

SERA
Scottish Emergency Rescue Association

Scottish Charity No : SC047127

Annual Report and Accounts
For the Year ended
31 January 2024

SERA

Trustees' Annual Report

For the year ended 31 January 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 January 2024.

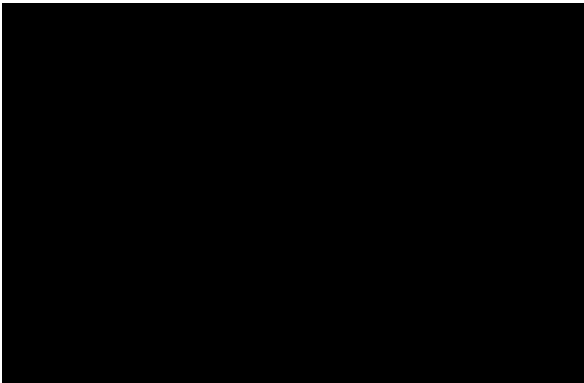
Reference and Administrative Information

Charity Name SCOTTISH EMERGENCY RESCUE ASSOCIATION
SERA

Charity No SC047127

Address 3 Long Craig Rigg
Edinburgh
EH5 1QT

Current Trustees



Independent Examiner



On behalf of Priory Accounting & Tax Ltd
2 Ridge Way
Dalgety Bay
KY11 9JN

This is a report approved by the members of the management team, for the purpose of the charity law, for the year ending 31/01/2024.

This Statement is the requirements of the Statement Recommended Practice Accounting and Reporting by Charities (March 2005).

Vision and Mission Statement

The Scottish Emergency Rescue Association has been in existence in varying forms since 2007, partnering with Social Care providers, Education Establishments and overseas Emergency Service agencies to address the diverse, complex and practical rescues that emergency services worldwide are required to undertake.

Since 2007 the Scottish Emergency Rescue Association has been the project delivery team for Blythswood Care and their 999 Project delivering over 48 fully equipped Fire Engines and 10 Ambulances to countries such as Moldova, Serbia, Romania and Burundi.

After a decade of successful project delivery, SERA continue to be a partnership focused organisation with development and facilitation of emergency rescues and education to ensure that partnership emergency personnel can adapt and respond to existing and emerging risks.

In addition to the donation of equipment, SERA have trained hundreds of local firefighters in each of the host countries in order that they can safely use and maintain the equipment and vehicles provided.

SERA have developed an educational programme alongside the appliance, equipment and training programme where we work in schools and colleges in each country taking the message of home fire safety and road safety to the young people of each country to prevent tragic events before they happen.

A range of strategic objectives have been established that underpin SERA's vision and provide the necessary framework that will enable its realisation. These objectives are outlined in the following pages and the specific actions that we plan to deliver are also detailed.

It is logical that the strategic objectives take account not only of the aspirations of the organisation itself, but also how it can best partner, support, facilitate and educate where possible to prevent loss of life and injury.

The SERA vision is therefore to reduce the number of deaths, injuries and loss caused through fire, road or natural occurrences by the support of emergency services and education establishments through a range of activities and programmes, all of which serve the needs of the rescue community and wider community in which it operates.

Our Objectives

1. Education and Development
2. Advice and Guidance
3. Finance and Governance

EDUCATION AND DEVELOPMENT

To develop a partnership programme within Schools & Colleges within host countries to further the educational experience relating to fire and road safety.

Develop and facilitate a road safety programme focusing on motor cyclists in each host country.

Identify and research high risk occupancies within towns and cities where each annual project is based to develop an education and fire risk management programme.

To train emergency services in the latest techniques, rescue procedures and trauma care currently in practice in the UK Fire Service.

Advice and Guidance

Raise the profile of SERA, its vision, mission, and strategic objectives.

Develop partnerships within and out with the UK.

Deliver an annual report.

Finance and governance

Develop risk management processes.

Produce a short and medium term financial plan.

Monitor and review governance structure.

Establish business planning processes.

Establish a marketing strategy.

