Tayside Mountain Rescue

All Weather. All Terrain. All Hours.

Tayside Mountain Rescue Association (SCIO)

Report and financial statements for the year ended 31 December 2025

Charity: SC001172

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
Report and Financial Statements
For the year ended 31 December 2025

Trustees Report

The Trustees are pleased to present their Report and Financial Statements for the year ended 31 December 2025.

Structure, Governance and Management

Tayside Mountain Rescue Association (SCIO) was incorporated as a Scottish Charitable Incorporated Organisation on 19 August 2015 following a Change to SCIO application by Tayside Mountain Rescue Association, an unincorporated organisation registered as a Scottish Charity (SC001172) since 28 February 1979. Prior to this date the association was not a registered charity. The principle governance document is its constitution. It is managed by a Committee of up to eleven members drawn from the Ordinary and Team members of the Association.
The Association actively recruits members and supporters with an interest in hillwalking and mountaineering through communications with local clubs, past and present team members and through social media. Membership of the Association is open to any individual on application to the Secretary.

Principal activity

The main activities of the charity are search and rescue of missing or injured persons in the hills of Tayside Region and beyond, the provision of training and equipment for the mountain rescue team members and the raising of funds to support such activities.

Purpose

The Association's main purposes are 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.

Achievements and performance in 2025

Over the year, the team delivered a full calendar of training including water, search, rigging, winter skills, avalanche and medical. In addition, training nights held at base continue to be popular and provide an opportunity to practise skills in a more informal setting.
The team also worked with other agencies during the year in both a training and deployment capacity.
Significant equipment purchases included three defibrillators, two mannequins for medical training and new waterproof clothing for the team.

Achievements and performance in 2025 (cont)

The number of callouts for the year was well above the norm, totalling 74.
The team was involved in a fact-finding mission by seven Members of Parliament, spending a day on the hills with them.

Financial Review

The Association reports a deficit of £12,174 (2024 – surplus £172,391) for the year, which consists of a deficit of £30,174 on unrestricted funds and a surplus of £18,000 on restricted funds.
Total income was £163,549 which included £45,886 of restricted fund donations. These donations have been fully spent in accordance with the conditions attached. A legacy of £25,000 was received and unrestricted donations amounted to £51,244.
Expenditure has increased due mainly to the utilisation of Restricted Funds. Other costs are mainly comparable with the previous year with the exception of equipment costs where the replacement of helmets and climbing gear contributed to the increase.
Total funds of the charity now stand at £666,712 (2024 - £678,886). Cash at bank remains high at £298,240. Plans are being put in place for the utilisation of much of these funds over the coming years.

Principal funding sources

The Association receives an annual grant from the Scottish Government. In addition, ad hoc grants are on occasion received from the UK government.
The Association has been successful in attracting funding from one or two charitable organisations for specific large projects. These are normally dealt with through restricted funds in the accounts.
Several fundraising events are held throughout the year and the members are constantly on the lookout for innovative new fundraising schemes.
The Association also attracts donations from members of the public with an interest in outdoor pursuits. To this end, the Charity has invested in social media, donation platforms such as Just Giving and other marketing tools in recent years.
Many people who are direct beneficiaries of the mountain rescue service give generous donations or indulge in fundraising activities on our behalf. Generous contributions from the loved ones of those who are sadly lost in accidents on the hills are often also received and for this we are extremely grateful.
As an organisation with charitable status, the Association attracts non-domestic rating relief and, from 1 April 2015, VAT savings through changes in VAT legislation relating to search and rescue charities.

Reserves policy

Unlike many charities, the Association does not make payments direct to beneficiaries. Rather, expenditure tends to be reactive in response to the nature and frequency of call-outs and to the requirement to adequately provide the rescue team with suitable equipment. This makes the control of expenditure and matching to income levels difficult. Further, the increasing popularity of outdoor pursuits results in ever-increasing demands for new equipment and training, particularly given the advances in technology which bring greater demands on funding. Equipment is often acquired at the end of a significant fundraising effort. These factors contribute to reserves fluctuating quite significantly.

Where donors provide funding for a specific project, the funds are allocated to restricted funds. If the resultant expenditure is treated as capital expenditure and there is no restriction on the use of the asset, the funds are transferred back to unrestricted funds on completion of the project. Where a specific funding requirement has been identified, the Association has a policy of moving general reserves into a designated fund for that project. The remaining reserves are held in the general fund.

