

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2025
for
Scottish Fire Brigades Heritage Trust**

Macleod Fulton
Scottcourt House
West Princes Street
Helensburgh
Argyll & Bute
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Scottish Fire Brigades Heritage Trust

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Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 purpose of the Charity is the advancement of education as to the history of the Fire Service in Scotland as well as the advancement of the arts, heritage, culture, and science of the Fire Service in Scotland.

The purpose has continued to be met by use of the Museum and Heritage Centre and by out sourcing in taking vehicles and objects to public events. We are constantly receiving requests from individuals and organisations for access to our archives and expertise for the purposes of research work into the history of the fire service.

Significant activities

In the year 2024/25 the Heritage Trust started the year on a secure footing and well established in their new premises at the Fire Heritage Hub, Hamiton.

The Fire Heritage Hub which is located to the rear of Hamiton Fire Station, Bothwell, Road Hamiton,

The premises which are shared with the Edinburgh Museum of Fire, who will use the facility to store additional exhibits which are unable to be displayed in the museum, is the new registered headquarters of the SFB Heritage Trust. The SFB Heritage Trust has entered a Memorandum of Terms of Occupation (MOTO) agreement with the Scottish Fire and Rescue Service and has taken occupancy of the premises.

This is an exciting and positive development in the Heritage Trust's evolution where we will be able to store most of our fleet of vehicles under one roof. There is a designated vehicle workshops area where we carry out our restoration, conservation, and preservation work on our appliances and equipment.

September 2024 coincided with the 200 years anniversary of the formation of the world's first municipal fire service, which was in Edinburgh 1824. This historic year in the history of the fire service in Scotland and the Fire chief James Braidwood was reflected in much of the heritage trust activities. The Heritage Trust was proactive in many of the activities and celebrations throughout the year.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The SFB Heritage Trust has made steady progress over the year in carrying out its charitable work throughout Scotland. The Committee and Trustees, on behalf of members, are continuing to work at strategic and managerial level with the Scottish Fire and Rescue Service, Local Authorities, Charities, Business Groups, and other Heritage Organisations to further the aims of the trust.

The Heritage Trust has engaged with several charities during the year, namely the Firefighters Charity and the SFRS Family Support Trust, these charities are supported by the trust by the provision of fire appliances, equipment and personnel who attend their fund-raising events offering a high profile and visible presence.

Having engaged with throughout the year, the heritage trust has made strong connections and partnerships with several charities, these include The Army Benevolent Fund Soldiers Charity, SAAFA, Sight Scotland Veterans, Royal British Legion Scotland, Erskine Hospital, International Fire and Rescue Association, the Military Museum Kirknewton as a few examples.

The Heritage Trust has entered a pro-active partnership with the North East Scotland Fire Heritage Trust, another officially affiliated organisation to the SFRS. This working partnership has proven beneficial to both parties.

Over the years, the Heritage Trust has established a working partnership with the Ministry of Defence performing annual charity concerts with the Band of the Royal Regiment of Scotland.

In early 2025 the trust entered a working partnership with HM Prisons Barlinnie. This partnership has allowed the HMP Barlinnie to undertake major restoration work on preserved fire engines, the prison service have project managed and carried out work on trust vehicles under the Offenders Outcome Scheme.

The SFB Heritage Trust is an officially Affiliated Organisation to Scottish Fire and Rescue Service. To continue this affiliation, the Trust must maintain standards and conditions agreed between both organisations. The SFB Heritage Trust proudly uphold and preserve the standards, codes of practices and values of the Scottish Fire and Rescue Service.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The Scottish Fire Brigades Heritage trust is without doubt the premier organisation in the UK in the field of conservation, restoration and preservation of fire appliances, uniforms, and associated equipment. The trust also upholds the history and traditions of the fire service, particularly in Scotland. To fulfill and finance these core functions, fundraising is an important part of our financial survival.

The Heritage Trust has established partnerships with other like-minded organisations. We attended and supported these partners to help at their events including, our members attending with appliances, equipment, and uniforms open day at fire stations all over Scotland. This not only allowed us to showcase the history and heritage of Scottish Fire Service but facilitated the Trust to fund raise at this event.

