

Charity registration number SC013965 (Scotland)

SCOTTISH SOCIETY OF ANAESTHETISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7 MARCH 2025

SCOTTISH SOCIETY OF ANAESTHETISTS

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SCOTTISH SOCIETY OF ANAESTHETISTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 7 MARCH 2025

The trustees present their annual report and financial statements for the year ended 7 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The Scottish Society of Anaesthetists is a Trust established to further the study of the science and practice of anaesthesia.

The past year has seen delivery of 2 successful in-person conferences, with excellent attendance and delivery of educational content. We have had excellent feedback from the conferences, and have continued to deliver on the 'local' nature of the meetings, satisfying educational and social opportunity whilst again minimising unnecessary travel and environmental concerns.

In April 2024 we hosted our Spring meeting at Peebles Hydro and this was another sell out event. The meeting returned a small surplus and offered excellent value for delegates. The Winter meeting was held in Inverness, and was a joint meeting with the Association of Anaesthetists. This meeting was again well attended.

As part of our charitable goals, we have continued our expenditure to support research, travel and educational grants. A total of £3,945 was awarded in this accounting year. This is slightly reduced compared to the previous financial year. The discrepancy is due to changing the dates of application deadlines, with the rest of the grants paid in the next financial year. Grants were awarded to a mixture of research projects, personal travel grants and sponsorship of educational events. We also awarded applicants who presented their educational work at our conferences.

The previous SSA executive invested some funds into a Charity Authorised Investment Fund which initially showed poor growth due to the subdued global economic position in the time after the initial investment. This has improved over the course of this financial year. The current executive are considering allocating some funds – currently held in one of our business cash accounts – to a fixed term interest account.

Achievements and performance

This year the charity reports a surplus due to a continued solid membership, trade sponsorship and delegate fees from our educational meetings. As an executive, we have discussed increasing the funds we allocate in grants, and widening our criteria for these awards.

Membership levels remain at approximately 400 members. All new members pay their subscription through the Gocardless system, with a reducing number of members still paying by direct debit. A total of £7,667 was received in membership subscriptions in this financial year, up slightly on last year.

Research, presentation and travel awards ranging from £200 - £1,000 were allocated to [REDACTED] (payment to Resurge Africa). We continue to support the Anatomy for the FRCA course run at St Andrews.

Financial review

The surplus for the year was £14,891. The financial statements have been prepared with current statutory requirements and the charity's trust deed. The principle source of income was from subscriptions and conferences.

Reserves policy

In the opinion of the trustees, the charity's assets are sufficient for it to fulfil the obligations of the charity. The trustees consider the minimum core running cost of the organisation to be £1,000.

SCOTTISH SOCIETY OF ANAESTHETISTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 7 MARCH 2025

Risk Management

The Trustees have reviewed the major risks facing the charity and have designed suitable procedures and processes to mitigate these risks.

Plans for the future

The next meeting is the Winter meeting with the Royal College of Anaesthetists, to be held in Perth, Scotland on the 17th and 18th November 2025. The Spring meeting is booked for Peebles Hydro on 23th and 24th April 2025.

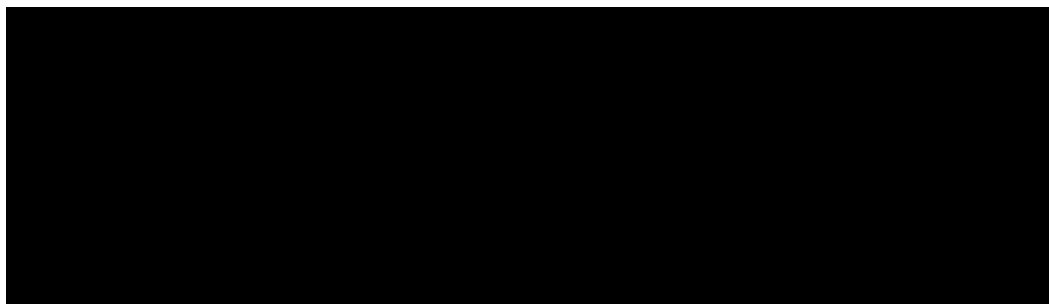
The executive will consider allocating a proportion of funds (currently in a business cash account) to a fixed rate/ fixed term interest account.

The trustees consider that the assets of the Society will allow us to run the Society without the need for specific fundraising activity.

Structure, governance and management

The charity is a registered unincorporated association, number SC013965 and is governed by its constitution.

Current Trustees



Other trustees during the year



Key Management Personnel Remuneration

The trustees consider the board of trustees to be the key management personnel of the charity in charge of directly controlling the charity on a day to day basis.

All of the Scottish Society of Anaesthetists' Trustees are appointed or reappointed by the members at our annual general meeting which is held in the spring each year.

