

Scottish Mountain Rescue



ANNUAL REPORT AND FINANCIAL STATEMENTS Year Ended 31 March 2025

Charity Registration Number: SC045003 (Scotland)

SCOTTISH MOUNTAIN RESCUE



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SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The Annual Report and Financial Statements represent the year from 1 April 2024 to 31 March 2025.

OBJECTIVES AND ACTIVITIES

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Scottish Mountain Rescue is the representative and liaison organisation for mountain rescue services in Scotland for the 26 voluntary teams, Police Scotland and one RAF team it represents. It liaises with all departments, authorities and providers of search and rescue services. In addition, Scottish Mountain Rescue facilitates the provision of a civilian mountain rescue service in Scotland and liaises closely with the Scottish Government, Police Scotland and Scottish Fire and Rescue Service, Royal Air Force, Maritime and Coastguard Agency, Scottish Ambulance Service, and other partner agencies involved in land-based search and rescue.

We collate and publish the operational mountain rescue statistics for our member teams on an annual basis and publish an annual report outlining our activities. As the representative body, Scottish Mountain Rescue maintains the licensing of opiate drugs administered by mountain rescue personnel who are members of the 26 voluntary teams. In addition, we aim to promote safe practice in the mountains, including the advancement and knowledge of mountain rescue skills.

Volunteering

Our organisation would not function if it were not for the significant contribution of many volunteers and our Trustees who volunteer substantial amounts of time on a weekly basis to ensure the governance, financial governance, payroll and our legal obligations are met.

Scottish Mountain Rescue performs the onward distribution of various grant funding streams as detailed below:

Scottish Government Grant

For onward distribution to the voluntary mountain rescue teams in Scotland (this includes the 2 non-member teams, all who are entitled to a share of the funds and included in the conditions of the grant) to support their running costs for land-based search and rescue. Scottish Mountain Rescue act as the distributor of these funds through a funding formula agreed by the teams.

Police Scotland Grant

For the onward distribution to the voluntary mountain rescue teams in Scotland (this includes the 2 non-member teams, all who are entitled to a share of the funds) to support their running costs for land-based search and rescue. Scottish Mountain Rescue act as the distributor of these funds through a funding formula agreed by the teams.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

OBJECTIVES AND ACTIVITIES (Continued)

UK Search and Rescue (UKSAR) Training fund

Distributed through the Charities Aid Foundation (CAF) member teams can apply, through Scottish Mountain Rescue, for funding towards their training costs. Funds were received by Scottish Mountain Rescue for the onward distribution to member teams who had applied for funding with £117,054 being forwarded to teams. 2025/26 represents the final year of this funding and in 2024/25 two years' funding was provided to cover the years 2024/25 and 2025/26.

Restricted Donations

Occasionally Scottish Mountain Rescue receive donations and legacies whereby the donor requests that the funding is restricted for a specific mountain rescue team. Scottish Mountain Rescue forward these 'restricted donations' according to the wishes of the donor. This includes the distribution of funds to the 2 non-member teams.

Distribution of Unrestricted Funds

When income levels increase or funds held increase significantly, it is the intention of Scottish Mountain Rescue, as agreed by our members, to distribute unrestricted funds to our member teams to facilitate the delivery of essential front-line search and rescue services, assisting them with their ongoing running costs. Funds are distributed in accordance with an agreed funding formula.

ACHIEVEMENT AND PERFORMANCE

Report of the Trustees

We have continued to support and represent twenty-six of the voluntary mountain rescue teams in Scotland. We not only play a key role in providing support to our teams but also provide oversight of new developments which may be of importance to our teams. This includes keeping up to date with developments in search and rescue at a national and international level and ensuring that our teams are made aware of any relevant changes in approach to mountain rescue or any advancing technologies. Scottish Mountain Rescue is a member of ICAR (International Commission for Alpine Rescue) a worldwide organisation which provides a platform for mountain rescue and related organisations to disseminate knowledge with the goal of improving mountain rescue services and their safety. ICAR hold an international conference each year and Scottish Mountain Rescue seek to send representation on an annual basis from the wider membership.

Within the UK, there is an increasing collaboration with the other UK rescue groups. Once ratified by individual groups, there is a proposal that this be formalised by the formation of a United Kingdom & Ireland Voluntary Land Search & Rescue Group (LSARG), this will be a representative group. Working with our colleagues in Mountain Rescue England and Wales (MREW), delegates from Scottish Mountain Rescue attended a meeting in Westminster to consider whether there was a need to form an All-Party Parliamentary Group (APPG) for UKSAR voluntary organisations. Trustees have continued to attend conferences and external meetings including UKSAR, MREW, medical, in addition to training events.

As detailed in our Financial Statements at the year end March 2024 a key goal for 2024/25 was to undertake a full independent review of the Charity. An independent organisation was appointed to undertake a full review of the Charity and make recommendations for a constructive way forward to ensure that the organisation continues to thrive and grow in the future, whilst decreasing workloads

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance cont.

on the volunteer Trustees. This review was completed and the findings reported back to the members at our General Meeting in March 2025. If agreed by members, work will progress throughout 2025/26 to implement the recommendations.

Insurance represents a significant financial commitment for Scottish Mountain Rescue to ensure we maintain adequate cover to support the frontline rescue and training work undertaken by the teams. A proposal was submitted to the General Meeting in March 2025, and it was agreed that our Public Liability Policies would be increased to provide an increased level of liability. This will increase our insurance costs in 2025/26.

We continue to work collaboratively with our member teams, providing support, training, insurance, advice, assisting to facilitate the provision of a voluntary mountain rescue service in Scotland, working alongside our colleagues in Police Scotland and the RAF. Each year we see an increased demand on our volunteer mountain rescue teams with call outs, including giving advice, "stand-by" activations and multi-day missions. We would also like to thank our member teams and their members for their continued selfless dedication to search and rescue services throughout Scotland.

Fundraising

With rising rescues illustrated by reaching record breaking call outs including continuations in 2024, we are grateful that so many people joined our community of supporters in the last year, helping us in turn to support our member teams. We are very grateful for all the donations that we receive from individuals. This included a donation towards our insurance provision, supporting this vital safety net for mountain rescue volunteers and their families. We were also very grateful to everyone who donated towards our first ever Christmas Appeal. Finally thank you to the growing number of supporters who have chosen to support us with a monthly gift. Without your continued support we would be unable to support our member teams who provide a world class voluntary mountain rescue service.