The Trust is invited annually to stage Fire Engine Rally's at the Glasgow Riverside Museum of Transport. This was run over a weekend during the year and proved most popular, attracting several thousand people over each weekend. We had vintage fire engines attaining from as far afield as Aberdeen. In addition to these Rallies, the trust was asked on occasions to stage small Ad Hoc displays as and when requested by the Glasgow Riverside Museum Manager.

The Scottish Fire Brigades Heritage Trust for the first time, staged a major fire engine rally at the Scottish Fire and Rescue Service's Headquarters at Cambuslang. The Scottish Fire Brigades Heritage Trust displayed a vast range of historical fire engines and in conjunction with SFRS who provided displays of appliances and equipment reflecting the contemporary fire service This impressive display which was free to the public demonstrated the evolution of firefighting through the ages.

The year 2024 was the anniversary of the founding of the first municipal fire brigade in the world. This being the Edinburgh Fire Engine Establishment in 1824 with its first Fire Chief, the Master of Fire Engines James Braidwood. There were several high profile events and ceremonies which took place during the historic year, the Scottish Fire Brigades Heritage Trust being instrumental in the planning and delivery of much of these events.

Several trust members were selected to attend a Service of Remembrance for James Braidwood at St Giles Cathedral Edinburgh. This prestigious event had royal patronage with Princess Anne, the Princess Royal officiating at the service.

The trust used this historic year to supply bespoke merchandise by producing a limited edition boxed coin. The coin was to commemorate James Braidwood and the rich legacy he left to the contemporary fire service. This coin proved to be most popular and sold worldwide.

Sponsored by South Ayrshire Council the SFB Heritage Trust ran a 200-year anniversary fire engine rally the Low Green in Ayr. This popular event attracted over 5,000 visitors. The Heritage trust attended numerous prestigious events over the year including weekends the Glasgow Riverside Museum of Transport, Blair Athol Highland Games and a major Fire engine rally at the Scottish Fire and rescue Service Headquarters. Cambuslang.

The heritage trusts online sales have been encouraging, this is a result of the heritage trust sales team marketing strategy. Every fire station in Scotland was posted flyers advertising the sales items. The sales team have concentrated its on sales of high-quality items and bespoke merchandise such as presentation firefighter's axes, badged hip flasks, gift sets, fire service cap badges and such like.

One of the Heritage Trust's principal events is the annual charity fund raising concert at the Beacon Arts Centre, Greenock. This popular annual concert, facilitated by the Ministry of Defence, features the State Band of the Royal Regiment of Scotland. The proceeds of this event are divided between the Scottish Fire Brigades Heritage Trust and the Army Benevolent Fund, the Soldiers Charity and attracted a good audience in the 450-seat auditorium. This year's concert was to commemorate the 200-year anniversary of the fire service in Scotland and the legacy of its first Fire Chief James Braidwood. To this end the concert was a special event with the band producing a special evening of fire themed music. The Heritage Trust extends its thanks to the Band of the Royal regiment of Scotland and all those who supported the concert especially the sponsors whose contribution made this event a major success.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

Appliances and equipment

Ex Dumfries and Galloway Control Unit.

In early 2025 the trust took ownership of an ex-Dumfries and Galloway Fire Brigade Control Unit. This vehicle was donated to the trust from the International Fire and Rescue Association based in Thornton Fife. The unit was used by IFRA as sales unit and accommodation vehicle when attending events. This purpose built command unit was commissioned by Dumfries and Galloway Fire Brigade in 1988 as their mobile Command and Control Unit. This vehicles first attendance at an operational incident was at Lockerbie when Pan Am Flight 103 exploded over the town on 21st December 1988. This vehicle a unique place in fire service history, as it acted as the focal point of fire service operations during this protected incident. There were 259 passengers, and 11 local residents killed in addition to many injured and devastation to the local community.

World War Two Austin K4 Wheeled Escape Carrier

In 2024, a World War Two Austin K4 Wheeled Escape Carrier, which originally served in the Edinburgh area, was taken into the ownership of the Scottish Fire Brigades Heritage Trust from the Fire Museum in Weedon, Northamptonshire.

