

# The Scottish Countryside Rangers Association

Scotland · Charity number SC043188

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-06-07
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	13A Millgate Cupar KY15 5EG
Website	<a href="http://www.scra-online.co.uk">www.scra-online.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of environmental protection or improvement'

**What the charity does:** We are set up to promote the professional development of existing Ranger staff, and to support those people trying to get into the profession. We also provide opportunities for the public to work alongside Rangers, to raise awareness of the profession and to promote conservation generally. This is especially true of our Junior Rangers programme, aimed at 14 - 18 year olds. We try to set up and promote international twinning agreements between Ranger associations, such as the one between SCRA and our Icelandic equivalent, which has run for 28 years.

**Beneficiaries:** 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** to advance environmental education and the management and protection of Scotland's natural heritage

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£30,102	£28,622	-	0
2023-12-31	£11,281	£10,971	-	0
2022-12-31	£10,300	£11,293	-	0
2021-12-31	£16,540	£17,377	-	0
2020-12-31	£5,028	£6,181	-	0

**The Scottish Countryside Rangers Association**

Scotland - Charity number SC043188

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# Accounts

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**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**  
**SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

SCOTTISH CHARITY REGISTERED NUMBER:

SC043188

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UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**  
**SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

<u>Contents</u>	<u>Page</u>
Report of the Trustees	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the Financial Statements	10 – 16

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended and "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)" (as amended for accounting periods commencing from 1 January 2019).

**Objectives and Activities**

The association's purposes are to advance environmental education and the management and protection of Scotland's natural heritage. These are achieved by environmental education and by the promotion and encouragement of professional development and high standards of professionalism amongst those providing Ranger Services.

**Achievements and Performance**

Events and activities

The 2024 AGM was held in April 2025 in an online Microsoft Teams format, which seems to work well in allowing more SCRA members to join the meeting without having to travel potentially large distances.

SCRA Council continues to use Microsoft Teams to allow online video conferencing for working group and individual meetings. This was most successfully used to hold SCRA Council meetings where improved attendance levels continued to benefit the work of the Association.

In May 2024, [REDACTED] stepped down from the role of SCRA's Junior Ranger Development Officer, and a successor, [REDACTED] took over the role. Heather with direct experience of the Junior Ranger programme was able to pick up and progress the advances made by [REDACTED]. Members of the RDP, who are part of a Junior Ranger steering group, continue to support and guide the development and agreed to continue funding the Junior Ranger Development Officer post for the year 2024/2025. In January 2025 [REDACTED] took up a new full-time post and with agreement from the Steering group a move to split the role in to an admin function and a development function was progressed.

Heather concluded her role at the end of her 24/25 contract and [REDACTED] was reinstated to cover the development element with SCRA Admin, [REDACTED] taking over the Junior Ranger Admin role. Funding for 2025 /26 is largely in place and it is intended to ensure that the Junior Ranger Award is widely supported and promoted. The continuing support from the steering group is greatly valued and appreciated.

A successful partnership with CJS (Countryside Job Search journal/online magazine) continues to our mutual benefit.

In November 2024, SCRA held the Ranger Rendezvous and 50th Anniversary Celebration event at Dounans Outdoor Centre in Aberfoyle. The Rendezvous was well attended by around 70 delegates in total, with opportunities to attend the full conference, or as a day delegate. The Rendezvous theme was 'Scotland's Rangers: First on the Scene' and covered a broad range of topics reflecting the varied work of Rangers across Scotland. The conference included presentations, field trips and workshops on topics such as the Scottish Outdoor Access Code, mediation skills, Junior Rangers, social media, interpretation and more, whilst also celebrating the 'first on the scene' Rangers who came before us, and looking forward to how our profession will develop over the coming 50 years.

The event was also a time for networking and sharing, and was attended by 3 international guests, representing the Countryside Management Association, Icelandic Ranger Association, and the European Ranger Federation. There were a number of evening social activities as well, including a wellness silent disco, quiz night, fundraising raffle and games, a live band (Ranger style), and our 50th Anniversary Ceilidh.

