

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

UNAUDITED REPORT AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2025



CHARITY NO: SC048690

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1. Charity Information

Trustees:

Mr I Beaton	
Mr S McIntyre	
Mrs A Smith	
Mr J Maxwell	stood down 29 th March 2025
Miss L Carters	resigned 19 th September 2025
Mr Julian Davies	appointed 29 th March 2025
Mr S Westwood	Co-opted October 2025
Mr Brian Powell	resigned July 2025
Mr M Walker	Co-opted November 2025

Charity Number: SC048690

Principal address Lochview of Duntelchaig
Farr
Inverness
IV2 6AW

Independent examiner: Lorna Drummond FCCA
Goldwells
Chartered Accountants
15-17 High Street
Kingussie
PH21 1HS

Bankers: The Bank of Scotland
Technology House
Longman South
35E Harbour Road
Inverness
IV1 1UA

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period 1st of January 2025 to the 31st of December 2025.

1 Legal Status

The SCIO was incorporated on 7 September 2018 as a result of a SCIO application by Search and Rescue Dog Association Scotland SC012240 which was an unincorporated Association registered as a charity since 2006. The SCIO is founded by Constitution and is run by a management team who meet on a regular basis.

2 Purposes

The principal purposes of the Association are:

1. To relieve the distress and suffering of persons endangered by accidents or natural hazards or lost in the mountains and countryside of Scotland and in furtherance therefore but not otherwise.
2. To provide a service to help in the efficient search for and rescue of persons in danger or lost anywhere where a search is practicable.
3. To help educate the public, through talks and demonstrations, about the use and dangers relating to the outdoor environment.
4. In addition to clauses above and at the discretion of the membership to further the organisations knowledge and operational effect, the organisation may train and operate other disciplines of Search Dog (E.G. Human Remains Detection, Drowned Victim, Trailing) provided that in doing so it does not detract from the primary purpose of the organisation.

3 Activities, achievements, and developments

The Association continues to provide dogs for searches across the whole of Scotland 24 hours a day, seven days a week. This year dogs were requested at 41 callout incidents for which 828.5 man hours were recorded with 2 dog finds within the calendar year. Various dogs were also deployed with their respective mountain rescue teams. The general consensus throughout Scotland was that it continues to be very busy for all teams.

Assessment in March 2025 took place based out of Glenmore Lodge in the Cairngorms. Where 4 dog teams were upgraded to Full Dog Status and 3 dog teams to novice, this a successful weekend. Following on from that we subsequently qualified 1 more Full dog team during the year, which is great news for our callout list as we now have 18 Full Search Dog Teams providing us with good coverage of Scotland, that said we still have "holes" in our coverage and must continue to actively seek new handlers to fill these gaps.

Five new prospective dog teams four of which are new handlers commenced training at various points throughout 2025. HRD training has continued, along with the development of standards and logbooks, which are now almost complete. It was great to see one of our potential HRD teams pass their stage 1 assessment. This has allowed us to progress to the next phase of training; once assessed here, they will be operational and available for tasking from Police Scotland via the callout coordinating team. Our HRD work continues to develop with the support and guidance of SARDA IN and the Bio Repository in Aberdeen, both of whom we continue to thank for their ongoing support.

Training has continued throughout the year, with the use of some new venues (Blair Atholl and Crianlarich) alongside some traditional ones. We did see a drop in attendance at some weekends. The management Team would like to express our thanks to the training team and all of those who have been brought in to assist at weekends.

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This year has not been without its challenges. In March, we lost our President, David "Heavy" Whalley, and former Assessor and Equipment Officer, Tony Hanley. In both cases, the association was well represented at their memorial services. We were also rocked by the loss of Brian Powell in July 2025, whose sudden passing shocked the whole SARDA family. I would again like to pass on my thanks to those who supported others within the association and Brian's family through what was an incredibly difficult time.

We continue to foster relationships between the SARDA Associations in the U.K & Northern Ireland sharing knowledge and keeping up to date with the latest training techniques.

The financial situation remains very stable this year and we continue to think of new and better ways of raising our profile and bring in new funding streams.

Costs of running the Association have risen over the last couple of years and it is prudent we continue to plan for the future. During 2025 we reduced this cost from the previous year (2024) with a 50% cut in equipment costs and a 22% cut in course costs but due to a 50% reduction in donations from 2024 we closed the year with a deficit of (£6,282). That said the association is still in a very healthy position.

Grants and donations (non-restricted) were lower than the previous financial year (2024), however donations received during 2025 are still considerable, the generosity from members of the public is quite humbling:

It has been steady year for the association's finances, with donations and funding coming from different streams, nearly £10,000 from Wills and funeral donations. We received donations from the Braemar Mountain Festival and Braemar Community Fund totalling £367, Scottish Police Authority funding came through in March and as expected is reduced due to a new formula being implemented for its distribution. Moray Vets organised a Ceilidh in Burghead which some handlers attended and we received a donation of £2,814.14 and it was a good evening. A donation of £308 from Alpkite also came through in September 2025, Scottish Mountain Rescue (SMR)(Gov) funding was received in September along with further Police Scotland Funding, (SMR) funding was also received in November and December. We received Donations totalling £1,125 from the Charities Aid Foundation throughout the year.