Establish a fundraising strategy.

Establish a volunteer policy and procedure.

Review all insurances for projects and volunteers.

Establish an audit/review process of the organizational management.

Our Accomplishments 2023-24

The charity managed to deliver 8 x fire engines, 1 x Lorry Mounted Crane, 1 Turntable Ladder, 1 x 33 seater bus and 2 x Pick up trucks to Ukraine. In addition, we sent 3 x articulated lorries of equipment to Ukraine and an 18t Lorry of equipment to Moldova.

Fundraising

We do not receive any government funding or support therefore continue to rely on donations from our volunteers and adhoc donations from corporate organisations. We have no fundraising activities planned as a result of our volunteers using all available time to collect, repair and prepare the vehicles and equipment needed for the next project.

We experienced a large increase of donations when the war in Ukraine first started however this has significantly reduced as the war continues.

Plans for the future

Future plans include another equipment load to Moldova in May 2024 and numerous trips to Ukraine with fire engines and equipment.

Our aim is also to be aware of the importance of recycling, where possible, equipment and fire engines which would otherwise be destroyed which is the main source of our resources.

Financial review

In 2024, the income for the charity amounted to £70,383. Out of this income, £52,382 arising from donations to the charity, and £18,000 arising from grant income.

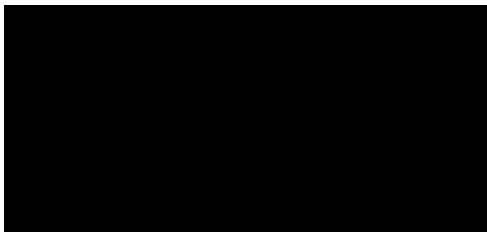
Our expenditure for the year amounted to £75,561, leading to a loss of £5,178.

Stock

During the year SERA either received substantial amounts of equipment which has been and will be used to equip the fire appliances. At the year-end we held approximately 23 BA sets and cylinders which are worth approximately £200 each, along with 14 No light portable pumps and 3 sets of hydraulic cutting gear.

We are grateful for all donations received so far which is a great help in achieving our objective. We are also open to accept further donations to help us continue working towards SERA's goals equally in the short and the long term.

Approved by the trustees and signed on their behalf by [REDACTED] on 18th December 2024.



SERA
Scottish Emergency Rescue Association
Independent Examiner's Report to the
Trustees of SERA

I report on the accounts of the charity for the year ended 31 January 2024 which are set out on pages six to ten.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 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 statement

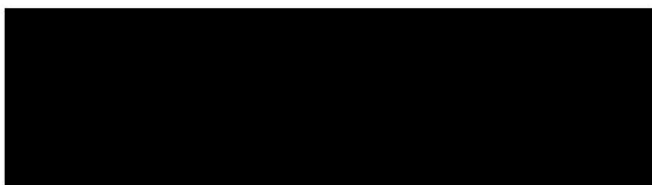
In the course of my examination, no matter has come to my attention

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, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Chartered Certified Accountant
On behalf of Priory Accounting & Tax Ltd
2 Ridge Way
Dalgety Bay
KY11 9JN

Date: 5 Feb 2025

SERA
Scottish Emergency Rescue Association
Receipts and Payments Account
For the Year ended
31 January 2024

	Notes	2024 £	2023 £
RECEIPTS			
Donations	3	50,925	112,476
Activities for generating funds			
Grants	3	18,000	
HMRC gift aid			
Total receipts		<u>68,925</u>	<u>112,476</u>
Receipts from General Trustees		1,458.0	
Total receipts		<u>70,383</u>	<u>112,476</u>
PAYMENTS			
Costs of generating funds	4a	37,065	33,668
Charitable activity expenses			
Governance costs	4b	10,189	2,451
Travel	4c	28,307	31,987
Total payments		<u>75,561</u>	<u>68,106.4</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(5,178)	44,370
before transfers			
Transfers			
SURPLUS/(DEFICIT) FOR THE YEAR		<u>(5,178)</u>	<u>44,370</u>

All funds are unrestricted.

