

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 2024**

**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 2024

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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 2024

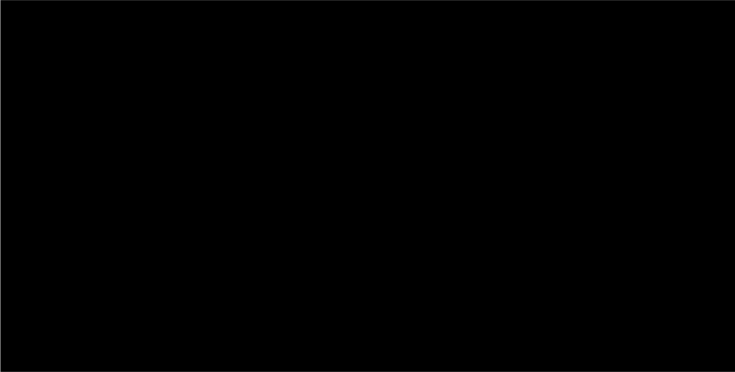
Reference and administration details

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

Trustees



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 2024

The trustees present their annual report with the financial statements of the charity for the year end 31 March 2024.

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) (effective 1 January 2019).

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 will mark the Bicentenary of Braidwood setting up the municipal service in Edinburgh and this will 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 2024

Activities during the year

The Board met on five occasions over the preceding twelve months. The seventh AGM will take place in July 2024 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. Although the opening of the Museum was delayed by Covid 19, it finally opened in June 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

Achievement 1: The New Museum Development at McDonald Road, Edinburgh

The Trust collaborated with building contractors to fit out the museum according to the agreed high design standards. The Museum opened in June 2023 and shows the history of Fire and Rescue Services in Scotland. The Museum was the subject of a visit by HRH The Princess Royal in November 2023 which marked the official opening of both the new McDonald Road Community Fire Station and Museum of Fire. It displays artefacts that date back almost 200 years and aims to attract people of all ages and interests. It also holds collections of well-preserved antique fire engines, as well as historical uniforms worn by firefighters during major fires in Scotland's history. The exhibits and vehicles have been strategically arranged to create an exceptional museum experience for visitors. The museum shop is fully stocked and open for business, providing a valuable means of generating income and contributing to the sustainability of the museum.

Achievement 2: Award of 5 stars from Visit Scotland

Visit Scotland carried out a quality assurance visit in February 2024 and awarded 5 stars to the Museum. They were extremely impressed by the high specification finish of the museum and the volunteers who were welcoming and professional throughout the visit. This will also allow the Trust to apply for Brown Signs to help direct visitors to the museum from main roads.

Achievement 3: Volunteer Contributions to Exhibits

The museum team, supported by a dedicated group of volunteers, has invested considerable effort in preparing the vehicles and exhibits for display. Their meticulous work ensures that each display is captivating, accompanied by interesting stories and informative content. The inclusion of digital displays further enhances the visitor experience. In addition to the existing volunteers, new recruits joined the team and are assisting with museum tours and the day-to-day operations of the museum. The Trust has also developed educational materials, including interactive games and engaging events, to provide an enjoyable and educational experience for school pupils visiting the museum.

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 2024

Achievements and Performance (continued)

Achievement 4: Business Plan, Museum Plan and Memorandum of Understanding

The Board of Trustees developed a three-year business plan for the period covering 2022 to 2025. This comprehensive plan guides the Trust's strategic initiatives, enabling effective engagement with stakeholders. Moreover, the Trust established an updated memorandum of understanding with relevant services, to ensure clear guidelines and collaboration. This is currently under review in conjunction with the SFRS. Additionally, a museum plan is in place which outlines the Trust's operational strategies and objectives following the official opening of the museum.

Achievement 5: Launch of the Museum Website

A new museum website was developed to enhance the user experience and ensure accessibility for all visitors. The website is now live and has reached over 320,000 people since opening. It offers an online digital presence for the museum. Visitors can explore the website to learn about the museum, its exhibits, events and other relevant information. The design and layout of the website have been carefully crafted to provide a user-friendly experience for all individuals. The on-line reach is good and will be targeted towards certain groups to increase visitor numbers and group bookings. In addition, a Wikipedia page is also in development.

Despite the challenges and delays faced, the Trust has achieved significant progress in various areas. The museum is now complete, thanks to the efforts of the building contractors and the dedication of the museum team. Volunteers play a vital role in preparing exhibits, ensuring a captivating and informative display. The Trust's commitment to strategic planning is evident through the development of a new business plan, museum plan, and memorandum of understanding, which provide a clear roadmap for future operations. The launch of the museum website has further strengthened the Trust's digital presence and enables visitors to engage with the museum's offerings. The Trust remains steadfast in its commitment to delivering a high-quality experience for all visitors.

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.