The Association endeavours to retain a general fund, excluding designated amounts, in liquid assets at least sufficient to cover ongoing expenditure for one year. In the opinion of the Trustees, the balance on general fund satisfies the policy on reserves.

Plans for future periods

A few projects are being planned which will make inroads into the surplus cash we are holding. The first one is the replacement of the command vehicle. This project is well under way.

There are also plans to enhance the facilities at the Blairgowrie base, and the development of a new website is being investigated.

A new equipment and information management system designed specifically for emergency response organisations has been procured. Setup and training will be rolled out over the coming year.

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
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Trustees

The trustees of the charity who held office during the year and to date are as follows:

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
MR K LINKLATER	CHAIRMAN		
MR R GRAHAM	VICE-CHAIRMAN		
MR R CAMPBELL	TREASURER		
MS C SWEENEY	SECRETARY		
MRS S RUSSELL		RESIGNED 26 MARCH 2025	
MR P RUSSELL		RESIGNED 18 MARCH 2026	
MR M MENZIES		RESIGNED 30 JULY 2026	
MS L ANDERSON			
MR J LAMONT			
MR J SANDERS			
MS S TAYLOR			
MS VICTORIA SIMPSON		APPOINTED 26 MARCH 2025	
MR D SLADE		APPOINTED 18 MARCH 2026	

Registered Office

Unit G, North Tay Complex
Dundee
DD3 6AG

Charity registration number: SC001172

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
Report and Financial Statements
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Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:
· select suitable accounting policies and then apply them consistently;
· observe the methods and principles in the applicable Charities SORP;
· make judgements and estimates that are reasonable and prudent;
· state whether applicable accounting standards have been followed, 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 business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Raymond G Campbell

Raymond G Campbell
Treasurer
21 SEPTEMBER 2026

ANNE MCLENNAN
CHARTERED ACCOUNTANT

Landfall, Findon, Portlethen
Aberdeenshire, AB12 3RL

Email: anne.mclennan1@btinternet.com
Phone: 07771 585890

Independent Examiner's Report to the Trustees/Members of Tayside Mountain Rescue Association (SCIO)

Registered Charity Number:SC001172

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 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.

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Anne McLennan

Name: Anne McLennan

Relevant Professional qualification/professional body: ICAS – Chartered Accountant

Date: 21 September 2026

Statement of Financial Activities
For the Year Ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources					
Donations	3	76,244	45,886	122,130	112,823
Legacies		-	-	-	-
Grants	4	27,861	-	27,861	26,118
Fundraising activities		7,051	-	7,051	166,575
Gain on sale of fixed assets		-	-	-	-
Interest received		6,481	-	6,481	3,454
Sundry income, sale of merchandise		26	-	26	-
Total income		117,663	45,886	163,549	308,970
Expenditure					
Charitable activities	5	116,570	27,886	144,456	107,573
Fundraising costs	6	5,326	-	5,326	3,545
Governance costs	7	580	-	580	904
Support costs	8	25,361	-	25,361	24,557
		147,837	27,886	175,723	136,579
Net (Deficit)/Income		(30,174)	18,000	(12,174)	172,391
Transfers between Funds		27,000	(27,000)	-	-
Net movement in Funds		(3,174)	(9,000)	(12,174)	172,391
Total Funds brought forward		669,886	9,000	678,886	506,495
Total Funds carried forward		666,712	-	666,712	678,886

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
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Balance Sheet
As at 31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	9	342,451	354,184
Current Assets			
Debtors	10	36,147	24,818
Cash at bank		298,240	313,060
		334,387	337,878
Current Liabilities			
Creditors falling due within one year	11	10,126	13,176
Net Current Assets		324,261	324,702
Net Assets		666,712	678,886
The Funds of the Charity			
Restricted income funds		-	9,000
Unrestricted income funds	12	666,712	669,886
		666,712	678,886

Approved by the Trustees on 21 SEPTEMBER 2026 and signed on their behalf by

Raymond G Campbell

Raymond G Campbell
Treasurer

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds
Unrestricted income funds consist of those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by the donor. Where the resultant expenditure is treated as capital expenditure and there is no restriction on the use of the assets other than general use within the charity's objectives, the funds are transferred back to unrestricted. Details of restricted funds are shown in note 12.