SCRA's two existing successful Regional Groups – Grampian & Forth & Borders (FAB) – continue to meet regularly. The Grampian group's 2025 training programme was recently published, and the FAB group continue to organise regular study visits to members' sites for sharing good practice, as well as some workshops, and a chance to network face-to-face locally. SCRA is keen to support the development of new groups.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024

SCRA continues to engage internationally with both the International Ranger Federation (IRF) and the European Ranger Federation (ERF), as well as our equivalent association for England, Wales and Northern Ireland, the Countryside Management Association (CMA). The 10th IRF World Ranger Congress took place in early October 2024, in Hyères, France. SCRA had extended two opportunities for bursaries to go towards delegate fees and accommodation at the Congress, and had two candidates lined up to register to attend the Congress, however unfortunately the European registrations were closed unexpectedly before they had the opportunity to register, and registrations never reopened for European delegates. This was not communicated well by the IRF, and general communications about the Congress were very poor from start to finish. We have subsequently rolled over these bursaries so that our candidates have the opportunity to attend the upcoming 6th ERF European Ranger Congress in Romania instead.

Despite the unfortunate registrations fiasco, Scotland was still represented by three delegates at the World Ranger Congress, including SCRA Chair [REDACTED]. The Congress was jam-packed full of interesting presentations, workshops and field trips around the '30 by 30' theme, and our Chair gave a presentation about the work of SCRA over 50 years as part of a very well-attended 'Ranger Associations' workshop alongside Rangers from South West Australia, Mongolia, and the IRF President Chris Galliers. The Hyères Declaration was agreed and signed off at the Congress, a plan of action for IRF going forward between now and the next World Ranger Congress, promoting and supporting the Ranger Profession worldwide.

### Continuing Professional Development

A small working group convened by [REDACTED] was formed this year to assist in the development and piloting of the award scheme. Named The Scottish Ranger Award, the basis of the award is completion of a work-based project. Topics are chosen from a range of core skills. The project should have a legacy value and enhance the service provided. It is intended there will be two levels available. Level one, requiring completion of a single project is aimed at those on short/seasonal contracts. Level two requires the completion of three projects and is aimed at those on permanent or longer-term contracts. With the successful submissions made during the pilot, the revised Award format is scheduled to be launched in the spring of 2025.

NatureScot still have a collaborative board to note training opportunities, which can be accessed here: <https://app.conceptboard.com/board/zx25-srkz-0umm-5uns-9cab>, which SCRA is continuing to support and encourage our members to use.

### Publications and Social Media

[REDACTED] with support from [REDACTED] have continued to work with [REDACTED] to progress 'phase two' of the SCRA website. [REDACTED] has been instrumental in taking the work on the website content forward with a significant volume of work required to populate the different sections of the website. [REDACTED] has liaised regularly with [REDACTED] to improve the functionality of her admin role in a bid to be able to manage the membership records and communication with members. A handover will take place at a later date, where SCRA Council members will take responsibility for updating areas of the website going forward.

With our new website up and running, all minutes from our Council Meetings can be found on our website under 'News'. As per our constitution, these minutes are available to all members. Any additional updates such as upcoming events, Rendezvous information, or newsletters from our partners at ERF and IRF can be found in SCRAMble or on our website.

Two online editions of SCRAMble magazine have been produced between April 2024 and April 2025. At our last AGM, our previous SCRAMble Editor [REDACTED] stepped down from SCRA Council, and the role of Editor was unfilled, however, with the support of [REDACTED] and [REDACTED] took the reins and is our new SCRAMble Editor, alongside our SCRAMble Designer [REDACTED]. The work that the SCRAMble team puts in is reflected in the high quality editions that have been produced and continue to do so. Summer 2024 – 50th Anniversary Edition contained loads of great articles highlighting the great work of SCRA over the decades, and some great historical articles too, followed by a real bumper Winter edition covering the Ranger Rendezvous, with articles written by attendees, giving a great overview of the presentations, workshops and field trips.

The SCRA communications team supported activity on two social media platforms and continues to successfully run a schedule of social media 'takeovers' to promote the work of Scotland's national network of Ranger Services. This continues to generate a higher volume of traffic on these platforms.

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Strategic Actions**

SCRA, in partnership with Nature Scot and the Ranger Development Partnership, continues to promote the annual National Ranger Reporting Survey, as submitted by Scotland's national network of Ranger Services. The latest round of national reporting for the year 2024 was submitted in February 2025 and information has been collated by Nature Scot. The information gathered will be used to promote the work of Scotland's national network of Ranger Services to MSPs and other policy makers.

In November 2024, our existing Memorandum of Understanding with NatureScot was reviewed and renewed for a further two years.