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 £82,572 (2023: £56,220) through museum sales of £11,739 (2023: £Nil), donations of £66,533 (2023: £56,220) and support of £4,300 (2023: £Nil) in relation to Maths Week from National Museums Scotland. The Trust's expenditure in the year totalled £86,319 (2023: £49,776). The Trust had a deficit as at the year end 31 March 2024 of £3,747 (2023: surplus of £6,444).

The major expenditure item in 2022/23 related to Museum Staff costs recharged by the SFRS. The charge was waived in 2023/24 to recognise that the museum had not been open for a full year and to provide time to consolidate.

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 2024

Financial review (continued)

The museum website is live and the fully stocked museum shop is open for business, both of which provide income streams for the Trust. The current value of stock for resale is £10,679. As at the end of March, the Trust's unrestricted funds were £88,307 after allowing for amounts tied up in fixed assets, the Charity had free reserves of £61,383. 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 £21,580. The general fund at 31 March 2024 amounted to £61,383 (2023: £56,216) and is therefore above target level.

Our Business Plan

FRHS have agreed a Business Plan 2022 to 2025 and agreed a set of priorities in our business plan that we will deliver over the course of the next three years. Our eight priorities are:

- To manage a successful Museum of Scottish Fire Heritage,
- To establish a National Firefighter Memorial in Scotland,
- To support engagement and volunteering in the firefighter heritage sector,
- To successfully engage with strategic leaders across the Scottish education and young people's sectors,
- Promote Fire Safety to young people through engagement with firefighter heritage,
- To establish a firefighting heritage trail in Edinburgh,
- FRHS is well led, governed and managed,
- FRHS is regarded as a useful partner.

Our objectives for next year are included in our business plan.

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.

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.

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 2024

Trustee's responsibilities in relation to the financial statements

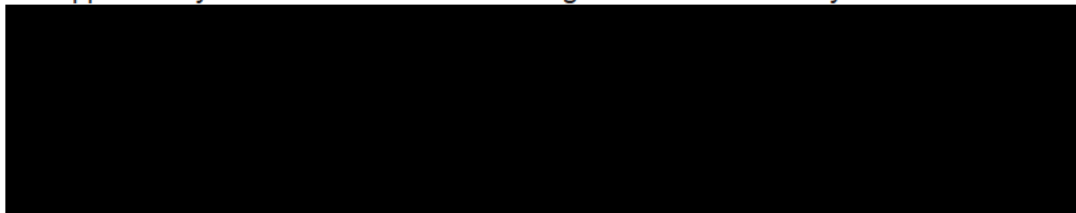
The charities trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees 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 (as amended), 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.

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

A large black rectangular box redacting the signature of the trustee.

Date: 22 July 2024

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 2024

I report on the accounts of the charity for the year ended 31 March 2024, 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.

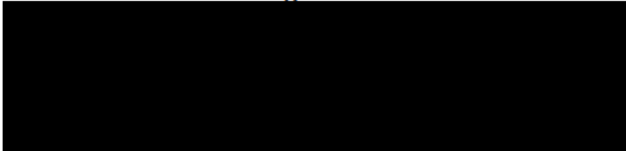
Independent examiner's statement

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 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.



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 22 July 2024

**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 2024

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:							
Donations and legacies	4	66,533	-	66,533	56,220	-	56,220
Charitable Activities	5	16,039	-	16,039	-	-	-
Total income		82,572	-	82,572	56,220	-	56,220
Expenditure on:							
Charitable activities	7	86,319	-	86,319	49,776	-	49,776
Total Expenditure		86,319	-	86,319	49,776	-	49,776
Net (expenditure) / income for the year							
		(3,747)	-	(3,747)	6,444	-	6,444
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(3,747)	-	(3,747)	6,444	-	6,444
Funds reconciliation							
Total Funds brought forward	13	92,054	172	92,226	85,610	172	85,782
Total Funds carried forward	13	88,307	172	88,479	92,054	172	92,226

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

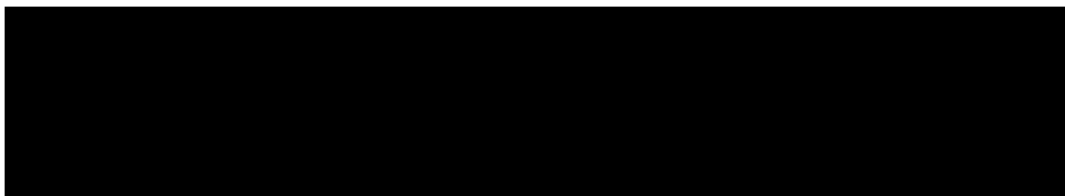
All income and expenditure derive from continuing activities.

