

## APPENDIX 2



Enter charity name below

**Scottish Cave Rescue Organisation**

Enter SC No. below

**SC002433**



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Day               | Month | Year |    | Day             | Month | Year |
|                                | 6                 | April | 2024 |    | 5               | April | 2025 |

### Section A Statement of receipts and payments

|                                                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|                                                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 810                |                  |                            |                           | 810                        | 7,460                   |
| Legacies                                                      | -                  |                  |                            |                           | -                          | -                       |
| Grants                                                        | 17,489             |                  |                            |                           | 17,489                     | 9,689                   |
| Receipts from fundraising activities                          |                    |                  |                            |                           | -                          | -                       |
| Gross trading receipts                                        | 159                |                  |                            |                           | 159                        | 915                     |
| Income from investments other than land and buildings         | -                  |                  |                            |                           | -                          | -                       |
| Rents from land & buildings                                   | -                  |                  |                            |                           | -                          | -                       |
| Gross receipts from other charitable activities               | -                  |                  |                            |                           | -                          | -                       |
| VAT and Gift Aid tax reclaims                                 | 1,850              |                  |                            |                           | 1,850                      | -                       |
| <b>A1 Sub total</b>                                           | <b>20,309</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>20,309</b>              | <b>18,064</b>           |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            | -                  |                  |                            |                           | -                          | -                       |
| Proceeds from sale of investments                             | -                  |                  |                            |                           | -                          | -                       |
| <b>A2 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>20,309</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>20,309</b>              | <b>18,064</b>           |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           | -                  |                  |                            |                           | -                          | -                       |
| Gross trading payments                                        | 159                |                  |                            |                           | 159                        | 907                     |
| Investment management costs                                   | -                  |                  |                            |                           | -                          | -                       |
| Payments relating directly to charitable activities           | 7,821              |                  |                            |                           | 7,821                      | 8,998                   |
| Grants and donations                                          | -                  |                  |                            |                           | -                          | -                       |
| Governance costs:                                             | -                  |                  |                            |                           | -                          | -                       |
| Audit / independent examination                               | -                  |                  |                            |                           | -                          | -                       |
| Preparation of annual accounts                                | -                  |                  |                            |                           | -                          | -                       |
| Legal costs                                                   | -                  |                  |                            |                           | -                          | -                       |
| Other                                                         | -                  |                  |                            |                           | -                          | -                       |
| <b>A3 Sub total</b>                                           | <b>7,980</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>7,980</b>               | <b>9,905</b>            |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets ex VAT                              | 110                |                  |                            |                           | 110                        | 205                     |
| VAT paid on above ex-VAT cost and being reclaimed             | -                  |                  |                            |                           | -                          | -                       |
| <b>A4 Sub total</b>                                           | <b>110</b>         | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>110</b>                 | <b>205</b>              |
| <b>Total payments</b>                                         | <b>8,090</b>       | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>8,090</b>               | <b>10,109</b>           |
| <b>Net receipts / (payments)</b>                              | <b>12,219</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>12,219</b>              | <b>7,955</b>            |
| <b>A5 Transfers to / (from) funds</b>                         | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Surplus / (deficit) for year</b>                           | <b>12,219</b>      | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>12,219</b>              | <b>7,955</b>            |

## APPENDIX 2

### Scottish Cave Rescue Organisation

SC002433

#### Section B Statement of balances

| Categories    | Details                                                                                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|---------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances less liabilities                                                           | 26,733                             |                                  |                                            |                                           | 26,733                               | 18,778                            |
|               | Surplus / (deficit) shown on receipts and payments account                                        | 12,219                             |                                  |                                            |                                           | 12,219                               | 7,955                             |
|               |                                                                                                   |                                    |                                  |                                            |                                           | -                                    | -                                 |
|               |                                                                                                   |                                    |                                  |                                            |                                           | -                                    | -                                 |
|               | Cash and bank balances at end of period<br>(Agree balances with receipts and payments account(s)) | 38,952                             | -                                | -                                          | -                                         | 38,952                               | 26,733                            |
|               |                                                                                                   | -                                  | -                                | -                                          | -                                         | -                                    | -                                 |