In May 2024, SCRA Chair [REDACTED] and SCRA Immediate Past Chair [REDACTED] attended the Scottish Conservatives Rural Cluster Meeting with [REDACTED] MSP. The meeting was very beneficial as we got to meet five MSPs as well as nine of their staff, including those responsible for communications, policy and research.

The MSPs we met were:

- Finlay Carson MSP - Galloway and West Dumfries
- Tim Eagle MSP - Highlands and Islands
- Jamie Halcro Johnston MSP - Highlands and Islands
- Rachael Hamilton MSP - Ettrick, Roxburgh and Berwickshire
- Brian Whittle MSP - South Scotland

The meeting lasted 30 minutes. We received a warm welcome and the overall atmosphere was friendly, informal, positive and supportive. All those we met seemed to understand and appreciate the importance of rangers' work. At one point Finlay Carson said "the need for rangers is greater than ever".

As requested, we gave a short introduction then answered questions. Issues raised included:

- Lack of provision for ranger funding in land management budgets
- Potential SCRA involvement in current legislative proposals including Land Reform, Agriculture, Rural Crime and Fly-tipping
- pros and cons of possible revision of SOAC
- Level of Scottish Government and NatureScot support for communications around SOAC
- Value of outdoor learning
- Role of SSPCA in wildlife crime
- Concern over livestock worrying
- Potential funding from local development trusts

We did our best to answer in the short time available, and those present seemed broadly content with our replies. At the end we handed out copies of the Scotland's Rangers booklet and encouraged MSPs to contact their local Ranger Services and to stay in touch with us. Meeting requests have also been sent to other relevant MSPs, and we are awaiting responses.

During 2024, SCRA Chair [REDACTED] wrote and sent letters to relevant decision-makers, MSPs and Elected Members of four Local Authorities, who's Ranger Services were under threat due to budget cuts. Of the four Ranger Services we wrote letters for, three of them were kept. Unfortunately, this issue is a recurring one due to ever tighter resources and budgets, and we are receiving numerous reports every year of Ranger Services under threat, particularly those within Local Authorities and their Trusts.

In February 2025, SCRA raised the issue of Ranger job cuts with the ERF and IRF during their quarterly meetings, with a plea to use their influence within relevant NGOs and Government Agencies to highlight the issues both Scotland, and the wider UK Rangers face. IRF have agreed to write a letter to politicians and decision-makers to raise the issue at a higher level.

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Financial Review**

At 31 December 2024 the association had a available funds of £7,967 (2023 - £6,487) with a surplus of £1,480 (2023 – surplus of £310)). The Trustees consider that the association has had a satisfactory financial year. Of the available funds £6,706 (2023 - £6,487) was unrestricted and £1,261 (2023 - £nil) was restricted.

The association's main income for the period was from training fees £13,821 (2023 – membership fees £5,628). The main outgoing was in respect of the training and events £20,324 (2023 – training and events £5,882).

**Reserve Policy**

The Trustees policy is to maintain reserves sufficient to meet ongoing commitments and to cover any unexpected expenditure. The trustees consider the current level of reserves appropriate.

**Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the association, and are satisfied those systems are in place to mitigate exposure to these.

**Structure, Governance and Management**

The association is a Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted on 7 June 2012. The association was granted charitable status by OSCR.

The association is managed by its Board of Trustees, which meets on a regular basis to discuss strategic direction, governance and the day to day running of the association.

AGM and Council meetings held in accordance with the constitution of the Association and the agreed minutes published on a publicly accessible website.

The re-election and appointment of Association Officials was held in accordance with the constitution of the association.

Membership records were maintained in accordance with data protection legislation. SCRA continues to engage a dedicated Admin Assistant. The 2024 membership renewals began in January, though new members can join at any time.

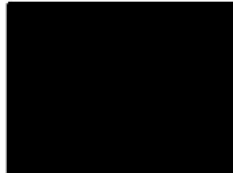
**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Reference and Administrative Information**

The Trustees who served during the year and up to the date of signature of the financial statements were:

**Trustees**



Chair  
Vice Chair  
Treasurer  
Secretary (appointed 24/04/2025)  
Secretary (resigned 24/04/2025)

**Council Members**



President (resigned 24/04/2025)

(resigned 24/04/2025)

(appointed 24/04/2025)  
(appointed 24/04/2025)  
(appointed 24/04/2025)

**Charity Number (Scotland)**

SC043188

**Principal Address**

13A Millgate  
Cupar  
Fife  
KY15 5EG

**Independent Examiner**



Cunningham Grant  
Chartered  
Accountants  
Unit G6  
The Granary  
Business Centre  
Coal Road  
Cupar  
Fife  
KY15 5YQ

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024

**Trustees' Responsibilities in relation to the Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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 financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

This report was approved by the Trustees and signed on their behalf.

