

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Scottish Airway Group (SAG)**

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Scottish Airway Group (SAG)

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Scottish Airway Group (SAG)

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to further the study, education and practice of Airway Management and associated anaesthetic interests and the proper teaching and education thereof and to conserve and advance the interests of Airway Management and Anaesthetics in Scotland and in general.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The financial position at 31 March 2025 is sound and we would like to thank the Trustees for all the work done.

FUTURE PLANS

The charity will continue to organise an annual conference.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust on 11 October 2016 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Charity reserves policy

Sufficient funds are retained to ensure that the charity is able to continue over the next twelve months and this is reviewed each year. Any surplus reserves can be used to continue the charity's ongoing activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046893

Principal address

Anaesthetic Department
Ninewells Hospital
Dundee
DD1 9SY

Scottish Airway Group (SAG)

**Report of the Trustees
for the Year Ended 31 March 2025**

Trustees

Dr S Crawley - Chair
Dr A Dalton - Treasurer
Dr D Paal - Secretary
Dr P Ward - Vice Chair


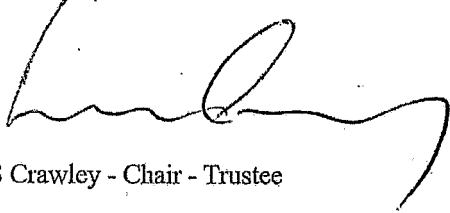
Independent Examiner

Amardeep Kalsi, CA
Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

FINANCIAL REVIEW

The financial results for the year to 31 March 2025 are shown on the attached Financial Statements.
The surplus for the year to 31 March 2025 was £4,302 (2024 - £4,835).

Approved by order of the board of trustees on 27 February 2026 and signed on its behalf by:



Dr S Crawley - Chair - Trustee

**Independent Examiner's Report to the Trustees of
Scottish Airway Group (SAG)**

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Amardeep Kalsi, CA
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

27 February 2026

Scottish Airway Group (SAG)

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

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>18,318</u>	<u>15,951</u>
EXPENDITURE ON			
Charitable activities			
General		<u>14,016</u>	<u>11,116</u>
NET INCOME		4,302	4,835
RECONCILIATION OF FUNDS			
Total funds brought forward		49,174	44,339
TOTAL FUNDS CARRIED FORWARD		<u><u>53,476</u></u>	<u><u>49,174</u></u>

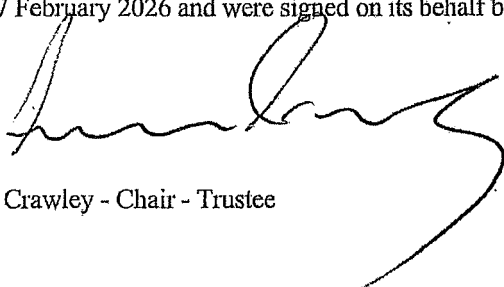
The notes form part of these financial statements

Scottish Airway Group (SAG)

Balance Sheet 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	4	1,833	1,818
Cash at bank		52,363	48,574
		<u>54,196</u>	<u>50,392</u>
CREDITORS			
Amounts falling due within one year	5	(720)	(1,218)
		<u>53,476</u>	<u>49,174</u>
NET CURRENT ASSETS			
		<u>53,476</u>	<u>49,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>53,476</u>	<u>49,174</u>
NET ASSETS			
		<u>53,476</u>	<u>49,174</u>
FUNDS	6		
Unrestricted funds		53,476	49,174
TOTAL FUNDS		<u>53,476</u>	<u>49,174</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2026 and were signed on its behalf by:


S Crawley - Chair - Trustee



The notes form part of these financial statements

Scottish Airway Group (SAG)

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Scottish Airway Group (SAG)

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

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The total expenses reimbursed to Trustees in the year was £86 (2024: £nil).

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	15,951
	<hr/>
EXPENDITURE ON	
Charitable activities	
General	11,116
	<hr/>
NET INCOME	4,835
RECONCILIATION OF FUNDS	
Total funds brought forward	44,339
	<hr/>
TOTAL FUNDS CARRIED FORWARD	49,174
	<hr/> <hr/>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Accrued income	1,833	1,818
	<hr/> <hr/>	<hr/> <hr/>

Scottish Airway Group (SAG)

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

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	720	1,218
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	At
	£	in funds	31.3.25
		£	£
Unrestricted funds			
General fund	49,174	4,302	53,476
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>49,174</u>	<u>4,302</u>	<u>53,476</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	18,318	(14,016)	4,302
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,318</u>	<u>(14,016)</u>	<u>4,302</u>

Comparatives for movement in funds

	At 1.4.23	Net movement	At
	£	in funds	31.3.24
		£	£
Unrestricted funds			
General fund	44,339	4,835	49,174
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>44,339</u>	<u>4,835</u>	<u>49,174</u>

Scottish Airway Group (SAG)

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,951	(11,116)	4,835
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,951</u>	<u>(11,116)</u>	<u>4,835</u>

General Fund is used in the operation of core services as set out in the objectives.

7. RELATED PARTY DISCLOSURES

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