

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025



TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

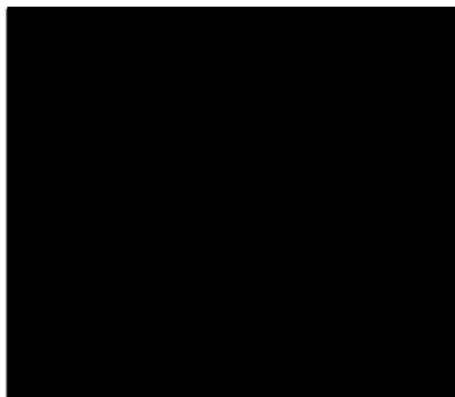
**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 19

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2025**

TRUSTEES



PRINCIPAL ADDRESS

St John Base
High Street
MELROSE
TD6 9RY

**REGISTERED CHARITY
NUMBER**

SCO09451

INDEPENDENT EXAMINER

JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

Website

www.tweedvalleymrt.org.uk

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are to facilitate through Mountain Rescue :

- 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.

For the avoidance of doubt, the term "Mountain Rescue " includes all terrain search and rescue, and also such community resilience activities as are deemed appropriate by the Charity trustees (normally, but not exclusively, in agreement with the Chief Constable, Police Service of Scotland or a delegated police officer).

Other areas of team activity are:

- Providing assistance to the community during adverse weather events.
- Active participation in Scottish Mountain Rescue
- Maintaining relationships with partner organisations such as Police Scotland, Scottish Fire and Rescue Service, Scottish Ambulance Service, HM Coastguard Search and Rescue Helicopters, Scottish Borders Council and neighbouring Mountain Rescue Teams affiliated to Scottish Mountain Rescue and Mountain Rescue England and Wales.
- Promotion of safe practice in the mountains and hills

OBJECTIVES AND ACTIVITIES

Background

In September 1963 the first search and rescue team was formed in the Borders. Originally the only one of its kind in the South of Scotland and North-East of England, the group of volunteers was named the Border Search and Rescue Unit. The idea behind the formation of the original unit was prompted mainly because of an increase in the number of persons, particularly young and inexperienced in hill craft, walking the Cheviot Hills in all seasons, and because of the then recent deaths in a snowstorm of two shepherds on the Northumberland side of the Cheviot.

Due to an increase in the number of incidents in both the Tweedsmuir and Lammermuir Hills, by 1968, the unit consisted of three sections - the Roxburghshire Section based at Yetholm; the Berwickshire Section based at Duns and the Selkirkshire Section based at Galashiels. The section which was based in Galashiels quickly became established as a team in its own right and was named the Tweed Valley Mountain Rescue Team in 1973.

Over the years the team has assisted the Police, and other agencies, whenever asked in a wide range of tasks, often working alongside members of the Borders Search and Rescue Unit which now operates from Kelso. The tasks have ranged from the horrors of Lockerbie to rescuing sheep stuck on ledges; from searching for missing children to searching for despondent adults; from evacuating injured hill walkers to recovering the bodies of suicide victims; from assisting at times of flood to assisting during periods of heavy snows; indeed providing assistance over a much wider remit than the name Mountain Rescue Team might suggest. The area covered by the team includes significant expanses of open hill ground, forests, rivers, lochs, as well as villages, towns and the City of Edinburgh. Although the team gets involved in a wide range of tasks the most common is missing person search work. The team has developed its skills in this area and has trained Search Managers who work alongside Police Officers on such incidents.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

OBJECTIVES AND ACTIVITIES

Background

A high priority for the team is to ensure the safety of its own members and those affected by its operations. Training is the key and the team undertakes to train members in the skills required to carry out its main tasks. The team continues to train every Wednesday night as it has done since its earliest beginnings, as well as occasional Sundays and weekends on all hill craft and mountain rescue techniques.

