

# **Emergency Community Rescue SCIO**

*Trustees' Report and Financial Statements*  
Year ended 30<sup>th</sup> April 2025

# Emergency Community Rescue SCIO

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# Emergency Community Rescue SCIO

## Report of the Trustees for the year ended 30<sup>th</sup> April 2025

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 30<sup>th</sup> April 2025

### **Status of Charity and Governing Document**

Emergency Community Rescue (ECR) is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. It is registered with OSCR (SC049207).

### **Aims and affiliation**

Emergency Community Rescue was formed in 2019 with a view to saving lives in the community.

To provide prompt and appropriate medical care for persons in distress, or suffering life threatening conditions. Provide CPR and AED assistance when required. Train members of the public in CPR, (in line with the Scottish Government out of hospital Cardiac Arrest Strategy), thus helping to increase the chances of someone surviving an out of hospital cardiac arrest. Promote Public Access Defibrillators in local communities, provide medical transport both emergency and non-emergency.

### **Trustees and Office Bearers**

Trustees of the Charity also form the Board of the Charity. Charity Trustees are as follows:

Michael O'Neill	Chair
David Ridgeway	Secretary

Kirsty Baird  
Brian Maclean  
Sarah Donaldson  
Tracy O'Neill

Trustees are elected at the annual general meeting or when necessary by the board in accordance with the relevant constitutional provisions. There are no employees or paid members of the Charity and all trustees operate on a voluntary basis.

### **Achievements and Performance**

We continue to fundraise in the local community, and provide medical cover to local events.

We also have continued to offer free CPR and defibrillator training to any and all who want it, this included Cubs and Scout groups in Inverness local Gala's and events, and we continue our support of the Scottish Ambulance Service as First responders.

Responding to life threatening 999 in the local community. Our responders continue to be Scottish Ambulance Wildcats –responding to Cardiac Arrests via the GoodSam app when out of hours.

We have participated in low land rescue efforts, most notably a community effort to find a lost boy on Fyrish in the late evening as it was getting dark. We were absolutely delighted to see so many local residents come out to hurriedly find the child of a tourist, and we know the mother was overwhelmed with the efforts from the people of Alness, Everton, Invergordon and even from Inverness to successfully find her son.

# Emergency Community Rescue SCIO

## Funding Overview

The intention is to maintain a reserve policy to cover a period of at least one month at all times.

As further funds become available this policy will be reviewed.

## **Financial review: results for the year**

The financial statements for the year are set out in pages 5 to 8. The Receipts and Payments Account on page 5 shows an unrestricted General fund surplus in the year of £527 with no Restricted funds.

Total carried forward funds amount to £525.

## **Reserves policy**

The Trustees are confident that the reserves will be sufficient to meet the Charity's needs as required.

The trustees aim to maintain a reserve to last for a period of one month.

As further funds become available this policy will be reviewed.

# Emergency Community Rescue SCIO

## Reference and administrative details

### Principal address

33 Lindley Bank  
Alness  
Scotland  
IV17 0TN

### Bankers

Bank Of Scotland  
9/13 High Street  
Alness  
Scotland  
IV17 0QB

Approved by the Board on 12<sup>th</sup> March 2026 and signed on its behalf by:

*Chair*

# Emergency Community Rescue SCIO

## Report of the Independent Examiner to the Trustees for the year ended 30<sup>th</sup> April 2025

I report on the accounts of the Charity for the year ended 30<sup>th</sup> April 2025, which are set out on pages 5 to 8.

### 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) (d) of the 2006 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 (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 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

