

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

SCOTTISH CHARITY REGISTERED NUMBER:

SC043188

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CUNNINGHAM GRANT
CHARTERED ACCOUNTANTS

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

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SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and Activities

The association's purposes are to advance environmental education and the management and protection of Scotland's natural heritage. These are achieved by environmental education and by the promotion and encouragement of professional development and high standards of professionalism amongst those providing Ranger Services.

Achievements and Performance

Events and activities

The 2025 AGM was held in April 2026 in an online Microsoft Teams format, which seems to work well in allowing more SCRA members to join the meeting without having to travel potentially large distances.

SCRA Council continues to use Microsoft Teams to allow online video conferencing for working group and individual meetings. This was most successfully used to hold SCRA Council meetings where improved attendance levels continued to benefit the work of the Association.

In March 2025, Heather Graham stepped down from the role of Junior Ranger Development Officer. Jane Evans resumed the role she had previously held. With support from the steering group, Pam Paton took on the role of Junior Ranger Admin, and Jane Evans took on Development Officer.

A successful partnership with CJS (Countryside Job Search journal/online magazine) continues to our mutual benefit.

SCRA is underway with the planning for the Ranger Rendezvous 'Future of Rangering' event. The programme has been released and tickets are currently on sale. The event is due to take place from 29th September to 2nd October 2026.

SCRA's two existing successful Regional Groups – Grampian & Forth & Borders (FAB) – continue to meet regularly. The Grampian group's 2026 training programme was recently published, and the FAB group continue to organise regular study visits to members' sites for sharing good practice, as well as some workshops, and a chance to network face-to-face locally. SCRA is keen to support the development of new groups.

SCRA continues to engage internationally with both the International Ranger Federation (IRF) and the European Ranger Federation (ERF), as well as our equivalent association for England, Wales and Northern Ireland, the Countryside Management Association (CMA).

The 6th ERF European Ranger Congress took place in October 2025, in Romania. SCRA had extended two opportunities for bursaries to go towards delegate fees and accommodation at the Congress, and two candidates attended the Congress. The 11th IRF World Ranger Congress is due to take place in April 2027 in Argentina. Unfortunately, the European registrations were opened with a limited quota for each region and due to lack of communication about the Congress, we were unable to establish the bursary process before the quota was met and registrations closed. There may be an opportunity to reopen registrations later in the year for all regions however we are currently exploring options to sponsor a Ranger from South America to attend instead. CMA is due to hold its 60th anniversary conference in 2026. Dates are still to be confirmed.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Continuing Professional Development

A small working group convened by George Potts was formed last year to assist in the development and piloting of the award scheme. Named The Scottish Ranger Award, the basis of the award is completion of a work-based project. Topics are chosen from a range of core skills. The project should have a legacy value and enhance the service provided. It is intended there will be two levels available. Level one, requiring completion of a single project is aimed at those on short/seasonal contracts. Level two requires the completion of three projects and is aimed at those on permanent or longer-term contracts. With the successful submissions made during the pilot, the revised Award format was launched in the spring of 2025. Award details and testimonials have been published on the SCRA website.

LINK is an umbrella group of environmental NGOs in Scotland. Members are responsible for reserves, or specific species, and general groups like Ramblers and outdoor users. The group is engaged in advocacy, campaigning to Scottish government, and improving environmental legislation. SCRA representatives are present to promote and encourage the role of rangers in all aspects of the environment. Scottish Wildlife Forum also forms a part of the group, promoting the role of rangers in prevention, action, and aftermath work. 'Action to Protect Rural Scotland' (APRS) set up the Mayhew Committee to promote current and future national parks and protected areas, including Rangers within them.

Publications and Social Media

Ruth Grant and Pam Paton, with support from George Potts have continued to work with Jack Sherriff to complete 'phase two' of the SCRA website. Ruth Grant has been instrumental in taking the work on the website content forward with a significant volume of work required to populate the different sections of the website. Pam Paton has liaised regularly with Jack to improve the functionality of her admin role in a bid to be able to manage the membership records and communication with members. A handover will take place at a later date, where SCRA Council members will take responsibility for updating areas of the website going forward.

With our new website up and running, all minutes from our Council Meetings can be found on our website under 'News'. As per our constitution, these minutes are available to all members. Any additional updates such as upcoming events, Rendezvous information, or newsletters from our partners at ERF and IRF can be found in SCRAMble or on our website.

The SCRA communications team supported activity on two social media platforms however there were no 'takeovers' posted on social medias for 2026, despite several years of successful takeovers previously. It was suggested to delay any takeovers until next year.

