

North East Scotland Fire Heritage Trust

Scotland · Charity number SC052114

Details

Known as	NESFHT
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-11-04
Register	View on the OSCR register

Contact

Address C/o North Anderson Drive Fire Station
21A North Anderson Drive
Aberdeen
AB423DH

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: preserve fire heritage machines and appliances for interactive display to the public at public events such as fire station open days, charity events and support firefighter's charities principally in Scotland. Our aim is to educate the public in fire service history, and help inform on fire safety.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 3. Objects The objects of the SCIO are a. To preserve the knowledge and skills of the Auxiliary & National Fire Services, UK Fire Brigades and Fire and Rescue Services, and in particular, Scottish Fire and Rescue Service and its predecessors, and other services, units and brigades providing lifesaving, rescue or salvage services. b. To assist and support the membership to acquire and preserve, for the benefit of the public, vehicles, equipment, uniform, documents and works of art, telling the fire brigade story, to local, national and international audiences. c. To acquire or receive, artefacts, articles, works of art, books and items of historical or technical interest related to the evolution and development of firefighting, rescue and salvage services and of other forms of technology associated therewith, and any other items which may be suitable and acceptable for display to the public. d. Promoting or maintaining (whether in co-operation with others or not) public exhibitions and collections of artefacts, articles, works of art, and live demonstrations associated with the Civic and Private fire brigades or associated services, their manufacturers and suppliers of the United Kingdom and where appropriate the wider world. e. Actively promoting the management, restoration, renovation, maintenance or display of items belonging to the NESFHT and its members. f. Operating, in accordance with statutory, regulatory and ethical standards, preserved vehicles and equipment owned by the SCIO and by its members for the benefit of the public. g. Participating in and promoting or

organising such meetings, festivals, open days, and other events as will foster interest in, public education and enjoyment of The NESFHT and Scottish Fire and Rescue Service, or other organization with which it is affiliated, to further the purposes of the Charity and where possible those affiliated organisations. h. Promote skills and deliver training to share and develop the techniques of conservation, restoration and operation of the objects and equipment in the care of the NESFHT and its Members, and to encourage the engagement of young people in the development and operation of those objects ensuring the transfer of skills, knowledge and people stories into the future. Nothing in this constitution shall authorise an application of the property of the SCIO for the purposes which are not charitable in accordance with [section 7 of the Charities and Trustee Investment (Scotland) Act 2005] and [section 2 of the Charities Act (Northern Ireland) 2008]

Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£10,443	£8,638	-	0
2023-12-31	£15,643	£8,310	-	0

Accounts

**Report of the Committee and
Unaudited Financial Statements for the Year Ended
31 December 2024
for
NORTH EAST SCOTLAND FIRE HERITAGE TRUST**

Infinity Advisors Limited t/a Infinity Partnership
5 Carden Place
Aberdeen
AB10 1UT

NORTH EAST SCOTLAND FIRE HERITAGE TRUST

Contents of the Financial Statements for the Period Ended 31 December 2024

	Page
Report of the Committee	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**Report of the Committee
for the Period Ended 31 December 2024**

The committee present their report with the financial statements of the voluntary organisation for the period ended 31 December 2024. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

North Anderson Drive Fire Station
North Anderson Drive
Aberdeen
AB42 3DH

Independent examiner

5 Carden Place
Aberdeen
AB10 1UT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The voluntary organisation is controlled by its governing document, a deed of trust, and constitutes as a SCIO.

Risk Management

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

ON BEHALF OF THE COMMITTEE:

.....

Date 11/09/2025

Independent Examiner's Report to the Committee of North East Scotland Fire Heritage Trust

I report on the accounts for the period ended 31 December 2024 set out on pages three to seven.

