

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2024  
for  
Scottish Fire Brigades Heritage Trust**

Macleod Fulton  
Scottcourt House  
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**macleod fulton**  
chartered accountants  
& business advisers

# Scottish Fire Brigades Heritage Trust

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## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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**

##### **Objectives and aims**

The purpose of the Charity is the advancement of education as to the history of the Fire Service in Scotland as well as the advancement of the arts, heritage, culture, and science of the Fire Service in Scotland.

The purpose has continued to be met by use of the Museum and Heritage Centre and by out sourcing in taking vehicles and objects to public events. We are constantly receiving requests from individuals and organisations for access to our archives and expertise for the purposes of research work into the history of the fire service.

##### **Change of premises and business address**

The Heritage Trust had for the last 17 years occupied warehouse premises in Linwood. This served as the trust's registered headquarters, the premises were leased by the Scottish Fire and Rescue Service on behalf of the Heritage Trust.

Following rationalisation of the Scottish Fire and Rescue Service's property portfolio, the old Lanarkshire Fire Brigade's vehicle workshops became vacant. These premises were being used at that time as SFRS West Area Stores.

These premises which are located behind Hamilton Fire Station were offered to the Heritage Trust as an alternative to our premises at Linwood, which were no longer ideally suited for our needs.

The Heritage Trust moved into the new premises in November 2023. The premises which are shared with the Edinburgh Museum of Fire, who will use the facility to store additional exhibits which are unable to be displayed in the museum. They are now the official registered headquarters of the SFB Heritage Trust.

The SFB Heritage Trust has entered a Memorandum of Terms of Occupation (MOTO) agreement with the Scottish Fire and Rescue Service to take occupancy of the premises. The agreement of these terms of occupation was agreed and signed by both parties prior to the Heritage Trust's occupation of the premises in November 2023.

## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

In the fiscal year 2023/24 the Scottish Fire Brigades Heritage Trust (SFBHT) has continued to fulfill its obligation as a charity, pro-actively promoting the history and heritage of the fire service in Scotland.

It was with much relief that the members of the Heritage trust were in early 2022 able to start attending events, reopen the museum and start work on our restoration projects.

The SFB Heritage Trust has made steady progress over the year in carrying out its charitable work throughout Scotland. The Committee and Trustees, on behalf of members, are continuing to work at strategic and managerial level with the Scottish Fire and Rescue Service, Local Authorities, Charities, Business Groups, and other Heritage Organisations to further the aims of the trust.

The Heritage Trust has engaged with several charities during the year, namely the Firefighters Charity and the SFRS Family Support Trust, these charities are supported by the trust by the provision of fire appliances, equipment and personnel who attend their fund-raising events offering a high profile and visible presence.

Having engaged with throughout the year, the Heritage Trust has made strong connections and partnerships with several charities, these include The Army Benevolent Fund Soldiers Charity, SAAFA, Sight Scotland Veterans, Royal British Legion Scotland, Erskine Hospital, and the Military Museum Kirknewton as a few examples.

The Trust has entered a pro-active partnership with the Northeast Scotland Fire Heritage Trust, another officiality affiliated organisation to the SFRS. This working partnership has proven beneficial to both parties.

The Heritage Trust attended with the North East Fire Heritage Trust to St Andrews Episcopalian Church in Fortrose. The Heritage Trust played an active part in the church service which was in memory of James Braidwood who established the world's first Municipal Fire Brigade in Edinburgh in 1824.

Heritage Trust members were invited to Edinburgh Castle as guests at the firing of the Historic One Clock Gun, this was followed by the Heritage Trust presenting the, Army Benevolent Fund, the Soldiers Charity with a cheque on the Castle Ramparts. The cheque was from the proceeds of the heritage trusts annual concert featuring the band of the Royal Regiment of Scotland.

