Tayside Mountain Rescue Association (SCIO)

Scotland · Charity number SC001172

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1979-02-28
Register	View on the OSCR register

Contact

Address	Unit G North Tay Complex Dundee DD3 6AG
Website	www.taysidemrt.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the saving of lives','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The charity provides equipment and training to around 25 volunteers who are on call at all times to search for and rescue people lost or injured in the mountains of Tayside. This requires a high level of technical skills and equipment to carry out this task safely and efficiently. All funds raised go towards this training and equipment and the maintenance of three bases throughout Tayside.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4. The Organisation's purposes are: 4.1 The saving of lives. 4.2 The advancement of health. and 4.3 The location and relief of people who are lost, injured, missing or otherwise in need of assistance. Note: The term 'Mountain Rescue' includes all land based search and rescue as defined by the Police Service of Scotland.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£308,970	£136,579	-	0
2023-12-31	£108,818	£115,348	-	0
2022-12-31	£73,808	£128,629	-	0
2021-12-31	£173,609	£150,369	-	0
2020-12-31	£66,946	£80,958	-	0

Tayside Mountain Rescue Association (SCIO)

Scotland - Charity number SC001172

Accounts

All Weather. All Terrain. All Hours.

Tayside Mountain Rescue Association (SCIO)

Report and financial statements for the year ended 31 December 2024

Charity: SC001172

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
Report and Financial Statements
For the year ended 31 December 2024

Trustees Report

The Trustees are pleased to present their Report and Financial Statements for the year ended 31 December 2024.

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 2024

Although quieter than 2023, the Team were called out 61 times over the year, averaging over one a week. In real terms this equated to over 4000 volunteer hours in call-outs and training. Again, an unbelievable achievement for a volunteer organisation.
Next year will be the 50th Anniversary of the founding on the Team, so we will be planning a series of events to commemorate this important anniversary.
Equipment:-
This year we have undertaken a large spend on personal kit, t-shirts and gilets.
Going forward we are looking at the following replacements for 2025:

- New waterproofs: we are currently trialling a few brands
- New Helmets
- Radio harnesses

Additionally, we have decided to fund a boot allowance for team members. We are currently looking at the logistics and will update as soon as we work out the process.
Personnel:-
In January we held our first trainee recruitment day in quite a long time. This took a new format whereby we asked team members to assist with a day mountaineering in winter conditions. From this day we have welcomed 3 people and a new trainee to the team.
A trainee programme covering core MR skills is being set up. Whilst this is predominantly for new members to the team, all team members are welcome to join in on these sessions and refresh their skills. Night navigation is always popular!
Training:-
Over the last 12 months, the team have delivered a full calendar of training including water, search, rigging, winter skills, avalanche and medical. As usual, the medical team have continued to deliver first-class medical training. Thanks to The Nicoll Trust we were able to purchase three mechanical CPR machines and after trialling, we purchased three ear monitors.
As well as monthly training, the Base Nights have proved to be a big success. These nights will continue to be very important; they are a great chance to do the vehicle and kit checks, but also for small groups getting together for some peer-to-peer learning.

Financial Review

The year saw a significant strengthening of the Association's financial position, thanks mainly to an exceptional fundraising event. The Statement of Financial Activities shows a surplus of £172,000 (2023 – deficit £6,000) for the year.
All income headings show an increase, with total income exceeding £308,000. Besides the increase in fundraising activities, a share of Police Scotland funding backdated to 2023/24 was distributed to rescue teams via Scottish Mountain Rescue.
Total expenditure increased to £136,000 from £115,000. Equipment expenditure increased significantly due to the replacement of ropes and climbing gear and the commencement of replacement of team clothing. Total equipment spend was £21,000 (2023 - £9,000).
Training was also stepped up during the year, total cost being £18,000 (2023 - £12,000) as team members embarked on refresher courses and skills updates.
In accordance with fundraising initiatives which were commenced in 2023, a Polaris Ranger all-terrain vehicle and trailer were purchased during the year, costing a total of £21,000. This vehicle is included in fixed assets. It is the second such vehicle acquired by the Association and when combined with a third owned by Police Scotland, it will enable good coverage of the whole Tayside area of operation.
Cash balances have increased to £313,000 from £115,000, the increase resulting mainly from an exceptional fundraising event undertaken by a family with a personal involvement in a recent incident in the local hills.
Total reserves of the charity now stand at £679,000 (2023 - £506,000).

Principal funding sources
The Association receives an annual grant from the Scottish Government. Funding has also been received in the current year in the form of a grant from Police Scotland.

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
Report and Financial Statements
For the year ended 31 December 2024

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

There is an immediate need to replace waterproof garments and other clothing for the team. Procurement of these items is in progress.
With the three bases now being well kitted out with vehicles and equipment, attention is turning to additional training requirements.

TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)
Report and Financial Statements
For the year ended 31 December 2024

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)
[redacted]	CHAIRMAN		
	VICE-CHAIRMAN		
	TREASURER		
	SECRETARY		
		RESIGNED 26 MARCH 2025	
		RESIGNED 27 MARCH 2024	
		APPOINTED 27 MARCH 2024	
		APPOINTED 26 MARCH 2025	

Registered Office 42 Millburn Gardens
Dundee
DD3 0SE

Charity registration number: SC001172

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

[redacted]

18 SEPTEMBER 2025

ANNE MCLENNAN
CHARTERED ACCOUNTANT

Landfall, Findon, Portlethen
Aberdeenshire, AB12 3RL

[redacted]@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 2024 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.

