

## APPENDIX 2



Enter charity name below

**Scottish Cave Rescue Organisation**

Enter SC No. below

**SC002433**



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	6	April	2023		5	April	2024

### Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	7,460				7,460	642
Legacies	-				-	-
Grants	9,689				9,689	9,594
Receipts from fundraising activities	-				-	-
Gross trading receipts	915				915	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	100
VAT and Gift Aid tax reclaims	-				-	358
<b>A1 Sub total</b>	<b>18,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,064</b>	<b>10,694</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>18,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,064</b>	<b>10,694</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-				-	-
Gross trading payments	907				907	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	8,998				8,998	10,736
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	20
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
<b>A3 Sub total</b>	<b>9,905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,905</b>	<b>10,756</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets ex VAT	205				205	5,998
VAT paid on above ex-VAT cost and being reclaimed	-				-	1,200
<b>A4 Sub total</b>	<b>205</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205</b>	<b>7,197</b>
<b>Total payments</b>	<b>10,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,109</b>	<b>17,953</b>
<b>Net receipts / (payments)</b>	<b>7,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,955</b>	<b>(7,259)</b>
<b>A5 Transfers to / (from) funds</b>						
	-				-	-
<b>Surplus / (deficit) for year</b>	<b>7,955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,955</b>	<b>(7,259)</b>

## APPENDIX 2

### Scottish Cave Rescue Organisation

SC002433

#### Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances less liabilities	18,778				18,778	26,037
	Surplus / (deficit) shown on receipts and payments account	7,955				7,955	(7,259)
						-	-
						-	-
	Cash and bank balances at end of period	26,732	-	-	-	26,732	18,778
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	HMRC - Gift Aid tax tax to be reclaimed	unrestricted	-	220	141
	HMRC - VAT to be reclaimed	unrestricted	-	1,368	1,336
	Equipment - estimated value	unrestricted	24,277	28,431	32,667
	SCRO Van	unrestricted	20,480	17,302	19,746
	Rescue post storage - estimated value	unrestricted	556	31	42
		Total	45,313	47,352	53,933

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Zoom sunscription for 2023/24	unrestricted	144	
	Van garaging by Ochils MRT	unrestricted	240	
	Travel expenses by SCRO members	unrestricted	352	271
	SCRO Treasurer's expenses	unrestricted	50	43
	Payment en route on 5/4/23			11
		Total	786	325

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

			6/01/2024
--	--	--	-----------

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
--	----------

**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	--

**C4b Trustee expenses - details**

	Name of trustee - miles claimed	£
Expenses paid during the year to trustees were for the use of their own vehicles at the HMRC approved rates plus any public transport and accommodation costs.	■■■■ - 836	376
	■■■■ - 309	139
	■■■■ - 309	139
	■ - 191	89
	■■■ - 189	85
While SCRO committee meetings for SCRO remained on-line, most for other organisations have returned to being in-person as did training courses and conferences.		
Columns on right have the initials of the trustee, the miles claimed and the amount paid. During the year trustees collectively donated £130 as Gift Aid.		
	<b>TOTAL</b>	<b>828</b>

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

Following the practice of previous years, any unclaimed transport costs would have been included as expenses with the same amount included as gifts in kind in donations. This totalled £0 during the year.
---

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gift Aid donations	450				450	595
Gift Aid tax reclaimed for May '18 to April '22	-				-	141
Donations	7,010				7,010	47
VAT reclaimed for April '21 to March '22	-				-	218
<b>Total</b>	<b>7,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,460</b>	<b>1,000</b>

- - - - - reference

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government Grant via SMR	6,017		6,017	6,093
SMR distribution of funds to member teams	3,673		3,673	3,501
	-		-	-
	-		-	-
<b>Total</b>	<b>9,689</b>	<b>-</b>	<b>9,689</b>	<b>9,594</b>

- - -

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Income from BASP course	-				-	100
	-				-	-
					-	-
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>


- - - - -

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Training courses - accommodation, fees	2,020				2,020	1,803
Costs for training exercises - mostly travel	4,690				4,690	5,183
Travel expenses for meetings etc	-				-	728
Postage, stationary and communications costs	628				628	475
Annual BCRC levy	100				100	100
Rescue equipment - consumables/repairs/PPE	154				154	841
Web site costs	32				32	-
Vehicle running costs/insurance	1,374				1,374	1,606
Meeting costs	-				-	-
<b>Total</b>	<b>8,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,998</b>	<b>10,736</b>

# OSCR

Office of the Scottish Charity Regulator

Report to the trustees/members of		Independent examiner's report on the accounts						
Registered charity number		<b>SC002433</b>						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		6	April	2023	to	5	April	2024
Set out on pages		5 to 8					(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 examiner's statement		My examination is carried out in accordance with 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 accounts.						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:							Date:	
Name:							9/1/25	
Relevant professional qualification(s) or body (if any):								
Address:								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.