As part of this major restoration project, a working partnership has been established between the Heritage Trust and HMP Barlinnie staff. The Prison Service have, under the auspices of Offenders' Outcome Scheme, agreed to support us by managing the initial stages of the restoration project. The Heritage Trust will finance the materials required for this work. We are delighted to have established this unique partnership with HMP Barlinnie, and we are indebted to the staff for their commitment to supporting us by undertaking this work.

The appliance is currently residing at His Majesty's pleasure in HMP Barlinnie. The logistics of moving the fire engine by low-loader from Port Glasgow Fire station to HMP Barlinnie having been undertaken by Robert McKenzie from Auto-Tec Recovery Port Glasgow, who transported the vehicle free of charge. The Trust is grateful to Auto-Tec Recovery who have offered ongoing generous support to the Heritage Trust and the Greenock Fire Museum and Heritage Centre for more than 20 years. We are currently at an advanced stage of planning on how the restoration work will be progressed.

Bedford Fire Witch and Bedford Fire Warrior

The Bedford Fire Witch was an appliance which was designed by Strathclyde Fire Brigade as a smaller version of the Fire Warrior. This was to allow the appliance to be in remote Island Communities without the need for the driver to have an HGV Driving License. This vehicle which dates from the mid 1980s is one of only a few of its time still in existence. It was found that the vehicle needed major welding work required on the chassis and cab. The cost of this work which would have to be outsourced commercial was to be several thousands of pounds and out with the trust's budget. The North East Scotland Fire. Heritage Trust agreed to uplift the vehicle from Glasgow and transport it to their workshop facilities in Aberdeen. The north East Group have kindly agreed to carry out the required welding work and keep this historical vehicle roadworthy.

In addition, the larger version of this vehicle the Fire Warrior, which was designed for firefighting operations in urban area, required the same welding work. This vehicle is at present stored outside in the SFRS workshops facility at Cambuslang. The north East group are examining the possibility of having this vehicle transported to Aberdeen to have it undercover to prevent further deterioration from the effects of the weather.

Bedford CF Midi

The Bedford CF was a volunteer support unit which was stationed at Castlebay on the Island of Barra. This appliance was donated to the heritage trust by one of its late members Jimmy Millar. Over the past few of years this vehicle has seen extensive restoration work carried out including, welding of the chassis, total repainting of the bodywork and other essential work. This appliance is now roadworthy and attending events highlighting the history and Heritage of the fire service.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

Dennis F8

The heritage trust has two Dennis F8 fire engines in its custodianship both these appliances are from the 1950s. One appliance is from the South Eastern Area Fire Brigade which served in the City of Edinburgh. This appliance is at present undergoing major work on its braking system and should be re attending events in 2026. The other Dennis F8 is from the Fire Authority of Northern Ireland, this 1952 is at present undergoing major restoration work including a bodywork rebuild.

Greenock Fire Museum and Heritage Centre

The Greenock Fire Museum and Heritage Centre had a successful year attracting many new visitors. Many of these visitors are cruise line passengers who come ashore when the cruise ship berth in Greenock. This unique opportunity allows the museum staff to interact with visitors from many different countries. Ship berthing has been much enhanced to the benefit of the Museum when the new Greenock Cruise Ship Terminal opened at the Greenock Waterfront last year. The location of the new terminal means that all foot passengers who are visiting Greenock will have to pass the main entrance door to the Museum. A consequence of this move, it is envisaged that the footfall of cruise passengers visiting the museum will increase.

Web Site and social media

The Scottish Fire Brigades Heritage Trust has its own web site for several years, however due to the developing requirements of the trust a new web site was launched three years ago. The new web site, which is under constant improvement is now better suited to the requirements of the Heritage Trust and its future development.

The new site has over 1,000,000 hits worldwide each year. The web site not only showcases the work of the Scottish Fire Brigades Heritage Trust, but also keeps the public informed of forthcoming events and museum opening times. Partner, educational, and charitable organisations can book the services of the Heritage Trust via the web site.

The trust's media team have project managed the introduction of an on-line sales facility. The sales facility has gone live; however, we are limiting the stock items for online sales at present to establish the practicalities of operating the mail order sales. Early indications look positive, and it is envisaged that the range of items for sale online will gradually increase.

The new web site which is better suited to the future needs of the Heritage Trust can be accessed via.
www.sfbheritagetrust.org

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities for the year ended 31st August 2025 show a surplus for the year of £13,540 (2024 - £28,996).

