

REGISTERED CHARITY NUMBER: SC031165

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Sandpiper Trust**

EQ Accountants
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

The Sandpiper Trust

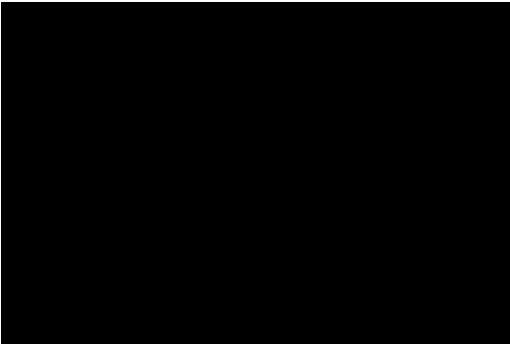
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for the Year Ended 31 March 2025**

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The Sandpiper Trust

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES



PRINCIPAL ADDRESS

Sandpiper House
Aberuthven Enterprise Park
Aberuthven
Perthshire
PH3 1EL

**REGISTERED CHARITY
NUMBER**

SC031165

INDEPENDENT EXAMINER

EQ Accountants
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

The Sandpiper Trust

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 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 objectives of the Trust are as follows:

- (a) to relieve persons in Scotland suffering injury or illness by the provision of immediate medical care;
- (b) to advance the studies of immediate medical care, by the provision of education and training to amongst others medical and paramedical personnel working in Scotland;
- (c) to relieve persons in Scotland suffering injury, illness or disability by the provision of general medical care and rehabilitation, including the provision of equipment and facilities;
- (d) to relieve human suffering by the promotion of medical research;
- (e) such other charitable purposes relating to the foregoing objectives.

The Sandpiper Trust

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2024-2025

SANDPIPER BAGS

" 17 new fully equipped Sandpiper Bags were sent to medical professionals throughout remote and rural Scotland.

" There are now 103 Sandpiper equipped Immediate Care responders throughout remote and rural Scotland.

" There are 87 Fixed Resource GP practices throughout remote and rural Scotland, all equipped with a Sandpiper Bag.

" Sandpiper continued to supply PPE for all responders and Fixed Resources.

" The Sandpiper Drug pouch continues to be supplied to all responders to ensure equity of provision of emergency drugs. There is robust governance around these and they are stocked and restocked by Tayside Pharmaceuticals. Discussions are ongoing about access to ACCP drugs for those whose scope of practice would allow administration. We are working with the Home Office and Health Improvement Scotland to facilitate a similar network for the safe supply of controlled drugs.

During the year The Sandpiper Trust continued to promote its core activity of providing emergency medical equipment to doctors, nurses and paramedics, specially trained by BASICS Scotland, for use throughout remote and rural Scotland.

SANDPIPER BAG LOCATIONS

FIXED RESOURCES

Aberfeldy, Acharacle, Applecross, Arisaig, Armadale, Aultbea, Arran, Aviemore, Ballater, Barra, Benbecula, Broadford, Brora, Cairndow, Carbost, Connel, Colonsay, Coll, Dornoch, Dunbeath, Dunvegan, Dunoon, Eday, Eig, Flotta, Furnace, Gairloch, Glenelg, Glenlivet, Glenluce, Grantown on Spey, Helmsdale, Harris, Hoy and Walls, Inveraray, Invergordon, Islay, Isle of Seil, Jura, Kilmun, Kingussie, Kinloch Rannoch, Kyle, Lairg, Lochgoilhead, Lochinver, Lochcarron, Mallaig, Mull, Mull of Galloway, North Uist, Papa Westray, Pitlochry, Port Appin, Raasay, Sanday, Shapinsay, Strachur, Strathdon, Tighnabruaich, Tomintoul, Torphins, Torridon, Tiree, Ullapool, Unst, Westray, Whalsay, Yell

RESPONDERS (EAST)

Bonnyrigg, Blairgowrie, Coupar Angus, Crieff, Dalkeith, Dollar, Dunfermline, Duns, Dunkeld, Edinburgh, Galashiels, Hawick, Innerleithen, Kirkmichael, Laurencekirk, North Berwick, Peebles, Penicuik, Pitlochry, West Linton, Winchburgh

RESPONDERS (WEST)