[redacted]

Relevant Professional qualification/professional body: ICAS – Chartered Accountant

Date: 18 September 2025

Statement of Financial Activities
For the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Donations	3	110,437	2,386	112,823	80,801
Legacies		-	-	-	-
Grants	4	26,118	-	26,118	14,773
Fundraising activities		166,575	-	166,575	11,398
Gain on sale of fixed assets		-	-	-	-
Interest received		3,454	-	3,454	1,846
Sundry income, sale of merchandise		-	-	-	-
Total income		306,584	2,386	308,970	108,818
Expenditure					
Charitable activities	5	105,187	2,386	107,573	86,213
Fundraising costs	6	3,545	-	3,545	6,725
Governance costs	7	904	-	904	535
Support costs	8	24,557	-	24,557	21,875
		134,193	2,386	136,579	115,348
Net (Deficit)/Income		172,391	-	172,391	(6,530)
Transfers between Funds		-	-	-	-
Net movement in Funds		172,391	-	172,391	(6,530)
Total Funds brought forward		497,495	9,000	506,495	513,025
Total Funds carried forward		669,886	9,000	678,886	506,495

Balance Sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	9	354,184	373,635
Current Assets			
Debtors	10	24,818	27,274
Cash at bank		313,060	115,101
		337,878	142,375
Current Liabilities			
Creditors falling due within one year	11	13,176	9,515
Net Current Assets		324,702	132,860
Net Assets		678,886	506,495
The Funds of the Charity			
Restricted income funds		9,000	9,000
Unrestricted income funds	12	669,886	497,495
		678,886	506,495

Approved by the Trustees on 18 SEPTEMBER 2025 and signed on their behalf by

[redacted]

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 £168 (2023: £582).

Payments made to related parties amounted to £360 (2023: £nil).

3. Donations

	2024 £	2023 £
Unrestricted:		
Cash donations	110,437	59,518
Donations in kind	-	-
	110,437	59,518
Restricted:		
Cash donations	2,386	21,283

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

	2024 £	2023 £
Unrestricted:		
Scottish Government	15,743	14,773
Police Scotland	10,375	-
Total	26,118	14,773

5. Expenditure on Charitable Activities

	2024	2023
	£	£
From unrestricted income:		
Training	15,521	11,295
Communications	6,535	4,936
Team members' expenses	613	1,769
Vehicle expenses	11,460	15,123
Equipment and medical supplies	21,480	9,143
Depreciation	49,578	42,885
	105,187	85,151
From restricted income:		
Equipment and medical supplies	-	-
Training	2,386	1,062
	2,386	1,062
Total	107,573	86,213

6. Fundraising Costs

	2024	2023
	£	£
From unrestricted income:		
Merchandise	-	-
Event costs	1,495	3,268
Website costs and marketing	2,050	3,457
	3,545	6,725
From restricted income:		
Website costs and marketing	-	-
Total	3,545	6,725

7. Governance Costs

	2024	2023
	£	£
From unrestricted income:		
Independent accountant's fee	545	535
Legal costs	-	-
Subscription	-	-
Meeting costs	359	-
	904	535

8. Support Costs

	2024	2023
	£	£
From unrestricted income:		
Team base running costs	21,883	19,768
Postage, stationery, bank charges	216	357
IT costs	2,458	1,750
	24,557	21,875

9. Fixed Assets

	Land & Buildings £	Equipment £	Motor Vehicles £	Total £
Cost				
At beginning of year	306,702	187,715	217,592	712,009
Additions	-	7,095	23,032	30,127
Disposals	-	-	-	-
At end of year	**306,702**	**194,810**	**240,624**	**742,136**
Depreciation				
At beginning of year	32,124	156,672	149,578	338,374
Charge for year	5,534	12,804	31,240	49,578
Disposals	-	-	-	-
At end of year	**37,658**	**169,476**	**180,818**	**387,952**
Net Book Value				
At end of year	**269,044**	**25,334**	**59,806**	**354,184**
At beginning of year	274,578	31,043	68,014	373,635

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

	2024 £	2023 £
Debtors and prepayments	11,356	15,986
VAT recoverable	13,462	11,288
	24,818	27,274

11. Creditors: Amounts falling due within 1 year

	2024 £	2023 £
Accruals	4,968	3,270
Deferred income	8,208	6,245
	13,176	9,515

12. Analysis of Charitable Funds

Movement in funds

	Balance b/fwd £	Net Movement in Funds £	Balance c/fwd £
Unrestricted funds - general	497,495	172,391	669,886
Unrestricted funds - designated	-	-	-
Unrestricted - total	497,495	172,391	669,886
Restricted	9,000	-	9,000
Total funds	506,495	172,391	678,886

Analysis of movement in funds

	Income £	Expenditure £	Transfers £	Movement £
Unrestricted - general	306,584	(134,193)	-	172,391
Unrestricted - designated	-	-	-	-
	306,584	(134,193)	-	172,391
Restricted	2,386	(2,386)	-	-
Total funds	308,970	(136,579)	-	172,391

13. Capital Commitments

Amounts contracted for but not provided in the financial statements amounted to £nil (2023: £nil).