|                | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         |                             |                                  |                           |
|                |         | Total                       | -                                | -                         |

|                 | Details                                 | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|-----------------------------------------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets | HMRC - Gift Aid tax tax to be reclaimed | unrestricted                |                                     | -                                            | 220                       |
|                 | HMRC - VAT to be reclaimed              | unrestricted                |                                     | -                                            | 1,368                     |
|                 | Equipment - estimated value             | unrestricted                | 24,277                              | 24,259                                       | 28,431                    |
|                 | SCRO Van                                | unrestricted                | 20,480                              | 14,865                                       | 17,302                    |
|                 | Rescue post storage - estimated value   | unrestricted                | 226                                 | 22                                           | 31                        |
|                 |                                         | Total                       | 44,983                              | 39,146                                       | 47,352                    |

|                | Details                         | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---------------------------------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | Zoom sunscription for 2023/24   | unrestricted                    | -                          | 144                       |
|                | Van garaging by Ochils MRT      | unrestricted                    | -                          | 240                       |
|                | Travel expenses by SCRO members | unrestricted                    | -                          | 352                       |
|                | SCRO Treasurer's expenses       | unrestricted                    | -                          | 50                        |
|                |                                 |                                 | -                          | -                         |
|                |                                 | Total                           | -                          | 786                       |

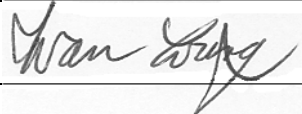
|                           | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         |                                 |                                       |                           |
|                           |         | Total                           | -                                     | -                         |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval



Ivan Roland Young - Hon Treasurer

6/12/2025

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

|  |
|--|
|  |
|--|

**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          | <b>Total</b>          | - |

**C3a Trustee remuneration**

|                                                                                                                                                      |          |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | <b>X</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

**C3b Trustee remuneration - details**

| Authority under which paid | £ |
|----------------------------|---|
|                            |   |
|                            |   |

**C4a Trustee expenses**

|                                                                                                                       |  |
|-----------------------------------------------------------------------------------------------------------------------|--|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) |  |
|-----------------------------------------------------------------------------------------------------------------------|--|

**C4b Trustee expenses - details**

|                                                                                                                                                                 | Name of trustee - miles claimed | £            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------|
| Expenses paid during the year to trustees were for the use of their own vehicles at the HMRC approved rates plus any public transport and accommodation costs.  | SW(2354)                        | 1,060        |
|                                                                                                                                                                 | DA-S(650)                       | 293          |
|                                                                                                                                                                 | ML(262)                         | 118          |
| While SCRO committee meetings for SCRO remained on-line, most for other organisations have returned to being in-person as did training courses and conferences. |                                 |              |
|                                                                                                                                                                 |                                 |              |
|                                                                                                                                                                 |                                 |              |
| Columns on right have the initials of the trustee, the miles claimed and the amount paid. During the year trustees collectively donated £30 as Gift Aid.        |                                 |              |
|                                                                                                                                                                 |                                 |              |
|                                                                                                                                                                 |                                 |              |
|                                                                                                                                                                 | <b>TOTAL</b>                    | <b>1,471</b> |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

**C6 Other information**

|                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Following the practice of previous years, any unclaimed transport costs would have been included as expenses with the same amount included as gifts in kind in donations. This totalled £0 during the year. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|                                                   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Gift Aid donations                                | 700                                |                                  |                                                  |                                                 | 700                                     | 450                               |
| Gift Aid tax reclaimed for April '22 to March '25 | 411                                |                                  |                                                  |                                                 | 411                                     | -                                 |
| Donations                                         | 110                                |                                  |                                                  |                                                 | 110                                     | 7,010                             |
| VAT reclaimed for April '22 to March '25          | 1,439                              |                                  |                                                  |                                                 | 1,439                                   | -                                 |
| <b>Total</b>                                      | <b>2,660</b>                       | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>2,660</b>                            | <b>7,460</b>                      |