Armadale, Campbeltown, Carlisle, Castle Douglas, Clarkston, Dumfries, Dunscore, Eaglesham, Helensburgh, Islay, Killearn, Kilmarnock, Kilsyth, Lochgoilhead, Maybole, Moffat, Mull, Newton Stewart, Strachur, Stranraer, Strathaven, Tighnabruaich, Taynuilt, Tiree

RESPONDERS (NORTH)

Aberdeen, Alford, Banff, Ballater, Brora, Cromdale, Doll, Dornoch, Elgin, Forres, Fort William, Fraserburgh, Gairloch, Golspie, Huntly, Invermoriston, Inverurie, Kemnay, Kingussie, Kinlochbervie, Kyle, Kyle of Lochalsh, Lewis, Lossiemouth, New Pitsligo, Peterculter, Portlethen, Rothienorman, Scalloway, Skye, Spean Bridge, Stonehaven, Tain, Uig, Ullapool

RESPONDER SUPPORT TEAM

We have strengthened the responder support team with 2 more clinicians: Mr Eric Pirie, a paramedic from Grantown and Major David Strachan, a vascular surgeon from Pitlochry. Both bring a wealth of experience clinical and educational from their jobs and from Scottish Mountain Rescue and BASICS Scotland responding.

As part of the increased governance of responders there have now been 4 responder assessment days so the process has been refined in response to feedback from attendees and assessors. There was a fairly well attended CGM in January. It is hoped that these will provide more support for responders and potential responders by being quarterly events.

CLINICAL CARDIAC RESPONDERS

The Sandpiper Trust, in partnership with BASICS Scotland, Scottish Ambulance Service and Resuscitation Research Group (University of Edinburgh) will be launching Clinical Cardiac Responders in Summer 2025. There has been significant fundraising and purchasing of equipment during this reporting period in preparation for this.

The Sandpiper Trust

**Report of the Trustees
for the Year Ended 31 March 2025**

As with our Immediate Care Responders and Fixed Resources these responders will be based throughout remote and rural Scotland and will be trained (entry routes will be through BASICS Scotland PHECC and OHALS) and equipped by Sandpiper to attend Out of Hospital Cardiac Arrest calls, tasked by GoodSAM.

PARTNERSHIPS

The Sandpiper Trust has an MOU with BASICS Scotland and Scottish Ambulance Service to provide the framework for a world leading network of emergency responders, who are highly trained, well equipped and tasked appropriately, using the skills of the 3 organisations. The Sandpiper Trust and BASICS Scotland are collaborating on project to support the emergency responders better through the creation of the Responder Support team; this was set up late 2020 and the additional capacity has led to immediate improvement in clinical debriefs, data analysis and drug distribution.

FUTURE PLANS

The Sandpiper Trust will continue with their primary objective to support remote and rural clinicians.

TRUSTEES:

MEDICAL ADVISERS:

FINANCIAL REVIEW

Financial position

The financial position of the Trust is shown in the attached financial statements.

Investment policy and objectives

The investments are placed in the hands of investment managers who attend to the ongoing management of the portfolio within parameters laid down by the trustees.

Reserves policy

The charity's free reserves at 31 March 2025 amount to £630,721 (2024: 608,473) with £0 allocated to designated funds. The organisational structure of the charity at present requires a minimal level of reserves to be held to meet operating costs and it is the intention of the Trustees that the level of free reserves reduces as the charity fulfils its objectives.

FUTURE PLANS

The Sandpiper Trust will continue with their primary objective to support remote and rural clinicians.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Sandpiper Trust is a charitable trust constituted by trust deed dated 20th February 2001, and it is a recognised Scottish charity No. SC031165.

Recruitment and appointment of new trustees

The inaugural trustees have the power to nominate and appoint further trustees to a maximum of fourteen (minimum 3). The Trustees have the power to remove other trustees provided requisite notice is served. The Trustees have appointed a committee to assist with regional publicity across Scotland.

08-12-2025 | 14:29 GMT

Approved by order of the board of trustees onand signed on its behalf by:

[Redacted signature area]

Independent Examiner's Report to the Trustees of The Sandpiper Trust

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

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.

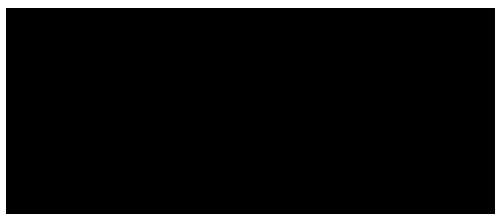
Independent examiner's statement

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.



