

**DUNDONNELL MOUNTAIN RESCUE TEAM SCIO**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 16 NOVEMBER 2023**

**LEGGATTS ACCOUNTANTS LTD  
ACCOUNTANTS & TAX ADVISORS  
DINGWALL**

## DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

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## DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 16 NOVEMBER 2023**

Scottish Charity Number SC011603

#### **Trustees who served during the year**



#### **Contact Address**



#### **Charitable Status and Governing Document**

The Team retained its status as a Scottish Charitable Incorporated Organisation (SCIO). The Team's governance is laid down in its constitution.

#### **Recruitment and appointment of Trustees**

All of the Team's Trustees are appointed or reappointed by the members at our AGM which is held in early December each year.

#### **Charitable purposes**

The purposes of the Organisation are: the saving of lives and the relief of those in need through the provision of a voluntary mountain rescue service in the Scottish Highlands, primarily in the Ross and Cromarty and Inverness-shire area, for any person or persons suffering an accident or who are, or may be, injured, lost, immobilised or otherwise in need of such mountain rescue services anywhere on the mountains, moorlands or any other place where the Team Leader or Depute Team Leaders may direct and to assist in the recovery of the bodies of those persons who have died in that area, on the mountains, moorlands or such other place.

#### **Activities and achievements**

The Team has 35 members on the callout list, 9 reserves and 2 callout officers. All are unpaid volunteers.

The Team was involved in a total of 23 incidents requiring our assistance during 2023 which involved around 1,100 rescue hours. However, it is worth noting that behind the rescues, collectively our volunteers spend almost 5,000 hours on training per year.

We are very much part of the local communities that we serve. Our area of operation extends to over 2,000 square miles. Whilst most of these are extremely remote wild lands, there are many small, scattered communities who value our contribution to keeping them safe.

The team continues to develop a strategic plan, part of which includes investing in budget forecasts to improve our financial planning. The team continues to ensure we apply good governance for the charity.

We continue to receive funds each year from the Scottish Government and Police Scotland. These, along with donations from individuals (via our 'just Giving' webpage), organisations and grant awarding Trusts enable the Team to finance the personal equipment of Team members to a very high level and to supply and maintain rescue equipment that meets national specifications.

#### **Trustee remuneration and expenses**

The Trustees do not receive any remuneration. Some Trustees do receive expenses related to administrative duties and travel for Committee meetings. All team members are eligible to claim fuel expenses for callouts and exercises and a variety of equipment allowances are also available. They can also claim for wages lost during callouts. The

Team has continued to reimburse members' personal fuel expenses. All team members can apply to undertake funded courses which enhance their skills, and the Team benefits from this in our own training programme.

**Reserves**

At present we have £112,823 in our current account and £9,992 available in our savings account. One of the 5 team vehicles is now 10 years old and therefore may require replacement during the coming year.

**Approved by the Trustees/Board Members and signed on their behalf by**



**June 2024**

**DUNDONNELL MOUNTAIN RESCUE TEAM SCIO**  
**INDEPENDENT EXAMINER'S REPORT TO THE**  
**TRUSTEES OF DUNDONNELL MOUNTAIN RESCUE TEAM**

I report on the accounts of the charity for the year ended 16 November 2023 which are set out on pages 4 to 6.

**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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

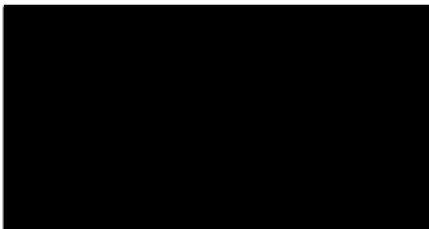
**Independent Examiner's Statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion should be drawn in order to enable a proper understanding of the accounts to be reached.



