

# Lomond Mountain Rescue Team

Scotland · Charity number SC008624

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1982-01-27
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Old Gartmore Road Drymen Stirling G63 0DY
Website	<a href="http://www.lomondmrt.org.uk">www.lomondmrt.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the saving of lives'

**What the charity does:** Search, rescue & assist the lost and injured in the mountains, wilderness and moorland areas of the Loch Lomond and Trossachs National Park and its surroundings.

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

**Objectives:** 1. The organisation's purposes are to facilitate the following through search and rescue, on behalf of Police Scotland: 1.1. Saving of Lives 1.2. The location and relief of people who are lost, injured, missing or otherwise in need of assistance, in the mountains and other inaccessible areas within the Lomond and Trossachs Area and surrounding district. 1.3. To render assistance to other search and rescue teams in Scotland. 1.4. To assist Police Scotland in other emergency situations where our resources can provide public benefit. 1.5. To promote safe practice in the mountains.

## Geography

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- **Main operating location:** Stirling
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£80,393	£80,860	-	0
2024-11-30	£142,256	£68,154	-	0
2023-11-30	£69,225	£45,143	-	0
2022-11-30	£112,239	£121,099	-	0
2021-11-30	£118,033	£50,189	-	0

**Lomond Mountain Rescue Team**

Scotland - Charity number SC008624

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# Accounts

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APPENDIX 3



Independent examiner's report on the accounts								v2
<b>Report to the trustees/members of</b>	Charity name <b>LOMOND MOUNTAIN RESCUE TEAM</b>							
<b>Registered charity number</b>	<b>SC008624</b>							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day <b>01</b>	Month <b>December</b>	Year <b>2024</b>	<b>to</b>	Day <b>30</b>	Month <b>November</b>	Year <b>2025</b>	
<b>Set out on pages</b>								(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>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) (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.</p>							
<b>Basis of independent examiner's statement</b>	<p>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.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</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>                     have not been met, or                 </li> <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>							
<b>Signed:</b>	<i>Catherine Baxter CTA</i>			<b>Date:</b>	09 April 2026			
<b>Name:</b>	Catherine Baxter							
<b>Relevant professional qualification(s) or body (if any):</b>	Chartered Tax Adviser							
<b>Address:</b>	12 Southview Road Blanefield Glasgow G63 9JQ							

\*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.

**Lomond Mountain Rescue Team**

Scotland - Charity number SC008624

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# Accounts

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**APPENDIX 1**




Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Dec	2023	To	30	Nov	2024

**Reference and administration details**

**Charity name**  
**Other names charity is known by**  
**Registered charity number**  
**Charity's principal address**

Lomond Mountain Rescue Team
SC008624


**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)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

Lomond Mountain Rescue Team is a Scottish Charitable Incorporated Organisation (SCIO).

Day to day administration of Lomond Mountain Rescue Team is undertaken by a committee chaired by the Team Leader and elected by the members.

The Board of Trustees, also elected by the members, oversees the activities of the organisation, for example by monitoring and controlling the financial position of the organisation.

### Trustee recruitment and appointment

Trustees are elected by members in accordance with the constitution.

## Objectives and activities

### Charitable purposes

The aims of the team are:

- to give assistance to the police in rescuing people lost or injured in the mountains and other inaccessible areas in Scotland
- to promote safe practice in the mountains
- to train the members in mountain rescue techniques and to encourage the advancement of knowledge of these skills
- to co-operate with other mountain rescue teams in Scotland by rendering assistance when required and by being affiliated to 'Scottish Mountain Rescue'.

### Summary of the main activities in relation to these objects

Over the past year Lomond Mountain Rescue Team has responded to 39 official requests for help from Police Scotland.

In addition, we have a full training programme mainly undertaken on Thursday evenings and Sundays, encompassing all aspects of search and rescue.

We continued our provision of safety & first aid cover at our usual local sporting and hill racing events in 2024, as well as giving local community group talks to promote knowledge of safe practice whilst walking in the hills and raise awareness of the equipment we carry for search and rescue purposes.

## APPENDIX 1

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

Lomond Mountain Rescue Team undertook 39 rescue missions this year.

We also carried out our usual full training programme of approximately 35 sessions (including our winter training weekend at Glenshee), covering all aspects of training, including search management, first aid, casualty evacuation, helicopter familiarisation, avalanche search & rescue, comms, searching with drones, and technical rescues. We also enjoyed successful joint training days with Arran MRT, and Killin & Ochils MRTs.

Additionally, various Team members undertook specialist training courses including Remote Rescue Medical Technician, Rigging Practitioner, 4x4 driving, search management and avalanche rescue.

Whilst our existing Incident Control Vehicle and Hilux continue to serve us well, we are hoping to replace our ageing Land Rover Defender 130 in 2025, and the necessary funding and research for a suitable replacement is being put in place.

## Financial review

### Brief statement of the charity's policy on reserves

Given the uncertain nature of our funding base, the Team has a policy to have a reserve of £50,000 in our account to meet annual running costs.

The transfer of ownership of our Mountain Rescue Post from the Order of St John to the Team took place in October 2017. In 2019 the Team undertook a program of refurbishment and renovation works to better equip the base for our ongoing needs, and this was completed in March 2020.

We are continuing our rolling fundraising programme to prepare for the replacement of larger items (vehicles) and other equipment and training needs over the coming years.

