Docusign Envelope ID: A28F0E65-59EA-88A7-8054-DFA828A51681

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 2026

Docusign Envelope ID: A28F0E65-59EA-88A7-8054-DFA828A51681

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 2026

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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 2026

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

Mark McAteer (Appointed Chair on 14.07.2025)
Alan Duncan (Acting Treasurer)
Richard Whetton (Secretary)
Bob Benson (Chair) (Resigned 14.07.2025)
Ann Marie Knowles (Vice Chair) (Resigned 14.07.2025)
Cathy Barlow
David Lockhart
Dave Farries (Appointed 14.07.2025)
David Adam (Appointed 14.07.2025)
Kevin Oliphant (Appointed 14.07.2025)
Ian McMeekin (Appointed 14.07.2025)
Douglas Kyle (Appointed 14.07.2025)

Bank

Virgin Money
203 Main Street
Rutherglen
G73 2HG

Independent examiner

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

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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 2026

The trustees present their annual report with the financial statements of the charity for the year end 31 March 2026.

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).

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 marked the Bicentenary of Braidwood setting up the municipal service in Edinburgh and this will help to 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 has been 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.

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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 2026

Activities during the year

The Board met on five occasions over the preceding twelve months. The 9th AGM will take place in June 2026 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 overarching purpose:

Working in partnership with the Scottish Fire and Rescue Service and a range of partners to build an understanding and awareness of Fire Heritage and create a National Firefighters Memorial in Scotland.

The Trust has made significant progress across various areas in the last 12 months, benefiting from the involvement of an increased number of trustees. The Museum opened in September 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

The Museum of Scottish Fire Heritage reopened to the public on 17th February 2026 after the annual winter close period. During this time the heritage team worked on forward planning for the year ahead and undertook conservation and repair work.

The Museum was recently graded as a 5 star visitor location. The assessment highlighted the friendliness and professionalism of staff and volunteers and was particularly positive about the accessibility initiatives introduced to ensure the museum is welcoming and inclusive for the wider community:

"Scoring in the 5 Star band, the visitor experience is excellent. The wealth of information provide and the large number of interesting objects on display makes this a fascinating visit for a variety of audiences and the interactive displays provide poignant accounts of the reality of life as a firefighter. Further, the availability of sensory backpacks and 'nooks' for younger visitors showcases your dedication to inclusivity."

The museum events program has launched for the year with "Fire Finders", a general visitor trail with a focus on the role of Fire Investigators within the Scottish Fire and Rescue Service. This was particularly well received with families and children.

Visitor figures have increased over 300% from February 2025, most likely due to an increase in focussed marketing and targeted programming. This approach will continue into 2026/27 and is expected to further increase visitor figures.

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.

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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 2026

Financial review

The charity's income and expenditure were focused on income from sales through the museum shop. The charity received income in the year of £80,284 (2025: £80,743) through a combination of museum sales, donations, and bank interest. The charity's expenditure in the year totalled £90,674 (2025: £87,854). The charity had a deficit at the year end 31 March 2026 of £10,390 (2025: £7,111).

Museum staff costs were charged by the SFRS to the charity up to 2022/23. The charge has been waived in the last 3 years to recognise the financial situation of the museum (£64,047 in 2025/26).

The museum website and museum shop are open for business, both of which provide income streams for the charity. The current value of stock for resale is £14,734 (2025: £12,046). As at the year end 31 March 2026, the charity's unrestricted funds were £70,806 (2025: £81,196), after allowing for amounts tied up in fixed assets, the charity had free reserves of £61,713 (2025: £63,188). The charity plans to use these funds in accordance with the charity's purpose and objectives. The charity retains £172 in restricted funds and this will be used in line with the conditions of the donation during 2026/27.