**Leggatts Accountants Ltd**  
**Accountants & Tax Advisors**  
**Kempfield Court**  
**Dingwall**  
**IV15 9RT**

**Date:** 04/07/24

**DUNDONNELL MOUNTAIN RESCUE TEAM SCIO**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 16 NOVEMBER 2023**

	2023			2022
	£ Unrestricted	£ Designated	£ Total	£ Total
<b>Receipts</b>				
Annual Police Grant	6,000.00	0.00	6,000.00	6,000.00
Donations	51,989.52	0.00	51,989.52	72,969.28
Fund Raising	20,613.11	0.00	20,613.11	1,332.41
Miscellaneous	615.37	0.00	615.37	3,553.67
Bank Interest	9.29	0.00	9.29	1.00
VAT Refunds	12,943.88	0.00	12,943.88	6,258.78
<b>Total Receipts</b>	<u>92,171.17</u>	<u>0.00</u>	<u>92,171.17</u>	<u>90,115.14</u>
<b>Payments</b>				
Vehicle Expenses	12,380.72	0.00	12,380.72	20,757.40
Callout Expenses	2,079.70	0.00	2,079.70	2,401.06
Administration Costs	25.40	0.00	25.40	9.99
Team Equipment Costs	31,267.59	0.00	31,267.59	34,772.06
Personal Equipment Costs	7,523.12	0.00	7,523.12	15,744.41
Courses	9,049.40	0.00	9,049.40	4,646.75
Miscellaneous	3,739.99	0.00	3,739.99	7,154.11
Base Running Costs	3,965.12	0.00	3,965.12	3,371.53
Satellite Phones	3,078.08	0.00	3,078.08	2,628.94
<b>Total Payments</b>	<u>73,109.12</u>	<u>0.00</u>	<u>73,109.12</u>	<u>91,486.25</u>
<b>Surplus/(Deficit) for the year</b>	<u><b>19,062.05</b></u>	<u><b>0.00</b></u>	<u><b>19,062.05</b></u>	<u><b>-1,371.11</b></u>

All funds are unrestricted.

**DUNDONNELL MOUNTAIN RESCUE TEAM SCIO**

**STATEMENT OF BALANCES  
AS AT 16 NOVEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Bank and Cash in Hand</b>		
Opening balances	103,752.70	105,123.81
Surplus/Deficit for the year	<u>19,062.05</u>	<u>-1,371.11</u>
Closing Balances	<u><u>122,814.75</u></u>	<u><u>103,752.70</u></u>
 <b>Reserves</b>		
Adrian Barton Memorial Trust	2,500.21	2,500.21
Stephen Murray Trust	660.00	660.00
Miss Alison Laidlaw Trust	5,000.00	5,000.00
Fraser/Murdoch Trust	2,605.08	2,605.08
General Funds	<u>112,049.46</u>	<u>92,987.41</u>
	<u><u>122,814.75</u></u>	<u><u>103,752.70</u></u>
 <b>Other Assets &amp; Liabilities</b>		
<b>Land and buildings at cost</b>		
Dingwall Base Construction Costs	240,322.33	240,322.33
Dundonnell Base - Water Connection	<u>14,266.01</u>	<u>14,266.01</u>
	<u><u>254,588.34</u></u>	<u><u>254,588.34</u></u>
 <b>Vehicles at Cost</b>		
Isuzu D-Max Double Cab SY67 NYD	32,106.60	32,106.60
Isuzu D-Max Double Cab SY67 NYM	32,041.12	32,041.12
Land Rover Defender SY63 VBU	23,147.38	23,147.38
MAN TGE SV69 LWA	57,526.80	57,526.80
Isuzu D-Max Double Cab SY70 LDN	<u>32,969.52</u>	<u>32,969.52</u>
	<u><u>177,791.42</u></u>	<u><u>177,791.42</u></u>
 <b>Debtors</b>		
VAT Refunds Due	3,598.11	6,347.06
Gift Aid Due	<u>614.08</u>	<u>1,274.03</u>
	<u><u>4,212.19</u></u>	<u><u>7,621.09</u></u>
 <b>Creditors</b>		
Motor Expenses Due	971.76	0.00
Team Equipment Costs	0.00	67.32
Satellite Phones	265.60	231.20
Callout expenses	<u>157.05</u>	<u>0.00</u>
	<u><u>1,394.41</u></u>	<u><u>298.52</u></u>

## DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 16 NOVEMBER 2023

#### 1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).


#### 2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

#### 3. Analysis of donations

	Unrestricted Funds	Designated Funds	Total 2023	Total 2022
	£	£	£	£
Team Use	5,647.29	0.00	5,647.29	4,177.01
Collection Boxes	302.77	0.00	302.77	1,091.51
Just Giving	10,161.62	0.00	10,161.62	14,473.65
HMRC - Gift Aid	1,275.01	0.00	1,275.01	738.43
Scottish Mountain Rescue	34,602.83	0.00	34,602.83	52,488.68
	<u>51,989.52</u>	<u>0.00</u>	<u>51,989.52</u>	<u>72,969.28</u>

#### 4. Analysis of expenses paid to Trustees

	2023	2022
	£	£
	450.00	326.70
	0.00	165.00
	15.45	88.74
	40.50	39.15
	503.09	349.20
	231.35	74.20
	88.20	110.00
	<u>1,328.59</u>	<u>1,152.99</u>