The Institute of Chartered Accountants of Scotland

EQ Accountants
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

08-12-2025 | 15:35 GMT

Date:

The Sandpiper Trust**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	215,089	-	215,089	180,581
Other trading activities	3	6,846	-	6,846	4,286
Investment income	4	16,907	-	16,907	7,309
Total		<u>238,842</u>	<u>-</u>	<u>238,842</u>	<u>192,176</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	5	2,791	-	2,791	36,710
Other trading activities	6	(305)	-	(305)	(1,332)
Investment management costs	7	607	-	607	431
		<u>3,093</u>	<u>-</u>	<u>3,093</u>	<u>35,809</u>
Charitable activities					
Medical equipment		<u>213,088</u>	<u>-</u>	<u>213,088</u>	<u>85,897</u>
Total		<u>216,181</u>	<u>-</u>	<u>216,181</u>	<u>121,706</u>
Net gains/(losses) on investments		<u>(413)</u>	<u>-</u>	<u>(413)</u>	<u>4,881</u>
NET INCOME		22,248	-	22,248	75,351
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(57,626)	-	(57,626)	-
Actuarial gains on defined benefit schemes		<u>57,626</u>	<u>-</u>	<u>57,626</u>	<u>-</u>
Net movement in funds		22,248	-	22,248	75,351
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>608,473</u>	<u>-</u>	<u>608,473</u>	<u>533,122</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>630,721</u></u>	<u><u>-</u></u>	<u><u>630,721</u></u>	<u><u>608,473</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

The Sandpiper Trust**Statement of Financial Position
31 March 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	10	4,463	5,743
Investments	11	75,174	75,587
		<u>79,637</u>	<u>81,330</u>
CURRENT ASSETS			
Stocks	12	2,647	2,342
Debtors	13	16,178	1,078
Cash at bank		535,595	526,903
		<u>554,420</u>	<u>530,323</u>
CREDITORS			
Amounts falling due within one year	14	(3,336)	(3,180)
NET CURRENT ASSETS		<u>551,084</u>	<u>527,143</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		630,721	608,473
NET ASSETS		<u>630,721</u>	<u>608,473</u>
FUNDS	16		
Unrestricted funds:			
General fund		630,721	608,473
TOTAL FUNDS		<u>630,721</u>	<u>608,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 [REDACTED] were signed on its behalf by:



The Sandpiper Trust**Notes to the Financial Statements
for the Year Ended 31 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Equipment - Straight line over 5 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Sandpiper Trust**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	214,165	179,163
Gift aid	924	1,418
	<u>215,089</u>	<u>180,581</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Merchandise sales	6,846	4,286
	<u>6,846</u>	<u>4,286</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Dividends received	3,019	1,121
Bank interest received	13,888	6,188
	<u>16,907</u>	<u>7,309</u>

5. RAISING DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Promotion and marketing costs	1,512	1,512
Printing & Publishing costs	-	34,711
Depreciation	1,279	487
	<u>2,791</u>	<u>36,710</u>

6. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Opening stock	2,342	1,010
Closing stock	(2,647)	(2,342)
	<u>(305)</u>	<u>(1,332)</u>

7. INVESTMENT MANAGEMENT COSTS

	31.3.25	31.3.24
	£	£
Portfolio management	607	431
	<u>607</u>	<u>431</u>

The Sandpiper Trust**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****8. GRANTS PAYABLE**

	31.3.25	31.3.24
	£	£
Medical equipment	<u>25,000</u>	<u>5,742</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>7,141</u>
DEPRECIATION	
At 1 April 2024	1,398
Charge for year	<u>1,280</u>
At 31 March 2025	<u>2,678</u>
NET BOOK VALUE	
At 31 March 2025	<u>4,463</u>
At 31 March 2024	<u>5,743</u>

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	75,587
Revaluations	<u>(413)</u>
At 31 March 2025	<u>75,174</u>
NET BOOK VALUE	
At 31 March 2025	<u>75,174</u>
At 31 March 2024	<u>75,587</u>

There were no investment assets outside the UK.

