

**REGISTERED COMPANY NUMBER: SC461352 (Scotland)**  
**REGISTERED CHARITY NUMBER: 048086**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Scottish Rural Action**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

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for the Year Ended 31 March 2025**

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**Scottish Rural Action**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

**Scottish Rural Action**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Scottish Rural Action (SRA) works with members and partners to:

- build a grassroots-led rural movement in Scotland that connects rural communities with each other and with policy makers for the purpose of sharing learning and shaping policy;
- provide secretariat for platforms of the rural movement including the Scottish Rural & Islands Parliament (SRIP) and the Scottish Rural & Islands Youth Parliament (SRIYP);
- collaborate with seldom-heard groups to ensure these platforms are inclusive and accessible;
- build the capacity of sectoral and geographic networks, upskilling organisations and individuals to enable them to participate in the rural movement more effectively;
- collectively develop a cross-sectoral, place based and asset-based understanding of rural Scotland's economy, society and culture that shapes local practice and national policy;
- connect Scotland's rural movement with UK, EU and international partners.

We do this in the context of Scotland's sparsely populated rural and island diaspora with just 17% of the population yet 98% of the landmass and over 90 inhabited islands. Because of this sparseness and diversity, our work building the rural movement is critical to shining a light on effective approaches to addressing longstanding challenges such as the demographic deficit of younger adults. It is also critical to supporting rural strengths and innovation across all areas of community, enterprise, culture and the custodianship of land to mitigate climate change and prevent loss of biodiversity.

### **Activities**

A significant achievement in 2024/2025 was winning the tender to deliver the 6th European Rural Parliament (6th ERP) in partnership with Aberdeenshire Council and the Scottish Government. The ERP is a participative democratic assembly - the mother of our own Scottish Rural & Islands Parliament. It brings more than 400 delegates together from 43 countries to share learning and to shape the policy of the European Commission and of EU and non-EU countries alike.

Winning the tender means hosting the 6th ERP in the North East of Scotland in October 2025. For Scottish rural and island communities, which since Brexit have lost access to invaluable civil society networks, enterprise partnerships and academic collaborations, this signified a once-in-a-generation opportunity to reset relationships and rebuild connections. Underpinning the 6th ERP in Scotland is a dedicated European Rural Youth Parliament modelled on our own Scottish Rural & Islands Youth Parliament.

In addition to winning the tender to host the 6th ERP, Scottish Rural Action stepped up our outreach and engagement. In 2024/05:

- 3900 people aged 3 to 93 took part in 24 workshops and events (12 online and 12 in person), collectively exploring different topics important to their places including housing, islands enterprise, energy, repopulation, place planning, village halls and community ownership.
- 80 government officials, Ministers, Members of the Scottish Parliament (MSPs) and Members of Parliament (MPs) also took part in these events, engaging in dialogue with grassroots participants including young people, which challenged them to apply a rural lens to policy-making and legislation.
- We ran 4 major online campaigns on Rural Youth, Rural Health Advocacy, Village Halls Week, and Island Enterprises to shine a light on the amazing things happening in our rural and island communities.
- These campaigns and our regular social media updates reached over 100,000 accounts on Facebook, Instagram and LinkedIn.

**Scottish Rural Action**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

- We co-produced 7 reports and consultation responses including on rural transport, on community benefits from energy developments and on proposals for the Scottish Government's Rural Delivery Plan.
- We delivered 10 partnership projects including the development of a Rural & Islands Place Standard Tool, the Rural Youth Action Network, the Village Halls Network and the programme of local learning events linked to the Scottish Rural & Islands Parliament.
- We welcomed 60 new members from every corner of Scotland, bringing our total membership to over 400 individuals and organisations.

You can find out about our work by visiting our own website ([www.sra.scot](http://www.sra.scot)), the website of the Scottish Rural & Islands Parliament ([www.srip.scot](http://www.srip.scot)) and the website of the European Rural Parliament ([www.europeanruralparliament.com](http://www.europeanruralparliament.com))

## **FINANCIAL REVIEW**

### **Financial Review**

The Scottish Government remains the primary core funder for Scottish Rural Action. The Board recognises an ongoing need to diversify SRA's income and are and are pleased that we have started to attract modest income from other sources, mainly donations, sponsorship and sales of services.

2024-25 saw our project expenditure reduce significantly as we were not delivering a Rural & Islands Parliament, but the higher staff and Director travel expenses mirrored the fact we were delivering lots of small events across the length and breadth of Scotland.

During the year, Scottish Rural Action reported a surplus of £64,497 (2024 - £11,105 deficit), with a increase in restricted funds to £56,106 (2024 - £46,700) and an increase in unrestricted funds to £88,899 (2024 - £17,797).

