

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
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 2026

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East Sutherland Rescue Association SCIO

Report of the Trustees for the Year Ended 31 March 2026

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

OBJECTIVES AND ACTIVITIES

Charitable purposes

Our purposes as recorded in our constitution are to provide unpaid voluntary sea and inland water rescue services in East Sutherland and elsewhere in addition to RNLI and other rescue services.

Activities and achievements

During the year the crew attended 5 call outs.

Weekly training exercises were undertaken when conditions were suitable and additional workshops for first aid training and radio communications were held.

FINANCIAL REVIEW

On 30 April 2025 the assets and liabilities of East Sutherland Rescue Association (SC016041) were transferred to East Sutherland Rescue Association SCIO (SC052080).

During the Financial year to 31 March 2026 the Association's Receipts and Payments Account showed a deficit of (£22,069) - excluding transfers from East Sutherland Rescue Association.

During the year a total of £20,236 was raised from donations and fundraising activities.

Ongoing expenses are outlined in the attached Receipts and Payments Account.

The combined bank balance at the year-end was £24,420.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ESRA is a Scottish Charitable Incorporated Organisation (SCIO) governed by it's 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

East Sutherland Rescue Association SCIO

Report of the Trustees
for the Year Ended 31 March 2026

Principal address

c/o G M Blowers Esq
Assynt
7 St Gilbert Street
Dornoch
Sutherland
IV25 3SL

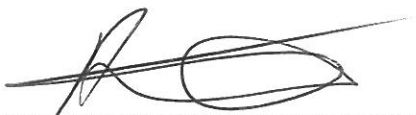
Trustees

G M Blowers
J C Graham (resigned 30.4.26)
J N Dalton (resigned 30.4.26)
G Dixon (resigned 30.4.26)
A Hope
A Kirby (appointed 30.4.25)

Independent Examiner

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

Approved by order of the board of trustees on *1st Sept 26* and signed on its behalf by:



.....
A Hope - Trustee

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

I report on the accounts for the year ended 31 March 2026 set out on pages four to nine.

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.



Marcus D. MacIver CA
The Institute of Chartered Accountants of Scotland

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

Date: 1st September 2026

East Sutherland Rescue Association SCIO

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,056	-	16,056	-
Other trading activities	2	4,180	-	4,180	-
Other income		36,591	637,924	674,515	-
Total		<u>56,827</u>	<u>637,924</u>	<u>694,751</u>	<u>-</u>
EXPENDITURE ON					
Raising funds		1,371	-	1,371	-
Charitable activities					
General		<u>22,484</u>	<u>20,820</u>	<u>43,304</u>	<u>-</u>
Total		<u>23,855</u>	<u>20,820</u>	<u>44,675</u>	<u>-</u>
NET INCOME		32,972	617,104	650,076	-
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		<u><u>32,972</u></u>	<u><u>617,104</u></u>	<u><u>650,076</u></u>	<u><u>-</u></u>

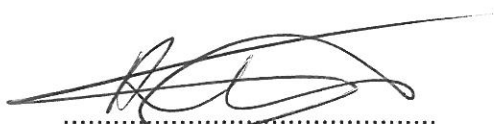
The notes form part of these financial statements

East Sutherland Rescue Association SCIO

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	5	11,802	614,393	626,195	-
CURRENT ASSETS					
Cash at bank		21,710	2,711	24,421	-
CREDITORS					
Amounts falling due within one year	6	(540)	-	(540)	-
NET CURRENT ASSETS		<u>21,170</u>	<u>2,711</u>	<u>23,881</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,972</u>	<u>617,104</u>	<u>650,076</u>	<u>-</u>
NET ASSETS		<u>32,972</u>	<u>617,104</u>	<u>650,076</u>	<u>-</u>
FUNDS	7				
Unrestricted funds				32,972	-
Restricted funds				617,104	-
TOTAL FUNDS				<u>650,076</u>	<u>-</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1st September 2026 and were signed on its behalf by:



.....
A Hope - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2026

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Freehold property - 2% on cost
- Plant and machinery - at variable rates on reducing balance

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Fundraising events	4,180	-
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	<u> </u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
Additions	478,217	291,402	769,619
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
Charge for year	30,287	113,137	143,424
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2026	447,930	178,265	626,195
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	-	-
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other creditors	540	-

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	-	32,972	32,972
Restricted funds			
Restricted fund	-	617,104	617,104
TOTAL FUNDS	-	650,076	650,076

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,827	(23,855)	32,972
Restricted funds			
Restricted fund	637,924	(20,820)	617,104
TOTAL FUNDS	694,751	(44,675)	650,076

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

9. TRANSFERS TO SCIO

During the financial year to 31st March 2026, a total amount of £672,145 was transferred to the East Sutherland Rescue Association SCIO from the previous operating entity East Sutherland Rescue Association on 2nd May 2025. The amounts transferred are represented by freehold property with a Net Book Value (NBV) of £448,727, plant & machinery with a NBV of £198,893, and cash balances of £24,525.

East Sutherland Rescue Association SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,056	-
Other trading activities		
Fundraising events	4,180	-
Other income		
Gain on sale of tangible fixed assets	2,370	-
Transfer to SCIO	672,145	-
	674,515	-
Total incoming resources	694,751	-
EXPENDITURE		
Other trading activities		
Sundry fundraising expenses	1,371	-
Charitable activities		
Repair and maintenance	2,023	-
Insurance	9,561	-
Fuel	614	-
Telephone, stationery and licences etc	1,180	-
Sundries	640	-
Equipment	2,546	-
Training	274	-
Electricity	1,227	-
Rates and water	1,086	-
Depreciation - freehold property	797	-
Depreciation - plant and machinery	21,903	-
	41,851	-
Support costs		
Finance		
Bank charges	29	-
Governance costs		
Accountancy and legal fees	1,424	-
Total resources expended	44,675	-
Net income	650,076	-

This page does not form part of the statutory financial statements