

# Border Search And Rescue Unit

Scotland · Charity number SC023213

## Details

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|            |  |
|------------|--|
| Status     | Active   |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 1995-01-05   |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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Address  
Carlaw Road  
Pinnaclehill Industrial Estate  
Kelso  
TD5 8AS

Website [www.bordersar.org.uk](http://www.bordersar.org.uk)

## Activities

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

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

**What the charity does:** Provide a Search & Rescue service to Police and Ambulance Services as well as help the local authorities with transportation during poor weather conditions

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems'

**Objectives:** The organisation's purpose is to save lives by maintaining an operational team to train for and carry out search and rescue requirements in the area.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** Scotland and other parts of the UK

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-10-31 | £156,020 | £140,097    | -      | 0         |
| 2023-10-31 | £71,048  | £154,176    | -      | 0         |
| 2022-10-31 | £230,472 | £307,946    | -      | 0         |
| 2021-10-31 | £35,686  | £72,948     | -      | 0         |
| 2020-10-31 | £72,626  | £37,786     | -      | 0         |

**Border Search And Rescue Unit**

Scotland - Charity number SC023213

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# Accounts

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**BORDER SEARCH & RESCUE UNIT  
REPORT & FINANCIAL STATEMENTS  
YEAR ENDED 31st OCTOBER 2024**

**Scottish Incorporated Charity No. - SC023213**

**Border Search & Rescue Unit  
Management Committee Report Year Ended 31<sup>st</sup> October 2024**

**Honorary Officers & Current Management Committee Members:**

|                             |                    |
|-----------------------------|--------------------|
| (Appointed 7 December 2023) | Convener           |
| (Appointed 7 December 2023) | Secretary          |
| (Appointed 7 December 2023) | Treasurer          |
| (Appointed 7 December 2023) | Team Leader        |
| (Appointed 7 December 2023) | Deputy Team Leader |
| (Appointed 7 December 2023) | Facilities Officer |
| (Appointed 7 December 2023) | Equipment Officer  |
| (Appointed 7 December 2023) | Vehicle Officer    |
| (Appointed 7 December 2023) | Training Officer   |
| (Resigned 22 April 2024)    | Training Officer   |
| (Appointed 22 April 2024)   | Training Officer   |

**Principal Premises**

BSARU Base, Carlaw Road, Pinnaclehill Industrial Estate, Kelso TD5 8AS

**Charity Number: SC023213**

**Independent Examiner**

**Bankers**

Bank of Scotland 8/9 The Square, Kelso

The management committee present their report along with the Accounts for the charity for the year ended 31 October 2024. These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of accounts on a cash basis continues to be applied

**Structure, Governance and Management**

The unit is an unincorporated charity, constituted under a Constitution adopted on 5 January 1995, as amended 7 December 2000, 10 January 2008 and 2 April 2023 and is a registered charity. Management of the affairs of the unit is directed by a management committee appointed each year at the AGM by the members. The committee meets at least 4 times a year and should consist of not less than 3 or more than 12 members. At the AGM the unit elects a convener, team leader, deputy team leader, equipment officer, equipment officer, training officer, medical officer, secretary, treasurer and such other posts as the unit decides. Such honorary officers are also members of the committee.

Full membership of the unit is open to individuals of 18 years or over who are interested in the furtherance of the work of the unit and are approved by the committee. New members are required to serve a 12 month apprenticeship.

At the management committee meetings the members agree the broad strategy and areas of activity for the unit, including fundraising, reserves and risk management policies and performance, replacement and upkeep of the equipment. The maintenance of accounting records etc is delegated to the treasurer.

**Charitable Purposes**

The objects of the unit are to assist the police with search & rescue for the local community by maintaining an operational team to carryout and train for, all the search & rescue requirements in the area working along the Mountain Rescue Committee of Scotland Guidelines.

**Activities & Achievements**

The main source of income for the Unit is from donations and fundraising activities in and around the Scottish Borders. Income included grant contributions of £11348 (2023 - £11685) from The Scottish Executive. Income was up for the year at £156020 compared to £71048 for the year to 31<sup>st</sup> October 2023.

Income raised during the period from donations and other fundraising activities amounted to £30875 (2023 - £33169) which represents a decrease of £2294.

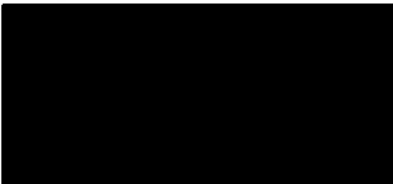
The Unit is testimony to the generosity of the group of volunteers who provide their services at no charge for the benefit of the community. The Management Committee hope to continue with current activities in order to provide a similar support to the local police and community in the future.

**Reserves**

As a result of the surplus of £15923 for the year (2023 – deficit £83128) the unit held unrestricted funds of £53258 at the year end (2023- £25335).

The Management Committee aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The members consider that this level will provide sufficient funds to rescue missions by maintaining equipment and vehicles adequately for this purpose and will ensure that sufficient funds to cover support and governance costs and are satisfied presently with reserves well in excess of this level.