The team today is, in some ways, very different to that which started in the 1960's. However, it has not changed in one very important way - it is still made up of committed volunteers from all walks of life who share the desire to help another fellow human who may be suffering and need help. The team will continue to evolve to meet the challenges which lie ahead to assist Police Scotland and the communities of the Borders.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2024, we were called out 81 times over 80 incidents and expended 2364 person-hours on these jobs. In 2023 we were called out 52 times over 50 incidents and expended 2282 person-hours on these jobs. It may seem strange that the total hours are not massively different compared to 2023, but this is down to fewer big searches which tend to suck up a lot of time in comparison to relatively quick MTB and Hill rescues. Perhaps worth mentioning that if we removed the callouts this year to the new trails in Glentress, then our remaining callouts would have numbered 53 which would have been close to the last two years. The new trails have generated a significant uplift in callouts (28 in 2024). October was our busiest month in team history with 13 callouts.

In 2024, 56% of callouts were to "SAS assist" tasking. This is an increase on 2023 (35%) and is the highest of any years. These are mainly jobs involving mountain bikers and hill walkers in rural settings and the increase is influenced by the uplift in callouts to the new trails in Glentress.

The 2024 percentage breakdown of callouts against the main categories listed in our Family Booklet has shifted for some categories over 2023. The percentages for 2024 (5 yr average 2017-2021 in brackets) are: Missing persons 21% (30%); Mountain Biking 46% (27%); Hill walking: 27% (26%); Various other: 5% (11%); Equestrian: 1% (2%); Civil Resilience: 0% (3%); At Work: 0% (1%). The percentages for Mountain Biking have increased substantially this year due to the opening of the new trails in Glentress. It is likely that the running 5yr averages will broadly align to the figures in the Family Booklet. In terms of the Mountain Biking callouts this year: 2 callouts were in Caberston; 32 callouts were in Glentress; 1 callout was in Innerleithen and 2 callouts were elsewhere. In 2023, 1 callout was in Caberston; 8 callouts were in Glentress; no callouts were in Innerleithen and 3 callouts were elsewhere.

In 2024 there was an increased number of callouts to injured parties, however in many of these the team worked alongside SAS staff. There was a notable increase in significant injuries to young people riding the new trails in Glentress. In 2024, 7 callouts involved fatalities (one was a dog).

The hours we spend (duration) on the different categories of callouts remains broadly in line with the Family Booklet listings: Missing Person searches 5-10 hours; Mountain Biking 2-3 hours; and Hill Walking 4-5 hours. Similarly, the number of members involved in callouts remains broadly in line with Family Booklet figures. In 2024, the maximum number on Hillwalking callouts was 16 with generally 8-12 available. The maximum number on MTB callouts was 15 with generally 8-13 available. The maximum number on Missing Person callouts was 24 with generally 8-16 available.

In terms of where we were tasked (Local Authority areas), in 2024, 64% of callouts were in the Scottish Borders area. In 2023, 62% of callouts were in the Scottish Borders area. In 2024, 9% of callouts were in City of Edinburgh; 5% in West Lothian; 16% in Mid Lothian; and 1% in East Lothian. In 2023, 33% of callouts were to City of Edinburgh and the Lothians. In 2024, 16% of callouts were to the Pentland Hills. In 2023, 13% of our callouts were to the Pentland Hills. In both 2024 and 2023, 5% of callouts were outside our area.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENT AND PERFORMANCE

Team Leader's Report for June 2025 AGM

This is the first Team Lead/Chair report I have written as Lead of Tweed Valley Mountain Rescue Team - hopefully I don't miss out any important information or fail to mention anyone who deserves credit for work for and within the team over the last twelve months. If I do, my sincere apologies.

Can I first begin by giving my huge thanks to our team members, and to their families, direct and indirect, who allow us all to participate in our volunteering roles - we all want to be here doing this, whereas their families may not and at times, bear the brunt of additional work and worry while we are all 'enjoying' searching some piece of land, somewhere obscure, at 2am on a Tuesday morning.....usually in the rain.

As we have seen, 2024 was an exceptionally busy year - not quite the most busy, but very nearly.

We had 81 call outs, 3 less than in 2021 (our record year), with a total of 2,364 hours spent 'in action' somehow - this hour figure was the most we have ever seen. This has very definitely been as a result of the opening of the expanded Glentress Mountain Biking 'resort' in early 2024.

