

**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

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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.

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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.

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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) |
|--|-----------------|-----------------------------------|---|
|  | 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

**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**

**Report and Financial Statements**

**For the year ended 31 December 2024**

**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:

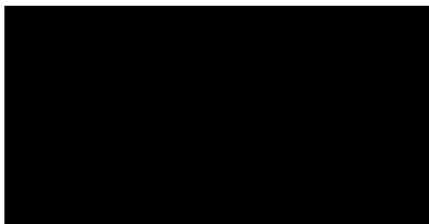
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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



Treasurer  
18 SEPTEMBER 2025



**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.

██  
██  
██

Relevant Professional qualification/professional body: ICAS – Chartered Accountant

Date: 18 September 2025

**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**

**Report and Financial Statements**

**For the year ended 31 December 2024**

**Statement of Financial Activities**

**For the Year Ended 31 December 2024**

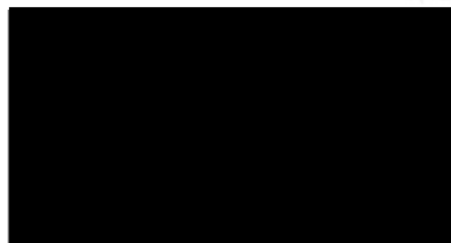
|                                    | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024  | Total<br>2023  |
|------------------------------------|------|-----------------------|---------------------|----------------|----------------|
|                                    |      | £                     | £                   | £              | £              |
| <b>Incoming Resources</b>          |      |                       |                     |                |                |
| 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 |      | -                     | -                   | -              | -              |
| <b>Total income</b>                |      | <b>306,584</b>        | <b>2,386</b>        | <b>308,970</b> | <b>108,818</b> |
| <b>Expenditure</b>                 |      |                       |                     |                |                |
| 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         |
|                                    |      | <b>134,193</b>        | <b>2,386</b>        | <b>136,579</b> | <b>115,348</b> |
| <b>Net (Deficit)/Income</b>        |      | <b>172,391</b>        | <b>-</b>            | <b>172,391</b> | <b>(6,530)</b> |
| <b>Transfers between Funds</b>     |      | <b>-</b>              | <b>-</b>            | <b>-</b>       | <b>-</b>       |
| <b>Net movement in Funds</b>       |      | <b>172,391</b>        | <b>-</b>            | <b>172,391</b> | <b>(6,530)</b> |
| <b>Total Funds brought forward</b> |      | <b>497,495</b>        | <b>9,000</b>        | <b>506,495</b> | <b>513,025</b> |
| <b>Total Funds carried forward</b> |      | <b>669,886</b>        | <b>9,000</b>        | <b>678,886</b> | <b>506,495</b> |



**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)****Report and Financial Statements****For the year ended 31 December 2024****Balance Sheet****As at 31 December 2024**

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

Approved by the Trustees on 10 SEPTEMBER 2025 and signed on their behalf by



**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**

**Report and Financial Statements**

**For the year ended 31 December 2024**

**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.

# TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)

## Report and Financial Statements

For the year ended 31 December 2024

### (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<br>£ | 2023<br>£ |
|-------------------|-----------|-----------|
| 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<br>£ | 2023<br>£ |
|---------------------|-----------|-----------|
| Unrestricted:       |           |           |
| Scottish Government | 15,743    | 14,773    |
| Police Scotland     | 10,375    | -         |
| Total               | 26,118    | 14,773    |

**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**  
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**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         |
| <b>Total</b>                   | <b>107,573</b> | <b>86,213</b> |

**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 | -            | -            |
| <b>Total</b>                | <b>3,545</b> | <b>6,725</b> |

**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**  
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**7. Governance Costs**

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

**8. Support Costs**

|                                   | 2024<br>£ | 2023<br>£ |
|-----------------------------------|-----------|-----------|
| 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    |

**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**  
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**9. Fixed Assets**

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

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<br>£     | 2023<br>£     |
|-------------------------|---------------|---------------|
| Debtors and prepayments | 11,356        | 15,986        |
| VAT recoverable         | 13,462        | 11,288        |
|                         | <b>24,818</b> | <b>27,274</b> |



**TAYSIDE MOUNTAIN RESCUE ASSOCIATION (SCIO)**  
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**11. Creditors: Amounts falling due within 1 year**

|                 | 2024<br>£ | 2023<br>£ |
|-----------------|-----------|-----------|
| Accruals        | 4,968     | 3,270     |
| Deferred income | 8,208     | 6,245     |
|                 | 13,176    | 9,515     |

**12. Analysis of Charitable Funds**  
**Movement in funds**

|                                 | Balance<br>b/fwd<br>£ | Net Movement in<br>Funds<br>£ | Balance c/fwd<br>£ |
|---------------------------------|-----------------------|-------------------------------|--------------------|
| 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<br>£ | Expenditure<br>£ | Transfers<br>£ | Movement<br>£ |
|---------------------------|-------------|------------------|----------------|---------------|
| 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).