The main form of communication is SCRAMble, which has continued to be a huge success. The work that the SCRAMble team puts in is reflected in the high-quality editions that have been produced and continue to do so. As of April 2026, 447 accounts have been created on the website and 322 have subscribed to the newsletter.

SCRAMble continues to bring issues topical to the community of Rangers and allied professionals, focusing on stories that inspire us to broaden our horizons and explore ways to engage with our audiences and the environments we work in. Four editions published over the last 12 months: Flora and fauna; Legislation; Education; Engagement. Authors' time and contributions are both appreciated and invaluable. In order to maintain sustainable delivery of SCRAMble, three editions would be released per year instead of four. With the next edition focusing on "A Rangers Life on the Isles", we will close out 2026 with a celebration of the "Ranger Rendezvous". Continued support from council members, with recommendations for authors and contributions, is a key component on keeping SCRAMble relevant.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Strategic Actions

SCRA, in partnership with Nature Scot and the Ranger Development Partnership, continues to promote the annual National Ranger Reporting Survey, as submitted by Scotland's national network of Ranger Services. The information gathered will be used to promote the work of Scotland's national network of Ranger Services to MSPs and other policy makers.

During 2025, SCRA Chair Kate Elliott wrote and sent letters to relevant decision-makers, MSPs and Elected Members of four Local Authorities, who's Ranger Services were under threat due to budget cuts. Of the four Ranger Services we wrote letters for, three of them were kept. Unfortunately, this issue is a recurring one due to ever tighter resources and budgets, and we are receiving numerous reports every year of Ranger Services under threat, particularly those within Local Authorities and their Trusts.

In February 2025, SCRA raised the issue of Ranger job cuts with the ERF and IRF during their quarterly meetings, with a plea to use their influence within relevant NGOs and Government Agencies to highlight the issues both Scotland, and the wider UK Rangers face. IRF have agreed to write a letter to politicians and decision-makers to raise the issue at a higher level.

In November 2025, SCRA Chair Kate Elliott attended and co-led a workshop at the Scottish Outdoor Access Network conference. The topic was 'Twenty Years of the Scottish Outdoor Access Code'. Kate was also interviewed as part of BBC Radio Scotland's 'Out of Doors' Programme.

We were deeply saddened to announce that our immediate past President, John Mayhew, passed away in November 2025. John served two three-year terms, making an outstanding contribution to SCRA's work. He brought a wealth of experience from his career with the National Trust for Scotland, organising voluntary work parties, and later as Chief Executive of the Association for the Protection of Rural Scotland (APRS). He had extensive experience in influencing politicians and key decision-makers and was always ready to support SCRA—particularly during challenging periods, including our petition to the Scottish Parliament and throughout the Covid pandemic, when the profile of Rangers' work was significantly raised. John's funeral, held on 10th December 2025, was well attended.

Between 30th April and 4th May 2026, John's son Robbie had undertaken a sponsored bike ride from Land's End to Gretna Green to raise funds for Marie Curie, who provided invaluable support to John and his family during his illness.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

At 31 December 2025 the association had a available funds of £11,279 (2024 - £7,967) with a surplus of £3,312 (2024 – surplus of £1,480). The Trustees consider that the association has had a satisfactory financial year. Of the available funds £5,527 (2024 - £6,706) was unrestricted and £5,752 (2024 - £1,261) was restricted.

The association's main income for the period was from the Junior Ranger Project £9,100 (2024 – training fees £13,821). The main outgoing was in respect of the training and events £6,461 (2024 – training and events £20,324).

Reserve Policy

The Trustees policy is to maintain reserves sufficient to meet ongoing commitments and to cover any unexpected expenditure. The trustees consider the current level of reserves appropriate.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the association, and are satisfied those systems are in place to mitigate exposure to these.

Structure, Governance and Management

The association is a Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted on 7 June 2012. The association was granted charitable status by OSCR.

The association is managed by its Board of Trustees, which meets on a regular basis to discuss strategic direction, governance and the day to day running of the association.

AGM and Council meetings held in accordance with the constitution of the Association and the agreed minutes published on a publicly accessible website.

The re-election and appointment of Association Officials was held in accordance with the constitution of the association.