If we remove the callouts this year to the new trails in Glentress, then our remaining callouts would have numbered 53 which would have been close to the last two years. The new trails have generated a significant uplift in callouts (28 in 2024) - October was our busiest month in team history with 13 callouts.

I now need to offer my thanks to several people and groups here - [REDACTED] thanks for the help in transitioning to the Leader role and thanks for handing over a team in a great position. [REDACTED] - your training on Incident Management and SARCALL has been invaluable...and the overall Committee - thanks for your patience, advice, arguments and skills - this team is nothing without a competent committee running the show.

I've also had several mentors during the last year, inside and outside of the team - they know who they are - who have offered some very thought provoking and helpful advice to keep me focused - many thanks for your sage words.

In line with the increase in call outs, this team has continued to evolve as a professional organization. We have continued to improve our vehicle fleet with the New Alpha coming in and the old Alpha being sold on to another team, thanks to [REDACTED] (our trusty Vehicle Officer) and sub teams for heading this work up. And thanks to [REDACTED] for getting Alpha stuck in a soggy field - someone had to take that honor of being the first to get it stuck somewhere! [REDACTED] thanks for looking after the fleet of vehicles we have also - very much appreciated by all members.

We also added further equipment to our inventory - a new stretcher, headguards, thermal monoculars, AED's (from a charitable donor), new bankside equipment,....I could go on - [REDACTED] has had a busy time keeping up with the needs here, including the addition of new team members...and nevermind the D4H Inventory System admirably managed by [REDACTED] regularly reporting on equipment replacements. Likewise [REDACTED] and his radios and the what seems like continual re-programming of these - thanks to you all here.

Equipment and strong leadership has also been key on the medical side, with [REDACTED] keeping well on top of medical training, expansion and replacement of equipment and the ever changing legal side of this area, as well as appearing in numerous award line ups and media articles. Many thanks for the focus here [REDACTED] plus the numerous other current and ex medical professionals we have in the team. As we know, the RRMT qualification is now required to administer Entonox plus other drugs we carry. This is a major change to how we can legally operate. To this end I am asking [REDACTED] to stand for Deputy Team Lead to work with [REDACTED] (as the new Training Officer) to embed RRMT into our training, close any perceived gaps between BASP and RRMT training and figure out the next steps here.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENT AND PERFORMANCE

As mentioned earlier, we have seen an increase in call outs to Glentress hence we have looked to work more closely with FLS, Scottish Police, SAS and now Scottish Fire and Rescue Service (thanks [REDACTED] to see how we can better serve the riders in what can only be described now as a 'biking resort'. In general, we are continuing to work with our partner agencies across the board as these relationships are key to our - and their - success.

Training and preparing for call outs, being able to respond effectively, is key to our operation. We need to remember that we are a mountain rescue team, not a mountain bike rescue team, hence the training and practice we have done in the past twelve months, led by [REDACTED] and the training sub team, has proved invaluable, including our 2025 Winter Training at Glenmore Lodge...this year with snow!

And talking of [REDACTED] and her 'I can...' statements - we have recently been trialing a new recruitment process in order to provide a steady stream of new recruits into the team. We have lost members as they have moved from the area - [REDACTED] huge thanks to her and the work she did on the DEI policy) - and some who have stepped back from Operational Roles (more on this later), but have been able to bring in new people with this process - [REDACTED] and [REDACTED] are back after several years out; [REDACTED] have also come in as 'new' members (probationer, trainee).

Linking to recruitment and all team members, you will be glad to know that the PVG process is now complete and we are all good to go.....and that this has to be done again in five years time. Very good luck to the team leader at this point!

We continue to support local events with the event team ([REDACTED] managing, somehow, to (nearly) always find team members to cover these - I do need to encourage all team members to step up here and take on at least one event cover role per year as they are key for our community engagement and do bring in some level of team funding.