The SFB Heritage Trust is an officially Affiliated Organisation to Scottish Fire and Rescue Service. To continue this affiliation, the Trust must maintain standards and conditions agreed between both organisations. The SFB Heritage Trust proudly preserve the standards, codes of practices and values of the Scottish Fire and Rescue Service.

## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

The SFB Heritage Trust in conjunction with Glasgow Council's, Together Leading Communities Project, and Glasgow Primary Schools have developed an awareness of Wallace the Glasgow Fire Dog. Wallace was a stray dog which attached itself to the Glasgow Fire Brigade in 1894. The Firemen of the day adopted Wallace as mascot, and the dog ran to fires with the horse drawn fire engines becoming a local celebrity. A series of six children's books were published in the 1980s. The Heritage Trust had some of the books republished to highlight the history of this iconic Glasgow Dog. The Heritage Trust was donated the original artwork for the book's, samples of which are on display at the Greenock Fire Museum and Heritage Centre a life size sculpture of the dog was commissioned by volunteers at the Saracen Community Hub in Possil Glasgow and constructed at HMP Barlinnie, the finished statue is in the safe storage with the Heritage Trust until a suitable location is found for it to be displayed to the public in Glasgow. The SFB Heritage Trust has attended numerous workshops with Glasgow Primary Schools to promote Wallace the Fire Dog, giving talks and providing books to the school pupils present.

The Scottish Fire Brigades Heritage Trust has its own web site for several years, however due to the developing requirements of the trust a new web site was launched over a year ago. The new web site is now better suited to the requirements of the Heritage Trust and its future development.

The new site has over 100,000 hits worldwide each year. The web site not only showcases the work of the Scottish Fire Brigades Heritage Trust, but also keeps the public informed of forthcoming events and museum opening times. Partner, educational, and charitable organisations can book the services of the Heritage Trust via the web site.

The Trust's media team have project managed the introduction of an on-line sales facility. The sales facility has gone live; however, we are limiting the stock items for online sales at present to establish the practicalities of operating the online sales. Early indications look positive, and it is envisaged that the range of items for sale online will gradually increase.

The new web site which is better suited to the future needs of the Heritage Trust can be accessed via.

[www.sfbheritagetrust.org](http://www.sfbheritagetrust.org)



## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The Scottish Fire Brigades Heritage Trust is without doubt the premier organisation in the UK in the field of conservation, restoration and preservation of fire appliances, uniforms, and associated equipment. The trust also upholds the history and traditions of the fire service, particularly in Scotland. To fulfill and finance these core functions, fundraising is an important part of the trust's financial sustainability.

The Heritage Trust has established partnerships with other like-minded organisations. We attend and supported these partnership organisations to help at their events, which includes our members attending with appliances, uniforms and equipment. This allows the trust to showcase the history and heritage of Scottish Fire Service and facilitates the fundraising for both the trust and partner organisations.

The Heritage Trust was once again invited to stage Fire Engine Rally's at the Glasgow Riverside Museum of Transport, this was run over two separate weekends during the year, proving most popular attracting several thousand people over each weekend. The Heritage Trust was also asked by the Glasgow Riverside Museum to stage smaller events during the year to support the Riverside Museums events calendar, such as the Christmas Craft Market.

The Fire Brigades Union have donated copies of the Red Commemorative Plaques to the Heritage Trust for display at the Greenock Fire Museum and Heritage Centre. The Heritage Trust has played an active part in the Fire Brigades Union's commemorative events at the unveiling of plaques to the memory of firefighters killed in the line of duty. The Heritage Trust will attend with appliances, uniforms and equipment to any Red Plaque event in Scotland as requested by the Fire Brigades Union.

One of the Heritage Trust's principal events is the annual charity fund raising concert at the Beacon Arts Centre, Greenock. This popular annual concert, facilitated by the Ministry of Defence, features the State Band of the Royal Regiment of Scotland. The proceeds of this event are divided between the Scottish Fire Brigades Heritage Trust and the Army Benevolent Fund, The Soldiers Charity and normally has a near full capacity audience in the 500-seat auditorium. The Heritage Trust extends its thanks to all those who supported the concert and to the sponsors whose contribution made this event a major success.