  
Date:

24/9/25

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**

I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 8 to 16

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER**

The Charity's Trustees are responsible for preparing the financial statements 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)(a) to (c) of the Charities 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.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trustees for my work or for doing this report.


**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounting Regulations (as amended). 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 STATEMENTS**

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:
  - a) To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - b) To prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations (as amended) 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.

  
Chartered Accountant  
Unit G6, The Granary Business Centre  
Coal Road  
Cupar  
Fife  
KY15 5YQ

Date: 24/09/2025

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Notes	£	£	£	£	£	£
<u>INCOME FROM</u>						
Charitable activities	[2] 6,706	22,821	29,527	6,265	5,000	11,265
Other trading activities	[3] 575	-	575	16	-	16
<u>TOTAL INCOME</u>	7,281	22,821	30,102	6,281	5,000	11,281
<u>EXPENDITURE ON:</u>						
Charitable activities	[4] 8,298	20,324	28,622	5,189	5,782	10,971
<u>TOTAL EXPENDITURE</u>	8,298	20,324	28,622	5,189	5,782	10,971
<u>NET INCOME/(EXPENDITURE) FOR THE YEAR</u>	(1,017)	2,497	1,480	1,092	(782)	310
Transfer between funds	1,236	(1,236)	-	(782)	782	-
<u>NET INCOME/(EXPENDITURE) FOR THE YEAR</u>	219	1,261	1,480	310	-	310
<u>TOTAL FUNDS BROUGHT FORWARD</u>	6,487	-	6,487	6,177	-	6,177
<u>TOTAL FUNDS CARRIED FORWARD</u>	6,706	1,261	7,967	6,487	-	6,487

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

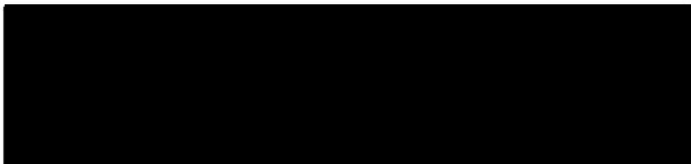
The notes on pages [10] to [16] form part of these financial statements.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

BALANCE SHEET  
AS AT 31 DECEMBER 2024

	2024	2023
Notes	£	£
<u>CURRENT ASSETS</u>		
Debtors	[7] 448	466
Cash at bank and in hand	8,467	7,160
	<u>8,915</u>	<u>7,626</u>
<u>CREDITORS - amounts due within one year</u>	[8] 948	1,139
<u>NET CURRENT ASSETS</u>	<u>7,967</u>	<u>6,487</u>
<u>TOTAL NET ASSETS</u>	<u><u>7,967</u></u>	<u><u>6,487</u></u>
 <u>FUNDS OF THE CHARITY</u>		
Restricted funds	[10] 1,261	-
Unrestricted funds	[10] 6,706	6,487
	<u>7,967</u>	<u>6,487</u>

Approved by the Trustees and signed on their behalf



Date:

24/9/25

The notes on pages [10] to [16] form part of these financial statements.

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 2024**

**[1] ACCOUNTING POLICIES**

**General Information & Basis of Accounting**

Scottish Countryside Rangers' Association is a Scottish Charitable Incorporated Organisation with its principal address at 13A Millgate, Cupar, Fife, KY15 5EG.

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019). The financial statements have been prepared under the historical cost convention. There were no material departures from that standard.

The financial statements are presented in sterling which is the functional currency of the company and are rounded to the nearest £1.

The charity constitutes a public benefit entity as defined by FRS 102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise shown.

**Going Concern**

The Trustees are satisfied that the Charity has adequate unrestricted resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees have considered a period of 12 months from the date of approval of the financial statements.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Unrestricted funds included designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 2024**

**[1] ACCOUNTING POLICIES**

**Incoming resources**

Income is recognised in the accounts when the charity is legally entitled to the funds, any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Revenue grants are credited to the income and expenditure account in the period to which they relate.