We continue also to focus on our finances - we always need more money than we think we need. Our Treasurer [REDACTED] continues to manage this area and will be now leading a Fundraising sub team - volunteers please form an orderly queue. Finance is always a concern especially as costs continue to rise and donations slow down.

Finally, from a 'running the team' side of things, without [REDACTED] as Secretary, simply being the glue that keeps everything running and [REDACTED] as Media Officer, letting everyone know what we are doing, I'd just like to give my thanks - these are roles that seem to happen in the background but are key for this team.

So to the future.....

Looking at the last Leader/Chair report, one item is ongoing - the search for a new 'garage location' for Bravo, with the FLS Glentress - MacDonald Cardrona discussions still taking place - I am surprised [REDACTED] hasn't run away screaming after all this work - thanks for your perseverance here and I do have a good feeling about his next few months and getting a new site.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENT AND PERFORMANCE

I mentioned earlier the trial of the new recruitment process. This has been run in conjunction with the trial of a new team structure, as you are aware of, with the creation of a Honorary, Operational and Associate Member/Non-Operational structure. The main aim here is to retain team members as and when they decide to step back from the team after x years worth of service so that we retain their skills in the team for training and advice as well as to provide an expanded sense of 'family'. This is really in line with multiple other MR's across the country. Currently we have 5-6 people requesting to move to this and should the committee and overall membership be happy with this trial and structure, we will need to amend the team constitution at an EGM and hopefully bring this in to being. The recruitment process is being used to backfill team members stepping out or stepping into the Associate Member role and provide that supply of prospective new recruits.

To close, and in a similar vein to [REDACTED] report last year - let's remember why we are here and what we do this for - we are out there in the hills, forests, towns and cities of our patch, whenever needed, trying to help those people who need it, whether a mountain biker, a hill walker, a horse rider or someone's parent with dementia, who has wandered off into the countryside. I am sure if we were in their shoes, we would want a professional competent team like ours to come to their help. We should be very proud of what we have achieved in the last twelve months and past years since we were formed. Many thanks for all you do...and let's keep on keeping on.

[REDACTED]

Team Leader

FINANCIAL REVIEW

Summary

In line with other Scottish MRT's the team continued to receive funding from the Scottish Government during this period.

The overall results for the year show a surplus of £56,871 (2024 £7,490 surplus), which is after £27,302 of depreciation (2024 £20,340)

Total income for the year increased to £117,746 from £67,426.

The team continues to attend various local activities, such as mountain biking events, to provide first aid cover and raise funds for general use in the provision of our core objectives, these amounts are normally included in the fundraising figure recorded in the accounts. This year the income from fund raising events has increased to £10,386 from £9,396.

Unfortunately it is impractical to list all those individuals and organisations who have donated funds or goods and services to the team, but the committee would like to take this opportunity to express its thanks to all who have done so in the last year.

Total expenditure increased in the period to £60,875 from £59,936.

Reserves policy

Due to the uncertain nature of funding for capital expenditure the team has adopted a policy of having designated funds for the replacement of team vehicles, into which an amount is transferred each year from the general fund.

The committee considers that the level of general reserves held at the year end is appropriate to the Team as there is no agreement in place for the continued receipt of major funding from the Scottish Government.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Tweed Valley Mountain Rescue Team was officially formed following an Extraordinary General Meeting held in November 1973. At this meeting, members of the Selkirkshire section (formed 1968) of the Borders Search & Rescue Unit voted to change the name to Tweed Valley Mountain Rescue Team and amend the existing constitution to reflect that change of name.

From 1st February 2015 the team changed its constitutional form to become a Scottish Charitable Incorporated Organisation (SCIO). The SCIO operates with the same name and charity number as the previously unincorporated charity, having transferred all its activities, assets and liabilities from that date.

As a result the SCIO constitution is the most recent one and became effective from 1 February 2015.

Recruitment and appointment of new trustees

Trustees are recruited from team members with relevant experience, and are appointed at the Annual General Meeting, or co-opted as appropriate.