We received over £200,000 in legacies this year, this included a generous variation in a will which will be used towards our National Training Event, providing vital funding so that we can ensure the continuity of this event for several years ahead. Gifts in wills are a vital source of funds for Scottish Mountain Rescue and our member teams, funding around 100 rescues in a typical year.

Charitable Trusts and Foundations have continued to provide an important source of funds to support and sustain our work. This year we received over £200,000 from 26 different trusts and foundations, supporting us with unrestricted funding, training courses, our new equipment store and distributions of funds to teams

We are very grateful for all the support we received from businesses and companies from initiatives with small businesses like 'Munro beanies' to charity of the year partnerships with Scottish Woodlands. We were supported by businesses in the tourism industry like Celtic Legends, underscoring the importance of Mountain Rescue in ensuring the safety of those who visit our mountains and the outdoor industry like Tiso. We would also like to say thank you to all the outdoor businesses who supported and attended our National Training Event and to all the businesses that support our teams with gifts in kind like the free socks from Bridgedale or generous discounts on clothing and equipment to help kit out our teams.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance (Continued)

Over 100 people took part in organised running and walking events from the Kiltwalk to the Paris Marathon. We purchased charity places in the Loch Ness Marathon for the first time and had 10 people taking part for us raising £6,461 between them. We also had 38 people taking part in the Forth Bridge Supernova 5k in November, our highest total for an organised event. We had a further 70 people take part in our Virtual event Miles for SMR raising a record breaking £15,000 including gift aid.

Fifty people took part in their own fundraising challenges or held fundraising events to raise funds for Scottish Mountain Rescue, we had several couples who chose to support us at their wedding with charitable wedding favours, and dedicating your last Munro to Scottish Mountain Rescue also proved very popular. In addition, we had a lot of supporters raising funds in memory of loved ones, to celebrate their lives and the places they loved.

To facilitate and support the provision of search and rescue services in Scotland and support our member teams, we provided support in the following areas.

Training

We delivered national training courses which are open to all members with the courses being funded through the UKSAR Training Fund and Scottish Mountain Rescue contributing 50% from unrestricted funds towards the costs in 2024/25. We were able to offset some of Scottish Mountain Rescue's unrestricted contribution by donations restricted for training. The Courses have been designed and adapted throughout the years by small Working Groups and delivered by a wide variety of team members. The Medical Officer and a team of highly trained individuals have continued to deliver Cascare training and assessment (now renamed Remote Rescue Medical Technician-RRMT) throughout the year. A total of 435 (426 previous year) Team Members attended the training courses delivered during 2024/25.

Wellbeing

We aim to support a culture where all volunteers (and staff) enjoy a positive and rewarding experience throughout their journey from recruitment to leaving or "retirement". This applies to whatever role(s) they play throughout the broad spectrum of providing a world-class mountain rescue service. We recognise that the risks associated with psychological injury arise from both operational and organisational stressors. The organisational stressors are linked to the general challenges of being a volunteer responder, and together with the pressures of managing teams and the national organisation (all charities) these stressors can often be greater than the risks from operational trauma exposure. We are committed to reducing these organisational and operational risks wherever possible, and to have support in place should it be required.

We continue to make progress in how we embed an understanding of personal wellbeing and resilience; how to support colleagues; and what to do following incident trauma exposure, into our complete (recruitment to retirement) volunteer experience. We believe in a preventative and early intervention approach rather than reactive post-event approach to volunteer wellbeing and resilience. This year we have increased the number of our volunteers now in a position to facilitate the Lifelines learning modules as part of the Lifelines Facilitator programme.

How we manage the risks of psychological injury, and any recovery journey, involves a number of key partners as well as every volunteer, member of staff, colleague and our personal social networks. Our key partners are Police Scotland and the Rivers Centre (NHS Lothian). All our volunteers and their families have access to the Police Scotland "Employee Assistance Programme" (EAP) which offers a

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance (Continued)

wide range of services. Since September 2024, we also now have an agreement in place for post trauma support from the NHS facility, The Rivers Centre. The Rivers Centre team also created the Lifelines resource and the training that forms part of their overall ethos of taking a public health approach to how we manage the risks of psychological injury.

Mountain Rescue Team Activity – Statistics

Scottish Mountain Rescue statistics are compiled for a calendar year, 1 January to 31 December 2024. The latest statistics for 2024 fall predominantly into the period of this annual report. Scottish Mountain Rescue represents 26 civilian mountain rescue teams (including SARDA, Cave Rescue, and the SARAA drone team) out of the 28 civilian teams across Scotland. The statistics for 2024 include data gathered from 25 of these civilian member teams as well as three Police Scotland MRTs. One civilian and one Police Scotland Mountain Rescue team joined SMR over the course of 2024, and their data will be reported from 2025 onwards. Volunteers affiliated to these teams across Scotland dealt with 636 independent incidents across the country in 2024. During these incidents they dedicated 29,986 hours of their time and 740 persons were assisted.

This report does not include incidents from non-member teams, with the exception where member teams of Scottish Mountain Rescue teams have assisted these teams. Direct comparisons of statistics can only be made with the years 2021 to 2023, due to the re-joining of a team in 2021 which had previously left Scottish Mountain Rescue in 2016.

Year	Call outs excl. "continuations" over multiple days
2024	943
2023	870
2022	843
2021	893
2020	671
2019	672
2018	683

Call outs, including giving advice, "stand-by" activations and multi-day missions totalled 943 activations of teams. The total number of incidents (a single event that requires the services of a Mountain Rescue Team) was 636 (2022: 572).

An incident may need several call outs of a team or teams, for example, during a prolonged search with 19 incidents lasting more than one day. Of these, 335 or 53% (2023: 319 or 56%) involved mountaineering activities, during which 469 people were assisted. As in previous years, the principal factor involved in these incidents was a slip or trip, followed by casualties getting lost as well as navigation errors. Of those assisted in mountaineering incidents, 128 (27%) had at least one injury recorded. These injuries included 87 fractures and sprains (56% of injuries recorded), with the majority to the lower leg and ankle (53%). There were 301 non-mountaineering incidents supporting the community (47%) (2023: 253 or 44%).

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

ACHIEVEMENT AND PERFORMANCE – FINANCIAL REVIEW

The principal funding sources of the Charity were donations and legacies, fundraising income, grant funding for the purposes of national training and for the onward distribution to the voluntary mountain rescue teams.

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one year's critical expenditure. This figure, agreed by the members, is £355,000. The level of reserves has been maintained throughout the year.

Overall Position

For the financial year 2024/25 Scottish Mountain Rescue has recorded a surplus of £156,262 compared with the surplus of £ 45,374 in the financial year 2023/24. The total income for the year amounted to £1,470,342 an increase compared to the previous year.