### **Reserves policy**

Scottish Rural Action seeks to retain reserves the equivalent of six months operating costs and sufficient to meet our obligations in full upon deciding to close the organisation. The Board is satisfied the necessary amount is available in unrestricted reserves at 31st March 2025.

## **FUTURE PLANS**

A lot of our work is ongoing including providing secretariat and capacity building support for the Village Halls Network, the Community Led Local Development (CLLD) Youth Local Action Groups, the Royal Highland Show Community Showcase, the Rural & Islands Place Standard Tool Working Group and the Cross Party Group on Islands in the Scottish Parliament. We will also start building a community-led network focused around water and waste water management in recognition of the importance of this agenda across all rural and island interests, from food production to repopulation and climate adaptation.

We anticipate a significant proportion of our energies will be dedicated to ensure the 6th European Rural Parliament is a success for the whole of Europe's rural and island communities, not least for Scotland's.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## Scottish Rural Action

### Report of the Trustees for the Year Ended 31 March 2025

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Staffing structure

The staffing structure of SRA during the year was as follows:

Artemis Pana - National Co-ordinator (1FTE)

Christine Fairbairn - Membership and Engagement Officer (0.6FTE) left in February 2025

Irina Protasova - Marketing & Communications Lead (0.2FTE)

Nikki Brown - Engagement & Networks Lead (0.6FTE)

Mia Lalanne - Project Lead (0.8FTE)

### Induction and training of new trustees

New members of the Board attend an induction meeting and are provided with an initial information pack containing previous minutes of Board meetings and literature associated with the business of the organisation. The Trustees receive ongoing, appropriate training by attendance at organisational development days, governance training as part of regular board meetings and other volunteer development sessions.

### Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As with previous years, the trustees consider the greatest risk to SRA in the year to March 2024 was the reliance on one funder for core costs. Mitigating this is work on our Fundraising Strategy and careful stewardship of our resources, including our reserves.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

SC461352 (Scotland)

### Registered Charity number

048086

### Registered office

The Cooper Building  
505 Great Western Road  
Glasgow  
Strathclyde  
G12 8HN

**Scottish Rural Action**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Trustees**

K Dams  
T Morrison  
B W Cameron  
A Prior (resigned 26.11.24)  
B M O'Hanrahan  
S E Tel  
A L B Spence  
A McGuiness  
T L Cook  
F Donald  
C J Fingland  
E Pietka-Nykaza

**Independent Examiner**

Raymond Henry  
The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

Approved by order of the board of trustees on 12 December 2025 and signed on its behalf by:



B W Cameron - Trustee

**Independent Examiner's Report to the Trustees of  
Scottish Rural Action**

I report on the accounts for the year ended 31 March 2025 set out on pages seven to seventeen.

**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.



Raymond Henry  
The Institute of Chartered Accountants in England and Wales

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

12 December 2025

Scottish Rural Action

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,442	-	17,442	13,203
<b>Charitable activities</b>	4				
Grants		-	213,711	213,711	196,218
Other trading activities	3	415	-	415	878
<b>Total</b>		<u>17,857</u>	<u>213,711</u>	<u>231,568</u>	<u>210,299</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities	60	<u>167,011</u>	<u>167,071</u>	<u>221,404</u>	
<b>NET INCOME/(EXPENDITURE)</b>		17,797	46,700	64,497	(11,105)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		71,102	9,406	80,508	91,613
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>88,899</u>	<u>56,106</u>	<u>145,005</u>	<u>80,508</u>

The notes form part of these financial statements

Scottish Rural Action

Balance Sheet  
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		90,459	56,106	146,565	82,068
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,560)	-	(1,560)	(1,560)
<b>NET CURRENT ASSETS</b>		<u>88,899</u>	<u>56,106</u>	<u>145,005</u>	<u>80,508</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>88,899</u>	<u>56,106</u>	<u>145,005</u>	<u>80,508</u>
<b>NET ASSETS</b>		<u><u>88,899</u></u>	<u><u>56,106</u></u>	<u><u>145,005</u></u>	<u><u>80,508</u></u>
<b>FUNDS</b>	10				
Unrestricted funds				88,899	71,102
Restricted funds				56,106	9,406
<b>TOTAL FUNDS</b>				<u>145,005</u>	<u>80,508</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Scottish Rural Action**

**Balance Sheet - continued**  
**31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2025 and were signed on its behalf by:



B W Cameron - Trustee

The notes form part of these financial statements

## Scottish Rural Action

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These 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 (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts(Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods

##### **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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether "capital" or "revenue" grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

## Scottish Rural Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES - continued

##### **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.

##### **Governance costs**

Governance costs (which are included as a component of support costs (in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination).