Part of the proceeds of these concerts is donated to the Army Benevolent Fund, The Soldiers Charity. This year members of the SFB Heritage Trust, were invited to the historic firing of the One o'clock Gun at Edinburgh Castle, followed by a cheque presentation from the Heritage Trust to the Army Benevolent Fund, The Soldiers Charity.

The Heritage Trust held its Christmas Raffle in December, this popular fund-raising event has now become an annual occurrence and raises much need funds which are allocated to various projects.

The year 2024 was the bicentenary of the formation of the world's first municipal fire brigade, established in Edinburgh 1824, the first Chief being a 24-year-old surveyor, James Braidwood, titled Master of the Fire Engines. To mark this historic event the Heritage Trust commissioned a 200-year commemorative coin. The boxed coin depicting the badge of the Edinburgh Fire Engine Establishment on the front with a portrait of James Braidwood on the reverse with an insert detailing the life of James Braidwood. These coins went on sale and during the year and all proceeds going to the SFB Heritage Trust. The heritage trust commissioned various other sales memorabilia for the 200-year anniversary of the fire service in Scotland. This was in addition to the Gala Charity Concert to be staged at the Beacon Arts Centre in Greenock during September 2024.

Through to year the Heritage Trust attends numerous events throughout Scotland, from Orkney in the North to Dumfries in the South. The trust staged displays at several high-profile, prestigious events during the year, these included, the Dunkeld Heritage Weekend and the Athol Highland Games, including the review of the Athol Highlanders.

The Heritage Trust provides a contingent each year to participate the Royal British Legion Scotland, remembrance parade in Bridge of Weir. Trust members usually act as standard bearers, escort to the colour, and parade marshals. This year we were in addition, asked to participate in the dedication of the Bridge of Wier War memorial for the adding on of a Falkland's War, Scots Guardsman's name being added to the list of the fallen. This act of dedication was conducted by [REDACTED] Governor of Edinburgh Castle, who is known to the Heritage Trust

## Scottish Fire Brigades Heritage Trust

### Report of the Trustees for the Year Ended 31 August 2024

#### ACHIEVEMENT AND PERFORMANCE

##### Appliances and equipment

Austin K4 Escape Carrier. The Trust took delivery of a World War Two, National Fire Service Austin K4 Wheeled Escape Carrier, in early 2023, with it being officially transferred to our keeping in late 2023, this appliance was donated by the Fire Service National Museum at Weedon, Northamptonshire. Unfortunately, the Museum at Weedon has closed and their collection of appliances and equipment is being disposed of. This 1940s appliance served in the Edinburgh area during the second world war and was handed over to the South Eastern Fire Brigade in 1947 when it was eventually decommissioned, it was donated to Weedon Fire Museum. The Chairman at Weedon, [REDACTED] who is most supportive of the working of the SFB Heritage Trust, was delighted that this Scottish World War Two Fire Engine was coming home to Scotland for renovation. This rare and unique vehicle will require major restoration work carried out before it can be exhibited. The trust is at an advanced stage of planning how this restoration project will be managed.

Bedford TK Water Tender. The Trust took delivery of this vehicle early in 2023 and was officially transferred to our fleet later in the year. There are many examples of these 1970s fire engines in existence, most having aluminum finishes to the sides of the vehicle and roller shutter locker doors. This appliance which served in East Sussex Fire Brigade, is quite unique in so far that it has red painted sides and roller shutter lockers. This vehicle has been kindly donated by a private collector who wishes his vehicle to be restored to its original condition and put on public display.

