

## Lomond Mountain Rescue Team

SC008624



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	December	2024		30	November	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	13,124				13,124	42,360
Legacies					-	
Grants	38,592	4,000			42,592	60,848
Receipts from fundraising activities	9,973				9,973	26,513
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	14,704				14,704	12,535
					-	
<b>A1 Sub total</b>	<b>76,393</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>80,393</b>	<b>142,256</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>76,393</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>80,393</b>	<b>142,256</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	65,817	15,043			80,860	68,154
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>65,817</b>	<b>15,043</b>	<b>-</b>	<b>-</b>	<b>80,860</b>	<b>68,154</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets		-			-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>65,817</b>	<b>15,043</b>	<b>-</b>	<b>-</b>	<b>80,860</b>	<b>68,154</b>
<b>Net receipts / (payments)</b>	<b>10,576</b>	<b>(11,043)</b>	<b>-</b>	<b>-</b>	<b>(467)</b>	<b>74,102</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>10,576</b>	<b>(11,043)</b>	<b>-</b>	<b>-</b>	<b>(467)</b>	<b>74,102</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	277,921	25,149			303,070	228,968
	Surplus / (deficit) shown on receipts and payments account	10,576	(11,043)			(467)	74,102
	Transfer from Restricted Funds to Unrestricted Funds	-	-			-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>288,497</b>	<b>14,106</b>	<b>-</b>	<b>-</b>	<b>302,603</b>	<b>303,070</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

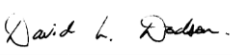

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	N/a			
		<b>Total</b>	<b>-</b>	<b>-</b>

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Mountain Rescue Post (Insured Value)	General Unrestricted		535,619	517,507
	Vehicles (estimated market value)	General Unrestricted		56,025	51,600
	Equipment (cost depreciated over 3 years)	General Unrestricted		14,833	5,655
	Reclaimable VAT on FY24/25 purchases	General Unrestricted		6,578	6,499
		<b>Total</b>	<b>-</b>	<b>613,055</b>	<b>581,261</b>

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>	N/a			
		<b>Total</b>	<b>-</b>	<b>-</b>

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>	N/a			
		<b>Total</b>	<b>-</b>	<b>-</b>

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

Signature	Print Name	Date of approval
	David Dodson	17.4.26
	Tom Percival	17.4.26

**Section C Notes to the Accounts**

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

The organisation's purposes are to facilitate the following through search and rescue, on behalf of Police Scotland:

- 1) Saving of Lives;
- 2) The location and relief of people who are lost, injured, missing or otherwise in need of assistance, in the mountains and other inaccessible areas within the Lomond and Trossachs Area and surrounding district;
- 3) To render assistance to other search and rescue teams in Scotland;
- 4) To assist Police Scotland in other emergency situations where our resources can provide public benefit; and
- 5) To promote safe practice in the mountains.

**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>
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**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)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustees/Team Members	Receipts re purchase of equipment for team members to secure trade discount. Reimbursement is made by team members.	<b>4,915</b>	

**C6 Other information**

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	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 £
Can Collections	1,710				1,710	1,376
Donations	10,959				10,959	40,737
Gift Aid	455				455	247
					-	
<b>Total</b>	<b>13,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,124</b>	<b>42,360</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants & Trust Funds	1,000	4,000	5,000	22,000
SMR Funding Allocation (including distributable unrestricted funds).	37,592		37,592	26,582
LIBOR Funding			-	12,265
			-	
<b>Total</b>	<b>38,592</b>	<b>4,000</b>	<b>42,592</b>	<b>60,847</b>

reference

**3 Gross receipts from other charitable activities**

	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 £
Team Members Personal Purchase of Equipment	4,915				4,915	3,725
Interest received on bank accounts	2,712				2,712	2,913
Miscellaneous (inc. receipt of VAT reclaim for FY 2025)	7,077				7,077	5,897
					-	
					-	
					-	
					-	
<b>Total</b>	<b>14,704</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,704</b>	<b>12,535</b>

**4 Payments relating directly to charitable activities**

	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 £
Post	5,489	-			5,489	10,464
Training	3,594	12,092			15,686	3,093
Admin	10,497	-			10,497	6,047
Vehicle	7,196	-			7,196	6,908
Equipment	39,041	2,951			41,992	41,642
					-	
					-	
					-	
					-	
<b>Total</b>	<b>65,817</b>	<b>15,043</b>	<b>-</b>	<b>-</b>	<b>80,860</b>	<b>68,154</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

Nature and purpose of funds

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Medical Training & Equipment	Post & Vehicle Running Costs	Equipment inc waterproofs etc	UKSAR Training		
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants		4,000			4,000	33,265
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	4,000	-	-	4,000	33,265
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	4,000	-	-	4,000	33,265
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,951	-		12,092	15,043	25,260
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	2,951	-	-	12,092	15,043	25,260
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-			-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	2,951	-	-	12,092	15,043	25,260
<b>Net receipts / (payments)</b>	(2,951)	4,000	-	(12,092)	(11,043)	8,005
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(2,951)	4,000	-	(12,092)	(11,043)	8,005
<b>Nature and purpose of funds</b>						

APPENDIX 3



Independent examiner's report on the accounts								v2
<b>Report to the trustees/members of</b>	Charity name <b>LOMOND MOUNTAIN RESCUE TEAM</b>							
<b>Registered charity number</b>	<b>SC008624</b>							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day <b>01</b>	Month <b>December</b>	Year <b>2024</b>	<b>to</b>	Day <b>30</b>	Month <b>November</b>	Year <b>2025</b>	
<b>Set out on pages</b>								(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	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.							
<b>Basis of independent examiner's statement</b>	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.							
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	<ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>				<b>Date:</b>	09 April 2026			
<b>Name:</b>	Catherine Baxter							
<b>Relevant professional qualification(s) or body (if any):</b>	Chartered Tax Adviser							
<b>Address:</b>	12 Southview Road Blanefield Glasgow G63 9JQ							

\*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.