  
David Robertson CA  
Audacia Ltd  
Chartered Accountants

Date: 11<sup>th</sup> March 2026

# Emergency Community Rescue SCIO

## Receipts and Payments Account for the year ended 30<sup>th</sup> April 2025

	General Fund £	Restricted Fund £	2025 Total £	2024 Total £
<b>Receipts</b>				
Collections	-	-	-	-
General Donations	3,655	-	-	2,297
Specific Donations – Community Council	-	-	-	-
Specific Donations- Scottish Ambulance SE Close Fund	-	-	-	-
<b>Total receipts</b>	<b>3,655</b>	<b>-</b>	<b>-</b>	<b>2,297</b>
<b>Payments</b>				
General fund raising activity costs	-	-	-	300
Advertising and promotion	-	-	-	940
Prizes and gifts	-	-	-	-
Office costs	130	-	-	100
Repairs, equipment and PPE	762	-	-	1,659
Governance costs	240	-	-	180
Training costs	-	-	-	-
Volunteer travel and sundry costs	30	-	-	131
Donations to 3 <sup>rd</sup> Parties	-	-	-	32
Motor costs	1,436	-	-	1,757
Website and IT costs	487	-	-	338
Equipment hire	-	-	-	-
Bank Fees	9	-	-	-
(Gain)/Loss on disposal of assets	-	-	-	-
Depreciation of fixed assets	34	-	-	46
<b>Total payments</b>	<b>3,128</b>	<b>-</b>	<b>-</b>	<b>5,483</b>
<b>(Deficit)/Surplus for the year</b>	<b>527</b>	<b>-</b>	<b>-</b>	<b>(3,186)</b>
<b>Transfer Between Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>	<b>-2</b>	<b>-</b>	<b>-</b>	<b>-2</b>
<b>Closing fund balance</b>	<b>525</b>	<b>-</b>	<b>-</b>	<b>-2</b>

# Emergency Community Rescue SCIO

## Statement of Financial Position for the year ended 30<sup>th</sup> April 2025

	Note	2025	
		£	£
<b>Fixed assets</b>			
Plant and equipment net book value	4	104	
<b>Current assets</b>			
Prepayments	5	-	
Cash at bank and in hand		<u>841</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>420</u>	
<b>Net current assets</b>			
<b>Total assets less current liabilities</b>			<u>525</u>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net assets</b>			<u>525</u>
<b>Funds of the charity</b>			
Restricted funds	8		-
Unrestricted funds	7		<u>525</u>
<b>Total charity funds</b>			<u>525</u>

The financial statements on pages 5 to 8 were approved by the Board on 12<sup>th</sup> March 2026 and signed on their behalf by the undernoted:

Trustee/Chair

Trustee

The notes on pages 7 to 8 form part of these financial statements.

# Emergency Community Rescue SCIO

## Notes to the Financial Statements for the year ended 30<sup>th</sup> April 2025

### 1. Accounting policies

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

#### Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 8, funds are defined as follows:

**Unrestricted** funds comprise grants and other income received for the objects of the Charity without further specified purpose and are available as general funds.

**Restricted** funds comprise income which has been received for the objects of the Charity and specified for a restricted purpose within these objects by the donor. Currently no restricted funds held within the charity.

### 2. Trustees remuneration

No Trustee received any remuneration or expenses in the year.

### 3. Related Party Transactions

No related party transactions in the year

### 4. Fixed Assets

		<u>Total</u>	<u>20% SL Motor Vehicle</u>	<u>25% RB Plant and Equipment</u>
Cost as at	01-May-24	400	0	400
Depreciation as at	01-May-24	262	0	262
Net Book Value as at	01-May-24	<u>138</u>	<u>0</u>	<u>138</u>
Additions		-	-	-
Disposals @ cost		-	-	-
Dep'n on disposals		-	-	-
Depreciation		34	-	34
Net Book Value as at	30-Apr-25	<u>104</u>	<u>-</u>	<u>104</u>

Assets held at costs and depreciated over useful life. All fixed assets held within unrestricted funds.

# Emergency Community Rescue SCIO

## 5. Debtors and Prepayments

	2025
	£
None	0.00
	<u>0.00</u>

## 6. Creditors: amounts falling due within one year

	2025
	£
Accruals and deferred income- independent examiner fee 2024 and 2025	420
	<u>420</u>

## 7. Unrestricted funds

	Balance at 01.05.2024	Receipts	Payments	Transfers	Balance at 30.04.2025
	£	£	£	£	£
General fund	(2)	3,655	3,128	-	525
Total unrestricted funds	<u>(2)</u>	<u>3,655</u>	<u>3,128</u>	<u>-</u>	<u>525</u>

### Explanation of funds

The General fund represents all income and expenditure relating to the primary focus activities of the trust.

## 8. Restricted funds

	01.05.2024	Receipts	Payments	Transfers	30.04.2025
	£	£	£	£	£
Currently no restricted funds held within charity	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>