The total funds held by the charity at 31st August 2025 is £146,878 (2024 - £133,338) which comprises £86,062 of unrestricted funds (2024 - £72,224) and £60,816 restricted funds (2024 - £61,114).

The restricted funds balance includes £44,000 of the heritage assets donated to the charity. The value of these heritage assets are taken from the charity's insurance schedule.

Reserves policy

The Charity has considered the reserves required and have considered their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure.

The balance of unrestricted funds at 31st August 2025 was £72,224 and is regarded as free reserves which may be used for any purpose within the charity's remit. This would equate to just over two months running costs at current levels.

The balance of restricted funds at 31st August 2025 was £61,114 and these reserves may only be used for purposes connected with the donated heritage assets and work to complete Dennis Ulster Pump and the Austin K4 appliance.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

FUTURE PLANS

The Scottish Fire Brigades Heritage Trust will continue to carry out its charitable objectives in the forthcoming year. Emphasis will be paid to the advancement of the education into the history, heritage, and traditions of the fire service in general with prominence to the Scottish perspective.

The Trust will continue to work in partnership with the Scottish Fire and Rescue Service as an Affiliated Organisation. To this end, the SFRS Heritage Trust will endeavor to maintain the appropriate level of governance required to uphold and sustain this privileged partnership.

The SFRS Heritage Trust is committed to the advancement of the education, arts, culture, heritage, and sciences of the fire service and will engage with any necessary agency or partnership what will assist in achieving these aims.

The heritage trust is exploring the possibility of grant funding for the future projects and the sustainability of the organisation.

To this end we have developed partnerships with similar and like-minded organisations, such as the Scottish Military Museum, The Glasgow Riverside Museum of Transport, the Northeast of Scotland Fire Heritage Trust, and International Fire and Rescue Association all registered charities and run entirely by volunteers. The Trust can forge these working relationships in practical terms. The trust has now entered into a partnership with HMP Barlinnie and has at present a 1940s fire engine undergoing major restoration at the prison workshops.

The Scottish Fire Brigades Heritage Trust is now working fully operational from its new premises in Hamilton. These premises which are in the newly created Fire Heritage Hub which is now the Charities Administrative Headquarters. These premises are the focus of our restoration, conservation and preservation work on old fire engines, uniforms, and associated fire equipment. The premises are more suited to the future needs of the work of the Heritage Trust.

The complete collection of the Heritage Trust's Vehicles, Equipment, Uniforms and Historical Artefacts is in the process of being re-catalogued by a dedicated team of our archiving team. The chosen system of our cataloguing reflects that presently in use by the City of Glasgow Museums. This is a well proven and tested method of recording collections, and it is envisaged this ongoing project will enhance and maintain our record keeping for future perpetuity. This valuable work is being project managed by our Archiving Manager. To facilitate this project the trust has secured a secure portable building beside the Heritage Hub where this archiving work can be project managed ..

The Scottish Fire Brigades Heritage Trust would like to acknowledge the help and support we have received from, the Board of the Scottish Fire and Rescue Service, the Chief Fire Officer and Senior Management of the Scottish Fire and Rescue Service and the various departments within the SFRS.

The Board of Trustees, Committee Member and Volunteers of the Scottish Fire Brigades Heritage Trust are looking forward to a productive and positive year ahead as an Affiliated Organisation to the Scottish Fire and Rescue Service.

Scottish Fire Brigades Heritage Trust

Report of the Trustees for the Year Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Fire and Rescue Service Heritage Trust is a Scottish Charity Incorporated Organisation (SCIO) and is governed by its SCIO document.

The charity is controlled by its board of trustees, listed on the information page, all of whom served during the year. The board of trustees has the power to make appointments to fill casual or permanent positions as it sees fit.

The trustees are well established members of the charity and aware of their legal obligations under charity law. The charity is managed on a day-to-day basis by David Adam.