Approved by the Management Committee on...5.12.24..... and signed on their behalf by:



Convener)

**Border Search & Rescue Unit**  
**Receipts & Payments Account For Year Ended 31 October 2024**

**2023**

**Receipts**

|                                    |           |       |
|------------------------------------|-----------|-------|
| Scottish Executive Grant           | 11347.64  | 11685 |
| Police Reimbursement of Costs      | 3509.31   | 3693  |
| Bank Interest                      | 8.34      | 8     |
| VAT Received                       | 10357.19  | 6697  |
| Training                           | 4246.25   | 2639  |
| Grants Received                    | 87500.00  | 4022  |
| SMR Funds Issued to Teams / Grants | 5877.20   | 5532  |
| Fundraising                        | 2449.24   | 644   |
| Donations                          | 28426.27  | 32525 |
| Electricity Export                 | 1000.00 - |       |
| Team Book                          | 1138.60   | 3603  |
| Equipment & Vehicle Parts Sold     | 160.00    | -     |

156020.04      71048

**Payments**

|   |           |        |
|---|-----------|--------|
| <u>Cost of Generating Funds - Fundraising</u> | 607.99    | 264    |
| <u>Governance Costs - Independent Exam</u>    | 355.00    | 335    |
| <u>Payments for Charitable Activities</u>     |           |        |
| Equipment Purchases                           | 2658.84   | 3529   |
| Equipment Repairs & Maintenance               | 449.07    | 723    |
| Medical Supplies                              | 232.37    | 200    |
| Clothing                                      | 485.00    | 90     |
|   | 3825.28   |        |
| Vehicle Repairs & Maintenance                 | 3230.94   | 2038   |
| Vehicle Additions                             | 1001.44   | -      |
| New Base Costs                                | 107795.82 | 119172 |
| Base Running Costs                            | 1873.18   | 109    |
| Insurance                                     | 4102.25   | 3915   |
| Fuel  | 1280.02   | 1926   |
| Training Costs                                | 2172.58   | 6034   |
| SMS Alerts                                    | 75.22     | 97     |
| Sarcall Costs                                 | 499.52    | 469    |
| Team Book                                     | 581.00    | 3603   |
| VAT Recoverable                               | 10071.47  | 10352  |
| Base Equipment & Fittings                     | 941.71    | -      |
| Sundries                                      | 1684.01   | 1320   |

140097.43      154176

**Surplus / (Deficit) for Year**

15922.61      (83128)

**Unrestricted General Fund**

|                              |          |         |
|------------------------------|----------|---------|
| Balance at 31 October 2023*  | 85334.93 | 168463  |
| Surplus / (Deficit) for Year | 15922.61 | (83128) |

**Balance at 31 October 2024\***

101257.54      85335

\* £45000 has been ring fenced for the new base completion and £3000 for training.

**Border Search & Rescue Unit  
Statement of Balances as at 31 October 2024**

**2023**

**Bank Balances**

|                                  |       |       |
|----------------------------------|-------|-------|
| Bank of Scotland Current Account | 96744 | 81332 |
| Bank of Scotland No2 Account     | 3318  | 2815  |
| Shawbrook Bank                   | 1196  | 1188  |

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|  |        |       |
|--|--------|-------|
|  | 101258 | 85335 |
|--|--------|-------|

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**Unrestricted Fund** (Note 1b)

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|  |       |       |
|--|-------|-------|
|  | 53258 | 25335 |
|--|-------|-------|

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**Other Fixed Assets Held**

Per Management Committee Valuation

**Fixed Assets**

|                |        |        |
|----------------|--------|--------|
| New Base       | 538479 | 430683 |
| Motor Vehicles | 69459  | 74149  |
| Equipment      | 44016  | 45306  |

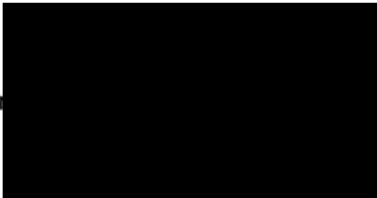
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|  |        |        |
|--|--------|--------|
|  | 651954 | 550138 |
|--|--------|--------|

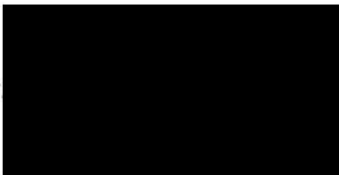
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These accounts have been approved by the Management Committee on 5-12-24.....  
and signed on their behalf by:

Convener



Treasurer



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**Border Search & Rescue Unit**  
**Notes On Accounts for Period Ended 31 October 2024**

**1. Accounting Policies**

**a. Basis of Accounting**

These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of the accounts on a cash basis continues to be applied in the current year.

**b. Funds**

**Unrestricted General Fund**

The general fund comprises those funds which the Management Committee are free to use in accordance with the charity's objectives except for £48000 to be retained for the purchase of and construction of a base and training. (2023 - £60000).

**2. Management Committee Remuneration & Expenses**

Management Committee Members are not remunerated and no committee members (0 – 2023) received reimbursement of expenses during the period.

No contracts for services have been entered into with any of the management committee.

**Border Search & Rescue Unit**  
**Independent Examiners Report to the Committee**

I report on the accounts of the charity for the period ended 31 October 2024.

**Respective Responsibility of Management Committee & Examiner**

The charity management committee 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. The charity trustees consider 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) of the Act and to state whether particular matters have come to my attention.

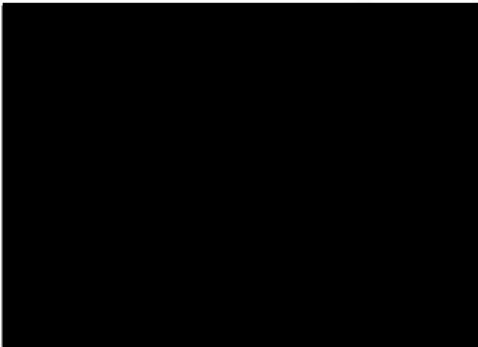
**Basis of Independent Examiner Statement**

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 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 which would be required in an audit and consequently I do not express an audit opinion on the view given by these accounts.

**Independent Examiners 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 record the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Dated..... 13 / 10 / 24 .....