The Sandpiper Trust**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****11. FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 March 2025 is represented by:

		Listed investments
		£
Valuation in 2025		75,174
		<u> </u>

12. STOCKS

	31.3.25	31.3.24
	£	£
Merchandise	2,647	2,342
	<u> </u>	<u> </u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	15,790	606
Prepayments and accrued income	388	472
	<u> </u>	<u> </u>
	16,178	1,078
	<u> </u>	<u> </u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	3,336	3,180
	<u> </u>	<u> </u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	31.3.25	31.3.24
	funds	fund	Total	Total
	£	£	funds	funds
	£	£	£	£
Fixed assets	4,463	-	4,463	5,743
Investments	75,174	-	75,174	75,587
Current assets	554,420	-	554,420	530,323
Current liabilities	(3,336)	-	(3,336)	(3,180)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	630,721	-	630,721	608,473
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Sandpiper Trust**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****16. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	608,473	22,248	630,721
TOTAL FUNDS	<u>608,473</u>	<u>22,248</u>	<u>630,721</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	238,842	(216,181)	(413)	22,248
TOTAL FUNDS	<u>238,842</u>	<u>(216,181)</u>	<u>(413)</u>	<u>22,248</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	533,122	75,351	608,473
TOTAL FUNDS	<u>533,122</u>	<u>75,351</u>	<u>608,473</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	192,176	(121,706)	4,881	75,351
TOTAL FUNDS	<u>192,176</u>	<u>(121,706)</u>	<u>4,881</u>	<u>75,351</u>

The Sandpiper Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	533,122	97,599	630,721
TOTAL FUNDS	<u>533,122</u>	<u>97,599</u>	<u>630,721</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	431,018	(337,887)	4,468	97,599
TOTAL FUNDS	<u>431,018</u>	<u>(337,887)</u>	<u>4,468</u>	<u>97,599</u>

17. RELATED PARTY DISCLOSURES

During the year there were no related party transactions.

The Sandpiper Trust**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	214,165	-	214,165	179,163
Gift aid	924	-	924	1,418
	<u>215,089</u>	<u>-</u>	<u>215,089</u>	<u>180,581</u>
Other trading activities				
Merchandise sales	6,846	-	6,846	4,286
Investment income				
Dividends received	3,019	-	3,019	1,121
Bank interest received	13,888	-	13,888	6,188
	<u>16,907</u>	<u>-</u>	<u>16,907</u>	<u>7,309</u>
Total incoming resources	<u>238,842</u>	<u>-</u>	<u>238,842</u>	<u>192,176</u>
EXPENDITURE				
Raising donations and legacies				
Promotion and marketing costs	1,512	-	1,512	1,512
Printing & Publishing costs	-	-	-	34,711
Depn of equipment	1,279	-	1,279	487
	<u>2,791</u>	<u>-</u>	<u>2,791</u>	<u>36,710</u>
Other trading activities				
Opening stock	2,342	-	2,342	1,010
Closing stock	(2,647)	-	(2,647)	(2,342)
	<u>(305)</u>	<u>-</u>	<u>(305)</u>	<u>(1,332)</u>
Investment management costs				
Portfolio management	607	-	607	431
Charitable activities				
Medical equipment	168,344	-	168,344	48,686
Responder phones	105	-	105	6,547
Seconded project staff	10,679	-	10,679	15,834
Grants to institutions	25,000	-	25,000	5,742
	<u>204,128</u>	<u>-</u>	<u>204,128</u>	<u>76,809</u>
Support costs				
Management				
Insurance	942	-	942	900
Carried forward	942	-	942	900

This page does not form part of the statutory financial statements

The Sandpiper Trust**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Management				
Brought forward	942	-	942	900
Telephone	1,844	-	1,844	1,810
Sundries	63	-	63	-
Administration support	1,142	-	1,142	930
	<u>3,991</u>	<u>-</u>	<u>3,991</u>	<u>3,640</u>
Governance costs				
Postage costs	1,358	-	1,358	1,170
Sundries	275	-	275	360
Independent Examiner's fee	3,336	-	3,336	3,918
	<u>4,969</u>	<u>-</u>	<u>4,969</u>	<u>5,448</u>
Total resources expended	<u>216,181</u>	<u>-</u>	<u>216,181</u>	<u>121,706</u>
Net income	<u>22,661</u>	<u>-</u>	<u>22,661</u>	<u>70,470</u>

This page does not form part of the statutory financial statements