Risk management

Internal and external risks faced by the Charity are identified by the members and procedures to limit the exposure to such risk are in place.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043929

Principal address

Heritage Hub
99 Bothwell Road
Hamilton
ML3 0EA

Trustees

Mr Stuart Stevens - President (appointed 1.9.24)
Mr Andy Watt (appointed 28.2.25)
Mr Iain Morris - Honorary Vice president
Mrs Sarah O'Donnell - Honorary Vice President (appointed 1.9.24)
Mr David Adam - Chairman
Mr John Cairns - Secretary
Mr Stanley Mathew (appointed 1.9.24)
Mr David Curran
Mr David McAusland - Fleet Manager
Mr Richard Wedlock - Media Manager
Mr Bob James - Archivist
Mr Kenneth Stark (appointed 1.9.24)
Mr Andrew Carson (resigned 28.2.25)
Mr Ross Haggart (resigned 1.9.24)
Mr Craig Bisland (resigned 30.12.24)
Mr Kenny Coubrough (resigned 28.2.25)

Independent Examiner

Mhairi Fulton
Macleod Fulton
Scottcourt House
West Princes Street
Helensburgh
Argyll & Bute
G84 8BP

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:

David Adam

Mr David Adam - Trustee

Independent Examiner's Report to the Trustees of Scottish Fire Brigades Heritage Trust

Independent examiner's report to the trustees of Scottish Fire Brigades Heritage Trust

I report to the charity trustees on my examination of the accounts of Scottish Fire Brigades Heritage Trust (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

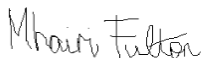
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mhairi Fulton

Macleod Fulton
Scottcourt House
West Princes Street
Helensburgh
Argyll & Bute
G84 8BP

29 May 2026

Scottish Fire Brigades Heritage Trust

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants		20,666	1,000	21,666	41,331
Other trading activities	2	43,536	-	43,536	40,806
Investment income	3	110	-	110	105
Total		<u>64,312</u>	<u>1,000</u>	<u>65,312</u>	<u>82,242</u>
EXPENDITURE ON					
Raising funds		28,785	-	28,785	31,203
Charitable activities					
Charitable activities		21,689	1,298	22,987	22,043
Total		<u>50,474</u>	<u>1,298</u>	<u>51,772</u>	<u>53,246</u>
NET INCOME/(EXPENDITURE)		13,838	(298)	13,540	28,996
RECONCILIATION OF FUNDS					
Total funds brought forward		72,224	61,114	133,338	104,342
TOTAL FUNDS CARRIED FORWARD		<u><u>86,062</u></u>	<u><u>60,816</u></u>	<u><u>146,878</u></u>	<u><u>133,338</u></u>

The notes form part of these financial statements

Scottish Fire Brigades Heritage Trust

**Balance Sheet
31 August 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Heritage assets	6	15,546	44,000	59,546	58,546
CURRENT ASSETS					
Stocks	7	17,238	-	17,238	12,246
Cash at bank and in hand		55,078	16,816	71,894	64,106
		<u>72,316</u>	<u>16,816</u>	<u>89,132</u>	<u>76,352</u>
CREDITORS					
Amounts falling due within one year	8	(1,800)	-	(1,800)	(1,560)
NET CURRENT ASSETS		<u>70,516</u>	<u>16,816</u>	<u>87,332</u>	<u>74,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		86,062	60,816	146,878	133,338
NET ASSETS		<u>86,062</u>	<u>60,816</u>	<u>146,878</u>	<u>133,338</u>
FUNDS					
Unrestricted funds	9			86,062	72,224
Restricted funds				60,816	61,114
TOTAL FUNDS				<u>146,878</u>	<u>133,338</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2026 and were signed on its behalf by:

David Curran

Mr David Curran - Trustee

Notes to the Financial Statements
for the Year Ended 31 August 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 Act 2011. 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.

Heritage assets

No depreciation is charged on heritage assets.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Sales of helmets & toys	43,536	40,806
	<u> </u>	<u> </u>

Scottish Fire Brigades Heritage Trust

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

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	110	105
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and grants	41,331	-	41,331
Other trading activities	40,806	-	40,806
Investment income	105	-	105
	<u> </u>	<u> </u>	<u> </u>
Total	82,242	-	82,242
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	31,203	-	31,203
Charitable activities			
Charitable activities	20,243	1,800	22,043
	<u> </u>	<u> </u>	<u> </u>
Total	51,446	1,800	53,246
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	30,796	(1,800)	28,996
RECONCILIATION OF FUNDS			
Total funds brought forward	41,428	62,914	104,342
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	72,224	61,114	133,338
	<u> </u>	<u> </u>	<u> </u>