Respective responsibilities of committee 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of the Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination is carried out in accordance with Regulations 11 of the 2006 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 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 our examination, no matter has come to our attention:

(1) Which given us 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 Regulations, and
- To prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Regulations have not been met, or

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


Infinity Advisors Limited t/a Infinity Partnership
5 Carden Place
Aberdeen
AB10 1UT

Date 11/09/2025

Statement of Financial Activities
For the Period Ended 31 December 2024

		Year ended 31/12/24	Year ended 31/12/23
	Notes	Total Funds £	Total Funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		10,443	15,644
RESOURCES EXPANDED			
Costs of generating funds			
Costs of generating voluntary income		8,638	8,330
Governance costs		-	-
Other incoming resources		(29)	(18)
Total resources expended		8,609	8,312
NET INCOMING RESOURCES		1,834	7,332
Total funds brought forward		7,332	-
TOTAL FUNDS CARRIED FORWARD		9,166	7,332

Balance Sheet
At 31 December 2024

		Year ended 31/12/24	Year ended 31/12/23
	Notes	Total Funds £	Total Funds £
CURRENT ASSETS			
Cash in hand		78	78
Cash at bank		9,088	7,254
		<u>9,166</u>	<u>7,332</u>
CREDITORS			
Amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>9,166</u>	<u>7,332</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,166</u>	<u>7,332</u>
NET ASSETS		<u>9,166</u>	<u>7,332</u>
Funds	7		
Restricted Funds		-	-
Unrestricted Funds		<u>9,166</u>	<u>7,332</u>
TOTAL FUNDS		<u>9,166</u>	<u>7,332</u>

The financial statements were approved by the Committee on 11/09/2025 and were signed on its behalf by:

Notes to the Financial Statements
For the Period Ended 31 December 2024

1. ACCOUNTING POLICIES

Accounting Convention

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the voluntary organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended

Expenditure is accrued for on an accruals basis and has been classified under headings that aggregate all costs 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 resource.

Taxation

The voluntary organisation is exempt from tax on its voluntary organisation activities.

Fund accounting

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

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

2. COSTS OF GENERATING VOLUNTARY INCOME

	£
Miscellaneous	64
Drivers Medicals	382
Insurance	821
Vehicles and Equipment	1032
Spares	349
Fuel	2,602
Workshop Tools and Consumables	1,277
Office Stationery and Cleaning	194
Uniforms	277
Catering and Accommodation	1,121
Memorabilia	233
Sales Stock	287
	£ 8,638

3. TRUSTEE'S REMUNERATION AND BENEFITS

There were no committees' remuneration or other benefits for the period ended 31 December 2024.

4. MOVEMENT IN FUNDS

	At 01 January 2024 £	Net Movement In Funds £	At 31 December 2024 £
Equipment and Memorabilia	(212)	144	(68)
Donations	323	(3,825)	(3,502)
Function Donations	2,200	1,555	3,755
Fire Station Support	1,376	(989)	387
Collecting Can	785	1,019	1,804
Sale of Work	932	701	1,633
Children's Helmets	1,376	2,539	3,915
Bottle Stall	432	20	452
Haybale	40	671	711
Sale of Scrap	80		80
	<u>7,332</u>	<u>1,834</u>	<u>9,166</u>

5. MOVEMENT IN FUNDS (CTD)

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

	Incoming Resources £	Resources Expended £	Movement In funds £
Unrestricted Funds			
Equipment and Memorabilia	1,380	(1,236)	144
Donations	680	(4,505)	(3,825)
Function Donations	1,555	-	1,555
Fire Station Support	1,879	(2,868)	(989)
Collecting Can	1,019	-	1,019
Sale of Work	701	-	701
Children's Helmets	2,539	-	2,539
Bottle Stall	20	-	20
Haybale	671	-	671
Sale of Scrap		-	
	<u>10,443</u>	<u>(8,609)</u>	<u>1,834</u>
TOTAL FUNDS			

**Detailed Statement of Financial Activities
For the Period Ended 31 December 2024**

INCOMING RESOURCES

	Year Ended 31/12/24 £
Voluntary Income	
Income	10,443
	10,443
Total incoming resources	10,443
 Fundraising trading: cost of goods sold and other costs	
Miscellaneous	64
Drivers Medicals	382
Insurance	821
Vehicles and Equipment	1032
Spares	349
Fuel	2,602
Workshop Tools and Consumables	1,277
Office Stationery and Cleaning	194
Uniforms	277
Catering and Accommodation	1,121
Memorabilia	233
Sales Stock	287
 Other incoming resources	
Bank interest received	(29)
	8,609
Total resources expended	8,609
Net Income	1,834