### Details of any deficit

N/a

### Donated facilities and services (if any)

N/a

## Other optional information

## Declaration

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Secretary	Chair
<b>Date</b>	16.3.25	16.3.25

## Lomond Mountain Rescue Team

SC008624



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	December	2023		30	November	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	42,360				42,360	21,390
Legacies					-	
Grants	27,583	33,265			60,848	35,057
Receipts from fundraising activities	26,513				26,513	2,968
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	12,535				12,535	9,810
					-	
<b>A1 Sub total</b>	<b>108,991</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>142,256</b>	<b>69,225</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>108,991</b>	<b>33,265</b>	<b>-</b>	<b>-</b>	<b>142,256</b>	<b>69,225</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	42,894	25,260			68,154	45,143
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>42,894</b>	<b>25,260</b>	<b>-</b>	<b>-</b>	<b>68,154</b>	<b>45,143</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets		-			-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>42,894</b>	<b>25,260</b>	<b>-</b>	<b>-</b>	<b>68,154</b>	<b>45,143</b>
<b>Net receipts / (payments)</b>	<b>66,097</b>	<b>8,005</b>	<b>-</b>	<b>-</b>	<b>74,102</b>	<b>24,082</b>
<b>A5 Transfers to / (from) funds</b>						
	-	-			-	
<b>Surplus / (deficit) for year</b>	<b>66,097</b>	<b>8,005</b>	<b>-</b>	<b>-</b>	<b>74,102</b>	<b>24,082</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	211,824	17,144			228,968	204,886
	Surplus / (deficit) shown on receipts and payments account	66,097	8,005			74,102	24,082
	Transfer from Restricted Funds to Unrestricted Funds	-	-			-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>277,921</b>	<b>25,149</b>	<b>-</b>	<b>-</b>	<b>303,070</b>	<b>228,968</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-



Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>	N/a			
		<b>Total</b>	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>	Mountain Rescue Post (Insured Value)	General Unrestricted		517,507	500,006
	Vehicles (estimated market value)	General Unrestricted		51,600	60,000
	Equipment (cost depreciated over 3 years)	General Unrestricted		5,655	1,370
	Reclaimable VAT on FY23/24 purchases	General Unrestricted		6,499	2,420
		<b>Total</b>	-	<b>581,261</b>	<b>563,796</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>	N/a			
		<b>Total</b>	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>	N/a			
		<b>Total</b>	-	-

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

Signature	Print Name	Date of approval
		16.3.25
		16.3.25

**Section C Notes to the Accounts**

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

The organisation's purposes are to facilitate the following through search and rescue, on behalf of Police Scotland:

- 1) Saving of Lives;
- 2) The location and relief of people who are lost, injured, missing or otherwise in need of assistance, in the mountains and other inaccessible areas within the Lomond and Trossachs Area and surrounding district;
- 3) To render assistance to other search and rescue teams in Scotland;
- 4) To assist Police Scotland in other emergency situations where our resources can provide public benefit; and
- 5) To promote safe practice in the mountains.

**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>
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**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)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustees/Team Members	Receipts re purchase of equipment for team members to secure trade discount. Reimbursement is made by team members.	3,725	

**C6 Other information**

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**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 £
Can Collections	1,376				1,376	1,423
Donations	40,737				40,737	19,460
Gift Aid	247				247	507
					-	
<b>Total</b>	<b>42,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,360</b>	<b>21,390</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants & Trust Funds	1,000	21,000	22,000	11,066
SMR Funding Allocation (including distributable unrestricted funds).	26,583		26,583	21,735
LIBOR Funding		12,265	12,265	2,256
			-	
<b>Total</b>	<b>27,583</b>	<b>33,265</b>	<b>60,848</b>	<b>35,057</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 £
Team Members Personal Purchase of Equipment	3,725				3,725	3,170
Interest received on bank accounts	2,913				2,913	943
Miscellaneous (inc. receipt of VAT reclaim for FY 2023)	5,897				5,897	5,697
					-	
					-	
					-	
					-	
<b>Total</b>	<b>12,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,535</b>	<b>9,810</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 £
Post	10,464	-			10,464	6,734
Training	1,042	2,051			3,093	16,724
Admin	6,047	-			6,047	5,873
Vehicle	6,908	-			6,908	7,280
Equipment	18,433	23,209			41,642	8,532
					-	
					-	
					-	
					-	
<b>Total</b>	<b>42,894</b>	<b>25,260</b>	<b>-</b>	<b>-</b>	<b>68,154</b>	<b>45,143</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Medical Training & Equipment	Vehicles	Equipment inc waterproofs etc	UKSAR Training		
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants		4,000	17,000	12,265	33,265	12,322
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	4,000	17,000	12,265	33,265	12,322
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	4,000	17,000	12,265	33,265	12,322
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,187	-	22,022	2,051	25,260	10,560
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	1,187	-	22,022	2,051	25,260	10,560
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-			-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	1,187	-	22,022	2,051	25,260	10,560
<b>Net receipts / (payments)</b>	(1,187)	4,000	(5,022)	10,214	8,005	1,762
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(1,187)	4,000	(5,022)	10,214	8,005	1,762
<b>Nature and purpose of funds</b>						

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name						
	LOMOND MOUNTAIN RESCUE TEAM						
Registered charity number	SC008624						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	December	2023		30	November	2024
Set out on pages						(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) (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 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

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

- 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 Regulations
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: [Redacted] Date: 13 March 2025

Relevant professional qualification(s) or body (if any):

Chartered Tax Adviser

Address:

[Redacted 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.