

Fox & Friends Highland

End of Year Report – 2024

This year has been a period of growth and connection for Fox & Friends Highland as we continued to deliver on our mission of providing affordable, accessible, and inclusive activities that bring people together and strengthen communities across Ross-shire and the Highlands.

Community Activities

Within the Hub, we have established a variety of regular and seasonal activities, including:

- A **community pop-in** offering companionship and activities for all ages.
- A **parent and toddler group** supporting families during their child's early years.
- **Monthly afternoon teas and family bingo**, which have quickly become a highlight for many.
- **Seasonal events** such as Halloween activities and Christmas fayres, bringing families and neighbours together in celebration.

Income Growth & Sustainability

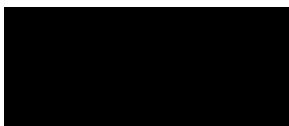
To support our long-term sustainability, we expanded our income generation by introducing new **chargeable services**, including **pop-up play sessions and children's parties**. These services have not only boosted revenue but also provided fun, affordable options for families in our communities.

Partnerships & Collaboration

A key achievement this year has been strengthening links with other **support services and charities**. We are now working in partnership to introduce a wider range of activities within the Hub, which will launch in the coming months. These collaborations will allow us to reach more people, offer new opportunities, and further our impact in reducing isolation and building community resilience.

Looking Ahead

The successes of 2024 have laid a strong foundation for the coming year. With our growing partnerships, increased financial sustainability, and a thriving Hub of activity, Fox & Friends Highland is well placed to expand its services and continue making a positive difference to families, children, and communities across the Highlands.



COMPANY REGISTRATION NUMBER: CS006067

CHARITY REGISTRATION NUMBER: SC052201

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Accounts
31 December 2024

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Accounts
Year ended 31 December 2024

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FOX & FRIENDS (SCIO)

Company Limited by Guarantee

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

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the accounts of the charity for the year ended 31 December 2024.

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 Director

The Trustees

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.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' 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 trustees 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

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

Year ended 31 December 2024

In preparing these accounts, the trustees are 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 trustees are 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 them to ensure that the accounts comply with the Companies Act 2006. They are 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 trustees' annual report and the strategic report were approved on 9 September 2025 and signed on behalf of the board of trustees by:


DIRECTOR

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

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

Year ended 31 December 2024

Opinion

We have audited the accounts of FOX & FRIENDS (SCIO) (the 'charity') for the year ended 31 December 2024 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 2024 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 trustees' 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 trustees 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 2024

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are 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 trustees' 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 trustees' 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 trustees

As explained more fully in the trustees' responsibilities statement, the trustees are 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 trustees determine 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 trustees are 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 trustees either intend to liquidate the charity or to cease operations, or have 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 2024

Accountant's responsibilities for the examination 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 the examination, 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 trustees.
- Conclude on the appropriateness of the trustees' 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 2024

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.

Nicolson Accountancy Services
Accountants

9 September 2025

FOX & FRIENDS (SCIO)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	64,625	64,625	48,814
Total income		<u>64,625</u>	<u>64,625</u>	<u>48,814</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	63,039	63,039	38,233
Expenditure on charitable activities	7,8	—	—	1,470
Total expenditure		<u>63,039</u>	<u>63,039</u>	<u>39,703</u>
Net income and net movement in funds		<u>1,586</u>	<u>1,586</u>	<u>9,111</u>
Reconciliation of funds				
Total funds brought forward		9,111	9,111	—
Total funds carried forward		<u>10,697</u>	<u>10,697</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 16 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	12		4,185	4,185
Current assets				
Cash at bank and in hand		7,014		5,241
Creditors: amounts falling due within one year	13	<u>502</u>		<u>315</u>
Net current assets			<u>6,512</u>	<u>4,926</u>
Total assets less current liabilities			<u>10,697</u>	<u>9,111</u>
Net assets			<u>10,697</u>	<u>9,111</u>
Funds of the charity				
Unrestricted funds			<u>10,697</u>	<u>9,111</u>
Total charity funds	14		<u>10,697</u>	<u>9,111</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 9 September 2025, and are signed on behalf of the board by:


DIRECTOR

The notes on pages 10 to 16 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	1,586	9,111
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	–	1,469
Accrued expenses	187	315
Cash generated from operations	1,773	10,895
Net cash from operating activities	1,773	10,895
Cash flows from investing activities		
Purchase of tangible assets	–	(5,654)
Net cash used in investing activities	–	(5,654)
Net increase in cash and cash equivalents	1,773	5,241
Cash and cash equivalents at beginning of year	5,241	–
Cash and cash equivalents at end of year	7,014	5,241

The notes on pages 10 to 16 form part of these accounts.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts
Year ended 31 December 2024

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.

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 trustees 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 2024

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.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2024

3. Accounting policies *(continued)*

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.

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.

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	35,675	35,675	10,086	10,086
Grants				
Grants receivable	27,950	27,950	36,728	36,728

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sponsorship				
Sponsorship	1,000	1,000	2,000	2,000
	<u>64,625</u>	<u>64,625</u>	<u>48,814</u>	<u>48,814</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Purchases	62,738	62,738	38,233	38,233
Accommodation	301	301	—	—
	<u>63,039</u>	<u>63,039</u>	<u>38,233</u>	<u>38,233</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	—	—	1,470	1,470
	<u>—</u>	<u>—</u>	<u>1,470</u>	<u>1,470</u>

8. Expenditure on charitable activities by activity type

	Total funds 2024 £	Total fund 2023 £
Governance costs	—	1,470
	<u>—</u>	<u>1,470</u>

9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	—	1,469
Operating lease rentals	297	—
	<u>297</u>	<u>—</u>

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2024

10. Staff costs and emoluments

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

	2024	2023
	£	£
Wages and salaries	16,476	10,481
Social security costs	8,054	—
Other employee benefits	4,747	—
	<u>29,277</u>	<u>10,481</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration expenses in the year.

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 January 2024 and 31 December 2024	<u>4,995</u>	<u>659</u>	<u>5,654</u>
Depreciation			
At 1 January 2024 and 31 December 2024	<u>1,249</u>	<u>220</u>	<u>1,469</u>
Carrying amount			
At 31 December 2024	<u>3,746</u>	<u>439</u>	<u>4,185</u>
At 31 December 2023	<u>3,746</u>	<u>439</u>	<u>4,185</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>502</u>	<u>315</u>

FOX & FRIENDS (SCIO)
Company Limited by Guarantee
Notes to the Accounts *(continued)*
Year ended 31 December 2024

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>9,111</u>	<u>64,625</u>	<u>(63,039)</u>	<u>10,697</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>–</u>	<u>48,814</u>	<u>(39,703)</u>	<u>9,111</u>

15. Analysis of changes in net debt

	At 1 Jan 2024	Cash flows	At 31 Dec 2024
	£	£	£
Cash at bank and in hand	<u>5,241</u>	<u>1,773</u>	<u>7,014</u>

Independent Examiner's Report to the Trustees of Fox & Friends Highland Trust

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 07 to 15.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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.

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
 - 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.
- 3.