

SERA  
Scottish Emergency Rescue Association

Scottish Charity No : SC047127

Annual Report and Accounts  
For the Year ended  
31 January 2025

SERA  
Scottish Emergency Rescue Association  
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For the Year ended  
31 January 2025

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# SERA

## **Trustees' Annual Report**

For the year ended 31 January 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 January 2025.

### ***Reference and Administrative Information***

*Charity Name* SCOTTISH EMERGENCY RESCUE ASSOCIATION  
SERA

*Charity No* SC047127

*Address* 3 Long Craig Rigg  
Edinburgh  
EH5 1QT

### ***Current Trustees***

|                              |                  |
|------------------------------|------------------|
| Chair                        | Gary Bennett     |
| Vice Chair – Delivery        | Richard Newton   |
| Education Officer            | Graham Barclay   |
| Business Development Officer | Charles Nicolson |
| Business Support Officer     | Robert Forsyth   |

### ***Independent Examiner***

Dora Levai BA (Hons) ACCA, Chartered Certified Accountant  
On behalf of Priory Accounting & Tax Ltd  
5 Luscar Place  
Gowkhall  
KY12 9RB

This is a report approved by the members of the management team, for the purpose of the charity law, for the year ending 31/01/2025.

This Statement is the requirements of the Statement Recommended Practice Accounting and Reporting by Charities (March 2005).

## **Vision and Mission Statement**

The Scottish Emergency Rescue Association has been in existence in varying forms since 2007, partnering with Social Care providers, Education Establishments and overseas Emergency Service agencies to address the diverse, complex and practical rescues that emergency services worldwide are required to undertake.

Since 2007 the Scottish Emergency Rescue Association has been the project delivery team for Blythswood Care and their 999 Project delivering over 48 fully equipped Fire Engines and 10 Ambulances to countries such as Moldova, Serbia, Romania and Burundi.

After a decade of successful project delivery, SERA continue to be a partnership focused organisation with development and facilitation of emergency rescues and education to ensure that partnership emergency personnel can adapt and respond to existing and emerging risks.

In addition to the donation of equipment, SERA have trained hundreds of local firefighters in each of the host countries in order that they can safely use and maintain the equipment and vehicles provided.

SERA have developed an educational programme alongside the appliance, equipment and training programme where we work in schools and colleges in each country taking the message of home fire safety and road safety to the young people of each country to prevent tragic events before they happen.

A range of strategic objectives have been established that underpin SERA's vision and provide the necessary framework that will enable its realisation. These objectives are outlined in the following pages and the specific actions that we plan to deliver are also detailed.

It is logical that the strategic objectives take account not only of the aspirations of the organisation itself, but also how it can best partner, support, facilitate and educate where possible to prevent loss of life and injury.

The SERA vision is therefore to reduce the number of deaths, injuries and loss caused through fire, road or natural occurrences by the support of emergency services and education establishments through a range of activities and programmes, all of which serve the needs of the rescue community and wider community in which it operates.

## **Our Objectives**

1. Education and Development
2. Advice and Guidance
3. Finance and Governance

## **EDUCATION AND DEVELOPMENT**

To develop a partnership programme within Schools & Colleges within host countries to further the educational experience relating to fire and road safety.

Develop and facilitate a road safety programme focusing on motor cyclists in each host country.

Identify and research high risk occupancies within towns and cities where each annual project is based to develop an education and fire risk management programme.

To train emergency services in the latest techniques, rescue procedures and trauma care currently in practice in the UK Fire Service.

### **Advice and Guidance**

Raise the profile of SERA, its vision, mission, and strategic objectives.

Develop partnerships within and out with the UK.

Deliver an annual report.

### **Finance and governance**

Develop risk management processes.

Produce a short and medium term financial plan.

Monitor and review governance structure.

Establish business planning processes.

Establish a marketing strategy.

Establish a fundraising strategy.

Establish a volunteer policy and procedure.

Review all insurances for projects and volunteers.

Establish an audit/review process of the organizational management.

### **Our Accomplishments 2024-25**

The charity managed to deliver 3 x fire engines, 1 x 33 seater bus and 2 x Pick up trucks to Ukraine. In addition, we sent 2 x articulated lorries of equipment to Ukraine one of which included 60No generators for use during the winter period.

