Charity registration number: SC042452

TAYSIDE 4 X 4 RESPONSE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Tregonning and Co Ltd

Tayside 4 X 4 Response
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Tayside 4 X 4 Response
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

The objects of T4X4R are to assist in the preservation and protection of human life by supplementing and supporting emergency services, local authority and any other welfare or voluntary services in Tayside and surrounding counties in particular but not exclusively, by providing logistical support, equipment, vehicles and other resources

Achievements and Performance

Main Achievements

We were fortunate not to have been deployed as a part of the Local Resiliance Partnership during 2025, but we have continued to maintain a high standard of training and readiness.

Although not having been deployed, we dontinued during the year to support local community and charitable events, including Cancer Research UK Relay for Life, Blair Castle Trail Weekend, Mucknmac gravel bike race and the Scottish gavel bike chapionships, Aberfoyle gravel half marathon.

The deficit during the year of £23,233 reflects the completion of the communication equipment upgrade project. A significant grant was received from SSEN in 2024 for the upgrade of equipment, and this grant was expended over two years, being completed in 2025.

Plans for the future

The Trustees intend to continue the Group’s existing work and to further develop the services that we provide, by retaining and recruiting more members, currently 27 active, thus ensuring that the skills we offer to the LRP and their member agencies remain relevant and up-to-date.

As the funding sources have changed considerably over the past two years with less adverse weather occasions having a detrimental effect on our territory we have reviewed and increased our partnerships with commercial enterprises who are willing to support our objectives and donate accordingly. This has lead to a different approach to reimbursing our volunteers without penalising our supporting businesses by paying out receipted fuel costs rather than a set amount per mile.

Structure, Governance and Management

Governing Document

Tayside 4x4 Response is an unincorporated association, governed by its Constitution which was adopted on 29th March 2011. Charitable status was granted by OSCR on 14th JTayside 4x4 Response is an unincorporated association, governed by its Constitution which was adopted on 29th March 2011. Charitable status was granted by OSCR on 14th July 2011.

The Trustees are responsible for the strategic direction and governance of the Group.

Trustee Selection Methods

The Charity’s Trustees are the Management Committee, membership of which is open to all members of the Group. The Management Committee is elected at the Annual General Meeting (AGM).

The Constitution states that the Management Committee must consist of no fewer than three members and that others may be co-opted if they consider that it would be in the interests of the Group to do so.

Reference and Administrative Details

Trustees

Mr J Beattie - Chair
Mr D Arthur - Vice-Chair
Mr K Laing - Secretary

Mr D Gillies - Treasurer
Mr J McCreadie - Treasurer (resigned 14/01/2025)
Mr G Taylor - Treasurer (appointed 25/03/2025)

Charity Number

SC042452

Principal Address

Voluntary Action Angus
5-7 The Cross
Forfar
Angus
DD8 1BX

Independent Examiner

Martin Tregonning FCA(NZ); FCCA;
Tregonning and Co Ltd
ACCA; CA ANZ;
Staney Brae
Dunrossness
Shetland
ZE2 9JG

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr J Beattie

Trustee
30/09/2026

Tayside 4 X 4 Response
Independent Examiner's Report to the Trustees of Tayside 4 X 4 Response
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Tayside 4 X 4 Response (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

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

Independent Examiner's Statement

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Martin Tregonning FCA(NZ); FCCA;

29/09/2026
Staney Brae
Dunrossness
Shetland
ZE2 9JG

Tayside 4 X 4 Response
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	**3**	817
Charitable activities:		
Rescue Support Services		16,530
		17,347
EXPENDITURE ON:		
Charitable activities:	**4**	
Rescue Support Services		(41,580)
NET EXPENDITURE		(24,233)
NET MOVEMENT IN FUNDS		(24,233)
RECONCILIATION OF FUNDS:		
Total funds brought forward		30,726
TOTAL FUNDS CARRIED FORWARD	**9**	6,493

The notes on pages 7 to 8 form part of these financial statements.

Tayside 4 X 4 Response
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £
CURRENT ASSETS		
Cash at bank and in hand		6,718
		6,718
Creditors: Amounts Falling Due Within One Year	**8**	(225)
NET CURRENT ASSETS (LIABILITIES)		6,493
TOTAL ASSETS LESS CURRENT LIABILITIES		6,493
NET ASSETS		6,493
FUNDS OF THE CHARITY		
Unrestricted Funds		6,493
TOTAL FUNDS	**9**	6,493

On behalf of the board

Mr J Beattie

Trustee
30/09/2026

The notes on pages 7 to 8 form part of these financial statements.

Tayside 4 X 4 Response
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Tayside 4 X 4 Response is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC042452. The principal address is Voluntary Action Angus, 5-7 The Cross, Forfar, Angus, DD8 1BX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025
	Unrestricted funds
	£
Donations and gifts	367
Member subscriptions and sponsorships	450
	817

4. Analysis of Expenditure

			2025
	Activities undertaken directly	**Support costs** (see note 5)	**Total**
	£	**£**	**£**
Rescue Support Services	20,771	20,809	41,580

5. Support Costs

	2025
	Rescue Support Services
	£
Employee costs	4,259
General administration	16,550
	20,809

6. **Independent Examiner's Remuneration**

	2025
	£
Independent examination of the financial statements	225

7. **Average Number of Employees**

Average number of employees during the year was: NIL

8. **Creditors: Amounts Falling Due Within One Year**

	2025
	£
Accruals and deferred income	225

9. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	30,726	17,347	(41,580)	6,493
Total funds	30,726	17,347	(41,580)	6,493

10. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

11. **Related Party Disclosures**

During the year there were a total of £4,825.96 of charitable expnediture reimbursed to four Trustees.

All of this expenditure was in accordance with the charitable objectives, supported by receipts, and approved by other Trustees.

Tayside 4 X 4 Response
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	367
Membership subscriptions	450
	817
Charitable Activities:	
Rescue Support Services	
Income from charitable activities	43
Events	4,336
Grants	12,151
	16,530
	17,347
EXPENDITURE ON:	
Charitable Activities:	
Rescue Support Services	
Vehicle running costs	(17,530)
Vehicle fuel costs	(3,241)
Staff training	(4,190)
Health and safety costs	(69)
Computer software, consumables and maintenance	(2,446)
Insurance	(843)
Independent examiner's fees	(225)
Sundry expenses	(246)
Equipment upgrade	(12,790)
	(41,580)
	(41,580)
NET EXPENDITURE	(24,233)