##### **Tangible fixed assets**

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

Plant and machinery - 33% on cost

##### **Taxation**

The charity is exempt from corporation 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.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Going Concern**

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. The Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

##### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

## Scottish Rural Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES - continued

Financial instruments are recognized in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

#### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investment with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

#### **Provisions**

Provisions are recognised where a legal or constructive obligation has been incurred which will probably lead to an outflow of resources that can be reasonably estimated. Provisions are recorded for the estimated ultimate liability that is expected to arise, taking into account the time value of money where material.

Scottish Rural Action

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**1. ACCOUNTING POLICIES - continued**

A contingent liability is disclosed where the existence of the obligation will only be confirmed by future events, or where the amount of the obligation cannot be measured with reasonable reliability. Contingent assets are not recognised but are disclosed where an inflow of economic benefits is probable.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	<u>17,442</u>	<u>13,203</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Other income	<u>415</u>	<u>878</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.25	31.3.24
	£	£
Grants	<u>213,711</u>	<u>196,218</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Scottish Government	<u>213,711</u>	<u>196,218</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Independent examination fee	1,594	1,813
Depreciation - owned assets	-	199

## Scottish Rural Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### Trustees' expenses

During the year to 31 March 2025 £1,790 (2024-£944) was reimbursed in expenses to the trustees.

#### 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Administration	5	6

No employees received emoluments in excess of £60,000.

#### 8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	1,234	599	1,833
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	1,234	599	1,833
<b>NET BOOK VALUE</b>			
At 31 March 2025	-	-	-
At 31 March 2024	-	-	-

Scottish Rural Action

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	1,560	1,560
	<u>      </u>	<u>      </u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,102	17,797	88,899
<b>Restricted funds</b>			
Scottish Government - Rural Cohesion and Scottish Rural Network	9,406	46,700	56,106
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<b>80,508</b>	<b>64,497</b>	<b>145,005</b>
	<u>      </u>	<u>      </u>	<u>      </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,857	(60)	17,797
<b>Restricted funds</b>			
Scottish Government - Rural Cohesion and Scottish Rural Network	213,711	(167,011)	46,700
	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL FUNDS</b>	<b>231,568</b>	<b>(167,071)</b>	<b>64,497</b>
	<u>      </u>	<u>      </u>	<u>      </u>

## Scottish Rural Action

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 10. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,491	11,611	71,102
<b>Restricted funds</b>			
Scottish Government - Scottish Rural & Islands Parliament	8,000	(8,000)	-
Scottish Government - Rural Cohesion and Scottish Rural Network	24,122	(14,716)	9,406
	<hr/>	<hr/>	<hr/>
	32,122	(22,716)	9,406
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>91,613</b>	<b>(11,105)</b>	<b>80,508</b>
	<b><hr/></b>	<b><hr/></b>	<b><hr/></b>

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	14,081	(2,470)	11,611
<b>Restricted funds</b>			
Scottish Government - Scottish Rural & Islands Parliament	-	(8,000)	(8,000)
Scottish Government - Rural Cohesion and Scottish Rural Network	196,218	(210,934)	(14,716)
	<hr/>	<hr/>	<hr/>
	196,218	(218,934)	(22,716)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>210,299</b>	<b>(221,404)</b>	<b>(11,105)</b>
	<b><hr/></b>	<b><hr/></b>	<b><hr/></b>

**The Scottish Rural & Islands Parliament fund** - The Scottish Rural & Islands Parliament fund is for that specific event.

**The Rural Cohesion fund** - The Rural Cohesion fund covers our core operational costs. The Scottish Rural Network fund covers our networking, events (with the exception of the Scottish Rural & Islands Parliament assembly) and project costs.

**Scottish Rural Action**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Scottish Rural Action

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,442	13,203
<b>Other trading activities</b>		
Other income	415	878
<b>Charitable activities</b>		
Grants	213,711	196,218
<b>Total incoming resources</b>	<u>231,568</u>	<u>210,299</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	99,847	88,865
Pensions	9,204	7,673
Insurance	1,418	1,289
Telephone and communications	893	2,036
Sundries	-	230
Consultancy	-	915
Directors travel and subsistence	1,790	944
Computer software and subs	6,120	3,666
Other events	-	7,962
Staff travel and subsistence	8,860	5,646
Memberships	504	229
Training	1,391	395
Projects	35,390	99,482
Computer equipment	-	199
	<u>165,417</u>	<u>219,531</u>
<b>Support costs</b>		
<b>Management</b>		
Bank charges	60	60
<b>Governance costs</b>		
Independent examination fee	1,594	1,813
<b>Total resources expended</b>	<u>167,071</u>	<u>221,404</u>
<b>Net income/(expenditure)</b>	<u>64,497</u>	<u>(11,105)</u>

This page does not form part of the statutory financial statements