Organisation Structure

General structure

The structure of the team consists of:-

- the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the executive and take decisions on changes to the constitution itself. The number of members of the organisation will be held at a level deemed appropriate by the executive at any time in order that the organisation can effectively achieve its purposes;
- the EXECUTIVE - who hold regular meetings, and generally control the activities of the organisation; for example, the EXECUTIVE is responsible for monitoring and controlling the financial position of the organisation.

MEMBERS

Qualifications for membership

- Membership is open to any individual aged 16 years and over who are prepared to support the purposes of the organisation.
- Employees of the organisation are not eligible for membership.

Application for membership

- Any person who wishes to become a member must apply in writing to the team and then follow the requirements of membership.
- The executive may, at its discretion, refuse to admit any person to membership.
- The executive must notify each applicant promptly (in writing or by e-mail) of its decision on whether or not to admit him/her to membership.

Membership subscription

No membership subscription will be payable.

Register of members

The executive must keep a register of members

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

EXECUTIVE

The Team's managing body is a committee consisting of experienced members in key roles, as listed on page 1, which meets regularly throughout the year. The committee members are elected at the Annual General Meeting and hold their offices for varying periods.

Members of the Executive (Charity Trustees)

The maximum number of charity trustees is 12. The minimum number of charity trustees is 3

Eligibility

A person will not be eligible for election or appointment to the executive unless he/she is a member of the organisation. A person can be co-opted to the Executive through operation of clause 59 of the constitution or stand for election in terms of clauses 58, 59 and 60 thereof.

A person will not be eligible for election or appointment to the executive if he/she is: -

- disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or
- an employee of the organisation.

Register of charity trustees

The executive must keep a register of charity trustees

Decision making

Except where the constitution states otherwise, the organisation (and its assets and operations) will be managed by the executive; and the executive may exercise all the powers of the organisation.

A meeting of the executive at which a quorum is present may exercise all powers exercisable by the executive.

The members may, by way of a resolution passed in compliance with clause 45 of the constitution (requirement for two-thirds majority), direct the executive to take any particular step or direct the executive not to take any particular step; and the executive shall give effect to any such direction accordingly.

Procedure at board meetings

No valid decisions can be taken at an executive meeting unless a quorum is present; the quorum for executive meetings is 50% of charity trustees appointed at the last AGM, present in person.

Every charity trustee has one vote, which must be given personally.

All decisions at executive meetings will be made by majority vote. If there is an equal number of votes for and against any resolution, the chairperson of the meeting will be entitled to a second (casting) vote.

The executive may, at its discretion, allow any person to attend and speak at an executive meeting notwithstanding that he/she is not a charity trustee - but on the basis that he/she must not participate in decision-making.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

A charity trustee must not vote at a executive meeting (or at a meeting of a sub-committee) on any resolution which relates to a matter in which he/she has a personal interest or duty which conflicts (or may conflict) with the interests of the organisation; he/she must withdraw from the meeting while an item of that nature is being dealt with.

For the purposes of the above:

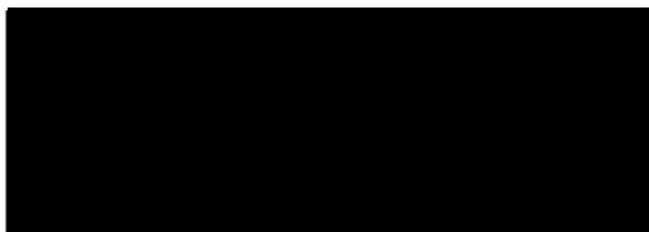
- an interest held by an individual who is "connected" with the charity trustee under section 68(2) of the Charities and Trustee Investment (Scotland) Act 2005 (husband/wife, partner, child, parent, brother/sister etc) shall be deemed to be held by that charity trustee;
- a charity trustee will be deemed to have a personal interest in relation to a particular matter if a body in relation to which he/she is an employee, director, member of the management committee, officer or elected representative has an interest in that matter.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The committee has assessed the major risks to which the team is exposed and suitable systems have been put in place to mitigate these as far as possible.