Dennis water Tender Ladder 1974 This appliance was donated a few years ago, by the family of one of our Trustees Stewart Lewis following his death. The vehicle required some major mechanical work to make it roadworthy and has been an ongoing project. The extensive restoration work upon this vehicle is now nearing completion and hopefully will be roadworthy and attending events in the forthcoming year.

Volunteer Support Unit. The Heritage Trust has for several year had custodianship of a Volkswagen Volunteer support Unit, in late 2023 we were also asked to look after and preserve a Leyland VSU which was owned by the Scottish Fire and Rescue Service. In the Spring of 2024, the ownership of this vehicle was transferred over to the SFB Heritage Trust. The Trust uses this appliance to attend events showcasing the history and heritage of the Fire Service in Scotland.

Dumfries and Galloway Control Unit 1988. The Heritage Trust has been offered a control unit by International Fire and Rescue Association. This vehicle was used by IFRA as a Sales Unit when they attended events. Prior to IFRA owning the vehicle it was Control Unit for Dumfries and Galloway Fire Brigade acting as a fire ground command and control facility at major incidents. The Heritage Trust is in the process of preparing the vehicle to be transported for restoration. This appliance is of significant historical interest as it was used as the command-and-control centre for fireground operations at the Lockerbie Aircraft Disaster, 21st December, 1988.

There are several vehicles at various stages of restoration within the Heritage Trust fleet. Since the trust has moved to its present location at the Heritage Hub in Hamilton, at the larger premises we are able to consolidate most of our restoration and conservation work on vehicles in one central location. This should make the logistics of the numerous restoration projects easier managed.

##### Greenock Fire Museum and Heritage Centre.

During 2023 programmed works of window replacements at the Municipal Building Greenock, has required scaffolding to be erected in the courtyard of the museum, and on the outer approach road frontage it is expected that the scaffolding will be in place until December 2024. We were informed in October 2023 that extensive roof work was required on the municipal building which not only required scaffolding to be erected in the courtyard of the museum but necessitated the access road to the museum to be closed. This restricted pedestrian access to the museum and made access for passengers from the visiting cruise ships more problematic. As a result of these works and the restrictions placed on access, footfall has dropped to around a third on the normal visitor capacity. These renovations have had a detrimental effect of sale of goods revenue, and financial donations to the museum. It is envisaged that once the disruption the from the building works is over, we are confident the Greenock Fire Museum and Heritage Centre will return to being Inverclyde's premier visitor attraction.



## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Statement of Financial Activities for the year ended 31st August 2024 show a surplus for the year of £28,996 (2023 - £11,991).

The total funds held by the charity at 31st August 2024 is £133,338 (2023 - £104,342) which comprises £72,224 of unrestricted funds (2023 - £41,428) and £61,114 restricted funds (2023 - £62,914).

The restricted funds balance includes £43,000 of the heritage assets donated to the charity in 2014. The value of these heritage assets are taken from the charity's insurance schedule.

##### **Reserves policy**

The Charity has considered the reserves required and have considered their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure.

The balance of unrestricted funds at 31st August 2024 was £72,224 and is regarded as free reserves which may be used for any purpose within the charity's remit. This would equate to just over two months running costs at current levels.

The balance of restricted funds at 31st August 2024 was £61,114 and these reserves may only be used for purposes connected with the donated heritage assets and work to complete Dennis Ulster Pump and the Austin K4 appliance.



## **Scottish Fire Brigades Heritage Trust**

### **Report of the Trustees for the Year Ended 31 August 2024**

#### **FUTURE PLANS**

The Scottish Fire Brigades Heritage Trust will continue to carry out its charitable objectives in the forthcoming year. Emphasis will be paid to the advancement of the education into the history, heritage, and traditions of the fire service in general with prominence to the Scottish perspective.

The Trust will continue to work in partnership with the Scottish Fire and Rescue Service as an Affiliated Organisation. To this end, the SFRS Heritage Trust will endeavor to maintain the appropriate level of governance required to uphold and sustain this privileged partnership.