## **Fundraising**

We do not receive any government funding or support therefore continue to rely on donations from our volunteers and adhoc donations from corporate organisations. We have no fundraising activities planned as a result of our volunteers using all available time to collect, repair and prepare the vehicles and equipment needed for the next project.

We experienced a large increase of donations when the war in Ukraine first started however this has significantly reduced as the war continues.

## **Plans for the future**

Future plans include partnership with other charitable organisations to increase the frequency of deliveries of equipment to Ukraine in addition to further fire engines to Ukraine.

Our aim is also to be aware of the importance of recycling, where possible, equipment and fire engines which would otherwise be destroyed which is the main source of our resources.

## **Financial review**

In 2024-25, the income for the charity amounted to £29,050 (2023-24: £70,383). Out of this income, £28,870 arising from donations to the charity including £5,193 HMRC gift aid refund, and £180 arising from selling scrap metal.

Our expenditure for the year amounted to £18,199 (2023-24: £75,561), leading to a profit of £10,851 (2023-24: loss of £5,178).

## **Stock**

During the year SERA either received substantial amounts of equipment which has been and will be used to equip the fire appliances. At the year-end we held approximately 23 BA sets and cylinders which are worth approximately £200 each, along with 14No light portable pumps and 3 sets if hydraulic cutting gear.

We are grateful for all donations received so far which is a great help in achieving our objective. We are also open to accept further donations to help us continue working towards SERA's goals equally in the short and the long term.

Approved by the trustees and signed on their behalf by Gary Bennett on 25<sup>th</sup> July 2026.



.....  
Gary Bennett – 25/07/2026

SERA  
Scottish Emergency Rescue Association  
Independent Examiner's Report to the  
Trustees of SERA

I report on the accounts of the charity for the year ended 31 January 2025 which are set out on pages six to ten.

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) (d) 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 respect 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 9 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.

.....  
Dora Levai BA (Hons) ACCA  
Chartered Certified Accountant  
On behalf of Priory Accounting & Tax Ltd  
5 Luscar Place  
Gowkhall  
KY12 9RB

25/07/2026

SERA  
Scottish Emergency Rescue Association  
Receipts and Payments Account  
For the Year ended  
31 January 2025

|                                       | Notes | 2025    |               | 2024            |
|---------------------------------------|-------|---------|---------------|-----------------|
|                                       |       | £       | £             | £               |
| <b>RECEIPTS</b>                       |       |         |               |                 |
| Donations                             | 3     | 22,697  |               | 50,925          |
| Activities for generating funds       |       | 180     |               |                 |
| Grants                                | 3     |         |               | 18,000          |
| HMRC gift aid                         |       | 5,192.9 |               |                 |
| <b>Total receipts</b>                 |       |         | <u>28,070</u> | <u>68,925</u>   |
| Receipts from General Trustees        |       |         | 980.0         | 1,458           |
| <b>Total receipts</b>                 |       |         | <u>29,050</u> | <u>70,383</u>   |
| <b>PAYMENTS</b>                       |       |         |               |                 |
| Costs of generating funds             | 4a    | 8,294   |               | 37,065          |
| Charitable activity expenses          |       |         |               |                 |
| Governance costs                      | 4b    | 3,179   |               | 10,189          |
| Travel                                | 4c    | 6,726   |               | 28,307          |
| <b>Total payments</b>                 |       |         | <u>18,199</u> | <u>75,560.7</u> |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b> |       |         | 10,851        | (5,178)         |
| before transfers                      |       |         |               |                 |
| Transfers                             |       |         |               |                 |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b> |       |         | <u>10,851</u> | <u>(5,178)</u>  |

All funds are unrestricted.

**SERA**  
**Scottish Emergency Rescue Association**  
**Statement of Balances**  
**For the Year ended**  
**31 January 2025**

|                                | Notes | 2025<br>£    | 2024<br>£  |
|--------------------------------|-------|--------------|------------|
| <b>Fixed Assets</b>            |       |              |            |
| Tangible fixed assets          | 5     | -            | -          |
|                                |       | -            | -          |
| <b>Current Assets</b>          |       |              |            |
| Bank balances                  |       |              |            |
| Opening balances               |       | 855          | 3,733      |
| Surplus/(deficit) for the year |       | 851          | - 2,878    |
| <b>Closing balances</b>        |       | <b>1,706</b> | <b>855</b> |
| <b>Liabilities</b>             |       |              |            |
| Loan from members              | 6&7   | - 26,033     | - 16,033   |
|                                |       | (26,033)     | - 16,033   |
|                                |       | 27,739       | 16,888     |
| <b>RESERVES</b>                |       |              |            |
| Unrestricted funds             |       | 27,739       | 16,888     |
|                                |       | 27,739       | 16,888     |

The notes to the accounts on pages 10-12 form part of the financial statements.

