

Charity registration number: SC0044098

**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

**Annual Report and Financial Statements
for the Year Ended 31 March 2025**

**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

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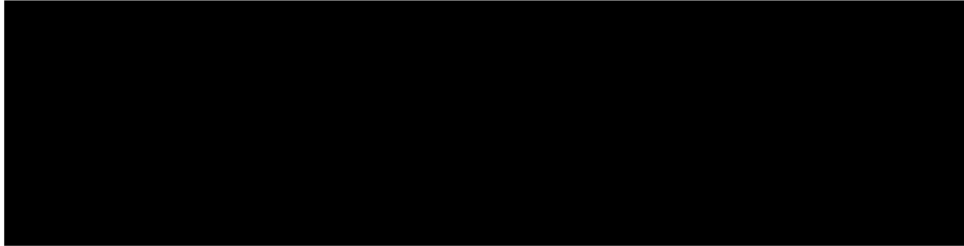
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**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

Reference and Administrative Details

Reference and Administrative Details

Trustees



Principal Office



Charity Registration Number SCO044098

Independent Examiner

John Gonnella FCMA CGMA
Abacus 460 Ltd
Beechcroft
Blackhill Rd
Forth
South Lanarkshire
ML11 8ET

Bankers

Royal Bank of Scotland

Bank of Scotland

Killin, Callander and District Search and Rescue Group Operating as - Killin Mountain Rescue

Trustees' Report

The Trustees of Killin, Callander and District Search and Rescue Group (Operating as - Killin Mountain Rescue, KMRT) present their report and accounts for the year ended 31 March 2025.

Structure, Governance and Management

Governing document

Killin, Callander and District Search and Rescue Group (Operating as - Killin Mountain Rescue) is a Scottish Charitable Incorporated Organisation (SCIO), Charity Number SCO044098 and was recognised as a charity on 27 June 2013. We are governed through a Constitution agreed by members in June 2013, amended in 2023.

Organisational structure

The organisation consists of Trainee, Full and Auxiliary members who have varying roles and responsibilities, including voting for the Office Bearers; the Board, who oversee the general charitable management of the organisation and its financial position; and the Operational Committee - who assist in ensuring the readiness of the team to achieve its charitable purposes.

Trustees

The maximum number of trustees on the Board is 9, and the minimum is 7. Full Members elect the four Office Bearer trustees, with the further trustees being chosen by either the Board or Full members, and role dependant, may be chosen from outside the membership. Currently the Chair and one Trustee are independent of the members.

Objectives and activities

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

- The saving of lives;
- The advancement of health;
- 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 Killin, Callander and surrounding district;
- To render assistance to other search and rescue teams in Scotland on request; and
- To assist the Police in other emergency situations where our resources can provide public benefit.

Killin, Callander and District Search and Rescue Group Operating as - Killin Mountain Rescue

Trustees' Report

Charitable activities

The team primarily fulfils its charitable purpose through responding to requests from Police Scotland to assist members of the public in distress in remote locations. However, we also work proactively to educate the public in matters of hill safety through displays and presentations at local community events and relevant community groups.

Chair Report

The Team Members continue to give their time, experience and skill selflessly to those lost, injured and in need of assistance in our patch stretching south of Callander to North of Tyndrum. The Board of Trustees currently has the minimum of seven trustees, five of whom are Team members, the chair and one other are independent from the team. This new structure, approved by the members in May 2024, provides stability and continues the review of governance initiated by the previous Chair.

The Board meets six times throughout the year. A very successful and well attended meeting was held in Callander which was open to the membership. The intention was to improve transparency in the Board's decision making and provide an opportunity to the members to address trustees directly.

The move to separate the governance of the Charity from the Operational aspects has worked well. This frees up the trustees to focus on the governance and financial health of the Team. The Operational Committee have agreed Terms of Reference and have initiated financial budgeting, benefitting future plans. This arrangement has reduced some of the traditional extensive workload of the Team Leader.

A major piece of work, successfully completed is to have the team registered with the PVG scheme and to have all members completed a Disclosure check. This was done in a very short timescale of two months by a member and trustee. We are extremely grateful for their dedicated and detailed approach which took a considerable amount of their time and enabled us to meet the April deadline.

The Team Leader has initiated some innovative methods of raising funds for the team at the events we support. The Killin 10K provided free places on this annual event from which runners raised in excess of one thousand pounds.

Individual team members continue to raise funds through sometimes herculean efforts. Collection boxes distributed around the local area bring in a steady flow and we continue to receive generous donations from those we have given assistance.

The Chair is extremely grateful for the time given by the trustees over the year.

Team Leader Report

Callouts

Whilst the team have attended the pre-covid average number of callouts, it experienced some prolonged spells without incident, followed by episodes of multiple callouts in short spaces of time. On one occasion we attended three callouts within 30 hours, and with a feeling of Déjà vu, returned to the same hill within 18 hours. We were called upon by neighbouring teams on multiple occasions, sometime deploying to scene, as well as being available on standby. The Scottish Ambulance Service requested our assistance on several occasions when they required help in extricating patients from woodlands, and we worked alongside the Scottish Fire and Rescue Service to rescue casualties using technical rigging methods.

Killin, Callander and District Search and Rescue Group

Operating as - Killin Mountain Rescue

Trustees' Report

In addition to callouts by Police Scotland our members have on multiple occasions utilised their skills to help members of the public who required immediate assistance and intervention. From major fractures and severe medical episodes to sudden cardiac arrests, our members brought calmness, care and saved lives.