The SFRS Heritage Trust is committed to the advancement of the education, arts, culture, heritage, and sciences of the fire service and will engage with any necessary agency or partnership what will assist in achieving these aims.

To this end we have developed partnerships with similar and like-minded organisations, such as the Scottish Military Museum, The Glasgow Riverside Museum of Transport, the Northeast of Scotland Fire Heritage Trust, and International Fire and Rescue Association all registered charities and run entirely by volunteers. The Trust can forge these working relationships in practical terms.

The Scottish Fire Brigades Heritage Trust has during the past year moved to new premises in Hamilton. These premises which are in the Fire Heritage Hub is now the Charities Administrative Headquarters. These premises now the focus of our restoration, conservation and preservation work on old fire engines, uniforms, and associated fire equipment. These new premises are more suited to the future needs of the work of the Heritage Trust.

The complete collection of the Heritage Trust's Vehicles, Equipment, Uniforms and Historical Artefacts is in the process of being re-catalogued by a dedicated team of our archiving team. The chosen system of our cataloguing reflects that presently in use by the City of Glasgow Museums. This is a well proven and tested method of recording collections, and it is envisaged this ongoing project will enhance and maintain our record keeping for future perpetuity. This valuable work is being project managed by our Archiving Manager.

The Scottish Fire Brigades Heritage Trust would like to acknowledge the help and support we have received from, the Board of the Scottish Fire and Rescue Service, the Chief Fire Officer and Senior Management of the Scottish Fire and Rescue Service and the various departments within the SFRS.

The Board of Trustees, Committee Member and Volunteers of the Scottish Fire Brigades Heritage Trust are looking forward to a productive and positive year ahead as an Affiliated Organisation to the Scottish Fire and Rescue Service.

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

##### **Governing document**

The Scottish Fire and Rescue Service Heritage Trust is a Scottish Charity Incorporated Organisation (SCIO) and is governed by is SCIO document.

The charity is controlled by its board of trustees, listed on the information page, all of whom served during the year. The board of trustees has the power to make appointments to fill casual or permanent positions as it sees fit.

the trustees are well established members of the charity and aware of their legal obligations under charity law. The charity is managed on a day-to-day basis by David Adam.

##### **Risk management**

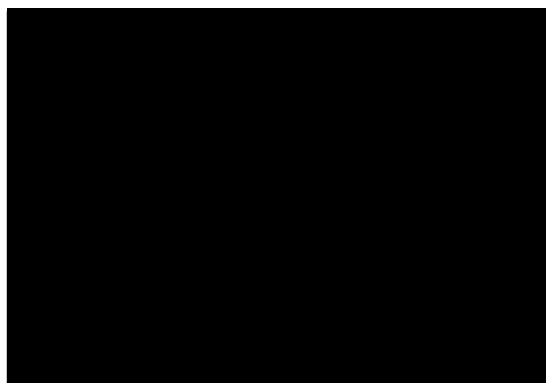
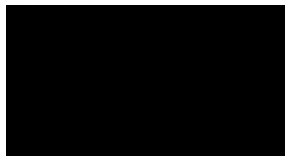
Internal and external risks faced by the Charity are identified by the members and procedures to limit the exposure to such risk are in place.

Scottish Fire Brigades Heritage Trust

Report of the Trustees  
for the Year Ended 31 August 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number  
SC043929

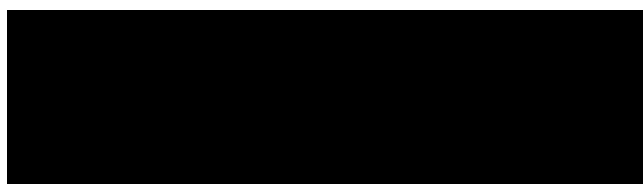


**Independent Examiner**



Macleod Fulton  
Scottcourt House  
West Princes Street  
Helensburgh  
Argyll & Bute  
G84 8BP

