

BORDER SEARCH & RESCUE UNIT
REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31st OCTOBER 2025
Scottish Incorporated Charity No. - SC023213

**Border Search & Rescue Unit
Management Committee Report Year Ended 31st October 2025**

Honorary Officers & Current Management Committee Members:

Grant Rawlinson	(Appointed 5 December 2024)	Convener
Kim Forsyth	(Appointed 5 December 2024)	Secretary
Kevin Sterrick	(Appointed 5 December 2024)	Treasurer
Scott Thompson	(Appointed 5 December 2024)	Team Leader
Leeann Ross	(Appointed 5 December 2024)	Deputy Team Leader
Robert McKeond	(Appointed 5 December 2024)	Facilities Officer
Stuart Fuller Shapcott	(Appointed 5 December 2024)	Vehicle Officer
Ian Robson	(Appointed 5 December 2024)	Training Officer

Principal Premises

BSARU Base, Carlaw Road, Pinnaclehill Industrial Estate, Kelso TD5 8AS

Charity Number: SC023213

Independent Examiner

Ian J Brown & Company CA, 4 Lothian Street, Dalkeith

Bankers

Bank of Scotland 8/9 The Square, Kelso

The management committee present their report along with the Accounts for the charity for the year ended 31 October 2025. These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of accounts on a cash basis continues to be applied

Structure, Governance and Management

Border Search & Rescue Unit is an independent, Scottish Charitable Incorporated Organisation and operates under a Constitution. It was registered on 20th January 2014.

Management of the affairs of the unit is directed by a management committee appointed each year at the AGM by the members. The committee meets at least 4 times a year and should consist of not less than 3 or more than 12 members. At the AGM the unit elects a convener, team leader, deputy team leader, equipment officer, training officer, medical officer, vehicle officer, secretary, treasurer and such other posts as the unit decides. The Medical Officer and the Equipment Officer are not members of the committee or trustees.

Full membership of the unit is open to individuals of 18 years or over who are interested in the furtherance of the work of the unit and are approved by the committee. New members are required to serve a 12 month apprenticeship.

At the management committee meetings the members agree the broad strategy and areas of activity for the unit, including fundraising, reserves and risk management policies and performance, replacement and upkeep of the equipment. The maintenance of accounting records etc is delegated to the treasurer.

Charitable Purposes

The objectives of the unit are to assist the police with search & rescue for the local community by maintaining an operational team to carryout and train for, all the search & rescue requirements in the area working along the Scottish Mountain Rescue Guidelines.

Activities & Achievements

The main source of income for the Unit is from donations and fundraising activities in and around the Scottish Borders. Income included grant contributions of £11088 (2024 - £11348) from The Scottish Executive. Income was down for the year at £84967 compared to £156020 for the year to 31st October 2024.

Income raised during the period from donations and other fundraising activities amounted to £48876 (2024 - £30875) which represents an increase of £18001.

The Unit is testimony to the generosity of the group of volunteers who provide their services at no charge for the benefit of the community. The Management Committee hope to continue with current activities in order to provide a similar support to the local police and community in the future.

Reserves

As a result of the surplus of £43125 for the year (2024 – £15923) the unit held unrestricted funds of £75382 at the year end (2024- £53258).

The Management Committee aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The members consider that this level will provide sufficient funds to rescue missions by maintaining equipment and vehicles adequately for this purpose and will ensure that sufficient funds to cover support and governance costs and are satisfied presently with reserves well in excess of this level.

Approved by the Management Committee on 04.12.25 and signed on their behalf
by:

Grant Rawlinson (Convener)

Border Search & Rescue Unit**Receipts & Payments Account For Year Ended 31 October 2025**

		2024
Receipts		
Scottish Executive Grant	11087.61	11348
Police Reimbursement of Costs	6885.87	3510
Bank Interest	115.75	8
VAT Received	10349.47	10357
Training	-	4246
Grants Received	-	87500
SMR Funds Issued to Teams / Grants	5737.54	5877
Fundraising	1503.64	2449
Donations	47372.06	28426
Electricity Export	1664.78	1000
Team Book	150.00	1139
Equipment & Vehicle Parts Sold	100.00	160
	84966.72	156020
Payments		
<u>Cost of Generating Funds - Fundraising</u>	359.45	608
<u>Governance Costs - Independent Exam</u>	370.00	355
<u>Payments for Charitable Activities</u>		
Equipment & Fittings Purchases	7162.72	3601
Equipment Repairs & Maintenance	304.37	449
Medical Supplies	154.18	232
Clothing	5573.21	485
	13194.48	
Vehicle Repairs & Maintenance	1472.20	3231
Vehicle Additions	-	1001
New Base Costs	7839.97	107796
Base Running Costs	941.52	1873
Insurance	4762.46	4102
Fuel	1266.35	1280
Training Costs	3036.92	2173
SMS Alerts	75.49	75
Sarcall Costs	-	500
Team Book	-	581
VAT Recoverable	5532.20	10071
Post & Stationery	115.88	-
Professional Fees	1095.00	-
Sundries	1779.88	1684
	41841.80	140097
Surplus for Year	43124.92	15923
Unrestricted General Fund		
Balance at 31 October 2024*	101257.54	85335
Surplus for Year	43124.92	15923
Balance at 31 October 2025*	144382.46	101258

* £30000 has been ring fenced for the new base completion, £3000 for new team wear, £6000 for new communication equipment and £30000 for replacement vehicle.

Border Search & Rescue Unit
Statement of Balances as at 31 October 2025

		2024
Bank Balances		
Bank of Scotland Current Account	89522	96744
Bank of Scotland No2 Account	3549	3318
Shawbrook Bank	51312	1196
	144383	101258
Unrestricted Fund	(Note 1b)	
	75382	53258
Other Fixed Assets Held		
Per Management Committee Valuation		
Fixed Assets		
New Base	546319	538479
Motor Vehicles	64245	69459
Equipment	50463	44016
	661027	651954

These accounts have been approved by the Management Committee on 04.12.25
and signed on their behalf by:

Convener - Grant Rawlinson

Treasurer – Kevin Sterrick

Border Search & Rescue Unit
Notes On Accounts for Period Ended 31 October 2025

1. Accounting Policies

a. Basis of Accounting

These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of the accounts on a cash basis continues to be applied in the current year.

b. Funds

Unrestricted General Fund

The general fund comprises those funds which the Management Committee are free to use in accordance with the charity's objectives except for £30000 to be retained for the completion of the base, £3000 for new team wear, £6000 for new communication equipment and £30000 for a replacement vehicle (£48000 – 2024).

2. Management Committee Remuneration & Expenses

Management Committee Members are not remunerated and no committee members (0 – 2024) received reimbursement of expenses during the period.

No contracts for services have been entered into with any of the management committee.

Border Search & Rescue Unit**Independent Examiners Report to the Committee**

I report on the accounts of the charity for the period ended 31 October 2025.

Respective Responsibility of Management Committee & Examiner

The charity management committee 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 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) of the Act and to state whether particular matters have come to my attention.

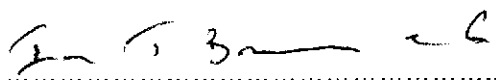
Basis of Independent Examiner Statement

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 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 which would be required in an audit and consequently I do not express an audit opinion on the view given by these accounts.

Independent Examiners 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 record the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Ian J Brown & Company CA
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Midlothian
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Dated 3rd January 2026