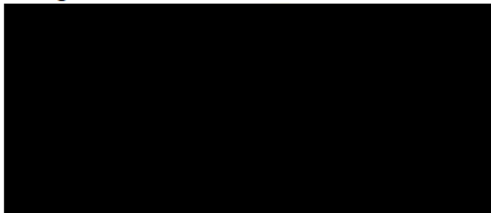
SERA
Scottish Emergency Rescue Association
Statement of Balances
For the Year ended
31 January 2024

	Notes	2024		2023
		£	£	£
Fixed Assets				
Tangiblefixed assets	5	<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
Current Assets				
Bank balances				
Opening balances		3,733	6,273	
Surplus/(deficit) for the year		(2,878)	-	2,540
Closing balances		<u>855</u>	<u>3,733</u>	
Liabilities				
Loan from members	6&7	<u>- 16,033</u>	<u>- 19,057</u>	
		<u>(16,033)</u>	<u>- 19,057</u>	
		16,888	22,790	
RESERVES				
Unrestricted funds		<u>16,888</u>	<u>22,790</u>	
		<u>16,888</u>	<u>22,790</u>	

The notes to the accounts on pages 10-12 form part of the financial statements.

The accounts were approved by the trustees and signed by Gary Bennett on 18 Dec 2024

Signed for and on behalf of Scottish Emergency Rescue Association



1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b Going concern

The charity's balance sheet at 31 January 2023 is showing a positive position, which means, that the assets are greater than the liabilities. The trustees consider that in the coming years with increased awareness of the charity, there are no material uncertainties regarding the charity's ability to continue as a going concern.

c Income

All income received during the period arise from charitable donations.

All donations received are unrestricted funds. Unrestricted funds are funds that can be used in accordance with the objectives of the charity.

d VAT

The charity is not registered for VAT and, accordingly, expenditure is inclusive of VAT where applicable.

e Tangible Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation.

Depreciation is charged at the following rate to write off the cost of the assets over the useful economic life of the assets;

Fixtures & Fittings	25% straight line
Equipment	25% straight line

2 Legal status of the charity

SERA is a Scottish Charitable Incorporated Organisation - a legal entity that is only regulated by the Office of the Scottish Charity Regulator (OSCR) and not by Companies House.

SERA
Scottish Emergency Rescue Association
Notes to the Accounts
For the Year ended
31 January 2024

3 Income from charitable activities

Donations	
Blythwood Care	23,417
Just Giving donations	2,576
Lush Retail	19,723
From trustees	1,458
Fire Aid grant	18,000
Other donations	5,208
Total	70,383

4 Analysis of expenditure

a	Costs of generating funds	
	Purchases for the charity	290
	Equipment and fire engine acquisition	28,803
	Motor Expenses	7,972
		37,065 <i>inc refunds</i>
b	Governance costs	
	Depreciation	-
	wages	7,000
	Insurance	2,537
	Admin costs	651
		10,189 <i>inc refunds</i>
c	Travel costs	
	Fines paid	3,209
	Train & other travel	24,807
	Other	292
		28,307 <i>inc refunds</i>

5 Fixed Assets

	Equipment	Fixtures & Fittings	Total
Cost			
As at 31 Jan 2022	7,885	1,056	8,941
Added during the period	-	-	-
As at 31 Jan 2023	7,885	1,056	8,941
Depreciation			
As at 31 Jan 2022	7,885	1,056	8,941
Charge for period	-	-	-
As at 31 Jan 2023	7,885	1,056	8,941
Net Book Value			
As at 31 Jan 2022	-	-	-
As at 31 Jan 2023	-	-	-

6 Creditors: amounts falling due after more than one year

Loan from Gary Bennett	-	16,033
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7 Related party transactions

The charity has been provided loan throughout the years from [REDACTED] due to the shortfall in fund to the charity. This loan is interest-free, and is to be repaid once sufficient reserves become available. amount at the year-end was £16,033 (£19,057 in 2022-23).