

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 | 01 | 07 | 2024 | To | 30 | 06 | 2025 |

Reference and administration details

| | | | |
|---------------------------------|--------------------------|--|------------------|
| Charity name | Heids and Herts Scotland | | |
| Other names charity is known by | | | |
| Registered charity number | SC051039 | | |
| Charity's principal address | 6 Ladybank Road | | |
| | Dunshalt | | |
| | Fife | | Postcode KY147HG |

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 | Ian Harrower | Chair | | |
| 3 | Jennifer Barbara Gudgeon | | | |
| 4 | Christine South | | | |
| 5 | Fiona Bowden | Treasurer | From 18 th March 2025 | |
| 6 | Helen Lawrenson | | From 20 th August 2025 | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
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| 13 | | | | |
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| 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 |
|-------------------|-----------------------------------|
| Amber Shaw-Smith | Until 31/10/2024 |
| Anna Chworow | From 9/02/2023 – 30/07/2025 |
| Wendy Gudmundsson | From 21/01/2025 - 28/10/2025 |

Structure, governance and management

Type of governing document

CONSTITUTION

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

The charitable purposes of the organisation are:-
 1. 4.1 The advancement of arts, culture, heritage and science by facilitating an understanding of the positive role cultural arts can have on community life and wellbeing.
 2. 4.2 The advancement of citizenship and community development by encouraging cooperation and active participants in creating and managing their own creative and cultural development, rather than being merely

Summary of the main activities in relation to these objects

Summary of the main activities in relation to these objects
 4. onlookers by providing platform to showcase and furtherance of these purposes the organisation will:-
 strengthen community identity.
 5.1 facilitate the creation of a legacy of robust networks
 1. that have ongoing value to people and place.
 2. 5.2 help create the conditions required to build healthy, resilient, and socially connected communities.
 3. 5.3 offer learning opportunities for individuals of all ages to choose, create and participate in cultural art and recreation activities within their local

Achievements and performance

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

During this financial period, Heids and Herts Scotland focused on strengthening its role as a facilitator of creative collaboration, social connection, and community wellbeing across North East Fife and the East Neuk. The year was characterised by a combination of programme development, sector convening, and the creation of lasting cultural resources.

A major strand of activity was the continued development of **The Village Creative programme**. Building on delivery and evaluation from previous years, the charity refined the programme model, support framework, and eligibility criteria to improve consistency, inclusion, and impact measurement. During the period, eight community-led creative projects were selected for delivery in 2025. These projects span a wide range of creative practices, including arts, heritage, writing, music, and intergenerational activity, all aimed at reducing social isolation, strengthening community identity, and improving wellbeing through creative participation.

The charity also delivered its **second Creative Spaces & Communities Conference**, held on Tuesday 22 April 2025 at **St John's Parish Church Hall**. The conference brought together community activists, artists, and organisers from across the region to share learning, build connections, and explore the role of creativity in strengthening resilient, socially connected communities. Feedback highlighted the value of the event as a space for peer learning, collaboration, and mutual support.

In addition, the charity continued to expand **The Sonic Museum**, an innovative digital platform hosted on **SoundCloud**, dedicated to capturing and sharing the intangible cultural heritage of North East Fife and the East Neuk through sound. The project focuses on heritage as lived experience — including voices, stories, traditions, and local soundscapes — rather than solely physical landmarks. The Sonic Museum provides an accessible, growing archive that supports creative expression, intergenerational exchange, and a deeper sense of place.

Together, **The Village Creative programme, the Creative Spaces & Communities Conference, and The Sonic Museum** formed the three main pillars of the charity's work during the year. Collectively, they reflect Heids and Herts Scotland's commitment to advancing the arts, supporting community development, and creating meaningful opportunities for connection, participation, and wellbeing through creativity.

Financial review

Brief statement of the charity's policy on reserves

The charity aims to maintain reserves at a level that ensures financial stability and enables it to meet its obligations in the event of unforeseen circumstances. As an organisation with no permanent staff or premises, and which operates through time-limited funded projects, reserves are held primarily to cover essential core costs and to manage cashflow between funding periods.