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

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,189	1,523
Intangible assets	10	25,735	34,314
		<u>26,924</u>	<u>35,837</u>
Current assets:			
Stock		10,679	14,186
Debtors	11	102	306
Cash at bank and in hand		52,183	107,137
Total Current Assets		<u>62,964</u>	<u>121,629</u>
Liabilities:			
Creditors falling due within one year	12	(1,409)	(65,240)
Net current assets		<u>61,555</u>	<u>56,389</u>
Net assets		<u>88,479</u>	<u>92,226</u>
The funds of the charity:			
Restricted income funds		172	172
Unrestricted funds		88,307	92,054
Total charity funds	13	<u>88,479</u>	<u>92,226</u>

Approved by the trustees and signed on their behalf by:



Date: 22 July 2024

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 2024

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) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 2024

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 2024

(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

The charity did not pay indemnity insurance during the year on behalf of all Trustees (2023: £254). There were no expenses incurred by trustees in the year (2023: £nil). No expenses were waived by trustees (2023: £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. At the year end, the charity owed Scottish Fire and Rescue Service £nil (2023: £64,151) in respect of website and salary costs.

4. Income from donations and legacies

	2024 £	2023 £
Donations and legacies	66,533	56,220
	<u>66,533</u>	<u>56,220</u>

5. Income from charitable activities

	2024 £	2023 £
Museum sales	11,739	-
Tour/event sales	4,300	-
	<u>16,039</u>	<u>-</u>

6. Allocation of governance and support costs

Governance costs:

	2024 £	2023 £
Independent examiner's fee	1,226	1,054
Board expenses	-	106
	<u>1,226</u>	<u>1,160</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 2024

6. Allocation of governance and support costs (continued)

Allocation of governance costs:

	2024 £	2023 £
Charitable Activities	1,226	1,160
Total allocated	<u>1,226</u>	<u>1,160</u>

7. Analysis of expenditure on charitable activities

	2024 £	2023 £
Staff costs	63,172	37,717
Trustee insurance	349	-
Subscriptions	145	130
Volunteer expenses	381	-
Learning materials	4,384	-
Purchases	102	-
Professional fees	-	152
Advertising	243	372
Cost of sales	6,611	-
Equipment	-	227
Printing, postage & stationery	22	1,215
Administration	771	190
Amortisation	8,579	8,577
Depreciation	334	36
Governance costs (Note 6)	<u>1,226</u>	<u>1,160</u>
	<u>86,319</u>	<u>49,776</u>

In the prior year, the charity reimbursed Scottish Fire and Rescue a proportion of employment costs of the Museum manager.

8. Net income/(expenditure) for the year

This is stated after charging:

	2024 £	2023 £
Independent examination fees	<u>1,226</u>	<u>1,054</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 2024

9. Tangible Assets

	Equipment	Fixtures & Fittings	Total £
Cost			
At 1 April 2023	1,200	359	1,559
Additions	-	-	-
At 31 March 2024	1,200	359	1,559
Amortisation & impairment			
At 1 April 2023	-	36	36
Charge for the year	300	34	334
At 31 March 2024	300	70	370
Net book value			
At 31 March 2024	900	289	1,189
At 31 March 2023	1,200	323	1,523

10. Intangible Assets

	Website £	Total £
Cost		
At 1 April 2023	42,893	42,893
Additions	-	-
At 31 March 2024	42,893	42,893
Amortisation		
At 1 April 2023	8,579	8,579
Charge for the year	8,579	8,579
At 31 March 2024	17,158	17,158
Net book value		
At 31 March 2024	25,735	25,735
At 31 March 2023	34,314	34,314

11. Debtors

	2024 £	2023 £
Prepayments	102	306
	102	306

**THE SCOTTISH FIRE AND RESCUE SERVICE (SFRS) EDUCATIONAL, CULTURAL AND
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	1,409	65,240
	<u>1,409</u>	<u>65,240</u>

13. Analysis of charitable funds

2023 Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
Unrestricted funds					
Fixed assets	-	-	(35)	1,559	1,524
Intangible assets	25,736	-	(8,579)	17,157	34,314
Total designated funds	<u>25,736</u>	<u>-</u>	<u>(8,614)</u>	<u>18,716</u>	<u>35,838</u>
General funds	59,874	56,220	(41,162)	(18,716)	56,216
Total unrestricted funds	<u>85,610</u>	<u>56,220</u>	<u>(49,776)</u>	<u>-</u>	<u>92,054</u>
Restricted funds					
Saracen Primary School	172	-	-	-	172
Total restricted funds	<u>172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172</u>
TOTAL FUNDS	<u>85,782</u>	<u>56,220</u>	<u>(49,776)</u>	<u>-</u>	<u>92,226</u>

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

- 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 2024

14. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	1,523	-	1,523
Intangible assets	34,314	-	34,314
Stock	14,186	-	14,186
Bank & Cash	106,965	172	107,137
Debtors	306	-	306
Creditors due < 1 year	(65,240)	-	(65,240)
	<u>92,054</u>	<u>172</u>	<u>92,226</u>

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