Income

Donation income, including voluntary donations, restricted donations, donations restricted for individual teams, legacies and fundraising amounted to £832,668 an increase from 2023/24 donation income (previous year £648,049). A significant proportion of our overall income relates to restricted funding, a total of £886,859.

Investment Income

Bank interest rates varied through the year and this, along with increasing funds in our accounts over the period at times resulted in interest of £18,011 being received compared with the previous year's income of £13,620.

Thank You

We continue to receive a huge amount of support from the public and we wish to express gratitude and thanks to all those who have donated throughout the year. Donations received by Scottish Mountain Rescue allow us to continue to facilitate and support the operational voluntary mountain rescue teams to provide a front-line service free at the point of use and provide to support their local communities.

Expenditure

Expenditure for the financial year amounted to £1,314,080 a significant increase from 2023/24 (£1,203,394). Like our income a significant proportion of our expenditure relates to restricted funding, £796,969.

Going Concern

There are no material uncertainties regarding going concern and the charity remains in a very strong position financially for the next financial year 2024/25.

Fund Accounting

Further explanation of the nature and purpose of each fund is detailed below:

Restricted Funds

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised/donated for project or purpose. The following Restricted Funds are in operation:

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance – Financial Review (Continued)

Equipment Store

A fund balance of £14,500 was carried forward from 2023/24, with a further donation of £4,500 being received in 2024/25. With installation of 2 containers completed in September it has made a huge difference, enabling our volunteers and instructors to safely and securely store our equipment. The lighting, security and storage space has made the organisation of training courses much more efficient. The additional drying area and dehumidifier means we can dry our kit before putting it away if its wet. Thank you to the Scottish Mountain Rescue office team who assisted with the administration of the project, the assistance of the rigging team lead helping to identifying equipment and building the rigging store drying area we have achieved the completion of a significant project. The assistance of Glenmore Lodge facilities team who were able to assist and prepare the groundwork for our containers was very much appreciated. This project was funded by 4 major external donors who we are massively indebted to for their generosity.

ICAR

We were able to send delegates to each of the Commissions of Medical, Terrestrial, Avalanche and the Dog Sub-Commission. A donation of £3,250 towards sending delegates to the international conference was received. An additional £5,000 had been received for the purposes of the equipment store, however as the project had been fully funded it was generously agreed with the donor that the £5,000 could be transferred to the ICAR fund.

Insurance

We received a donation of £22,500 towards the overall costs of our insurance policies.

Police Scotland

£99,000 was received from Police Scotland for onward distribution to Scottish Mountain Rescue voluntary teams. The funding has been distributed to all voluntary teams, including the 2 non-member teams in line with the agreed funding formula.

Radio Replacement Fund

Following a successful roll out of our Radio Replacement programme a small number of purchases continue to be made. Expenditure of £10,637 was incurred. The actual balance of funds for the radio fund amounts to £98,991.

Restricted Donations

The onward distribution of 'restricted donations and legacies' received by Scottish Mountain Rescue for member teams according to the wishes of the donor amounted to £119,699 (income received of £119,699). Donations were received for former member teams and were distributed as requested by the donor.

Scottish Government Funding

Scottish Government Grant funding of £330,000 was received and distributed to the voluntary teams including former member teams as agreed by the Scottish Government and included in the grant conditions.

Training

A balance of £19,350 was carried forward for the purposes of offsetting our contribution towards our national training programme. During the year we received further donations towards specific training courses and £13,500 towards RRMT training.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance – Financial Review (Continued)

Training Event

We received a legacy of £109,000 during the financial year with the wishes that it be used for the future national training event. In addition, income was received of £750 towards our training event for specific purposes.

2024/2025 UKSAR Training Fund (CAF)

Grant funding awarded for national training courses organised by Scottish Mountain Rescue was £60,351. The training programme resulted in expenditure of £45,322 restricted funding. There remains a surplus of funds which will be carried forward into 2025/26, the Charities Aid Foundation who administers the grant funding had confirmed underspends could be carried forward. Historical surplus UKSAR restricted training funds were utilised throughout the financial year and a total expenditure of £13,441 was incurred. Grant Funding to support team training amounted to £117,054, this was distributed.

Website/Intranet

No expenditure was incurred in the current financial year.

Designated Funds

Members may choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. By earmarking funds in this way, the members set up a designated fund that remains part of the unrestricted funds of the charity and can be brought back into the General Fund at any time through agreement by the members. The Designated funds are:

Benevolent Fund

Scottish Mountain Rescue teams operate in challenging conditions, many times where significant risk, of potential injury can occur. Consequently, at times this can leave members and their families facing additional hardship through loss of earnings, significant expenses and in some cases situations where such impacts can be life changing. The aim of the Benevolent Fund is to provide support where unforeseen gaps in insurance cover occur or where delays in payments from current insurance cover lead to financial hardship for a member of a team or their immediate family.

Equipment Store

Members agreed that a sum of £30,000 be set aside from unrestricted funds for securing a new store. This project was fully funded through restricted donations and as a result the £30,000 balance was moved back to the General Fund. This fund is now closed.

Training

To ensure that our training programme is sustainable and can continue, it was agreed with the member teams that a fund be set up for this purpose. A balance of £80,000 was carried forward from 2023/24 with a further £20,000 moved to the designated fund in agreement with the members.

Unrestricted Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees and with the agreement of the members. The Charity also tracks the income and expenditure of other specific areas within the general fund:

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance – Financial Review (Continued)

National Training Courses

The UKSAR Training grant received in 2024/25 required Scottish Mountain Rescue to fund our National Training programme using unrestricted funds (or unrestricted funds offset by restricted donations) to the equivalent value of the grant. Unrestricted funds used for this purpose amounted to £18,096. Historical underspends were utilised to top our restricted expenditure, amounting to £2,549.

Wellbeing Fund

In 2017 Scottish Police Benevolent Fund provided Scottish Mountain Rescue with a fund of £15,000. The expenditure of this fund is used for wellbeing initiatives as directed by the Wellbeing Working Group. Expenditure of £3,660 was incurred in 2024/25.

Assets

Intangible Fixed Assets

Scottish Mountain Rescue invested in the assignation of intellectual property in favour of Scottish Mountain Rescue with two, successful United Kingdom trademark applications gaining registration of the Scottish Mountain Rescue logo alongside the words 'VOLUNTEERING TO SAVE LIVES' (May 2015) and 'ANY HOUR, ANY DAY, ANY WEATHER' (September 2015). The renewal dates for both are in 2025. These were recognised on the Balance Sheet and are amortised over 5 years. The Trademark for the LOGO was renewed in November 2017. This is due for renewal in December 2027.

