



# International Fire & Rescue Association

Annual Report and Financial Statements

For the

Year ended 30<sup>th</sup> April 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 30.04.2024

### **Reference and Administration Details**

Registered charity number – SCO33401

Principle address – [REDACTED]

Names of the charity trustees during the financial year –

[REDACTED] Chairperson

[REDACTED] - Treasurer

[REDACTED] – Secretary

Independent Examiner – Harleys Bookkeeping & Tax Returns Ltd, Dalgety Bay Business Centre, Sybrig House, Ridge Way, Dalgety Bay, Fife, KY11 9JN.

Bank – Clydesdale Bank, 35 High Street, South Queensferry, EH30 9HW

### **Structure, Governance and Management**

The charity is an unincorporated recognised Scottish charity and is governed by the terms detailed within its formal constitution.

All of the trustees are appointed or reappointed by the members at the annual general meeting. Any newly appointed trustees are provided with instruction and assistance from the current trustees. The trustees did not receive any remuneration or expenses during the year.

### **Objectives and Activities**

To promote the preservation and protection of life from fire especially in countries throughout the world that are so affected by war, civil unrest or natural disaster that they are unable to contend with the emergency from their own resources or require assistance on humanitarian grounds. We do this by providing equipment, uniforms, fire appliances, support and training.

The Association achieves these objectives by collecting equipment throughout the UK and transporting them to our base. The equipment is then repaired and prepared for transportation to other countries. Instructors are sent to the countries to train and support and to ensure safe and efficient operation of the equipment and appliances.

### **Achievements and Performance**

IFRA continues to make a difference in many countries. Over the last year we have sent 3 Fire engines bringing our total to 123 vehicles and 2 containers of vital equipment to 94 Fire Services worldwide. We have carried out 3 training missions this past year to Argentina, Albania and Paraguay bringing our total so far to 84 training missions and we continue to provide vital equipment and support when needed. We were awarded the Queens Award for Voluntary Service (QAVS), the MBE for charities. No other similar charity is in receipt of this.

### **Plans for the Future**

IFRA are continuing to assist in countries and currently have agreements to assist in Argentina, Albania, Ecuador, Mexico, and Paraguay. Training missions to all will be heading out again in the next year.

We are continuing to collect equipment from around the UK from supporting Brigades and Companies and we finance our activities with Fundraising galas and fetes as well as other activities throughout the year.

We still carry out regular training at our facility in Thornton to ensure all members especially those non emergency services members receive training to allow them to take part in missions abroad and also at home.

### **Financial**

The charity currently has an overdraft facility of £500 which can be utilised to cover any potential shortage in funds.

### **Reserve Policy**

The trustees will continue to raise funds to ensure adequate reserves are maintained.

### **Donated Facilities and Vehicles**

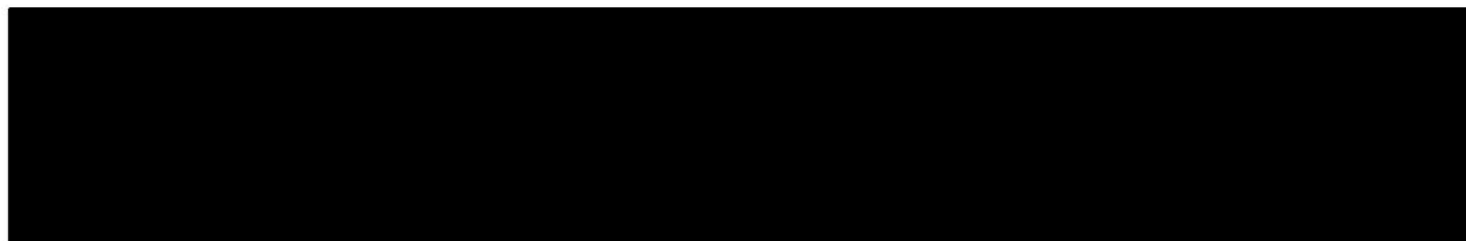
IFRA were given a large ex-council depot from Fife Council on a lease and continue to use this facility as Storage area for equipment and vehicles and also as a workshop to allow the repair of equipment and donated vehicles. This also provides the main training facility for both the International Training School and also for training members. We continue to interact with other agencies, Charities and Government departments to ensure we get the help to where it is needed. Our members continue to support us with time and effort and are extremely proud of all the work they do to assist Fire and Emergency Services abroad.

**Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements or recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Signed on behalf of the trustees

A large black rectangular box redacting the signatures of the Treasurer and Chairperson.

Treasurer

Chairperson

Approved by the trustees on 19/11/2025



I report on the financial statements of International Fire & Rescue Association for the year ended 30.04.25 which are set out on pages 5 to 7 which have been prepared on a receipts and payments basis.

### **Respective responsibilities of Trustees and Examiner**

I.F.R.A.'s trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustees Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 (the Regulations"). I.F.R.A.'s trustees consider that the audit requirement of Regulation 10(1)(d) 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 the Regulations. An examination includes a review of the accounting records kept by I.F.R.A. 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. I do not accept responsibility to anyone other than I.F.R.A.'s members as a body, for my work and this report.

### **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

(a) to keep accounting records in accordance with the Regulations, and

(b) to prepare accounts which agree with the accounting records and comply with the 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.

Harleys Bookkeeping & Tax Returns Ltd  
Dalgety Bay Business Centre  
Sybrig House  
Ridge Way  
Dalgety Bay  
Fife  
19<sup>th</sup> November 2025

	2025	2024
<b>RECEIPTS</b>		
Receipts from Donations	£7,571	£1,939
Receipts from Knockhill Race Circuit	£0	£60
Receipts from Film Sets etc	£53,891	£7,720
Equipment Sales	£12,901	£11,238
Other Receipts	£10,319	£8,215
<b>Total Receipts</b>	<b>£84,682</b>	<b>£28,672</b>
<b>PAYMENTS</b>		
Film Cover	£1,177	£0
Travel & Subsistence	£6,815	£11,724
Purchases for resale	£556	£0
Motor Expenses	£5,886	£5,422
Parts & Repairs	£11,606	£6,767
Equipment Hire	£898	£0
Sundry Items	£268	£76
Insurance	£4,220	£3,465
Headquarters Expenses	£1,047	£1,025
Heat and Light	£6,896	£4,326
Stationery	£49	£49
Shipping Costs	£735	£10,139
Rates	£12,857	£14,619
Computer Costs	£290	£240
Accountancy	£270	£270
Fixed Assets – Vehicles + Livery	£1,500	£0
<b>Total Payments</b>	<b>£55,070</b>	<b>£58,122</b>

**(DEFICIT)/SURPLUS FOR YEAR**

Receipts	£84,682	£28,672
Payments	£55,070	£58,122
<b>Surplus/(-Deficit) for Year</b>	<b>£29,612</b>	<b>£(29,450)</b>

**2025**

**2024**

**Opening Bank Balance 01.05.24**

Per Bank Statement	£8,097	£37,547
Surplus/(-Deficit)	£29,612	£(29,450)

**£37,709**

**£8,097**

**Closing Bank Statement 30.4.25**

Per Bank Statement	£37,709	£8,097
Less O/S		

**Reconciled Bank Balance**

**£37,709**

**£8,097**

All funds are unrestricted.

The notes on page 7 form an integral part of these accounts.

These financial statements were approved by the members of the committee and are signed on their behalf by:

Treasurer

Chairperson

## **Accounting Policies**

### **Basis of Accounting**

The accounts have been prepared on a receipts and payments basis, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### **Fund Accounting**

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustee's discretion to apply the fund.

### **Incoming Resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

### **Resources Expended**

All expenditure is included within the financial statements on a payments basis.

### **Taxation**

International Fire & Rescue Association is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

### **Transactions with Trustees**

The trustees did not receive any remuneration during the year.

### **Nature and Purpose of Funds**

All funds are unrestricted and are used to support the charitable activities of the charity.