

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
East Sutherland Rescue Association SCIO

Mackay & Co CA  
Unit 8  
Golspie Business Park  
Golspie  
Sutherland  
KW10 6UB

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for the Year Ended 31 March 2025

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## East Sutherland Rescue Association SCIO

### Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

ESRA is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution.

##### **Recruitment and appointment of new trustees**

Initially the individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation of the organisation.

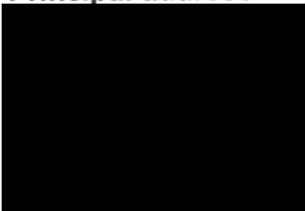
The board may at any time appoint any person (subject to clause 15 and providing they are not debarred under clause 17 of the constitution) to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

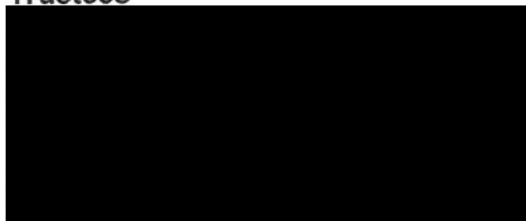
##### **Registered Charity number**

SC052080

##### **Principal address**



##### **Trustees**



##### **Independent Examiner**

Mackay & Co CA  
Unit 8  
Golspie Business Park  
Golspie  
Sutherland  
KW10 6UB

East Sutherland Rescue Association SCIO

Report of the Trustees  
for the Year Ended 31 March 2025

Approved by order of the board of trustees on 2 September 2025 and signed on its behalf by:

Independent Examiner's Report to the Trustees of  
East Sutherland Rescue Association SCIO

I report on the accounts for the year ended 31 March 2025 set out on pages four to seven.

**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 (as amended). The charity's 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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**

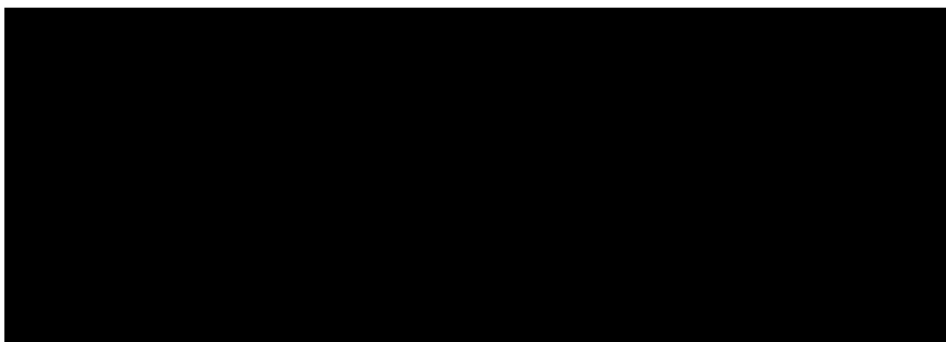
In connection with my examination, no matter has come to my attention :

(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 to 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.



Mackay & Co CA  
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2 September 2025

East Sutherland Rescue Association SCIO

Statement of Financial Activities  
for the Year Ended 31 March 2025

		Year Ended 31.3.25 Total funds £	Period 21.10.22 to 31.3.24 Total funds £
	Notes		
<b>NET INCOME</b>		-	-
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		-	-
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	-
		<hr/>	<hr/>

The notes form part of these financial statements

East Sutherland Rescue Association SCIO

Balance Sheet  
31 March 2025

	Notes	31.3.25 Total funds £	31.3.24 Total funds £
<b>NET CURRENT ASSETS</b>		-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-
<b>NET ASSETS</b>		-	-
<b>FUNDS</b>	4		
<b>TOTAL FUNDS</b>		-	-

The financial statements were approved by the Board of Trustees and authorised for issue on 2 September 2025 and were signed on its behalf by:



Notes to the Financial Statements  
for the Year Ended 31 March 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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**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. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	-



**4. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>TOTAL FUNDS</b>	-	-	-

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>TOTAL FUNDS</b>	-	-	-

**5. RELATED PARTY DISCLOSURES**

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