Scottish Fire Brigades Heritage Trust

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

6. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 September 2024	58,546
Additions	1,000
	<hr/>
At 31 August 2025	59,546
	<hr/>
NET BOOK VALUE	
At 31 August 2025	59,546
	<hr/>
At 31 August 2024	58,546
	<hr/> <hr/>

7. STOCKS

	31.8.25 £	31.8.24 £
Stocks	17,238	12,246
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Other creditors	1,800	1,560
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	72,224	13,838	86,062
Restricted funds			
Vintage vehicles	43,000	1,000	44,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	9,200	(1,298)	7,902
	<hr/>	<hr/>	<hr/>
	61,114	(298)	60,816
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	133,338	13,540	146,878
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Scottish Fire Brigades Heritage Trust

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,312	(50,474)	13,838
Restricted funds			
Vintage vehicles	1,000	-	1,000
Project Austin K4 Appliance	-	(1,298)	(1,298)
	<u>1,000</u>	<u>(1,298)</u>	<u>(298)</u>
TOTAL FUNDS	<u><u>65,312</u></u>	<u><u>(51,772)</u></u>	<u><u>13,540</u></u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	41,428	30,796	72,224
Restricted funds			
Vintage vehicles	43,000	-	43,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	11,000	(1,800)	9,200
	<u>62,914</u>	<u>(1,800)</u>	<u>61,114</u>
TOTAL FUNDS	<u><u>104,342</u></u>	<u><u>28,996</u></u>	<u><u>133,338</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,242	(51,446)	30,796
Restricted funds			
Project Austin K4 Appliance	-	(1,800)	(1,800)
	<u>-</u>	<u>(1,800)</u>	<u>(1,800)</u>
TOTAL FUNDS	<u><u>82,242</u></u>	<u><u>(53,246)</u></u>	<u><u>28,996</u></u>

Scottish Fire Brigades Heritage Trust

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

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	41,428	44,634	86,062
Restricted funds			
Vintage vehicles	43,000	1,000	44,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	11,000	(3,098)	7,902
	<u>62,914</u>	<u>(2,098)</u>	<u>60,816</u>
TOTAL FUNDS	<u>104,342</u>	<u>42,536</u>	<u>146,878</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	146,554	(101,920)	44,634
Restricted funds			
Vintage vehicles	1,000	-	1,000
Project Austin K4 Appliance	-	(3,098)	(3,098)
	<u>1,000</u>	<u>(3,098)</u>	<u>(2,098)</u>
TOTAL FUNDS	<u>147,554</u>	<u>(105,018)</u>	<u>42,536</u>

10. RELATED PARTY DISCLOSURES

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

Scottish Fire Brigades Heritage Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25	31.8.24
	£	£
INCOME AND ENDOWMENTS		
Donations and grants		
Donations	21,336	40,871
Subscriptions	330	460
	<u>21,666</u>	<u>41,331</u>
Other trading activities		
Sales of helmets & toys	43,536	40,806
Investment income		
Deposit account interest	110	105
	<u>65,312</u>	<u>82,242</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Donation	1,500	1,000
Cost of goods for resale	22,645	26,635
Cost of raising donations	9,632	8,718
	<u>33,777</u>	<u>36,353</u>
Other trading activities		
Opening stock	12,246	7,096
Closing stock	(17,238)	(12,246)
	<u>(4,992)</u>	<u>(5,150)</u>
Charitable activities		
Insurance	401	524
Postage and stationery	241	84
Advertising	529	395
Sundries	596	1,062
Computer expenses	123	-
Repairs renewals & maintenance	157	345
Vehicle expenses	15,463	17,514
Uniform clothing	510	479
Subscriptions	92	55
Project K4 Austin	1,298	-
Training	1,583	-
	<u>20,993</u>	<u>20,458</u>
Support costs		
Finance		
Bank charges	74	25

Scottish Fire Brigades Heritage Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25	31.8.24
	£	£
Finance		
Governance costs		
Accountancy and legal fees	1,920	1,560
Total resources expended	<u>51,772</u>	<u>53,246</u>
Net income	<u>13,540</u>	<u>28,996</u>

This page does not form part of the statutory financial statements