Membership records were maintained in accordance with data protection legislation. SCRA continues to engage a dedicated Admin Assistant. The 2025 membership renewals began in January, though new members can join at any time.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Reference and Administrative Information

The Trustees who served during the year and up to the date of signature of the financial statements were:

Trustees

Kate Elliott	Chair
Stephen Reeves	Vice Chair
Tony Wilson	Treasurer
Casey-Jo Zammit	Secretary

Council Members

Duncan Bryden	President (appointed 30/04/2026)
George Potts	
Ann McKillop	
Ruth Grant	(resigned 30/04/2026)
Eric Baird	
Mike Holcombe	
John Harrison	
Roddy Hamilton	
Will George	
Andy Beverley	
Brian Robertson	
Lucy Ford	
Jane Evans	(appointed 30/04/2026)

Charity Number (Scotland)

SC043188

Principal Address

13A Millgate
Cupar
Fife
KY15 5EG

Independent Examiner

Barry Grant CA
Cunningham Grant
Chartered
Accountants
Unit G6
The Granary
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KY15 5YQ

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' Responsibilities in relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK 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 that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf.

Tony Wilson
Treasurer

Date:


17/9/26

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

I report on the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 8 to 16

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER

The Charity's Trustees are responsible for preparing the financial statements in accordance with the terms of the Charities and Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity Trustees consider that the audit requirement of regulation 10(1)(a) to (c) of the Charities 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.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the Trustees for my work or for doing this report.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the 2006 Accounting Regulations (as amended). 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 STATEMENTS

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:
 - a) To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - b) To prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Barry Grant

Barry Grant
Chartered Accountant
Unit G6, The Granary Business Centre
Coal Road
Cupar
Fife
KY15 5YQ

Date:

17/09/2026

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	Notes	£	£	£	£	£	£
<u>INCOME FROM</u>							
Charitable activities	[2]	7,026	10,952	17,978	6,706	22,821	29,527
Other trading activities	[3]	-	-	-	575	-	575
<u>TOTAL INCOME</u>		<u>7,026</u>	<u>10,952</u>	<u>17,978</u>	<u>7,281</u>	<u>22,821</u>	<u>30,102</u>
<u>EXPENDITURE ON:</u>							
Charitable activities	[4]	8,205	6,461	14,666	8,298	20,324	28,622
<u>TOTAL EXPENDITURE</u>		<u>8,205</u>	<u>6,461</u>	<u>14,666</u>	<u>8,298</u>	<u>20,324</u>	<u>28,622</u>
<u>NET INCOME/(EXPENDITURE) FOR THE YEAR</u>		<u>(1,179)</u>	<u>4,491</u>	<u>3,312</u>	<u>(1,017)</u>	<u>2,497</u>	<u>1,480</u>
Transfer between funds		-	-	-	1,236	(1,236)	-
<u>NET INCOME/(EXPENDITURE) FOR THE YEAR</u>		<u>(1,179)</u>	<u>4,491</u>	<u>3,312</u>	<u>219</u>	<u>1,261</u>	<u>1,480</u>
<u>TOTAL FUNDS BROUGHT FORWARD</u>		<u>6,706</u>	<u>1,261</u>	<u>7,967</u>	<u>6,487</u>	<u>-</u>	<u>6,487</u>
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>5,527</u>	<u>5,752</u>	<u>11,279</u>	<u>6,706</u>	<u>1,261</u>	<u>7,967</u>

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages [10] to [16] form part of these financial statements.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
<u>CURRENT ASSETS</u>			
Debtors	[7]	2,099	448
Cash at bank and in hand		10,575	8,467
		<u>12,674</u>	<u>8,915</u>
<u>CREDITORS</u> - amounts due within one year	[8]	1,395	948
<u>NET CURRENT ASSETS</u>		<u>11,279</u>	<u>7,967</u>
<u>TOTAL NET ASSETS</u>		<u>11,279</u>	<u>7,967</u>
<u>FUNDS OF THE CHARITY</u>			
Restricted funds	[10]	5,752	1,261
Unrestricted funds	[10]	5,527	6,706
		<u>11,279</u>	<u>7,967</u>

Approved by the Trustees and signed on their behalf

Tony Wilson
Treasurer

Date:


17/9/26

The notes on pages [10] to [16] form part of these financial statements.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2025

[1] ACCOUNTING POLICIES

General Information & Basis of Accounting

Scottish Countryside Rangers' Association is a Scottish Charitable Incorporated Organisation with its principal address at 13A Millgate, Cupar, Fife, KY15 5EG.

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2019). The financial statements have been prepared under the historical cost convention. There were no material departures from that standard.

The financial statements are presented in sterling which is the functional currency of the company and are rounded to the nearest £1.

The charity constitutes a public benefit entity as defined by FRS 102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise shown.