Approved by order of the board of trustees on 30 May 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Scottish Fire Brigades Heritage Trust**

**Independent examiner's report to the trustees of Scottish Fire Brigades Heritage Trust**

I report to the charity trustees on my examination of the accounts of Scottish Fire Brigades Heritage Trust (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Macleod Fulton  
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30 May 2025

Scottish Fire Brigades Heritage Trust

Statement of Financial Activities  
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants		41,331	-	41,331	23,650
Other trading activities	2	40,806	-	40,806	40,932
Investment income	3	105	-	105	38
<b>Total</b>		<u>82,242</u>	<u>-</u>	<u>82,242</u>	<u>64,620</u>
<b>EXPENDITURE ON</b>					
Raising funds		31,203	-	31,203	25,475
Charitable activities					
Charitable activities		20,243	1,800	22,043	27,154
<b>Total</b>		<u>51,446</u>	<u>1,800</u>	<u>53,246</u>	<u>52,629</u>
<b>NET INCOME/(EXPENDITURE)</b>		30,796	(1,800)	28,996	11,991
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		41,428	62,914	104,342	92,351
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>72,224</u>	<u>61,114</u>	<u>133,338</u>	<u>104,342</u>

The notes form part of these financial statements

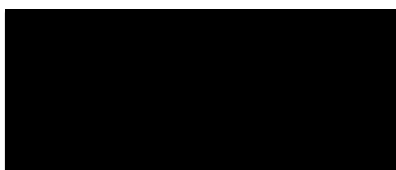


Scottish Fire Brigades Heritage Trust

Balance Sheet  
31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
<b>FIXED ASSETS</b>					
Heritage assets	6	15,546	43,000	58,546	55,546
<b>CURRENT ASSETS</b>					
Stocks	7	12,246	-	12,246	7,096
Cash at bank and in hand		45,992	18,114	64,106	43,140
		<u>58,238</u>	<u>18,114</u>	<u>76,352</u>	<u>50,236</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,560)	-	(1,560)	(1,440)
<b>NET CURRENT ASSETS</b>		<u>56,678</u>	<u>18,114</u>	<u>74,792</u>	<u>48,796</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>72,224</u>	<u>61,114</u>	<u>133,338</u>	<u>104,342</u>
<b>NET ASSETS</b>		<u>72,224</u>	<u>61,114</u>	<u>133,338</u>	<u>104,342</u>
<b>FUNDS</b>	9				
Unrestricted funds				72,224	41,428
Restricted funds				61,114	62,914
<b>TOTAL FUNDS</b>				<u>133,338</u>	<u>104,342</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2025 and were signed on its behalf by:



Notes to the Financial Statements  
for the Year Ended 31 August 2024

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 Act 2011. 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.

**Heritage assets**

No depreciation is charged on heritage assets.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Sales of helmets & toys	40,806	40,932

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	105	38
	<u>105</u>	<u>38</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	23,650	-	23,650
Other trading activities	40,932	-	40,932
Investment income	38	-	38
<b>Total</b>	<u>64,620</u>	<u>-</u>	<u>64,620</u>
<b>EXPENDITURE ON</b>			
Raising funds	25,475	-	25,475
<b>Charitable activities</b>			
Charitable activities	27,154	-	27,154
<b>Total</b>	<u>52,629</u>	<u>-</u>	<u>52,629</u>
<b>NET INCOME</b>	11,991	-	11,991
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	29,437	62,914	92,351
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>41,428</u>	<u>62,914</u>	<u>104,342</u>

Scottish Fire Brigades Heritage Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

6. HERITAGE ASSETS

	Total £
<b>MARKET VALUE</b>	
At 1 September 2023	55,546
Additions	3,000
	<u>58,546</u>
At 31 August 2024	<u>58,546</u>
<b>NET BOOK VALUE</b>	
At 31 August 2024	58,546
	<u>58,546</u>
At 31 August 2023	<u>55,546</u>