The accounts were approved by the trustees and signed by Gary Bennett on 25/07/2026

Signed for and on behalf of Scottish Emergency Rescue Association



**Gary Bennett**  
**Chair**

## 1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

### a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### b Going concern

The charity's balance sheet at 31 January 2023 is showing a positive position, which means, that the assets are greater than the liabilities. The trustees consider that in the coming years with increased awareness of the charity, there are no material uncertainties regarding the charity's ability to continue as a going concern.

### c Income

All income received during the period arise from charitable donations.

All donations received are unrestricted funds. Unrestricted funds are funds that can be used in accordance with the objectives of the charity.

### d VAT

The charity is not registered for VAT and, accordingly, expenditure is inclusive of VAT where applicable.

### e Tangible Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is charged at the following rate to write off the cost of the assets over the useful economic life of the assets;

|                     |                   |
|---------------------|-------------------|
| Fixtures & Fittings | 25% straight line |
| Equipment           | 25% straight line |

## 2 Legal status of the charity

SERA is a Scottish Charitable Incorporated Organisation - a legal entity that is only regulated by the Office of the Scottish Charity Regulator (OSCR) and not by Companies House.

SERA  
Scottish Emergency Rescue Association  
Notes to the Accounts  
For the Year ended  
31 January 2025

**3 Income from charitable activities**

Donations

|                           |              |
|---------------------------|--------------|
| Blythwood Care            | 8,684.35     |
| Just Giving donations     | 1,510        |
| Lush Retail               | 10,000       |
| From trustees             | 980          |
| Granton Baptist church    | 200          |
| City gates baptist church | 500          |
| Other donations           | 1,802        |
| HMRC gift aid refund      | 5,193        |
| Total                     | <hr/> 28,870 |

**4 Analysis of expenditure**

a Costs of generating funds

|                                       |                                |
|---------------------------------------|--------------------------------|
| Purchases for the charity             | 77                             |
| Equipment and fire engine acquisition | 874                            |
| Motor Expenses                        | 7,343                          |
|                                       | <hr/> 8,294 <i>inc refunds</i> |

b Governance costs

|             |                                |
|-------------|--------------------------------|
| Donation    | 510                            |
| wages       | -                              |
| Insurance   | 2,662                          |
| Admin costs | 7                              |
|             | <hr/> 3,179 <i>inc refunds</i> |

c Travel costs

|                      |                                |
|----------------------|--------------------------------|
| Freight              | 4,680                          |
| Train & other travel | 1,952                          |
| Other                | 93                             |
|                      | <hr/> 6,726 <i>inc refunds</i> |

## 5 Fixed Assets

|                         | Equipment | Fixtures & Fittings | Total |
|-------------------------|-----------|---------------------|-------|
| Cost                    |           |                     |       |
| As at 31 Jan 2022       | 7,885     | 1,056               | 8,941 |
| Added during the period | -         | -                   | -     |
| As at 31 Jan 2023       | 7,885     | 1,056               | 8,941 |
| Depreciation            |           |                     |       |
| As at 31 Jan 2022       | 7,885     | 1,056               | 8,941 |
| Charge for period       | -         | -                   | -     |
| As at 31 Jan 2023       | 7,885     | 1,056               | 8,941 |
| Net Book Value          |           |                     |       |
| As at 31 Jan 2022       | -         | -                   | -     |
| As at 31 Jan 2023       | -         | -                   | -     |

## 6 Creditors: amounts falling due after more than one year

|                                                         |        |
|---------------------------------------------------------|--------|
| Loan from Gary Bennett                                  | 16,033 |
| Loan from Braidwood Fire Ltd<br>(Gary Bennett director) | 10,000 |
|                                                         | 26,033 |

## 7 Related party transactions

The charity has been provided loan throughout the years from Gary Bennett due to the shortfall in funding to the charity. This loan is interest-free, and is to be repaid once sufficient reserves become available. The amount at the year-end was £26,033 (£16,033 in 2023-24).