Office of the Scottish Charity Regulator

Enter charity name below

Trossachs Search And Rescue Team

Enter SC No. below

SC028266

# Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---|---|---|---|---|---|---|---|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | Jan | 2025 | | 31 | Dec | 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 £ |
| **A1 Receipts** | | | | | | |
| Donations | 18,170 | | | | 18,170 | 15,973 |
| Legacies | | | | | - | - |
| Grants | 18,964 | | | | 18,964 | 10,000 |
| Receipts from fundraising activities | 6,288 | 5,185 | | | 11,473 | 21,473 |
| Gross trading receipts | | | | | - | - |
| Income from investments other than land and buildings | | | | | - | - |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| | | | | | - | - |
| ***A1 Sub total*** | 43,422 | 5,185 | - | - | 48,606 | 47,446 |
| **A2 Receipts from asset & investment sales** | | | | | | |
| Proceeds from sale of fixed assets | 7,000 | | | | 7,000 | - |
| Loans (repaid)/received | - | | | | - | - |
| ***A2 Sub total*** | 7,000 | - | - | - | 7,000 | - |
| ***Total receipts*** | 50,422 | 5,185 | - | - | 55,606 | 47,446 |
| **A3 Payments** | | | | | | |
| Expenses for fundraising activities | | | | | - | - |
| Gross trading payments | | | | | - | - |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | 25,709 | 5,732 | | | 31,441 | 38,988 |
| Grants and donations | | | | | - | - |
| Governance costs: | | | | | - | - |
| Audit / independent examination | 222 | | | | 222 | 210 |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Other | | | | | - | - |
| | | | | | - | - |
| ***A3 Sub total*** | 25,931 | 5,732 | - | - | 31,663 | 39,198 |
| **A4 Payments relating to asset and investment movements** | | | | | | |
| Purchases of fixed assets | 19,748 | | | | 19,748 | 6,645 |
| Purchase of investments | | | | | - | - |
| ***A4 Sub total*** | 19,748 | - | - | - | 19,748 | 6,645 |
| ***Total payments*** | 45,679 | 5,732 | - | - | 51,410 | 45,843 |
| ***Net receipts / (payments)*** | 4,743 | (547) | - | - | 4,196 | 1,603 |
| **A5 Transfers to / (from) funds** | - | - | | | - | - |
| ***Surplus / (deficit) for year*** | 4,743 | (547) | - | - | 4,196 | 1,603 |

**Trossachs Search And Rescue Team** **SC028266**

## Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---|---|---|---|---|---|---|---|
| **B1 Cash funds** | Cash and bank balances at start of year | 31,492 | 2,576 | | | 34,068 | 32,465 |
| | Surplus / (deficit) shown on receipts and payments account | 4,743 | (547) | | | 4,196 | 1,603 |
| | | | | | | - | - |
| | | | | | | - | - |
| | **Cash and bank balances at end of year** | **36,235** | **2,029** | **-** | **-** | **38,264** | **34,068** |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

| Categories | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|---|---|---|---|---|
| **B2 Investments** | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|---|---|---|---|---|---|
| **B3 Other assets** | Indepension Trailer | Unrestricted | - | 34 | 42 |
| | Toyota Hilux | Unrestricted | 15,600 | - | 3,272 |
| | Kia Sportage | Unrestricted | 3,495 | 469 | 586 |
| | Tow bar and roof bars | Unrestricted | 418 | 56 | 70 |
| | Acer Laptop | Unrestricted | 230 | 31 | 39 |
| | HP Printer | Unrestricted | 45 | 6 | 8 |
| | HP Laptop | Unrestricted | 350 | 59 | 73 |
| | 3 Tom Toms | Unrestricted | 264 | 220 | 220 |
| | Mangar Elk Airlift Cushion, bags & mains adapters | Unrestricted | 2,779 | 2,316 | 2,316 |
| | 3 Nokia phones | Unrestricted | 120 | 100 | 100 |
| | 2 iPads & covers | Unrestricted | 988 | 823 | 823 |
| | 3 BroadNet Radios | Unrestricted | 1,125 | 937 | 937 |
| | Boat | Unrestricted | 3,200 | 2,668 | 2,662 |
| | Highland Signals 1114 - radios and extras | Unrestricted | 6,645 | 5,582 | 5,316 |
| | Projector screen | Unrestricted | 80 | 64 | |
| | Projector | Unrestricted | 297 | 238 | |
| | Defib Trainer | Unrestricted | 360 | 288 | |
| | 2 X Tablets | Unrestricted | 448 | 358 | |
| | Training unit | Unrestricted | 749 | 599 | |
| | Manikins | Unrestricted | 3,414 | 2,731 | |
| | Toyota Hilux | Unrestricted | 14,400 | 11,520 | - |
| | | Total | 55,007 | 29,098 | 16,464 |

| Categories | 14336 | Fund to which liability relates | Amount due to nearest £ | Amount due to nearest £ |
|---|---|---|---|---|
| **B4 Liabilities** | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Categories | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Amount due (estimate) to nearest £ |
|---|---|---|---|---|
| **B5 Contingent liabilities** | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | Date of approval |
|---|---|---|---|
| | [signature] | MATT ODONNELL | 14/4/26 |
| | | | |

**Trossachs Search And Rescue Team** **SC028266**

## Section C Notes to the Accounts

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

The general fund is for general use in furthering the charity's objectives and is unrestricted.
The restricted fund is comprised of specific funds to be raised and spent on the installation of defibrillators

in rural villages in the Trossachs area.

**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---|---|---|---|
| Search & Rescue activities | 3 | 5 | 18,964 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | 18,964 |

**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) | X |

**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**

| | Number of trustees | £ |
|---|---|---|
| Travel and subsitence expenses and reimbursed equipment | 2 | 6,079 |
| incurred by trustees, mainly where the expense must be paid by bank | | |
| transfer which the team's bank account does not facilitate. | | |
| | | |
| | | |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|---|---|---|---|
| | | - | 0 |
| | | | |
| | | | |
| | | | |
| | | | |

**C6 Other information**

APPENDIX 3

OSCR

Office of the Scottish **Charity Regulator**

## Independent examiner's report on the accounts V2

| | |
|---|---|
| **Report to the trustees/members of** | Charity name<br>Trossachs Search and Rescue Team |
| **Registered charity number** | **SC028266** |

**On the accounts of the charity for the period**

| Period start date | | | | Period end date | | |
|---|---|---|---|---|---|---|
| Day | Month | Year | | Day | Month | Year |
| 01 | January | 2025 | **to** | 31 | December | 2025 |

| | |
|---|---|
| **Set out on pages** | (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) (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 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

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:** | Catherine Baxter | **Date:** | 9/4/2026. |
| **Name:** | Catherine Baxter | | |
| **Relevant professional qualification(s) or body (if any):** | Chartered Tax Adviser | | |
| **Address:** | 12 Southview Road<br>Blanefield<br>Glasgow<br>G63 9JQ | | |