(c) Income recognition
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and can be measured reliably.

(d) Expenditure recognition
Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

(e) Tangible fixed assets and depreciation
Depreciation is charged at the following annual rates in order to write off each asset over its expected useful life:

Land and buildings	2% straight line
Motor vehicles	20% straight line
Equipment	25% straight line

2. Related Party Transactions and Trustees' Expenses and Remuneration

Expenses paid to trustees totalled £110 (2024: £168).

Payments made to related parties amounted to £nil (2024: £nil).

3. Donations

	2025 £	2024 £
Unrestricted:		
Cash donations	76,244	110,437
Donations in kind	-	-
	76,244	110,437
Restricted:		
Cash donations	45,886	2,386

In April 2017, ownership of the team base was transferred from the Order of St John to the charity. This was treated as an unrestricted donation in the Statement of Financial Activities for the year ended 31 December 2017.

4. Grants Received

	2025 £	2024 £
Unrestricted:		
Scottish Government	17,093	15,743
Police Scotland	10,768	10,375
Total	27,861	26,118

5. Expenditure on Charitable Activities

	2025 £	2024 £
From unrestricted income:		
Training	12,420	15,521
Communications	7,845	6,535
Team members' expenses	920	613
Vehicle expenses	13,737	11,460
Equipment and medical supplies	30,139	21,480
Depreciation	51,509	49,578
	116,570	105,187
From restricted income:		
Equipment and medical supplies	25,500	-
Training	2,386	2,386
	27,886	2,386
Total	144,456	107,573

6. Fundraising Costs

	2025 £	2024 £
From unrestricted income:		
Merchandise	-	-
Event costs	1,232	1,495
Website costs and marketing	4,094	2,050
	5,326	3,545
From restricted income:		
Website costs and marketing	-	-
Total	5,326	3,545

7. Governance Costs

	2025 £	2024 £
From unrestricted income:		
Independent accountant's fee	580	545
Legal costs	-	-
Subscription	-	-
Meeting costs	-	359
	580	904

8. Support Costs

	2025 £	2024 £
From unrestricted income:		
Team base running costs	22,428	21,883
Postage, stationery, bank charges, etc	686	216
IT costs	2,247	2,458
	25,361	24,557

9. Fixed Assets

	Land & Buildings £	Equipment £	Motor Vehicles £	Total £
Cost				
At beginning of year	306,702	194,810	240,624	742,136
Additions	-	39,776	-	39,776
Disposals	-	-	-	-
At end of year	**306,702**	**234,586**	**240,624**	**781,912**
Depreciation				
At beginning of year	37,658	169,476	180,818	387,952
Charge for year	5,534	19,698	26,277	51,509
Disposals		-	-	-
At end of year	**43,192**	**189,174**	**207,095**	**439,461**
Net Book Value				
At end of year	**263,510**	**45,412**	**33,529**	**342,451**
At beginning of year	269,044	25,334	59,806	354,184

Land and buildings comprise the team base at Blairgowrie which was donated by the Order of St John in April 2017. The value is stated at cost to the Order of St John. Included in land and buildings is an amount of £30,000 for land which is not depreciated.

10. Debtors

	2025 £	2024 £
Debtors and prepayments	11,619	11,356
VAT recoverable	24,528	13,462
	36,147	24,818

11. Creditors: Amounts falling due within 1 year

	2025 £	2024 £
Accruals	2,505	4,968
Deferred income	7,621	8,208
	10,126	13,176

12. Analysis of Charitable Funds

Movement in funds

	Balance b/fwd £	Net Movement in Funds £	Balance c/fwd £
Unrestricted funds - general	669,886	(3,174)	666,712
Unrestricted funds - designated	-	-	-
Unrestricted - total	669,886	(3,174)	666,712
Restricted	9,000	(9,000)	-
Total funds	678,886	(12,174)	666,712

Analysis of movement in funds

	Income £	Expenditure £	Transfers £	Movement £
Unrestricted - general	117,663	(147,837)	27,000	(3,174)
Unrestricted - designated	-	-	-	-
	117,663	(147,837)	27,000	(3,174)
Restricted	45,886	(27,886)	(27,000)	(9,000)
Total funds	163,549	(175,723)	-	(12,174)

13. Capital Commitments

Amounts contracted for but not provided in the financial statements amounted to £nil (2024: £nil).