Tangible Fixed Assets

Computers

During the year a laptop was purchased and although the single value of the computer is less than the agreed single item value for depreciation, a decision was taken that they should be held on the balance sheet.

Radio Equipment

Radio equipment was purchased during the year at a cost of £2,364.

Equipment Store (Containers)

Two storage containers were purchased at a total cost, including fitting of £11,690. These are held on the balance sheet and will be depreciated over a period of 10 years.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Achievement and Performance – Financial Review (Continued)

Looking Forward our Plans

In 2025/2026 we will continue to develop and move forward the following plans:

- The organisation has grown over the last 7 years, providing more training, insurance, general support and funding to facilitate mountain rescue throughout Scotland. To continue the current levels of support there is a need to develop the structure of Scottish Mountain Rescue to ensure there is capacity to increase what can be offered in the way of support to teams. With the full independent review being concluded in 2024/25 and a report being presented to the members, with the agreement of the members in March 2025, a review group will continue to progress the recommendations of the independent review and work towards the presentation of a revised structure for the organisation, a revised updated Constitution and will assist to facilitate the transition to the new structure.
- We will continue to encourage volunteer support for the Trustees and encourage team members to look at succession planning to ensure that the organisation has a seamless transition when several of the current post holders come to the end of their term in office at the AGM in October 2025 and as we move towards our new structure.
- Following the implementation of the new Board, we will look at strengthening our governance structures through a review of our systems and processes to ensure they are fit for the future of the growing organisation.
- Ensure that our 5-year strategic plan is reviewed and updated.
- Continue to engage with the national and international search and rescue community and send representatives to key events, including ICAR.
- Continue to explore new funding streams that will enhance the further development of our organisation, build resilience and the support we provide to our member teams.
- Continue to deliver a full training programme, including our annual National Training Event for our teams.
- We will ensure our intangible assets which are due for renewal in 2025/26 are reviewed and continued.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, the Constitution, last update in 2020. Scottish Mountain Rescue came into existence in July 2014. A Scottish Charitable Incorporated Organisation (SCIO), taking over from the Mountain Rescue Committee of Scotland (an unincorporated charity).

The organisation's purposes are to facilitate, through Mountain Rescue:

- the saving of lives;
- the advancement of health; and
- the location and relief of people who are lost, injured, missing or otherwise in need of assistance.

The organisation's secondary purpose is to provide support to those in need due to accident, injury or loss sustained in the pursuit of Mountain Rescue.

For the avoidance of doubt, the term "Mountain Rescue" includes, but is not restricted to the following activities: all terrain search and rescue; training; call outs; maintenance; fundraising; management and administration; and travel to and from any of these activities.

The organisation has power to do anything which is calculated to further its powers or is conducive or incidental to doing so including:

- to facilitate the provision of a civilian mountain rescue service in Scotland and to this end liaise closely with the Police, Royal Air Force, Marine & Coastguard Agency, Scottish Ambulance Service, Scottish Fire and Rescue Service and the Scottish Government and other organisations or individuals with relevant interest, knowledge or experience;
- to make recommendations to the Scottish Government for the provision and maintenance of Mountain Rescue Posts in Scotland;
- to maintain the licensing of opiate drugs administered by mountain rescue personnel;
- to promote and encourage the advancement and knowledge of mountain rescue skills;
- to be the representative and liaison organisation for the mountain rescue services in Scotland;
- to administer such funds as are provided by outside bodies or raised on behalf of the organisation for the purpose of fulfilling the purposes of the organisation;
- to further the cause of mountain rescue; and
- to promote safe practice in the Scottish mountains;
- to provide grant funding or other support (including secured or unsecured lending) to any individual or organisation in furtherance of the charitable purposes.

The charity is administered by an Executive, consisting of "Executive Officers" and "Non-Executive Officers". Both Executive and Non-Executive Officers are individuals who are either members of a Voting Member and are elected on to the Executive or are individuals who have been co-opted on to the Executive. The Executive are volunteers and are all active members of our Mountain Rescue Teams. Executive and Non-Executive Officers hold office for a period of three years and may stand for re-election at (and after) the end of their period in office. Except for the Treasurer and the Medical Officer, Executive and Non-Executive officers are not eligible for re-election to their existing position after the sixth consecutive year in that position. The Executive and Non-Executive Officers generally carry out the day-to-day business of the organisation and are accountable to the members for this. They have responsibility for submitting relevant business for discussion by and the decision of the Members at Members' meetings.

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Organisation Structure, Governance and Management (Continued)

Members of Scottish Mountain Rescue are either Voting Members or Non-Voting Members. Voting Members are operational Mountain Rescue Teams (or, where an operational Mountain Rescue Team is not incorporated, a representative of that Team), that wish to be a voting member of the organisation, and the organisation has approved its membership. Non-Voting Members are bodies that have an interest in, or are involved in, Mountain Rescue in Scotland but who are not voting members (or, in the case of unincorporated bodies, bodies that are not represented by a "Representative") and the organisation has approved its membership. The members of the charity meet at least twice each year.

Recruitment and Appointment of New Trustees

No less than eight weeks prior to the Annual General Meeting, the Secretary circulates to all members notification of those offices that are due for re-election and invites nominees. To be a valid nomination, the nominee must meet the eligibility criteria, and the nomination must be proposed by a Voting Member and Seconded by a Voting Member. Except for the Treasurer, to be eligible for election as an Executive Officer or Non-Executive Officer a person must be a member of an incorporated Mountain Rescue Team which is a Voting Member; or a member of an unincorporated Mountain Rescue Team whose Representative is a Voting Member; or must be co-opted. In the event of a casual vacancy arising, the Executive has the power to appoint a temporary Officer to serve until the next Annual General Meeting. The position must then be subject to election. Except for the Treasurer, wherever possible and appropriate, any individual appointed as a temporary officer should be a member of a Voting Member. All Officers are elected by a simple majority of those voting at the Annual General Meeting.

Trustee Induction

It is the policy of Scottish Mountain Rescue to ensure that new Trustees receive a robust induction process and that there is sufficient and smooth handover from outgoing Trustees. Induction of new Trustees will be in accordance with the agreed Induction Policy.

