	-	10,854	-
Investment income	3	<u>384</u>	<u>-</u>	<u>384</u>	<u>1,083</u>
Total		<u>249,316</u>	<u>-</u>	<u>249,316</u>	<u>250,066</u>
EXPENDITURE ON					
Raising funds		131,059	-	131,059	195,232
Charitable activities	4				
To raise money for acute medical care, training , research and equipment. Empowering communities, cooperating with organisations and making basic lifesaving skills part of the school curriculum.		62,501	2,161	64,662	58,760
Macleod Research Project		<u>-</u>	<u>-</u>	<u>-</u>	<u>4,136</u>
Total		<u>193,560</u>	<u>2,161</u>	<u>195,721</u>	<u>258,128</u>
NET INCOME/(EXPENDITURE)		55,756	(2,161)	53,595	(8,062)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>146,228</u>	<u>23,895</u>	<u>170,123</u>	<u>178,185</u>
TOTAL FUNDS CARRIED FORWARD		<u>201,984</u>	<u>21,734</u>	<u>223,718</u>	<u>170,123</u>

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	307	2,511	2,818	3,718
CURRENT ASSETS					
Stocks	8	32,222	-	32,222	16,872
Debtors	9	14,930	-	14,930	16,793
Cash at bank and in hand		<u>165,970</u>	<u>19,223</u>	<u>185,193</u>	<u>141,369</u>
		213,122	19,223	232,345	175,034
CREDITORS					
Amounts falling due within one year	10	(11,445)	-	(11,445)	(8,629)
NET CURRENT ASSETS		<u>201,677</u>	<u>19,223</u>	<u>220,900</u>	<u>166,405</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>201,984</u>	<u>21,734</u>	<u>223,718</u>	<u>170,123</u>
NET ASSETS		<u>201,984</u>	<u>21,734</u>	<u>223,718</u>	<u>170,123</u>
FUNDS	11				
Unrestricted funds:					
General fund				201,512	145,711
Designated:Equipment				<u>472</u>	<u>517</u>
				<u>201,984</u>	<u>146,228</u>
Restricted funds:					
MacLeod Research Project				<u>21,734</u>	<u>23,895</u>
TOTAL FUNDS				<u>223,718</u>	<u>170,123</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....2.10.25..... and were signed on its behalf by:



1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & equipment	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	<u>10,854</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>384</u>	<u>1,083</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
To raise money for acute medical care, training , research and equipment. Empowering communities, cooperating with organisations and making basic lifesaving skills part of the school curriculum.	<u>62,646</u>	<u>2,016</u>	<u>64,662</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.25	31.3.24
	£	£
Trustees' fees and expenses	<u>7,858</u>	<u>12,000</u>

A total of £7,858 (£1000/month + £858 expenses) was paid to Ross Cowie (Trustee) for the period April 24 October 24 for work undertaken in the management of the charity.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	233,576	15,407	248,983
Investment income	<u>1,083</u>	<u>-</u>	<u>1,083</u>
Total	<u>234,659</u>	<u>15,407</u>	<u>250,066</u>
EXPENDITURE ON			
Raising funds	195,232	-	195,232
Charitable activities			
To raise money for acute medical care, training , research and equipment. Empowering communities, cooperating with organisations and making basic lifesaving skills part of the school curriculum.	58,760	-	58,760
Macleod Research Project	-	4,136	4,136

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	<u>253,992</u>	<u>4,136</u>	<u>258,128</u>
NET INCOME/(EXPENDITURE)	(19,333)	11,271	(8,062)
RECONCILIATION OF FUNDS			
Total funds brought forward	165,561	12,624	178,185
TOTAL FUNDS CARRIED FORWARD	<u>146,228</u>	<u>23,895</u>	<u>170,123</u>

7. TANGIBLE FIXED ASSETS

	Plant & equipment £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>670</u>	<u>5,984</u>	<u>6,654</u>
DEPRECIATION			
At 1 April 2024	373	2,563	2,936
Charge for year	<u>45</u>	<u>855</u>	<u>900</u>
At 31 March 2025	<u>418</u>	<u>3,418</u>	<u>3,836</u>
NET BOOK VALUE			
At 31 March 2025	<u>252</u>	<u>2,566</u>	<u>2,818</u>
At 31 March 2024	<u>297</u>	<u>3,421</u>	<u>3,718</u>

8. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	<u>32,222</u>	<u>16,872</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	14,912	15,325
Other debtors	<u>18</u>	<u>1,468</u>
	<u>14,930</u>	<u>16,793</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	5,261	2,199
Other creditors	<u>6,184</u>	<u>6,430</u>
	<u>11,445</u>	<u>8,629</u>

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	145,711	55,801	201,512
Designated:Equipment	<u>517</u>	<u>(45)</u>	<u>472</u>
	146,228	55,756	201,984
Restricted funds			
MacLeod Research Project	<u>23,895</u>	<u>(2,161)</u>	<u>21,734</u>
TOTAL FUNDS	<u>170,123</u>	<u>53,595</u>	<u>223,718</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,316	(193,515)	55,801
Designated:Equipment	<u>-</u>	<u>(45)</u>	<u>(45)</u>
	249,316	(193,560)	55,756
Restricted funds			
MacLeod Research Project	<u>-</u>	<u>(2,161)</u>	<u>(2,161)</u>
TOTAL FUNDS	<u>249,316</u>	<u>(195,721)</u>	<u>53,595</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	164,991	(19,280)	145,711
Designated:Equipment	<u>570</u>	<u>(53)</u>	<u>517</u>
	165,561	(19,333)	146,228
Restricted funds			
MacLeod Research Project	<u>12,624</u>	<u>11,271</u>	<u>23,895</u>
TOTAL FUNDS	<u><u>178,185</u></u>	<u><u>(8,062)</u></u>	<u><u>170,123</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	234,659	(253,939)	(19,280)
Designated:Equipment	<u>-</u>	<u>(53)</u>	<u>(53)</u>
	234,659	(253,992)	(19,333)
Restricted funds			
MacLeod Research Project	<u>15,407</u>	<u>(4,136)</u>	<u>11,271</u>
TOTAL FUNDS	<u><u>250,066</u></u>	<u><u>(258,128)</u></u>	<u><u>(8,062)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	164,991	36,521	201,512
Designated:Equipment	<u>570</u>	<u>(98)</u>	<u>472</u>
	165,561	36,423	201,984
Restricted funds			
MacLeod Research Project	<u>12,624</u>	<u>9,110</u>	<u>21,734</u>
TOTAL FUNDS	<u><u>178,185</u></u>	<u><u>45,533</u></u>	<u><u>223,718</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	483,975	(447,454)	36,521
Designated:Equipment	<u>-</u>	<u>(98)</u>	<u>(98)</u>
	483,975	(447,552)	36,423
Restricted funds			
MacLeod Research Project	15,407	(6,297)	9,110
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>499,382</u>	<u>(453,849)</u>	<u>45,533</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	238,078	233,576
Grants	-	15,407
	238,078	248,983
Other trading activities		
Fundraising events	10,854	-
Investment income		
Deposit account interest	384	1,083
Total incoming resources	249,316	250,066
EXPENDITURE		
Raising donations and legacies		
Just Giving	562	562
Fundraising costs	202	-
	764	562
Other trading activities		
Opening stock	16,872	65,756
Equipment	145,645	145,786
Closing stock	(32,222)	(16,872)
	130,295	194,670
Charitable activities		
Trustees' fees	7,858	12,000
Office rent	8,466	9,979
Insurance	2,349	3,048
Telephone	1,186	865
Post, stat & computer supplies	1,577	1,949
Adv & promotional materials	10,114	6,090
Sundries	110	451
Training	3,183	2,782
Administrative expenses	20,231	17,945
Donations	-	155
Travel, accom & subsistence	1,053	-
Repairs & renewals	687	749
MacLeod Research Project	1,324	3,020
Professional fees	1,440	-
Sponsorship	1,600	-
Car Hire	255	-
Depn of plant & equipment	45	53
Carried forward	61,478	59,086

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	61,478	59,086
Computer equipment	855	1,141
Bank interest & charges	<u>313</u>	<u>113</u>
	62,646	60,340
Support costs		
Governance costs		
Accountancy fees	<u>2,016</u>	<u>2,556</u>
Total resources expended	<u>195,721</u>	<u>258,128</u>
Net income/(expenditure)	<u>53,595</u>	<u>(8,062)</u>