Our Business Plan

FRHS have agreed a new Business Plan for the period 2025 to 2028 containing a set of priorities to deliver over the course of the three-year plan. Our seven priorities are:

- To raise awareness of Scottish Fire Heritage.
- To support the work of the Museum of Scottish Fire Heritage.
- To develop the ethos and secure support and commitment to establishing a national firefighter memorial.
- To engage in fundraising to secure the required resources to create a national firefighter memorial.
- To develop and bring forward detailed designs and proposals for the creation of a national memorial.
- To successfully manage and oversee the creation of a national firefighter memorial.
- To demonstrate good governance as a charity and attract new trustees into the trust.

Our objectives for future years are included in a new business plan covering the next 3 years.

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.

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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 2026

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 year 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; and
- 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, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Signed by:
Mark McAteer
9C1C1CEECBEF404...
Mark McAteer
Chair of the Board

Signed by:
Alan Duncan
4482CE3AF44B439...
Alan Duncan
Treasurer

Date: 29 June 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES 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 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 7 to 15.

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.

Signed by:
Jenna Fair
9C3428960B23495...

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 29 June 2026

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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 2026

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	*Unrestricted Funds 2025 £*	*Restricted Funds 2025 £*	*Total Funds 2025 £*
Income and endowments from:							
Donations and legacies	**4**	64,425	-	**64,425**	*63,015*	*-*	***63,015***
Charitable Activities	**5**	15,853	-	**15,853**	*17,728*	*-*	***17,728***
Investments	**6**	6	-	**6**	*-*	*-*	***-***
Total income		80,284	**-**	**80,284**	*80,743*	***-***	***80,743***
Expenditure on:							
Charitable activities	**8**	90,674	-	**90,674**	*87,854*	*-*	***87,854***
Total Expenditure		90,674	-	**90,674**	*87,854*	*-*	***87,854***
Net (expenditure) for the year		(10,390)	-	**(10,390)**	*(7,111)*	*-*	***(7,111)***
Transfers between funds		-	-	**-**	*-*	*-*	***-***
Net movement in funds		(10,390)	-	**(10,390)**	*(7,111)*	*-*	***(7,111)***
Funds reconciliation							
Total Funds brought forward	**14**	81,196	172	**81,368**	*88,307*	*172*	***88,479***
Total Funds carried forward	**14**	70,806	172	**70,978**	*81,196*	*172*	***81,368***

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

All income and expenditure derive from continuing activities.

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

BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Intangible assets	**10**	8,578	17,157
Tangible assets	**11**	515	851
		9,093	18,008
Current assets:			
Stock		14,734	12,046
Debtors	**12**	106	106
Cash at bank and in hand		48,365	58,025
Total Current Assets		63,205	70,177
***Liabilities*:**			
Creditors falling due within one year	**13**	(1,320)	(6,817)
Net current assets		61,885	63,360
Net assets		70,978	81,368
The funds of the charity:			
Unrestricted funds	**14**	70,806	81,196
Restricted income funds	**14**	172	172
Total charity funds		70,978	81,368

Approved by the trustees and signed on their behalf by:

Signed by:
Mark McAteer
9C1C1CEECBEF404...
Mark McAteer
Chair of the Board

Signed by:
Alan Duncan
4482CE3AF44B439...
Alan Duncan
Treasurer

Date: 29 June 2026

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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 2026

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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 14.

(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.

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;

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1. Accounting Policies (continued)

(d) **Expenditure recognition (continued)**
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.

(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.

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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 2026

2. Legal status of the Trust

The Charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

There were no expenses incurred by trustees in the year (2025: £nil). No expenses were waived by trustees (2025: £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.