Decision Making

Decisions of Scottish Mountain Rescue are taken by the voting members at meetings of the organisation (AMG, GM or EGM). No valid decisions can be taken at any Members' meeting unless a quorum is present. Every Voting Member has one vote, which must be given by the individual representing that Voting Member.

Members of Scottish Mountain Rescue

During the financial year Scottish Mountain Rescue represented 26 voluntary teams. Police Scotland resigned their membership of the 3 individual Teams and reapplied for membership as one Police Scotland Team, this was agreed at the AGM in October. At our AGM in October, we welcomed Lochaber MRT back into our membership. The member Mountain Rescue Teams during 2024/25 (or part thereof) were:

SCOTTISH MOUNTAIN RESCUE TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

Organisation Structure, Governance and Management (Continued)

Voluntary Teams		
Aberdeen MRT	Glenmore Lodge MRT	Skye MRT
Arran MRT	Hebrides MRT	Tayside MRT
Arrochar MRT	Killin MRT	Torridon MRT
Assynt MRT	Kintail MRT	Tweed Valley MRT
Borders SAR	Lochaber MRT	SARDA Scotland
Braemar MRT	Lomond MRT	SARDA Southern Scotland
Dundonnell MRT	Moffat MRT	Scottish Cave Rescue Organisation
Galloway MRT	Oban MRT	Search and Rescue Aerial Association
Glenelg MRT	Ochils MRT	
Voting Members		
Police Scotland	RAF Lossiemouth	

In addition, Mountain Rescue England and Wales is a non-voting member.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is reviewed on a regular basis at Executive Meetings (Trustee meetings) and updated as appropriate.

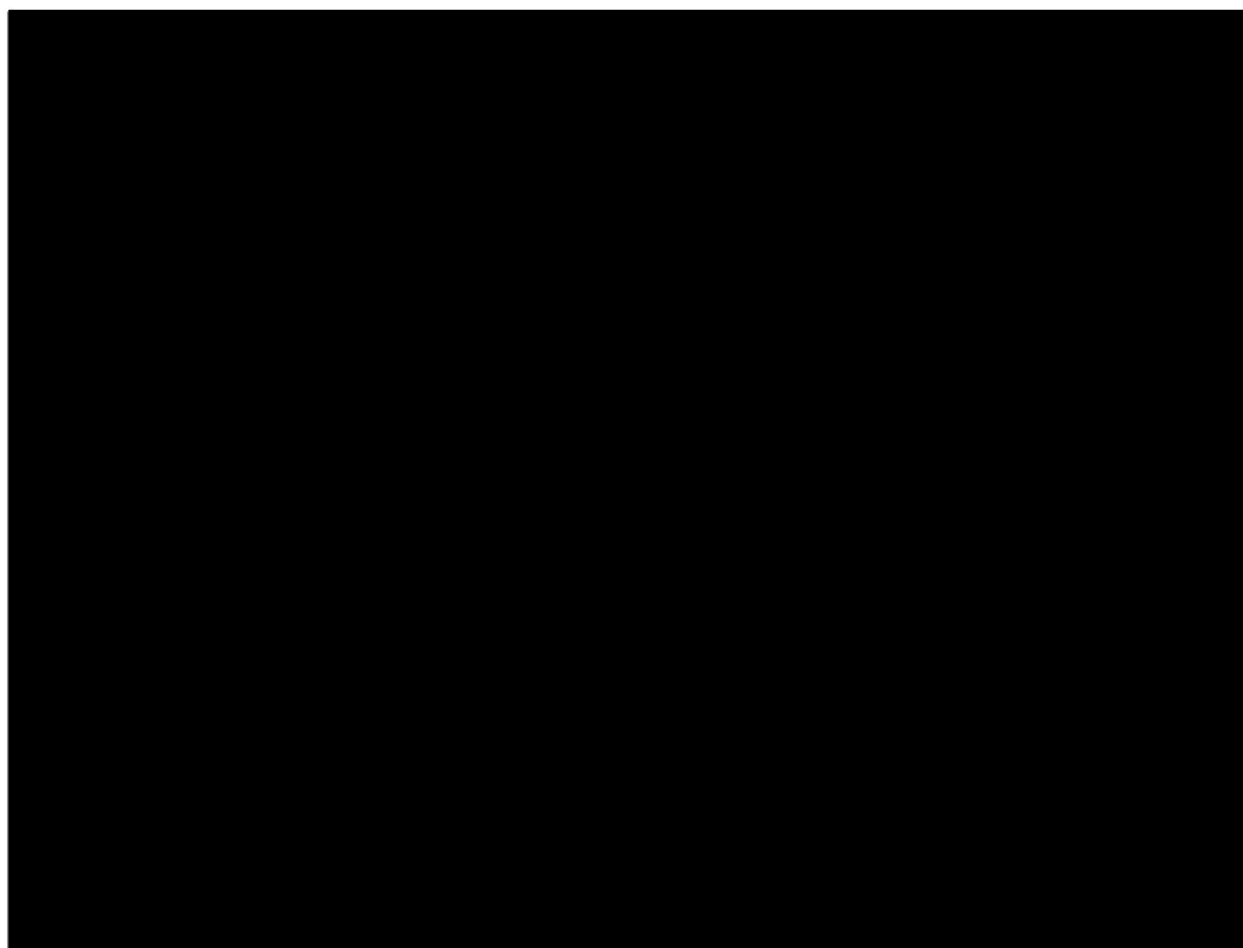
One of the greatest risk to Scottish Mountain Rescue's continuation would be the lack of resilience in its ability to fill key Executive posts (Trustees), this remains a high risk, however, is being mitigated through an independent review of the Charity and a new structure will be implemented in 2025/26 which will build resilience and ensure that we have the structure that encourages new Trustees to come forward. A further identified risk to the charity would be a significant reduction in the level of donations received and our ability to secure funding streams for the continuation of the Charity purposes. The Head of Development post has proved to be highly successful, and we continue to see an increase in our regular donations, and we continue to see increased levels of income each year.

SCOTTISH MOUNTAIN RESCUE
TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2025

LEGAL AND ADMINISTRATION

Registered Charity Number

Charity Number (Scotland) SC045003



Auditors

JRW Hogg & Thorburn LLP
Registered Auditors &
Chartered Accountants
19 Buccleuch Street
Hawick
TD9 0HL

Bankers

TSB
HQ
Henry Duncan House
120 George Street
Edinburgh
EH2 4LH

SCOTTISH MOUNTAIN RESCUE STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware at the time of approving our Trustee Annual Report:

Statement as to disclose to our Auditors

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the Trustees, having made enquiries of fellow Trustees that ought to have individually taken, have taken all steps that he/she is obliged to take as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

JRW Hogg & Thorburn LLP were proposed and reappointed at our AGM in October 2024.