Details of any deficit

Donated facilities and services (if any)

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) | <i>Ian Harrower</i> | |
| Full name(s) | Ian Harrower | |
| Position (e.g. Chair) | Chair | |
| Date | 20/01/2026 | |

Heids and Herts Scotland

SC051039



| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 07 | 2024 | | 30 | 06 | 2025 |
| | | | | | | | |

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 | | | | | - | |
| Legacies | | | | | - | |
| Grants | | 8,000 | | | 8,000 | 8,600 |
| 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 | | | | | - | |
| | | | | | - | |
| A1 Sub total | - | 8,000 | - | - | 8,000 | 8,600 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | - | 8,000 | - | - | 8,000 | 8,600 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | 8,044 | | | 8,044 | 10,002 |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | - | 8,044 | - | - | 8,044 | 10,002 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | 1,010 |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | 1,010 |
| Total payments | - | 8,044 | - | - | 8,044 | 11,012 |
| Net receipts / (payments) | - | (44) | - | - | (44) | (2,412) |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | - | (44) | - | - | (44) | (2,412) |

Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | | 3,443 | | | 3,443 | 5,855 |
| | Surplus / (deficit) shown on receipts and payments account | | (44) | | | (44) | (2,412) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | - | 3,399 | - | - | 3,399 | 3,443 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

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

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|-----------------|-------------------------------------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | Pluggy XLR Primo EM272Z1 Microphone | SCVO | 142 | | 142 |
| | Rode Rodecaster Pro II | SCVO | 589 | | 589 |
| | Zoom H6e Handy Recorder | SCVO | 279 | | 279 |
| | | | | | |
| | | | | | |
| | | Total | 1,010 | - | 1,010 |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|----------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

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

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

Signature

Print Name

Date of
approval

| | | |
|--------------|--------------|----------|
| Ian Harrower | Ian Harrower | 26/03/26 |
| | | |

Section C Notes to the Accounts

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

All grant funding. The purpose of the grants were to fund community art projects.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|-------|
| Fife Council | | 1 | 500 |
| Fife Voluntary Act FVA Grant | | 1 | 7,500 |
| | | | |
| | | | |
| Total | | | 8,000 |

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) | |
|--|--|

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) | |
|---|--|

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 (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

C6 Other information

| |
|--|
| |
|--|

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|--|------------------------------------|----------------------------------|--|--|---|-----------------------------------|
| Go Fibre | - | - | | | - | 2,600 |
| Scottish Council for Voluntary Organisations | - | - | | | - | 6,000 |
| Fife Council | - | 500.00 | | | 500 | - |
| Fife Voluntary Act FVA Grant | - | 7,500.00 | | | 7,500 | - |
| Total | - | 8,000 | | | 8,000 | 8,600 |
| | - | - | | | - | - |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| | - | - | - | - | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | - | - | - | - | - | - |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Advertising & Marketing | - | 165 | - | - | 165 | 26 |
| Accountancy Fees | - | 144 | - | - | 144 | 144 |
| Catering | - | 420 | - | - | 420 | - |
| Guest Speakers | - | - | - | - | - | 546 |
| Community Creative Arts Project | - | 6,000 | - | - | 6,000 | 5,231 |
| Insurance | - | 227 | - | - | 227 | 212 |
| Computer Costs | - | 60 | - | - | 60 | - |
| Bank Fees | - | 2 | - | - | 2 | - |
| Rent | - | 95 | - | - | 95 | 390 |
| Studio/Audio Equipment | - | 419 | - | - | 419 | 2,947 |
| Staff Training | - | - | - | - | - | - |
| Subscriptions | - | 373 | - | - | 373 | 35 |
| Telephone & Internet | - | 139 | - | - | 139 | 458 |
| Travel | - | - | - | - | - | 13 |
| Total | - | 8,044 | - | - | 8,044 | 10,002 |
| | - | - | - | - | - | - |