The Just Giving page continues to provide a good source of income and donations for 2025 reached £5,859.17. We have also been utilising Give a little which allows us to create QR Codes for various events and we have raised £3,847 through this medium. We continued to receive donations for the 2024 SARDA Calendar in the first few months of 2025 and this along with the 2025 Calendar totalled £4,480 for the financial year, this has been a great success with lots of positive publicity, The 2025 Calendar was put together by Jim Bunting with assistance from Julian Davies our thanks go to them for the effort put in. Collection Tin Donations are slightly up for 2025 at £1,149.05 which is excellent work by everyone who manages tins in their local area and my thanks go to them on behalf of the association.

Burns Pet Nutrition continues to support the Association by providing dog food and nutritional advice for SARDA Scotland's operational dogs, however the terms have changed on their offer and they are supporting us with 100% of the cost of dog food and the handler pays the postage which is a small amount for what is being received, a huge thank you from the association for this invaluable support.

We attended various outreach/public events throughout the year, including festivals, talks, and other gatherings, we have purchased a new gazebo, table, flags, and merchandise to raise our profile thanks go to Julian Davies for his work on this. Guy Martins Proper Jobs was released on the 16th of February heavily featuring SARDA while Guy endeavoured to become a search dog handler. This was an amazing

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opportunity for the association and provided very positive publicity. All events provide valuable exposure for the association and generate additional income and feedback from these events is generally positive and we encourage members to look out for other opportunities. Thanks to all those who have attended and given up extra time to represent the association.

The number of donations through just giving is mainly we believe due to our increased press, facebook and instagram coverage. We are in the fortunate position where we train man's best friend to help people in need. Handlers are reminded that after a callout where SARDA Scotland are mentioned, the first-place potential donors look at is the website and also the Facebook\Instagram page. The Facebook page continues to prove popular with 8000 followers to date, our Instagram has over 1600 followers, with the increase in our use of this media our posts are now frequently reaching 1,000's of people. Big thanks to all who continue to raise the profile by adding hashtags and linking us to our sponsors and associates. Matilda McIntyre has taken over the running of the associations website and has been actively updating and adding to its contents keeping it fresh.

The number of handlers on the callout list is stable, and membership numbers remain high, but stable with only a good amount of new potential handlers and bodies.

Training costs are down slightly on 2024 this we believe is due to the work put in to find suitable venues for training and bearing in mind costs; Equipment costs have decreased from 2024, but this was expected as we are confident we have sufficient kit, we continue to renew and provide full kit for bodies when required. We were successful in our anonymous donor bid and in November we purchased 14 new Barryvox S2 Transceivers to replace our older generation. The Van Continues to serve us very well.

The SMR Representative has been leading the Wellbeing for the association. This role was particularly tough this year with the loss of 3 persons associated with Sarda Scotland. There are resources in place and available to us through Police Scotland & Scottish Mountain Rescue and I would encourage anyone who feels they require them to use them. De-briefings have continued this year, albeit by "forms," which has recently given dog handlers the opportunity to say what went well, what went not so well. Anything highlighted is passed on. Face to face de briefing is still the best form but due to us being so far flung, it is tricky to get everyone together except at training weekends. Handler's involved in a search where there has been a negative outcome are contacted directly and offered support. This has now become embedded in the role and is an important task. Forestry Land Scotland have informed us that they are stopping issuing free permits for Dog Handlers, but they will honour in date passes.

4 Financial position

Unrestricted funds:

The primary source of incoming resources was grants and donations received of £35,388 In addition, other sources of income amounting to £16,153 resulted in total income for the year of £51,541.

The total expenditure in the year was £48,814 and this was entirely expended in respect of charitable activities.

Restricted funds:

There was restricted income received for the year to 31st December 2025 of £16,153 and expenditure of £9,009, at the end of the year the surplus of £7,144 was available to carry forward into 2026.

5 Financial controls

We believe that we have sound day-to-day processes for handling cash and reporting income and expenditure, with quarterly reports going to the management team and updates available via members or management meetings.

6 Risks

The charity depends on the continuing generosity of funders, donors, and volunteers for the continuation of its objectives. It should be noted that we have received the final monies from the UKSAR Funding program. This covers us for the period April 2024 to March 2026. The Management team have already started to think of ways to replace this funding.

7 Organisation and Premises

For the duration of the financial year the principal administrative office was operated from the premises of the charity’s Treasurer at “Lochview of Duntelchaig,” Farr, Inverness.