The Trustees Report was approved by the Board of Trustees

4 October 2025

SCOTTISH MOUNTAIN RESCUE

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF SCOTTISH MOUNTAIN RESCUE

Opinion

We have audited the financial statements of Scottish Mountain Rescue (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other

SCOTTISH MOUNTAIN RESCUE

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF SCOTTISH MOUNTAIN RESCUE

information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SCOTTISH MOUNTAIN RESCUE INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF SCOTTISH MOUNTAIN RESCUE

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatement in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its controls environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risks by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management, those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with the law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

**SCOTTISH MOUNTAIN RESCUE
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF SCOTTISH
MOUNTAIN RESCUE**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

[REDACTED] Date: 16.10.2025

[REDACTED] (Senior Statutory Auditor)

for and on behalf of

JRW Hogg & Thorburn LLP
Chartered Accountants
Statutory Auditor
19 Buccleuch Street
Hawick
TD9 0HL

JRW Hogg & Thorburn LLP, Chartered Accountants, is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SCOTTISH MOUNTAIN RESCUE
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and Endowments From:					
Donations and Legacies	9	552,964	279,704	832,668	648,049
Charitable Activities	10	9,990	606,405	616,395	584,239
Other Trading Activities	11	2,518	750	3,268	2,712
Investments	12	18,011	0	18,011	13,620
Other Income	13	0	0	0	148
Total Incoming Resources		583,483	886,859	1,470,342	1,248,768
Expenditure On:					
Raising Funds	14	27,496	0	27,496	18,904
Charitable Activities	15	489,518	796,969	1,286,487	1,184,465
Other Expenditure	16	97	0	97	25
Total Resources Expended		517,111	796,969	1,314,080	1,203,394
NET INCOMING/(OUTGOING) RESOURCES					
Before Transfers		66,372	89,890	156,262	45,374
Gross Transfers Between Funds	17	0	0	0	0
Net Income for the year/Net movement in Funds		66,372	89,890	156,262	45,374
RECONCILIATION OF FUNDS					
Fund Balances as at 1 April 2024		1,017,501	213,163	1,230,664	1,185,290
Fund Balances as at 31 March 2025		1,083,873	303,053	1,386,926	1,230,664

The statement of financial activities includes all gains and losses recognised in the year.

CONTINUING OPERATIONS

All Income and Expenditure Derive from Continuing Activities

SCOTTISH MOUNTAIN RESCUE
BALANCE SHEET AS AT 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible assets	18	<u>1,176</u>	<u>16,424</u>	<u>17,600</u>	<u>8,142</u>
Total Fixed Assets		1,176	16,424	17,600	8,142
CURRENT ASSETS					
Stock	19	6,342	0	6,342	4,284
Debtors	20	35,946	12,500	48,446	120,457
Prepayments	21	4,792	1,429	6,221	17,336
Cash and Bank	22	<u>1,049,073</u>	<u>333,089</u>	<u>1,382,162</u>	<u>1,203,560</u>
Total Current Assets		1,096,153	347,018	1,443,171	1,345,637
LIABILITIES					
CREDITORS					
Amounts falling Due Within One Year	23	(13,456)	(38)	(13,494)	(123,115)
Deferred Income	24	<u>0</u>	<u>(60,351)</u>	<u>(60,351)</u>	<u>0</u>
NET CURRENT ASSETS		<u>1,082,697</u>	<u>286,629</u>	<u>1,369,326</u>	<u>1,222,522</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,083,873</u>	<u>303,053</u>	<u>1,386,926</u>	<u>1,230,664</u>
NET ASSETS		<u>1,083,873</u>	<u>303,053</u>	<u>1,386,926</u>	<u>1,230,664</u>
FUNDS OF THE CHARITY	17				
Unrestricted Funds				1,083,873	1,017,501
Restricted Funds				<u>303,053</u>	<u>213,163</u>
TOTAL FUNDS				<u>1,386,926</u>	<u>1,230,664</u>

The financial statements were approved by the Trustees on 4 October 2025

04 October 2025

04 October 2025

SCOTTISH MOUNTAIN RESCUE
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 March 2025

	Notes	2025 £	2024 £
Cash Flows from Operating Activities			
Cash Generated by Operations	7	175,205	46,990
Investing Activities			
Purchase of tangible fixed assets	(14,614)	(7,188)	
Investment income received	18,011	13,620	
Net Cash Used in Investing Activities		3,397	6,432
Net Increase in Cash and Cash Equivalents		178,602	53,442
Cash and Cash Equivalents at Beginning of Year		1,203,560	1,150,138
Cash and Cash Equivalents at End of Year		<u>1,382,162</u>	<u>1,203,560</u>
Relating to:			
Cash at Bank and in Hand		<u>1,382,162</u>	<u>1,203,560</u>

The charity has no debt during the year 1 April 2024 to 31 March 2025 at the end of the Cash Flow Statement.

The notes on page range 23 to 35 form part of these financial statements

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

ACCOUNTING STANDARDS AND POLICIES

Registered Charity Number (SCIO)

SC045003

Registered Address



1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The charity is not registered for VAT. Any irrecoverable VAT is charged to the statement of financial activities or capitalised as part of the costs of the related asset, where appropriate. In 2015/2016 search and rescue charities can recover VAT on non-business activities, this has therefore been recognised in the Financial Statements.

Governance costs comprise costs identified as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit, Executive Meeting expenses and General Meeting expenses which support the Governance of the organisation.

1.6 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Assets with a single value of less than £3,000 are not depreciated. Depreciation on assets are detailed below.

Radios	-33% on cost (straight line basis)
Radio Re-programme	-25% on cost (straight line basis)
Equipment	-25% on cost (straight line basis)
Computer Equipment	-33% on cost (straight line basis)
Equipment Store (Containers)	-10% on cost (straight line basis)

1.9 Intangible Assets

Amortisation of intangible assets are charged on a straight-line basis over a period of 5.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items. The method used for measuring stocks is based on FIFO.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. None were identified.

3. Trustees

None of the Trustees were paid any remuneration during the year or received any other benefits from an employment with the Charity.

During the year Trustees submitted expenses claims and were reimbursed for the following expenses (mileage/subsistence/other claims), in addition the figures below detail any accommodation and food booked centrally by our office for our Trustees.

