

**CHARITY NO: SC046924**

**SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL  
AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE  
SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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**SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

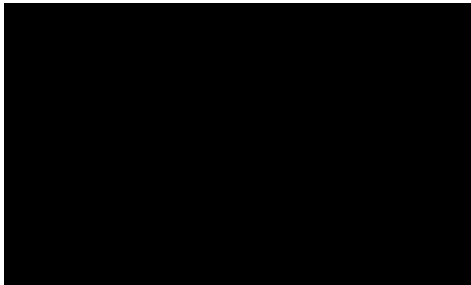
**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**Reference and administration details**

The charity's registered name is Scottish Fire and Rescue Service (SFRS) Educational, Cultural, and Commemorative Trust (SCO46924). The charity is known as "Fire & Rescue Heritage Scotland".

**The principle address:**

SFRS ECCT  
Westburn Drive  
Cambuslang  
G72 7NA



**Bank**

Virgin Money  
203 Main Street  
Rutherglen  
G73 2HG

**Independent Examiner**

Wbg Services LLP  
168 Bath Street  
Glasgow  
G2 4TP

## **SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report with the financial statements of the charity for the year end 31 March 2025.

#### **Accounts preparation**

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).

#### **Objectives and activities**

The charity's purposes are:

- To promote, raise awareness, and educate the public at large of the purpose of the Scottish Fire and Rescue Service (SFRS) and the history and development of the Fire Services throughout Scotland.
- To actively share the organisational heritage and evolution of the Service as a method of engagement with communities, to promote a safer community at large.
- To provide opportunities for individuals, communities and relevant stakeholders to become involved in the heritage work and initiatives of SFRS through wider volunteering and employment opportunities.

#### **Introduction**

Scotland has a rich heritage in terms of the Fire and Rescue Service. The first municipal Fire Service in the world was established in Edinburgh in 1824. The service was led by James Braidwood (1800–1861) who was appointed as the first “Master of Engines” where he developed an approach to firefighting that is still of relevance today.

2024 marked the Bicentenary of Braidwood setting up the municipal service in Edinburgh and this will help to give a greater focus to the whole Fire and Rescue heritage sector and to the work of the Fire and Rescue Heritage Scotland (FRHS) Trust.

Ever since, and through the work of many former Brigades and Services, Fire and Rescue personnel have served communities across Scotland. Over that time, the Service has evolved into a critically important emergency response and prevention service. It is committed to responding to help people and businesses at points of crisis but it is also a service committed to working to reduce the risks across communities, households and business that give rise to the need for an emergency response. The Fire and Rescue Service is truly a community focused service where the safety of people is at the heart of what it does.

The FRHS Trust was legally established as the Educational, Cultural and Commemorative Trust in 2016 by the SFRS. Our focus is to actively develop and share the history and heritage of firefighting in Scotland. We want to share the acts of heroism and help tell the stories of the individuals who have been part of the Service and to celebrate those who committed their lives to it. Our ambition is to better connect the people of Scotland and those who visit Scotland to the rich and vibrant cultural heritage of firefighting here. In curating the history of the sector and in telling its stories we also want to contribute to creating safer, more resilient communities today.

## **SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **Activities during the year**

The Board met on five occasions over the preceding twelve months. The eighth AGM will take place in July 2025 and will consider the draft Annual Accounts. The Trust will build on work done in prior years and continue to engage all stakeholders to pursue the charity's aims of education, commemoration and cultural development by bringing interested people together.

The Trust has made significant progress across various areas in the last 12 months, benefiting from the involvement of an increased number of trustees. The Museum opened in September 2023, successfully achieving one of the main objectives of the Trust. The Trust is committed to delivering a high-quality museum experience and has achieved notable milestones, including the completion of the building work, the preparation of exhibits by dedicated volunteers, the development of a new business plan and the launch of the museum website.

#### **Achievements and Performance**

<b>Aim</b>	<b>Outcome</b>
Develop and open the museum in Edinburgh, in accordance with industry guidelines provided by the Museums Association and Museums and Galleries Scotland.	The Museum was opened on 29 <sup>th</sup> June 2023.
Set in place the foundations that would allow us to work towards seeking accreditation with Museums and Galleries Scotland (MGS).	The collections are displayed and maintained to an exceptionally high standard and a collections management system is in place. Initial steps have been taken to prepare the collection for any future accreditation bid.
Create commercial and funding opportunities to provide regular income streams that cover running costs, and support development of the museum and improve the visitor experience.	An on-site and online shop was launched which offers the opportunity to purchase fire-fighting memorabilia, toys, small gifts and books.
Devise and implement a financial plan to support the running and future development of the museum on a sustainable basis.	The museum is supported by a treasurer who provides support and direction across all financial decisions as well as consulting all trustees.

# SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### Achievements and Performance (continued)

Work in close alignment with the Scottish Fire and Rescue Service Prevention, Protection and Preparedness Function to ensure that heritage is an integral part of our day-to-day community engagement work in building safer communities and providing fire safety education.	We have provided resources to colleagues in the SFRS which allow them to utilise fire-fighting history to engage the public and align with current fire safety messaging.
Develop a national calendar of events to showcase our rich heritage collection and engage with a wide and varied section of our communities.	A programme of events is published under the 'What's On' section of the Museum's website and has a range of popular events and activities to attract and engage a varied audience. Events take place in the Museum and at community events across the country to maximise reach. A range of user groups are catered for, families, those with specialist interest and schools.
Explore diverse ways to promote our heritage collection and share with communities across Scotland.	<p>A marketing plan was designed and to target and engage with people across the UK and beyond. We developed free online educational resources with provider TWINKL.</p> <p>A 3-D walkthrough of the museum is available on the museum website.</p> <p>A downloadable heritage pack is on the museums 'resources' website page.</p>
To provide a world class facility that showcases Scotland's rich fire history and supports the preservation of our fire heritage in line with our charitable aims and objectives.	The museum was designed to a high standard by Studio SP and fitted out by Elmwood Projects. Staff and volunteers are trained to provide exceptional service to visitors. The Museum was reviewed by Visit Scotland and awarded 5-stars – the maximum available in their Quality Assurance Scheme.

### Related parties

There is a related party relationship with Scottish Fire and Rescue Service as a number of the charity's trustees are employees of Scottish Fire and Rescue Service.

## **SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **Financial review**

The Trust's Income and Expenditure were focused on income from sales through the Museum shop. The Trust received income in the year of £80,743 (2024: £82,572) through a combination of museum sales, and donations. The Trust's expenditure in the year totalled £87,854 (2024: £86,319). The Trust had a deficit as at the year end 31 March 2025 of £7,111 (2024: £3,747).

Museum Staff costs were charged by the SFRS to the Trust up to 2022/23. The charge has been waived in the last 2 years to recognise the financial situation of the museum.

The museum website and museum shop are open for business, both of which provide income streams for the Trust. The current value of stock for resale is £12,046 (2024: £10,679). As at 31 March 2025, the Trust's unrestricted funds were £81,196 after allowing for amounts tied up in fixed assets, the Charity had free reserves of £63,188. The Trust plans to use these funds in accordance with the charity's purpose and objectives. The Trust retains £172 in restricted funds and this will be used in line with the conditions of the donation.

It is the policy of the charity to maintain unrestricted funds to cover approximately three month's projected unrestricted expenditure, which equates to £21,964. The general fund at 31 March 2025 amounted to £63,188 (2024: £61,383) and is therefore above target level.

#### **Our Business Plan**

FRHS have agreed a new Business Plan for the period 2025 to 2028 containing a set of priorities to deliver over the course of the three year plan. Our seven priorities are:

- To raise awareness of Scottish Fire Heritage.
- To support the work of the Museum of Scottish Fire Heritage.
- To develop the ethos and secure support and commitment to establishing a national firefighter memorial.
- To engage in fundraising to secure the required resources to create a national firefighter memorial.
- To develop and bring forward detailed designs and proposals for the creation of a national memorial.
- To successfully manage and oversee the creation of a national firefighter memorial.
- To demonstrate good governance as a charity and attract new trustees into the trust.

Our objectives for future years are included in a new business plan covering the next 3 years.

#### **Structure, governance and management**

Scottish Fire and Rescue Service (SFRS) Educational, Cultural, and Commemorative Trust is a registered charity as a Scottish Charitable Incorporated Organisation (SCIO). The charity is governed by its constitution.

The structure of the organisation consists of the Board - who hold regular meetings and generally control the activities of the organisation; for example, the Board is responsible for monitoring and controlling the financial position of the organisation.

## **SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

#### **Trustee's responsibilities in relation to the financial statements**

The Board also appoints Charity Trustees to fill vacancies through applications, and the people serving on the Board in their capacity as members of the organisation have the power to make changes to the constitution itself.

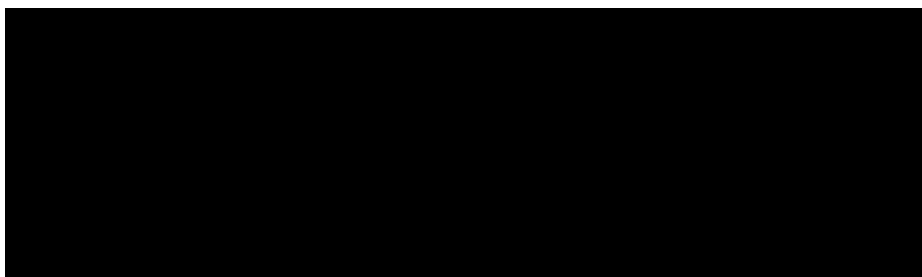
The charities trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, of the charity for that period. In preparing the financial statements 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 judgements and estimates which are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the constitution. They are also responsible for the safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on their behalf by