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 | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| 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 | - | - | - | - | - | - |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | - |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | - | - | - | - | - | - |
| Net receipts / (payments) | - | - | - | - | - | - |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | - | - | - | - | - | - |

Nature and purpose of funds

| |
|--|
| |
|--|

APPENDIX 2

Heids and Herts Scotland

SC051039

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 | Restricted fund 5 - enter name of fund below | Restricted fund 6 - enter name of fund below | Restricted fund 7 - enter name of fund below | Total restricted funds | Total restricted funds last period |
|--|--|--|--|--|--|--|--|---------------------------|--|
| | Fife Voluntary Act | Scottish Council for Voluntary Organisations (SCVO) | St Andrews University | Museum Galleries | Arnold Clark | Fife Council | Foundation Scotland | | |
| Receipts | | | | | | | | | |
| Donations | | | | | | | | - | |
| Legacies | | | | | | | | - | |
| Grants | 7,500 | | | | | 500 | | 8,000 | 8,600 |
| 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 | 7,500 | - | - | - | - | 500 | - | 8,000 | 8,600 |
| Receipts from asset & investment sales | | | | | | | | | |
| Proceeds from sale of fixed assets | | | | | | | | - | |
| Proceeds from sale of investments | | | | | | | | - | |
| Sub total | - | - | - | - | - | - | - | - | - |
| Total receipts | 7,500 | - | - | - | - | 500 | - | 8,000 | 8,600 |
| Payments | | | | | | | | | |
| Expenses for fundraising activities | | | | | | | | - | |
| Gross trading payments | | | | | | | | - | |
| Investment management costs | | | | | | | | - | |
| Payments relating directly to charitable activities | 5,616 | 949 | 302 | 90 | 110 | 355 | 622 | 8,044 | 10,002 |
| Grants and donations | | | | | | | | - | |
| Governance costs: | | | | | | | | - | |
| Audit / independent examination | | | | | | | | - | |
| Preparation of annual accounts | | | | | | | | - | |
| Legal costs | | | | | | | | - | |
| Sub total | 5,616 | 949 | 302 | 90 | 110 | 355 | 622 | 8,044 | 10,002 |
| Payments relating to asset and investment movements | | | | | | | | | |
| Purchases of fixed assets | | | | | | | | - | 1,010 |
| Purchase of investments | | | | | | | | - | |
| Sub total | - | - | - | - | - | - | - | - | 1,010 |
| Total payments | 5,616 | 949 | 302 | 90 | 110 | 355 | 622 | 8,044 | 11,012 |
| Net receipts / (payments) | 1,884 | (949) | (302) | (90) | (110) | 145 | (622) | (44) | (2,412) |
| Transfers to / (from) funds | | | | | | | | - | |
| Surplus / (deficit) for year | 1,884 | (949) | (302) | (90) | (110) | 145 | (622) | (44) | (2,412) |

Nature and purpose of funds

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|---|--|---|-------|------|-----------|-----------------|----------|------|
| Report to the trustees/members of | | Charity name Heids and Herts Scotland | | | | | | |
| Registered charity number | | SC051039 | | | | | | |
| On the accounts of the charity for the period | | Period start date | | | | Period end date | | |
| | | Day | Month | Year | | Day | Month | Year |
| | | 01 | 07 | 2024 | to | 30 | 06 | 2025 |
| Set out on pages | 1 – 10 | (remember to include the page numbers of additional sheets) | | | | | | |
| Respective responsibilities of trustees and examiner | <p>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.</p> | | | | | | | |
| Basis of independent examiner's statement | <p>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.</p> | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | |
| Signed: |  | | | | | Date: | 30/03/26 | |
| Name: | Lisa Bray | | | | | | | |
| Relevant professional qualification(s) or body (if any): | FCCA – Association of Chartered Certified Accountants | | | | | | | |
| Address: | Eden Fyfe Accounts Limited H5 Newark Road South Glenrothes Fife KY7 4NS | | | | | | | |

*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**