Name	Role	2025	2024
		£	£
	Chair	1,781	1,329
	Vice Chair	820	712
	Secretary	415	650
	Treasurer	1,034	2,166
	Statistician	0	91
	Equipment Officer	0	117
	Equipment Officer	890	548
	Medical Officer	707	536
	Training Officer	2,945	1,763
	Radio Officer	630	117

The Training Officer attended the international event ICAR (registration, flights and accommodation costing £1,686). Trustee's expenses relate to accommodation, travel and food while attending charity General Meetings, AGM's, the Training Events, charitable business, meetings and other Trustee Training events.

4. Employees

Training course instructors are remunerated. The Charity makes remuneration payments net of Tax and (if appropriate) National Insurance contributions. In addition to employees who support our training programme, employees provided a central administration support service and a further employee provides a role as Head of Development. Employees receive allowable travel and subsistence, within agreed rates. There were no employees whose annual remuneration was more than £60,000. Employers' contribution toward the pension is 5% of total salary.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

Staff Numbers	2024/25	2023/24
Total Average number of staff, including Training staff	45	55
Full Time Staff, including Head of Development and Administration	4	4
Training Course staff	41	51


	2025	2024
Staff Costs	£	£
Wages and Salaries, including Training Staff	142,869	127,083
Employers NI Payments	7,485	6,150
Employers Pension Payments	6,759	6,225

5. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object.

6. Related Party Transactions

	2025	2024
	£	£
	0	725
	92	132
	<u>92</u>	<u>857</u>

 was provided with travel expenses for attending training a training course. In addition accommodation and food was provided which was arranged by the central office along with all those who attended the training course.

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

7. Cash Generated from Operations

	2025	2024
	£	£
Net Incoming Resources for the year	156,262	45,374
Adjustments for:		
Investment income recognised in statement of financial activities	(18,011)	(13,620)
Amortisation and impairment of intangible assets	0	0
Depreciation and impairment of tangible fixed assets	5,156	2,526
Movements in working capital:		
(Increase)/Decrease in stocks	(2,058)	(511)
(Increase)/Decrease in debtors	83,126	(105,353)
Increase/(Decrease) in creditors	(109,621)	118,809
Increase/(Decrease) in deferred income	60,351	(235)
Cash Generated from Operations	<u>175,205</u>	<u>46,990</u>

8. Governance Costs

Governance costs comprise costs identified as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. Details are provided below.

	2025	2024
	£	£
Audit Fees	7,000	7,450
Other Governance Costs	<u>10,733</u>	<u>7,020</u>
	<u>17,733</u>	<u>14,470</u>

9. Donations and Legacies

	2025	2024
	£	£
Donation/Legacy Income	712,969	505,009
Donations/Legacies Forwarded to Teams	119,699	133,531
Fundraising Donation Income	0	7,756
Other	<u>0</u>	<u>1,753</u>
	<u>832,668</u>	<u>648,049</u>
Unrestricted	£552,964	
Restricted	£279,704	

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

10. Charitable Activities

	2025	2024
	£	£
CAF Training Fund	177,405	123,324
Police Scotland Grant Funding	99,000	99,000
SARCALL Fees	9,990	9,380
Scottish Government Grant Funding	330,000	330,000
Other	<u>0</u>	<u>22,535</u>
	<u>616,395</u>	<u>584,239</u>
Unrestricted	£9,990	
Restricted	£606,405	

11. Other Trading Activities

	2025	2024
	£	£
Exhibitor Income/Sponsorship	3,225	2,650
Fundraising Badges	0	10
Team Badges	<u>43</u>	<u>52</u>
	<u>3,268</u>	<u>2,712</u>
Unrestricted	£2,518	
Restricted	£750	

12. Investing Activities

	2025	2024
	£	£
Bank Interest	<u>18,011</u>	<u>13,620</u>
	<u>18,011</u>	<u>13,620</u>
Unrestricted	£18,011	

13. Other Income

	2025	2024
	£	£
Insurance Top Up	<u>0</u>	<u>148</u>
	<u>0</u>	<u>148</u>

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

14. Raising Funds Expenditure

	2025	2024
	£	£
Cost of Raising Funds	24,819	15,351
Fundraising Merchandise	2,464	1,560
Other Fundraising	<u>213</u>	<u>1,993</u>
	<u>27,496</u>	<u>18,904</u>
Unrestricted	£27,496	

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

15. Charitable Activities

	2025	2024
	£	£
Annual Report and Statistics Report	6,931	4,406
Bank Charges	31	26
CAF Training Funding Distributed to Teams	117,054	50,632
CAF - Training Fund Delivery	107,513	115,176
Charity Support Costs and Office Administration Costs	19,103	8,490
Computer Purchases and Expenses	1,920	1,612
Conferences	11,239	8,342
Corporate Clothing	536	0
Distribution of 'Free Funds' to Support Teams	133,803	135,505
Donations/Legacies Distributed to Teams	119,699	133,531
Drone Project	0	744
Equipment (Data Base, Purchases and Repairs, Store)	7,682	1,827
Governance Costs	17,733	14,470
Insurance Costs inc. IPT	129,485	112,415
Media and Magazine	669	601
Medical Expenses	3,017	938
Membership Fees	1,531	1,354
Police Scotland Grant Funding	99,000	99,000
Postage, Printing, Stationery and Carriage	2,606	2,322
Radio Replacement Fund	10,676	5,653
SARCALL Fees	9,990	9,380
Scottish Government Grant Distribution	330,000	330,000
Staff Costs	144,455	120,949
Team Badges/ID Badges	3,099	347
Training - General/Conference	2,984	1,611
Travel & Subsistence	1,834	608
VAT	563	23,664
Website and Stats Database	624	616
Wellbeing Fund	2,710	246
	<u>1,286,487</u>	<u>1,184,465</u>
Unrestricted	£489,518	
Restricted	£796,969	

16. Other Expenditure

	2025	2024
	£	£
Miscellaneous	<u>97</u>	<u>25</u>
	<u>97</u>	<u>25</u>
Unrestricted	£97	