Going Concern

The Trustees are satisfied that the Charity has adequate unrestricted resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The Trustees have considered a period of 12 months from the date of approval of the financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Unrestricted funds included designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2025

[1] ACCOUNTING POLICIES

Incoming resources

Income is recognised in the accounts when the charity is legally entitled to the funds, any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Revenue grants are credited to the income and expenditure account in the period to which they relate.

Capital grants are recognised in the Statement of Financial Activities as a restricted fund when they are receivable using the "performance model" in accordance with the SORP. The funds will be reduced over the useful economic life of the asset in line with its depreciation.

Expenditure

Expenditure, including grants in the form of support and gifts to individuals and charitable institutions, is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments which include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION
SCOTTISH CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 2025

[1] ACCOUNTING POLICIES

Financial Instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Government Grants

Revenue grants are recognised in profit and loss in the year in which they are received. Capital grants received are treated as deferred credits and credited to profit and loss account over the estimated useful life of the relevant fixed assets.

Critical Accounting Estimates and Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period, or in the period of the revision and future periods where the revision affects both current and future periods.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

[2] INCOME FROM CHARITABLE ACTIVITIES

Membership fees
Commission fees
Junior Ranger project
Merchandise
Training fees

Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
6,503	-	6,503	6,248	-	6,248
500	-	500	390	-	390
-	9,100	9,100	-	9,000	9,000
23	-	23	68	-	68
-	1,852	1,852	-	13,821	13,821
7,026	10,952	17,978	6,706	22,821	29,527

[3] OTHER TRADING ACTIVITIES

Fundraising income

-	-	-	575	-	575
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SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

[4] COSTS OF CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Training, accommodation and events	-	6,461	6,461	-	20,324	20,324
Subscriptions	647	-	647	1,936	-	1,936
Insurance	693	-	693	711	-	711
Website	2,832	-	2,832	1,915	-	1,915
Merchandise	-	-	-	173	-	173
Outsourced administration costs	2,991	-	2,991	2,461	-	2,461
Independent examiner's fee	972	-	972	941	-	941
General expenses	70	-	70	161	-	161
	<u>8,205</u>	<u>6,461</u>	<u>14,666</u>	<u>8,298</u>	<u>20,324</u>	<u>28,622</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.
Therefore support costs relate wholly to that activity.

[5] INDEPENDENT EXAMINERS REMUNERATION

Independent examiner's fee

	2025 £	2024 £
	<u>972</u>	<u>941</u>

[6] TRUSTEES REMUNERATION

No trustees received any remuneration or expenses reimbursed during the period.

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
[7] DEBTORS		
Prepayments	2,099	448
[8] CREDITORS - amounts due within one year		
Accruals	1,395	948
	Unrestricted Funds	Restricted Funds
	£	£
[9] ANALYSIS OF NET ASSETS		
Fund balances at 31 December 2025		
Current assets	6,922	5,752
Creditors due within one year	(1,395)	-
Total	5,527	5,752
Fund balances at 31 December 2024		
Current assets	7,654	1,261
Creditors due within one year	(948)	-
Total	6,706	1,261

SCOTTISH COUNTRYSIDE RANGERS' ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	At 31.12.24 £	Incoming resources £	Outgoing resources £	Transfers £	At 31.12.25 £
[10] MOVEMENT IN FUNDS					
Restricted Funds					
Junior Rangers	1,261	9,100	(6,461)	-	3,900
Rendezvous	-	1,852	-	-	1,852
	<u>1,261</u>	<u>10,952</u>	<u>(6,461)</u>	<u>-</u>	<u>5,752</u>
Unrestricted Funds					
General Funds	6,706	7,026	(8,205)	-	5,527
Total Funds	<u>7,967</u>	<u>17,978</u>	<u>(14,666)</u>	<u>-</u>	<u>11,279</u>

	At 31.12.23 £	Incoming resources £	Outgoing resources £	Transfers £	At 31.12.24 £
[10] MOVEMENT IN FUNDS					
Restricted Funds					
Junior Rangers	-	9,000	(7,739)	-	1,261
Rendezvous	-	13,821	(12,585)	(1,236)	-
	<u>-</u>	<u>22,821</u>	<u>(20,324)</u>	<u>(1,236)</u>	<u>1,261</u>
Unrestricted Funds					
General Funds	6,487	7,281	(8,298)	1,236	6,706
Total Funds	<u>6,487</u>	<u>30,102</u>	<u>(28,622)</u>	<u>-</u>	<u>7,967</u>