Approved by order of the board of trustees on 11 June 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)**

I report on the accounts for the year ended 31st March 2025 set out on pages thirteen to twenty three.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

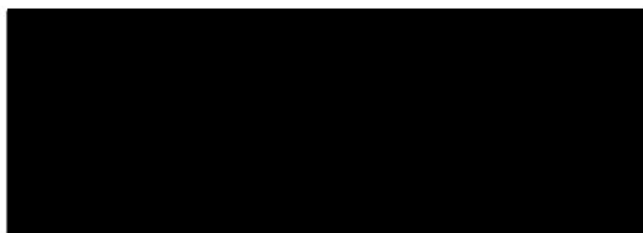
Independent examiner's statement

In 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 to 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.



JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

Date: 11 June 2025

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,821	37,001	66,822	36,126
Charitable activities					
Saving of Lives		-	36,026	36,026	21,904
Other trading activities	2	10,386	-	10,386	9,396
Investment income	3	<u>4,512</u>	<u>-</u>	<u>4,512</u>	<u>-</u>
Total		<u>44,719</u>	<u>73,027</u>	<u>117,746</u>	<u>67,426</u>
EXPENDITURE ON					
Charitable activities					
Saving of Lives		9,540	64,835	74,375	61,936
Other		<u>(13,500)</u>	<u>-</u>	<u>(13,500)</u>	<u>(2,000)</u>
Total		<u>(3,960)</u>	<u>64,835</u>	<u>60,875</u>	<u>59,936</u>
NET INCOME		48,679	8,192	56,871	7,490
Transfers between funds	10	<u>(11,046)</u>	<u>11,046</u>	<u>-</u>	<u>-</u>
Net movement in funds		37,633	19,238	56,871	7,490
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>329,613</u>	<u>147,061</u>	<u>476,674</u>	<u>469,184</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>367,246</u></u>	<u><u>166,299</u></u>	<u><u>533,545</u></u>	<u><u>476,674</u></u>

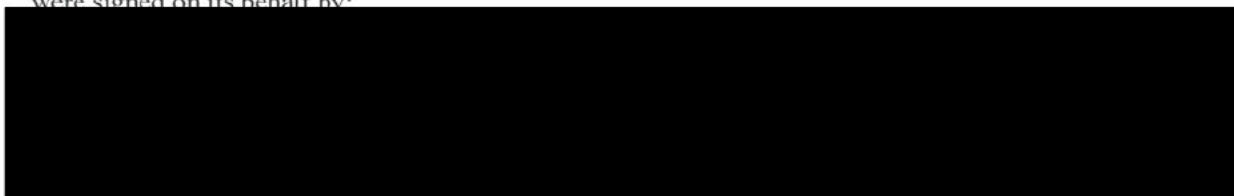
The notes form part of these financial statements

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**BALANCE SHEET
31ST MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	116,642	163,519	280,161	244,341
CURRENT ASSETS					
Debtors	7	5,198	3,968	9,166	16,903
Cash at bank		<u>245,406</u>	<u>2,780</u>	<u>248,186</u>	<u>232,233</u>
		250,604	6,748	257,352	249,136
CREDITORS					
Amounts falling due within one year	8	-	(3,968)	(3,968)	(16,803)
NET CURRENT ASSETS		<u>250,604</u>	<u>2,780</u>	<u>253,384</u>	<u>232,333</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>367,246</u>	<u>166,299</u>	<u>533,545</u>	<u>476,674</u>
NET ASSETS		<u><u>367,246</u></u>	<u><u>166,299</u></u>	<u><u>533,545</u></u>	<u><u>476,674</u></u>
FUNDS	10				
Unrestricted funds				367,246	329,613
Restricted funds:					
Vehicle purchase fund				51,037	25,550
Equipment purchase fund				2,780	2,780
Melrose base				<u>112,482</u>	<u>118,731</u>
				<u>166,299</u>	<u>147,061</u>
TOTAL FUNDS				<u><u>533,545</u></u>	<u><u>476,674</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2025 and were signed on its behalf by:



The notes form part of these financial statements

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The Trustees have considered the potential impact of ongoing worldwide events of the activities of the Charity and are satisfied that they have sufficient cash reserves to meet all financial obligations for the foreseeable future. As a result, the Trustees believe that the Charity will continue as a going concern and the accounts have been prepared on this basis.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations in Kind

Where it is possible to readily place a value on goods and services donated to the Team these have been included within the accounts. Where no value is readily available no account has been made for these items. The time input by Team members has not been accounted for.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% on cost
Motor vehicles	- 10% on cost

The Team's major first aid equipment is supplied through Scottish Mountain Rescue.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Other major equipment purchases are largely grant or specific donation funded with any balance paid by the Team written off in the year of purchase.

The remaining costs to the Team of equipment purchases are treated as an expense in the year of purchases due to their largely consumable nature.

Taxation

The charity is exempt from tax on its charitable activities.

VAT

Whilst the Team is not registered for VAT, in line with other rescue charities it is able to benefit from VAT legislation that allows these charities to apply for a refund of VAT, incurred on certain types of expenditure, from HMRC. In addition, and where applicable, the Team has utilised VAT exemption rules for the purchase of equipment.

When a refund has been possible the refunded VAT has been offset against the relevant expense lines in the accounts.

Where neither a refund nor exemption apply, the VAT element of the cost to the Team has been included in a separate expense line within the accounts.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Sufficient resources are held in bank accounts to enable the restricted funds to be applied in accordance with the restrictions imposed

Designated Funds are funds set aside by the Team for a specific purpose, but are not permanently assigned to that purpose and can be re-assigned should it be agreed by the Team members.

For an explanation of the different Funds involved please see note 7 of the accounts.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>10,386</u>	<u>9,396</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>4,512</u>	<u>-</u>

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

During the period there were £878 (2024 £974) of expenses reimbursed to Trustees. These amounts all related to reimbursement for personal fuel used in the course of the charitable activities and involved 4 (2024 - 6) of the Trustees. These amounts are included within vehicle expenses for charitable activities.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,126	10,000	36,126
Charitable activities			
Saving of Lives	-	21,904	21,904
Other trading activities	<u>9,396</u>	<u>-</u>	<u>9,396</u>
Total	<u>35,522</u>	<u>31,904</u>	<u>67,426</u>
EXPENDITURE ON			
Charitable activities			
Saving of Lives	7,653	54,283	61,936
Other	<u>(2,000)</u>	<u>-</u>	<u>(2,000)</u>
Total	<u>5,653</u>	<u>54,283</u>	<u>59,936</u>
NET INCOME/(EXPENDITURE)	29,869	(22,379)	7,490
Transfers between funds	<u>(17,531)</u>	<u>17,531</u>	<u>-</u>
Net movement in funds	12,338	(4,848)	7,490
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>317,275</u>	<u>151,909</u>	<u>469,184</u>
TOTAL FUNDS CARRIED FORWARD	<u>329,613</u>	<u>147,061</u>	<u>476,674</u>

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1st April 2024	239,945	177,513	417,458
Additions	-	69,621	69,621
Disposals	-	(32,657)	(32,657)
At 31st March 2025	<u>239,945</u>	<u>214,477</u>	<u>454,422</u>
DEPRECIATION			
At 1st April 2024	57,587	115,530	173,117
Charge for year	9,598	17,703	27,301
Eliminated on disposal	-	(26,157)	(26,157)
At 31st March 2025	<u>67,185</u>	<u>107,076</u>	<u>174,261</u>
NET BOOK VALUE			
At 31st March 2025	<u>172,760</u>	<u>107,401</u>	<u>280,161</u>
At 31st March 2024	<u>182,358</u>	<u>61,983</u>	<u>244,341</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	3,968	11,280
Prepayments	<u>5,198</u>	<u>5,623</u>
	<u>9,166</u>	<u>16,903</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 9)	2,212	14,979
Other creditors	<u>1,756</u>	<u>1,824</u>
	<u>3,968</u>	<u>16,803</u>

9. LOANS

The bank overdraft shown above (Note 7) is a result of monies due in at the year end for a specific fund less monies due out for that same fund, and is therefore a timing matter rather than a genuine overdraft, and is more than adequately covered by the general fund balance.