**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 to 16.

**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.

The charity 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 independent examiner's statement**

My examination is 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 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 respects 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



**Wbg Services LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 14 July 2025

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST  
KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	4	63,015	-	63,015	66,533	-	66,533
Charitable Activities	5	17,728	-	17,728	16,039	-	16,039
<b>Total income</b>		80,743	-	80,743	82,572	-	82,572
<b>Expenditure on:</b>							
Charitable activities	7	87,854	-	87,854	86,319	-	86,319
<b>Total Expenditure</b>		87,854	-	87,854	86,319	-	86,319
<b>Net (expenditure) for the year</b>		(7,111)	-	(7,111)	(3,747)	-	(3,747)
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		(7,111)	-	(7,111)	(3,747)	-	(3,747)
<b>Funds reconciliation</b>							
Total Funds brought forward	13	88,307	172	88,479	92,054	172	92,226
<b>Total Funds carried forward</b>	13	81,196	172	81,368	88,307	172	88,479

The Statement of Financial Activities includes all gains and losses recognised in the year.

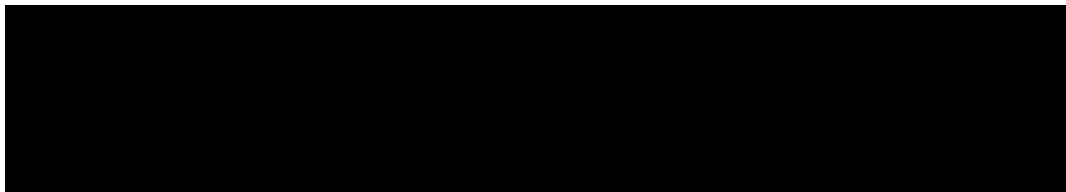
All income and expenditure derive from continuing activities.

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

**BALANCE SHEET AS AT 31 MARCH 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b><i>Fixed assets</i></b>			
Tangible assets	<b>9</b>	851	1,189
Intangible assets	<b>10</b>	<u>17,157</u>	<u>25,735</u>
		<u>18,008</u>	<u>26,924</u>
<b><i>Current assets:</i></b>			
Stock		12,046	10,679
Debtors	<b>11</b>	106	102
Cash at bank and in hand		<u>58,025</u>	<u>52,183</u>
<b>Total Current Assets</b>		<u>70,177</u>	<u>62,964</u>
<b><i>Liabilities:</i></b>			
Creditors falling due within one year	<b>12</b>	<u>(6,817)</u>	<u>(1,409)</u>
<b>Net current assets</b>		<u>63,360</u>	<u>61,555</u>
<b>Net assets</b>		<u>81,368</u>	<u>88,479</u>
<b><i>The funds of the charity:</i></b>			
Restricted income funds	<b>13</b>	172	172
Unrestricted funds	<b>13</b>	<u>81,196</u>	<u>88,307</u>
<b>Total charity funds</b>		<u>81,368</u>	<u>88,479</u>

Approved by the trustees and signed on their behalf by:



Date: 14 July 2025

# **THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

### **1. Accounting Policies**

#### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

#### **(c) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting year.

#### **(d) Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably.

# THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 1. Accounting Policies (continued)

#### (d) Expenditure recognition (continued)

All expenditure is accounted for on an accruals basis.

- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

#### (e) Allocation of governance costs

Governance costs have been fully allocated to the cost of charitable activities.

#### (f) Intangible assets

Intangible assets shown on the balance sheets relates to development of the charity's website. The website is being amortised over 5 years.

#### (g) Tangible assets

All assets costing more than £200 are capitalised and valued at historical cost. Depreciation is charged as follows;

Fixtures & fittings	10% straight line
Equipment	25% straight line

#### (h) Stock

Stock is included at the lower of cost of net realisable value.

#### (i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### (j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### (k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### (l) Taxation

The Scottish Fire and Rescue Service (SFRS) Educational, Cultural and Commemorative Trust is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

### (m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2. Legal status of the Trust

The Charity is a registered Scottish Charitable Incorporated Organisation.

## 3. Related party transactions and trustees' expenses and remuneration

There were no expenses incurred by trustees in the year (2024: £nil). No expenses were waived by trustees (2024: £nil).

Scottish Fire and Rescue Service is a related party as a number of the charity's trustees are employees of Scottish Fire and Rescue Service.