4. Income from donations and legacies

	2026 £	2025 £
Donations and legacies	64,425	63,015
	64,425	63,015

5. Income from charitable activities

	2026 £	2025 £
Museum sales	15,853	16,667
Tour/event sales	-	1,061
	15,853	17,728

6. Income from investment

	2026 £	2025 £
Bank interest	6	-
	6	-

7. Allocation of governance and support costs

Governance costs:

	2026 £	2025 £
Independent examiner's fee	1,320	1,254
	1,320	1,254

Allocation of governance costs:

	2026 £	2025 £
Charitable Activities	1,320	1,254
Total allocated	1,320	1,254

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8. Analysis of expenditure on charitable activities

	2026 £	2025 £
Staff costs	64,047	63,015
Trustee insurance	264	165
Subscriptions	105	175
Volunteer expenses	505	-
Learning materials	130	525
Purchases	1,078	390
Advertising	3,170	3,454
Cost of sales	9,872	8,304
Printing, postage & stationery	110	375
Administration	1,158	1,200
Travel	-	81
Amortisation	8,579	8,578
Depreciation	336	338
Governance costs (Note 7)	1,320	1,254
	90,674	87,854

9. Net income/(expenditure) for the year

This is stated after charging:	2026 £	2025 £
Independent examination fees	1,320	1,254

10. Intangible Assets

	Website £	Total £
Cost		
At 1 April 2025	42,893	42,893
Additions	-	-
At 31 March 2026	42,893	42,893
Amortisation		
At 1 April 2025	25,736	25,736
Charge for the year	8,579	8,579
At 31 March 2026	34,315	34,315
Net book value		
At 31 March 2026	8,578	8,578
At 31 March 2025	17,157	17,157

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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 2026

11. Tangible Assets

	Equipment £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2025	1,200	359	1,559
Additions	-	-	-
At 31 March 2026	1,200	359	1,559
Depreciation			
At 1 April 2025	600	108	708
Charge for the year	300	36	336
At 31 March 2026	900	144	1,044
Net book value			
At 31 March 2026	300	215	515
At 31 March 2025	600	251	851

12. Debtors

	2026 £	2025 £
Prepayments	106	106
	106	106

13. Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors and accruals	1,320	6,817
	1,320	6,817

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14. Analysis of charitable funds

2025 Analysis of Fund movements	2024 Balance b/fwd £	Income £	Expenditure £	Transfers £	2025 Fund c/fwd £
Unrestricted funds					
Fixed assets	1,189	-	(338)	-	851
Intangible assets	25,735	-	(8,578)	-	17,157
Total designated funds	26,924	-	(8,916)	-	18,008
General funds	61,383	80,743	(78,938)	-	63,188
Total unrestricted funds	88,307	80,743	(87,854)	-	81,196
Restricted funds					
Saracen Primary School	172	-	-	-	172
Total restricted funds	172	-	-	-	172
TOTAL FUNDS	88,479	80,743	(87,854)	-	81,368

2026 Analysis of Fund movements	2025 Balance b/fwd £	Income £	Expenditure £	Transfers £	2026 Fund c/fwd £
Unrestricted funds					
Fixed assets	851	-	(336)	-	515
Intangible assets	17,157	-	(8,579)	-	8,578
Total designated funds	18,008	-	(8,915)	-	9,093
General funds	63,188	80,284	(81,759)	-	61,713
Total unrestricted funds	81,196	80,284	(90,674)	-	70,806
Restricted funds					
Saracen Primary School	172	-	-	-	172
Total restricted funds	172	-	-	-	172
TOTAL FUNDS	81,368	80,284	(90,674)	-	70,978

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”.

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15. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	851	-	851
Intangible assets	17,157	-	17,157
Stock	12,046	-	12,046
Debtors	106	-	106
Bank & Cash	57,853	172	58,025
Creditors due < 1 year	(6,817)	-	(6,817)
	81,196	172	81,368

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Tangible fixed assets	515	-	515
Intangible assets	8,578	-	8,578
Stock	14,734	-	14,734
Debtors	106	-	106
Bank & Cash	48,193	172	48,365
Creditors due < 1 year	(1,320)	-	(1,320)
	70,806	172	70,978

16. Donations in kind

Scottish Fire and Rescue Service covers staff costs on behalf of the charity throughout the year. An amount of £64,047 (2025: £63,015) has been included in the accounts in respect of this support.