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	234,647	48,679	(2,496)	280,830
Vehicle Replacement Fund	<u>94,966</u>	<u>-</u>	<u>(8,550)</u>	<u>86,416</u>
	329,613	48,679	(11,046)	367,246
Restricted funds				
Scottish Government Funding	-	(11,046)	11,046	-
Vehicle purchase fund	25,550	25,487	-	51,037
Equipment purchase fund	2,780	-	-	2,780
Melrose base	<u>118,731</u>	<u>(6,249)</u>	<u>-</u>	<u>112,482</u>
	<u>147,061</u>	<u>8,192</u>	<u>11,046</u>	<u>166,299</u>
TOTAL FUNDS	<u>476,674</u>	<u>56,871</u>	<u>-</u>	<u>533,545</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,719	3,960	48,679
Restricted funds			
Scottish Government Funding	36,027	(47,073)	(11,046)
Vehicle purchase fund	37,000	(11,513)	25,487
Melrose base	<u>-</u>	<u>(6,249)</u>	<u>(6,249)</u>
	<u>73,027</u>	<u>(64,835)</u>	<u>8,192</u>
TOTAL FUNDS	<u>117,746</u>	<u>(60,875)</u>	<u>56,871</u>

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	234,409	29,869	(29,631)	234,647
Vehicle Replacement Fund	<u>82,866</u>	<u>-</u>	<u>12,100</u>	<u>94,966</u>
	317,275	29,869	(17,531)	329,613
Restricted funds				
Scottish Government Funding	-	(17,531)	17,531	-
Vehicle purchase fund	22,363	3,187	-	25,550
Equipment purchase fund	2,780	-	-	2,780
Radios Fund	1,786	(1,786)	-	-
Melrose base	<u>124,980</u>	<u>(6,249)</u>	<u>-</u>	<u>118,731</u>
	<u>151,909</u>	<u>(22,379)</u>	<u>17,531</u>	<u>147,061</u>
TOTAL FUNDS	<u>469,184</u>	<u>7,490</u>	<u>-</u>	<u>476,674</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,522	(5,653)	29,869
Restricted funds			
Scottish Government Funding	21,904	(39,435)	(17,531)
Vehicle purchase fund	10,000	(6,813)	3,187
Radios Fund	-	(1,786)	(1,786)
Melrose base	<u>-</u>	<u>(6,249)</u>	<u>(6,249)</u>
	<u>31,904</u>	<u>(54,283)</u>	<u>(22,379)</u>
TOTAL FUNDS	<u>67,426</u>	<u>(59,936)</u>	<u>7,490</u>

TWEED VALLEY MOUNTAIN RESCUE TEAM (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

10. MOVEMENT IN FUNDS - continued

Explanation of the different funds listed above:

The designated fund for Vehicle Replacement (listed under unrestricted funds) has been introduced to set aside monies for the future replacement of Team vehicles with a set amount transferred from General funds to this fund each year to offset future costs.

The Scottish Government Funding monies are for the payment of the day to day running costs of the Team, including those costs associated with its charitable activities. The restriction on these funds is that they are not for accumulating toward a capital expense.

The restricted fund for Vehicle Purchase represents grants and donations received for specific vehicle purchases and is matched to the asset bought. The income from this fund is written off at the same rate as the asset it relates to is depreciated in the balance sheet.

The restricted fund for Equipment represents grants and donations received for a specific purchase and the expenses thereby incurred. Any excess of cost over funds received is shown as a deficit on this fund and is covered from unrestricted Team funds.

The restricted fund for Radios represents money received from Scottish Mountain Rescue for the maintenance and, where necessary, replacement of radio equipment until such time as a national programme of replacement can be achieved to meet frequency changes.

The restricted fund for the Melrose Base represents the monies received, and assets/services received in kind, in connection with the purchase and redevelopment of the new Team base. Monies in this fund are offset by the asset in the balance sheet for the new base.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.