## 4. Income from donations and legacies

	2025 £	2024 £
Donations and legacies	63,015	66,533
	<u>63,015</u>	<u>66,533</u>

## 5. Income from charitable activities

	2025 £	2024 £
Museum sales	16,667	11,739
Tour/event sales	1,061	4,300
	<u>17,728</u>	<u>16,039</u>

## 6. Allocation of governance and support costs

### Governance costs:

	2025 £	2024 £
Independent examiner's fee	1,254	1,226
	<u>1,254</u>	<u>1,226</u>

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**6. Allocation of governance and support costs (continued)**

Allocation of governance costs:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Charitable Activities	1,254	1,226
Total allocated	<u>1,254</u>	<u>1,226</u>

**7. Analysis of expenditure on charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	63,015	63,172
Trustee insurance	165	349
Subscriptions	175	145
Volunteer expenses	-	381
Learning materials	525	4,384
Purchases	390	102
Advertising	3,454	243
Cost of sales	8,304	6,611
Printing, postage & stationery	375	22
Administration	1,200	771
Travel	81	-
Amortisation	8,578	8,579
Depreciation	338	334
Governance costs (Note 6)	1,254	1,226
	<u>87,854</u>	<u>86,319</u>

**8. Net income/(expenditure) for the year**

This is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination fees	<u>1,254</u>	<u>1,226</u>

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**9. Tangible Assets**

	<b>Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	1,200	359	1,559
Additions	-	-	-
At 31 March 2025	1,200	359	1,559
<b>Depreciation</b>			
At 1 April 2024	300	70	370
Charge for the year	300	38	338
At 31 March 2025	600	108	708
<b>Net book value</b>			
At 31 March 2025	600	251	851
At 31 March 2024	900	289	1,189

**10. Intangible Assets**

	<b>Website £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	42,893	42,893
Additions	-	-
At 31 March 2025	42,893	42,893
<b>Amortisation</b>		
At 1 April 2024	17,158	17,158
Charge for the year	8,578	8,578
At 31 March 2025	25,736	25,736
<b>Net book value</b>		
At 31 March 2025	17,157	17,157
At 31 March 2024	25,735	25,735

**11. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Prepayments	106	102
	<u>106</u>	<u>102</u>



**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**12. Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors and accruals	6,817	1,409
	<u>6,817</u>	<u>1,409</u>

**13. Analysis of charitable funds**

2024 Analysis of Fund movements	2023 Balance b/fwd £	Income £	Expenditure £	Transfers £	2024 Fund c/fwd £
<b>Unrestricted funds</b>					
Fixed assets	1,524	-	(335)	-	1,189
Intangible assets	34,314	-	(8,579)	-	25,735
<b>Total designated funds</b>	35,838	-	(8,914)	-	26,924
General funds	56,216	82,572	(77,405)	-	61,383
<b>Total unrestricted funds</b>	92,054	82,572	(86,319)	-	88,307
<b>Restricted funds</b>					
Saracen Primary School	172	-	-	-	172
<b>Total restricted funds</b>	172	-	-	-	172
<b>TOTAL FUNDS</b>	92,226	82,572	(86,319)	-	88,479

2025 Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Transfers £	2025 Fund c/fwd £
<b>Unrestricted funds</b>					
Fixed assets	1,189	-	(338)	-	851
Intangible assets	25,735	-	(8,578)	-	17,157
<b>Total designated funds</b>	26,924	-	(8,916)	-	18,008
General funds	61,383	80,743	(78,938)	-	63,188
<b>Total unrestricted funds</b>	88,307	80,743	(87,854)	-	81,196
<b>Restricted funds</b>					
Saracen Primary School	172	-	-	-	172
<b>Total restricted funds</b>	172	-	-	-	172
<b>TOTAL FUNDS</b>	88,479	80,743	(87,854)	-	81,368

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The designated fund for intangible fixed assets represents the net book value of fixed assets at the year end.

The designated fund for tangible fixed assets represents the net book value of fixed assets at the year end.

- b) Restricted funds comprise;

Saracen Primary School donated funds of £172 to commemorate "Wallace the Dog".

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND  
COMMEMORATIVE TRUST KNOWN AS FIRE & RESCUE HERITAGE SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**14. Net assets over funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Tangible fixed assets	1,189	-	1,189
Intangible assets	25,735	-	25,735
Stock	10,679	-	10,679
Debtors	102	-	102
Bank & Cash	52,011	172	52,183
Creditors due < 1 year	(1,409)	-	(1,409)
	<u>88,307</u>	<u>172</u>	<u>88,479</u>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
Tangible fixed assets	851	-	851
Intangible assets	17,157	-	17,157
Stock	12,046	-	12,046
Debtors	106	-	106
Bank & Cash	57,853	172	58,025
Creditors due < 1 year	(6,817)	-	(6,817)
	<u>81,196</u>	<u>172</u>	<u>81,368</u>

**15. Donations in kind**

Scottish Fire and Rescue Service covers staff costs on behalf of the charity throughout the year. An amount of £63,015 (2024: £63,172) has been included in the accounts in respect of this support.