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

17. Movement in Funds

	At 01/04/2024	Incoming Resources	Outgoing Resources	Net Movement in Funds	Transfers Between Funds	At 31/03/2025
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	794,439	583,483	348,351	235,132	(143,031)	886,540
Benevolent Fund	50,000	0	0	0	0	50,000
CAF Fund 80/20	4,122	0	2,437	(2,437)	0	1,685
CAF Fund 75/25	7,902	0	19	(19)	0	7,883
CAF Fund 56/44	17,102	0	93	(93)	0	17,009
CAF Fund 50/50	0	0	18,096	(18,096)	33,250	15,154
Equipment Store	30,000	0	0	0	(30,000)	0
Staff	24,674	0	144,455	(144,455)	119,781	0
Training Fund (Future)	80,000	0	0	0	20,000	100,000
Wellbeing Fund	9,262	0	3,660	(3,660)	0	5,602
	<u>1,017,501</u>	<u>583,483</u>	<u>517,111</u>	<u>66,372</u>	<u>0</u>	<u>1,083,873</u>
Restricted Funds						
CAF Training Fund 80/20	16,487	0	13,264	(13,264)	0	3,223
CAF Training Fund 75/25	23,706	0	59	(59)	0	23,647
CAF Training Fund 56/44	21,833	0	118	(118)	0	21,715
CAF Training Fund 50/50	0	60,351	45,322	15,029	0	15,029
CAF Training Fund-Teams	0	117,054	117,054	0	0	0
Donations Forwarded to Teams	0	119,699	119,699	0	0	0
Equipment Store	14,500	4,500	2,961	1,539	(5,000)	11,039
ICAR Donation	0	3,250	8,250	(5,000)	5,000	0
Insurance	0	22,500	22,500	0	0	0
Police Scotland Grant Funding	0	99,000	99,000	0	0	0
Radio Replacement Fund	116,167	0	10,637	(10,637)	0	105,530
SGF (Teams)	100	330,000	330,000	0	0	100
Training	19,350	3,255	22,605	(19,350)	0	0
Training Avalanche	0	4,000	4,000	0	0	0
Training Casualty Care	0	13,500	1,000	12,500	0	12,500
Training Event - Annual	0	109,750	500	109,250	0	109,250
Website/IT	1,020	0	0	0	0	1,020
	<u>213,163</u>	<u>886,859</u>	<u>796,969</u>	<u>89,890</u>	<u>0</u>	<u>303,053</u>
Total Funds	<u>1,230,664</u>	<u>1,470,342</u>	<u>1,314,080</u>	<u>156,262</u>	<u>0</u>	<u>1,386,926</u>

SGF- Scottish Government Funding

Charity Reserves agreed by the membership as £355,000 are included in the General Fund Balance

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

18. Fixed Assets

Summary

During the year Scottish Mountain Rescue purchased training radio equipment at a cost of £2,364, we purchased containers for the purposes of storing equipment at a cost of £11,690 and a laptop at £560.

Fixed Assets

	2025	2024
	£	£
Intangible Assets	0	0
Fixed Assets	<u>17,600</u>	<u>8,142</u>
	<u>17,600</u>	<u>8,142</u>

	Cost	Additions	Disposals	Depreciation @ 31/03/2024	Charge for year	Depreciation @ 31/03/2025	NBV @ 31/03/2025	NBV @ 31/03/2024
Computers	4,273	560	0	2,217	1,440	3,657	1,176	2,056
Containers	0	11,690	0	0	789	789	10,901	0
Radios	7,188	2,364	0	1,102	2,927	4,029	5,523	6,086
	<u>11,461</u>	<u>14,614</u>	<u>0</u>	<u>3,319</u>	<u>5,156</u>	<u>8,475</u>	<u>17,600</u>	<u>8,142</u>

19. Stock

	2025	2024
	£	£
Badges (Team)	810	850
Equipment	3,403	0
Fundraising	1,991	3,296
Stamps	<u>138</u>	<u>138</u>
	<u>6,342</u>	<u>4,284</u>

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

20. Debtors – Amounts Falling Due Within One Year

		2025	2024
		£	£
HMRC - Gift Aid and VAT Reclaim		13,517	8,983
Other, including Donations		34,929	12,474
Police Scotland Grant Funding		0	99,000
		<u>48,446</u>	<u>120,457</u>
Unrestricted	£35,946		
Restricted	£12,500		

21. Prepayments

		2025	2024
		£	£
Home Office		1,165	137
Membership		339	502
OFCOM		38	53
Other		510	1,470
Radios		1,016	872
SARCALL Ltd/Server Fees		0	11,990
Training		613	2,313
Wellbeing		<u>2,540</u>	<u>0</u>
		<u>6,221</u>	<u>17,337</u>
Unrestricted	£4,792		
Restricted	£1,429		

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

22. Cash at Bank

	2025 £	2024 £
Restricted		
CAF Training Fund 2025/2026	60,045	0
CAF Training Funds Underspends	63,652	60,997
Donations	0	11,698
Equipment Store	138	14,500
Other	100	100
Radio Replacement	98,991	109,209
Training/Training Event	109,143	19,350
Website/Intranet	1,020	1,020
	<u>333,089</u>	<u>216,874</u>
Unrestricted	<u>1,049,073</u>	<u>986,686</u>
Total	<u><u>1,382,162</u></u>	<u><u>1,203,560</u></u>

23. Creditors – Amounts Falling Due Within One Year

	2025 £	2024 £
Audit Fee (Estimate)	6,000	5,000
Other	5,515	4,169
Police Scotland Grant Funding	0	99,000
Restricted Donations	0	14,904
Staff Related Costs	1,904	0
Training	75	42
	<u>13,494</u>	<u>123,115</u>
Unrestricted	£13,456	
Restricted	£38	

24. Deferred Income

	2025 £	2024 £
Other	<u>60,351</u>	<u>0</u>
	<u>60,351</u>	<u>0</u>

SCOTTISH MOUNTAIN RESCUE
NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 March 2025

22. Cash at Bank

	2025 £	2024 £
Restricted		
CAF Training Fund 2025/2026	60,045	0
CAF Training Funds Underspends	63,652	60,997
Donations	0	11,698
Equipment Store	138	14,500
Other	100	100
Radio Replacement	98,991	109,209
Training/Training Event	109,143	19,350
Website/Intranet	1,020	1,020
	<u>333,089</u>	<u>216,874</u>
Unrestricted	<u>1,049,073</u>	<u>986,686</u>
Total	<u><u>1,382,162</u></u>	<u><u>1,203,560</u></u>

23. Creditors – Amounts Falling Due Within One Year

	2025 £	2024 £
Audit Fee (Estimate)	6,000	5,000
Other	5,515	4,169
Police Scotland Grant Funding	0	99,000
Restricted Donations	0	14,904
Staff Related Costs	1,904	0
Training	<u>75</u>	<u>42</u>
	<u>13,494</u>	<u>123,115</u>
Unrestricted	£13,456	
Restricted	£38	

24. Deferred Income

	2025 £	2024 £
Other	<u>60,351</u>	<u>0</u>
	<u>60,351</u>	<u>0</u>