Capital grants are recognised in the Statement of Financial Activities as a restricted fund when they are receivable using the "performance model" in accordance with the SORP. The funds will be reduced over the useful economic life of the asset in line with its depreciation.

**Expenditure**

Expenditure, including grants in the form of support and gifts to individuals and charitable institutions, is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial instruments which include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION  
SCOTTISH CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 2024**

**[1] ACCOUNTING POLICIES**

**Financial Instruments**

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Government Grants**

Revenue grants are recognised in profit and loss in the year in which they are received. Capital grants received are treated as deferred credits and credited to profit and loss account over the estimated useful life of the relevant fixed assets.

**Critical Accounting Estimates and Judgements**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period, or in the period of the revision and future periods where the revision affects both current and future periods.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total 2023
£	£	£	£	£	£

[2] INCOME FROM CHARITABLE ACTIVITIES

Membership fees	6,248	-	6,248	5,628	-	5,628
Commission fees	390	-	390	583	-	583
Junior Ranger project	-	9,000	9,000	-	5,000	5,000
Merchandise	68	-	68	54	-	54
Training fees	-	13,821	13,821	-	-	-
	6,706	22,821	29,527	6,265	5,000	11,265

[3] OTHER TRADING ACTIVITIES

Fundraising income	575	-	575	16	-	16
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**SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted 2024	Restricted 2024	Total 2024	Unrestricted 2023	Restricted 2023	Total 2023
£	£	£	£	£	£	£

**[4] COSTS OF CHARITABLE ACTIVITIES**

Training, accommodation and events	-	20,324	20,324	100	5,782	5,882
Subscriptions	1,936	-	1,936	418	-	418
Insurance	711	-	711	257	-	257
Website	1,915	-	1,915	923	-	923
Merchandise	173	-	173	-	-	-
Outsourced administration costs	2,461	-	2,461	2,185	-	2,185
Advertising and printing	-	-	-	436	-	436
Independent examiner's fee	941	-	941	860	-	860
General expenses	161	-	161	10	-	10
	<b>8,298</b>	<b>20,324</b>	<b>28,622</b>	<b>5,189</b>	<b>5,782</b>	<b>10,971</b>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity.

**[5] INDEPENDENT EXAMINERS REMUNERATION**

Independent examiner's fee	941	860
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**[6] TRUSTEES REMUNERATION**

No trustees received any remuneration or expenses reimbursed during the period.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023	
	£	£	
[7] DEBTORS			
Prepayments	448	466	
	<u>448</u>	<u>466</u>	
[8] CREDITORS - amounts due within one year			
Accruals	948	1,139	
	<u>948</u>	<u>1,139</u>	
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	£	£	£
[9] ANALYSIS OF NET ASSETS			
Fund balances at 31 December 2024			
Current assets	7,654	1,261	8,915
Creditors due within one year	(948)	-	(948)
Total	<u>6,706</u>	<u>1,261</u>	<u>7,967</u>
Fund balances at 31 December 2023			
Current assets	7,626	-	7,626
Creditors due within one year	(1,139)	-	(1,139)
Total	<u>6,487</u>	<u>-</u>	<u>6,487</u>

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

[10] MOVEMENT IN FUNDS	At 31.12.23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31.12.24 £
Restricted Funds					
Junior Rangers	-	9,000	(7,739)	-	1,261
Rendezvouz	-	13,821	(12,585)	(1,236)	-
	<u>-</u>	<u>22,821</u>	<u>(20,324)</u>	<u>(1,236)</u>	<u>1,261</u>
Unrestricted Funds					
General Funds	6,487	7,281	(8,298)	1,236	6,706
Total Funds	<u>6,487</u>	<u>30,102</u>	<u>(28,622)</u>	<u>-</u>	<u>7,967</u>
	At 31.12.22 £	Incoming resources £	Outgoing resources £	Transfers £	At 31.12.23 £
Restricted Funds					
Rendezvouz	-	5,000	(5,782)	782	-
	<u>-</u>	<u>5,000</u>	<u>(5,782)</u>	<u>782</u>	<u>-</u>
Unrestricted Funds					
General Funds	6,177	6,281	(5,189)	(782)	6,487
Total Funds	<u>6,177</u>	<u>11,281</u>	<u>(10,971)</u>	<u>-</u>	<u>6,487</u>