

**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**

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for the Period Ended 31 December 2024**

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**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**

		<b>Year ended 31/12/24</b>	<b>Year ended 31/12/23</b>
	<b>Notes</b>	<b>Total Funds £</b>	<b>Total Funds £</b>
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		10,443	15,644
<b>RESOURCES EXPANDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income		8,638	8,330
<b>Governance costs</b>		-	-
<b>Other incoming resources</b>		(29)	(18)
Total resources expended		8,609	8,312
<b>NET INCOMING RESOURCES</b>		1,834	7,332
Total funds brought forward		7,332	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>CURRENT ASSETS</b>			
Cash in hand		78	78
Cash at bank		9,088	7,254
		<u>9,166</u>	<u>7,332</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>9,166</u>	<u>7,332</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>9,166</u>	<u>7,332</u>
<b>NET ASSETS</b>		<u>9,166</u>	<u>7,332</u>
<b>Funds</b>	7		
Restricted Funds		-	-
Unrestricted Funds		<u>9,166</u>	<u>7,332</u>
<b>TOTAL FUNDS</b>		<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
	<hr/>
	£ 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 £
<b>Unrestricted Funds</b>			
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>
<b>TOTAL FUNDS</b>			
	<u>10,443</u>	<u>(8,609)</u>	<u>1,834</u>



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

**INCOMING RESOURCES**

	<b>Year Ended 31/12/24 £</b>
<b>Voluntary Income</b>	
Income	10,443
	<hr/> 10,443 <hr/>
Total incoming resources	10,443
 <b>Fundraising trading: cost of goods sold and other costs</b>	
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
 <b>Other incoming resources</b>	
Bank interest received	(29)
	<hr/> 8,609 <hr/>
<b>Total resources expended</b>	8,609
<b>Net Income</b>	<hr/> 1,834 <hr/>