SCOTTISH SOCIETY OF ANAESTHETISTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 7 MARCH 2025

Charity Registration Number

SC013965

Contact address

Scottish Society of Anaesthetists


Glasgow Royal Infirmary Anaesthetic Department

Level 3 Walton Building

Glasgow Royal Infirmary

84 Castle Street

Glasgow, G4 0SF

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

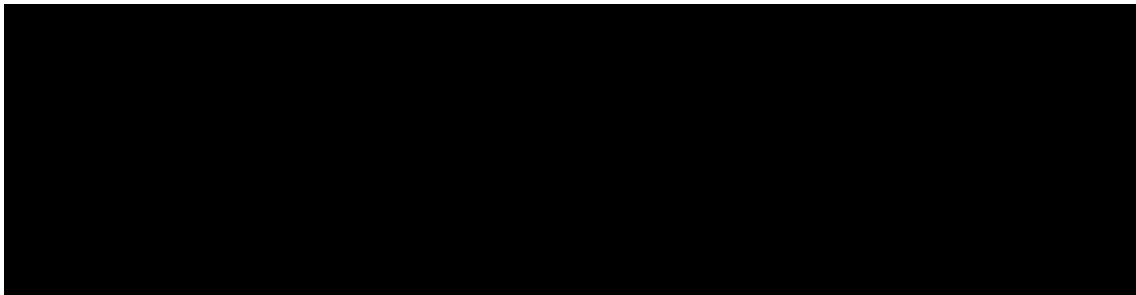
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



SCOTTISH SOCIETY OF ANAESTHETISTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SCOTTISH SOCIETY OF ANAESTHETISTS

I report on the financial statements of the Charity for the year ended 7 March 2025, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

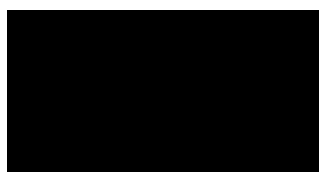
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



on behalf of Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Dated: 1 December 2025

SCOTTISH SOCIETY OF ANAESTHETISTS

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 7 MARCH 2025

	Notes	Total 2025 £	Total 2024 £
<u>Receipts</u>			
Charitable activities	2	43,194	31,036
Other trading activities	3	21,082	19,210
Investments	4	964	972
Total receipts		65,240	51,218
<u>Payments</u>			
Charitable activities	7	50,349	30,584
Net Receipts/(Payments)		14,891	20,634

SCOTTISH SOCIETY OF ANAESTHETISTS

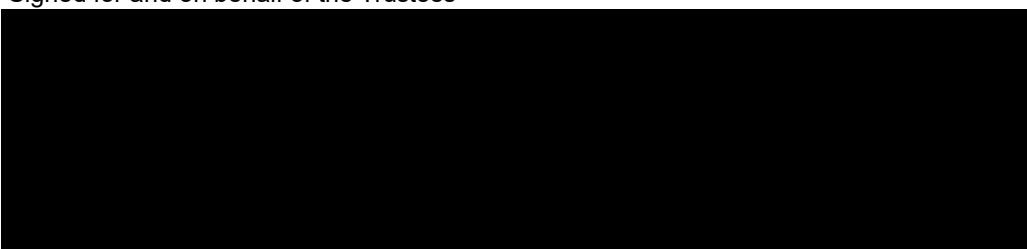
Statement of Balances

AS AT 7 MARCH 2025

	Notes	Total 2025 £	Total 2024 £
Bank and deposit balances			
Bank and deposit balances brought forward		103,459	82,822
(Deficit)/Surplus in the year		14,891	20,634
		<hr/>	<hr/>
Bank and deposit balances carried forward		118,350	103,456
		<hr/>	<hr/>
Investments			
Investments at cost		59,953	57,859
		<hr/>	<hr/>
Investments at market value		59,016	57,447
		<hr/>	<hr/>
Liabilities : Accruals	8	828	828
		<hr/>	<hr/>

The Accounts were approved by the Trustees on 1 December 2025

Signed for and on behalf of the Trustees



SCOTTISH SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 7 MARCH 2025

1 Accounting policies

Charity information

Scottish Society of Anaesthetists is a Trust established to further the study of the science and practice of anaesthesia.

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.1 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2 Charitable activities

	Total 2025 £	Total 2024 £
Conference Income	43,194	31,036

3 Other trading activities

	Total 2025 £	Total 2024 £
Membership subscriptions	7,667	7,821
Merchandise income	15	20
Sponsorships and social lotteries	13,400	11,369
Other trading activities	21,082	19,210

SCOTTISH SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 7 MARCH 2025

4 Investments

Total 2025 £	Total 2024 £
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Bank Interest	964	972
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5 Net movement in funds

2025 £	2024 £
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The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	971	792
	<hr/>	<hr/>

6 Trustees

Total reimbursement payments were paid to trustees as follows:

	£nil (2024: £63)
	£nil (2024: £336)
	£nil (2024: £60)
	£440 (2024: £1,207)
	£394 (2024: £99)
	£60 (2024: £216)

7 Charitable activities

Total 2025 £	Total 2024 £
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Conference/Events Expenses	44,257	19,802
Trainee Prizes/Awards	60	-
Stationery/Postage	162	-
Travel/Research Grants	3,945	7,410
Website Expenditure	60	600
Committee expenses	894	1,980
	<hr/>	<hr/>

49,378	29,792
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Share of governance costs (see note 8)	971	792
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50,349	30,584
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SCOTTISH SOCIETY OF ANAESTHETISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 7 MARCH 2025

8 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Independent Examination Fee	-	971	971	-	792
	<u>-</u>	<u>971</u>	<u>971</u>	<u>-</u>	<u>792</u>
	<u>-</u>	<u>971</u>	<u>971</u>	<u>-</u>	<u>792</u>

All costs have been allocated on a direct basis.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	828	828
	<u>828</u>	<u>828</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).