Trustees

The trustees of the Association during the period under review and at the date of approval of the accounts were:

Mr I Beaton	
Mr S McIntyre	
Mrs A Smith	
Mr J Maxwell	stood down 29 th March 2025
Miss L Carters	resigned 19 th September 2025
Mr Julian Davies	appointed 29 th March 2025
Mr S Westwood	Co-opted October 2025
Mr Brian Powell	resigned July 2025
Mr M Walker	Co-opted November 2025

The trustees are elected at the annual general meeting to serve for one year but are eligible for re-election. There is a maximum number of ten trustees, and the minimum number of trustees is four.

This year the AGM was held at the annual course in Glenmore Lodge on the 29th of March 2025, there was 1 change with Jamie Maxwell standing down as the Secretary and Julian Davies voted into the role, through the year we sadly lost Brian Powell as a member of the management team and association, Mike Walker was co-opted during November 2025 to maintain this role. Lynsay Carters resigned as Equipment Officer; Steve Westwood was co-opted by the management team during October 2025. I would like to thank Jamie and Lynsay for their time, effort, and commitment. The management team continue to work hard for the association, and I would like to thank them for their continued work and extend my thanks on behalf of the trustees to the membership for providing all their time and effort when we have been able to do so over the year.

..I Beaton.....
Innes Beaton
Treasurer
On behalf of the Trustees

8 Trustees' responsibilities in relation to the financial statements

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Charities and Trustee (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006. The trustees 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.

9 Conclusion

The Board of Trustees wishes to express its appreciation of the support and generosity, which the organisation receives from its funders, supporters, and donors without whom we could not continue to operate.

Approved by the Board of Trustees on the 30th of April 2026 and signed on its behalf.

I Beaton

S McIntyre

I Beaton

S McIntyre

Trustee

Trustee

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2025

			2025		2025		2024
		Restricted	Unrestricted				
	Notes	Funds	Funds		Total		Total
			£		£		£
Receipts							
Donations			27,357		27,357		66,093
Grants	1, 2	16,153	2,728		18,881		23,403
Dog Robes					-		760
Collection boxes			689		689		846
Bank interest received			1,459		1,459		1,626
Calendars			3,155		3,155		3,440
		16,153	35,388		51,541		96,168
Payments							
Payments for charitable activities:							
Travel and call out expenses			9,960		9,960		11,747
Course expenses		9,009	6,670		15,679		19,215
Stationery and advertising			3,218		3,218		241
Postage and telephone			1,029		1,029		602
Audit and accounts fee			660		660		834
Equipment			13,616		13,616		28,227
Insurance			3,512		3,512		6,968
Calendars			3,355		3,355		5,665
Miscellaneous			743		743		855
Merchandise			6,051		6,051		-
		9,009	48,814		57,823		74,354
Surplus/(Deficit) for year		7,144	(13,426)		(6,282)		21,814

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

STATEMENT OF BALANCES

As at 31st December 2025

			2025	2025		2024
		Restricted	Unrestricted			
	Notes	Funds	Funds	Total		Total
		£	£	£		£
Bank						
Opening balances		32,837	206,099	238,936		217,122
Surplus/(Deficit) for the year		7,144	(13,426)	(6,282)		21,814
Closing balances		39,981	192,673	232,654		238,936
Reserves						
Closing balances	4	39,981	192,673	232,654		238,936

Bank Balances

Bank Current Account	58,059	100,800
Bank Deposit Account	174,595	138,136
	<u>232,654</u>	<u>238,936</u>
	=====	=====

Assets – Unrestricted Funds

VW Transporter van (estimated value)	18,882	25,176
Computer (estimated value)	1,900	2,850
Merchandise	5,000	-
	<u>25,782</u>	<u>28,026</u>
	=====	=====

Liabilities

Amounts due to independent examiner, 2025 - £684.

Approved by the Board of Trustees on 30th of April 2026 and signed on its behalf.

I Beaton

.....

I Beaton

Trustee

S McIntyre

.....

S McIntyre

Trustee

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2025

1. RESTRICTED FUNDS

There were restricted funds of £16,153.57 received from Scottish Mountain Rescue.

5. GRANTS

A grant of £2,727.16 was received from Scottish Mountain Rescue.

6. TRUSTEES EXPENSES

The only expenses paid to Trustees during the year were reimbursement of travel expenses incurred in search and rescue operations or Administration costs incurred from the running of the association.

7. RESERVES

			2025	2025		2024
		Restricted	Unrestricted			
		Funds	Funds	Total		Total
Opening balances		32,837	206,099	238,936		217,122
Surplus/(Deficit) for the Year		7,144	(13,246)	(6,282)		21,814
Closing balances		39,981	192,673	232,654		238,936

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

Independent examiners' report to the Trustees of Search and Rescue Dog Association Scotland (SCIO)

I report on the accounts of the Association for the period ended 31 December 2025 which are set out on pages 9 to 10.

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 (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

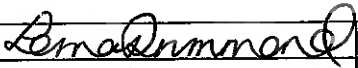
Basis of independent examiners' report

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

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Lorna Drummond FCCA	
Goldwells Chartered Accountants 15/17 High Street Kingussie PH21 1HS	
Dated: 11/05/ 2026	