- - - - -

## 2 Grants

|                                             | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------------------------------------|------------------------------------|----------------------------------|-----------------------------------------|-----------------------------------|
| Scottish Government Grant via SMR           | 7,694                              |                                  | 7,694                                   | 6,017                             |
| SMR distribution of funds to member teams   | 3,600                              |                                  | 3,600                                   | 3,673                             |
| SMR distribution of Police Scotland funding | 1,793                              |                                  | 1,793                                   | -                                 |
| UKSAR Training Fund                         | 4,403                              |                                  | 4,403                                   | -                                 |
| <b>Total</b>                                | <b>17,489</b>                      | <b>-</b>                         | <b>17,489</b>                           | <b>9,689</b>                      |

- - -

## 3 Gross receipts from other charitable activities

|                         | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Income from BASP course | -                                  |                                  |                                                  |                                                 | -                                       | -                                 |
|                         | -                                  |                                  |                                                  |                                                 | -                                       | -                                 |
|                         |                                    |                                  |                                                  |                                                 | -                                       | -                                 |
|                         |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                         |                                    |                                  |                                                  |                                                 | -                                       |                                   |
|                         |                                    |                                  |                                                  |                                                 | -                                       |                                   |
| <b>Total</b>            | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>-</b>                                | <b>-</b>                          |

- - - - -

## 4 Payments relating directly to charitable activities

|                                              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------|
| Training courses - accommodation, fees       | 990                                |                                  |                                                  |                                                 | 990                                     | 2,020                             |
| Costs for training exercises - mostly travel | 3,102                              |                                  |                                                  |                                                 | 3,102                                   | 4,690                             |
| Travel expenses for meetings etc             | 781                                |                                  |                                                  |                                                 | 781                                     | -                                 |
| Postage, stationary and communications costs | 692                                |                                  |                                                  |                                                 | 692                                     | 628                               |
| Annual BCRC levy                             | 200                                |                                  |                                                  |                                                 | 200                                     | 100                               |
| Rescue equipment - consumables/repairs/PPE   | 587                                |                                  |                                                  |                                                 | 587                                     | 154                               |
| Web site costs                               | -                                  |                                  |                                                  |                                                 | -                                       | 32                                |
| Vehicle running costs/insurance              | 1,469                              |                                  |                                                  |                                                 | 1,469                                   | 1,374                             |
| Meeting costs                                | -                                  |                                  |                                                  |                                                 | -                                       | -                                 |
| <b>Total</b>                                 | <b>7,821</b>                       | <b>-</b>                         | <b>-</b>                                         | <b>-</b>                                        | <b>7,821</b>                            | <b>8,998</b>                      |

# OSCr

Office of the Scottish Charity Regulator

|                                               |  |                                                      |       |      |                                                             |     |       |      |
|-----------------------------------------------|--|------------------------------------------------------|-------|------|-------------------------------------------------------------|-----|-------|------|
| Report to the trustees/members of             |  | <b>Independent examiner's report on the accounts</b> |       |      |                                                             |     |       |      |
| Registered charity number                     |  | <b>SC002433</b>                                      |       |      |                                                             |     |       |      |
| On the accounts of the charity for the period |  | Period start date                                    |       |      | Period end date                                             |     |       |      |
|                                               |  | Day                                                  | Month | Year |                                                             | Day | Month | Year |
|                                               |  | 6                                                    | April | 2024 | to                                                          | 5   | April | 2025 |
| Set out on pages                              |  | 5 to 8                                               |       |      | (remember to include the page numbers of additional sheets) |     |       |      |

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 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 accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention [ ~~other than that disclosed on the attached page \*~~ ]

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.

Signed:



Date:

16/12/25

Name:

George Sutherland

**Relevant professional qualification(s) or body (if any):**

CA

Address:

 33/3 Royal Terrace  
 Edinburgh  
 EH7 5AH

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.