7. STOCKS

	31.8.24 £	31.8.23 £
Stocks	<u>12,246</u>	<u>7,096</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Other creditors	<u>1,560</u>	<u>1,440</u>

9. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	41,428	30,796	72,224
<b>Restricted funds</b>			
Vintage vehicles	43,000	-	43,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	11,000	(1,800)	9,200
	<u>62,914</u>	<u>(1,800)</u>	<u>61,114</u>
<b>TOTAL FUNDS</b>	<u>104,342</u>	<u>28,996</u>	<u>133,338</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,242	(51,446)	30,796
<b>Restricted funds</b>			
Project Austin K4 Appliance	-	(1,800)	(1,800)
<b>TOTAL FUNDS</b>	<u>82,242</u>	<u>(53,246)</u>	<u>28,996</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	29,437	11,991	41,428
<b>Restricted funds</b>			
Vintage vehicles	43,000	-	43,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	11,000	-	11,000
	<u>62,914</u>	<u>-</u>	<u>62,914</u>
<b>TOTAL FUNDS</b>	<u>92,351</u>	<u>11,991</u>	<u>104,342</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	64,620	(52,629)	11,991
<b>TOTAL FUNDS</b>	<u>64,620</u>	<u>(52,629)</u>	<u>11,991</u>

# Scottish Fire Brigades Heritage Trust

## Notes to the Financial Statements - continued for the Year Ended 31 August 2024

### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	29,437	42,787	72,224
<b>Restricted funds</b>			
Vintage vehicles	43,000	-	43,000
Dennis Ulster Pump	8,914	-	8,914
Project Austin K4 Appliance	11,000	(1,800)	9,200
	<u>62,914</u>	<u>(1,800)</u>	<u>61,114</u>
<b>TOTAL FUNDS</b>	<u>92,351</u>	<u>40,987</u>	<u>133,338</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	146,862	(104,075)	42,787
<b>Restricted funds</b>			
Project Austin K4 Appliance	-	(1,800)	(1,800)
	<u>146,862</u>	<u>(105,875)</u>	<u>40,987</u>
<b>TOTAL FUNDS</b>	<u>146,862</u>	<u>(105,875)</u>	<u>40,987</u>

### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

**Scottish Fire Brigades Heritage Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024**

	31.8.24 £	31.8.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
Donations	40,871	23,650
Subscriptions	460	-
	<u>41,331</u>	<u>23,650</u>
<b>Other trading activities</b>		
Sales of helmets & toys	40,806	40,932
<b>Investment income</b>		
Deposit account interest	105	38
<b>Total incoming resources</b>	<u>82,242</u>	<u>64,620</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donation	1,000	1,000
Cost of goods for resale	26,635	22,345
Cost of raising donations	8,718	5,028
	<u>36,353</u>	<u>28,373</u>
<b>Other trading activities</b>		
Opening stock	7,096	4,198
Closing stock	(12,246)	(7,096)
	<u>(5,150)</u>	<u>(2,898)</u>
<b>Charitable activities</b>		
Insurance	524	757
Postage and stationery	84	21
Advertising	395	398
Sundries	1,062	1,316
Computer expenses	-	322
Repairs renewals & maintenance	345	3,998
Vehicle expenses	17,514	17,000
Uniform clothing	479	1,220
Subscriptions	55	682
	<u>20,458</u>	<u>25,714</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	25	-
<b>Governance costs</b>		
Accountancy and legal fees	1,560	1,440

This page does not form part of the statutory financial statements

**Scottish Fire Brigades Heritage Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024**

	<b>31.8.24</b>	<b>31.8.23</b>
	<b>£</b>	<b>£</b>
Total resources expended	53,246	52,629
Net income	28,996	11,991

This page does not form part of the statutory financial statements