Training

The team continued to meet regularly for full team training, often meeting one weekday evening and one weekend day each month, taking a break from training over the summer holiday. Training was based upon the skills identified as a requirement for members in the Team Handbook. The regular extra-curricular evenings remained popular with members focusing on medical and rigging training. We returned to the Cairngorms for winter training with external instructors at the end of February, and despite less snow than traditionally found at that time of year, the weekend was still valuable, with skills honed on the mountains on the Saturday, and the avalanche park at Glenmore Lodge utilised on the Sunday when a storm had made accessing the hills less favourable.

A number of members undertook driver familiarisation training with an external advanced driving instructor, gaining experience in the Team's Land Rover and Hilux. More members will be invited to undertake this training, with the hope that all members that drive team vehicles will have received training within the next year.

In November 2024 Killin hosted the annual joint training of the Forth Valley MRTs, based at Glenample Farm near Lochearnhead. The team set out various workshops, including navigation challenges, back roping of stretchers and a drone presentation from SARAA. It was Lomond's turn to host the event in 2025 and was based out of Dounans Outdoor Centre in Aberfoyle. The day was well organised, providing 4 different workshops: two rigging workshops, one medical and one drone.

Various members attended training events organised by SMR, including the annual SMR Conference and Search Management course.

Equipment

The inspection regime of the safety critical equipment continued, with the need for replacement items identified. The existing avalanche transceivers utilised old technology and were no longer supported by the manufacturer. It was also identified that there were a variety of age of helmets amongst members, some requiring retirement. Therefore all transceivers and helmets were replaced, and a small number of harnesses and ice axes will be provided to those who require them.

A new wheel and handle set were purchased to be used with the lightweight titanium Titan stretcher, improving the casualty evacuation experience and the ease of manual handling by members.

We committed to provide all members with both a long and short sleeve team t-shirt, and received funding from an anonymous donor for the replacement of our waterproof jackets. We also hope to be providing members with new softshell jackets. All of these will ensure members have effective protection from the elements, as well as displaying uniformity, especially important at multi-agency incidents.

Killin, Callander and District Search and Rescue Group

Operating as - Killin Mountain Rescue

Trustees' Report

Medical

Improvements were made to the medication and equipment available for casualty care by Remote Rescue Medical Technicians (RRMT), with RRMT training on use of Pentrox analgesia in late 2024 and implementation February 2025. Following discussion with RRMTs the team also adopted midazolam for nasal administration and co-amoxiclav. Additions to First Aid bags to deal with major trauma included haemostatic dressings, vented chest seals, tourniquets and compression bandages, use of these was included in the training programme for 25-26. The team Medical Officer enrolled as SMR RMMT Assistant Trainer/Examiner in 2024 and qualified as an examiner in September 2025 – this will improve the support provided to RRMTs newly certifying (1 enrolled for Feb 2026 exam) and 7 existing members recertifying as RRMT. SMR quarterly medical officer meetings provide updates on multiple aspects of casualty care.

For the wider team membership, a review of and feedback on regular first aid sessions which have run in the same format for 4 years was undertaken in May and June and the programme modified for 25-26 with a greater emphasis on debriefs and hands-on skills sessions. A BASP two Day Outdoor First Aid course was provided 21/22 September with seven members attending. A training First Aid bag was prepared using expired and spare stock and a training AED was purchased to improve the training experience.

Developments

Some changes to the team structure involved the formation of an Operational Committee, separating out the day-to-day tasks of running the team from the oversight of the charity by the Board. The committee is chaired by the Team Leader, and currently includes the three Deputy Team Leaders and the Equipment, Training and Medical Officers. They started the review of risk assessments, as well as appointing a Skills Development Lead to review and refresh the Team Handbook along with methods to address training needs and recording of training outcomes.

The Operational Committee also appointed a working group to investigate, discuss, trial and suggest best practice for the use of ropes within the team for training and callouts. The group is made up of members with professions where ropes are utilised as well as members with none, but who are all experienced rescuers.

The construction of the garage at Lochearnhead, held up by legal documentation, is hoped to resume shortly, providing much needed safe storage for the vehicle based there, as well as providing storage for other less used equipment currently held at other stores.

The team had previously hoped to upgrade the facilities found at the garage located at the Callander police station, enabling kit to be thoroughly cleaned, dried and stored. Whilst awaiting the likely legal documentation to be created, the Board and Operational Committee agreed to a review of the current facilities and their locations in Callander, Lochearnhead, and Killin, using data from callouts from the last 5 years as well as members areas of residence. Alongside this there will be a consultation with the membership in the hope of determining what facilities are required to maintain team equipment and provide the best response to callouts.

Killin, Callander and District Search and Rescue Group Operating as - Killin Mountain Rescue

Trustees' Report

Membership

Another recruitment drive was undertaken in the summer of 2024, with a good number of applications received. A selection day was held on Stuc a Chroin, with five applicants invited to start training with the team. They were mentored by an experienced team members and have become a strong group, integrating well within the wider team.

Some Full Members opted to move to the Auxiliary Membership due to work or health commitments, but remain available for events, and when appropriate callouts.

Events

The Team once again assisted with various community events, providing first aid cover at the Killin Show and Canmore Street Ceilidh, and marshalling at the Killin 10K. We also provided educational talks to a walking club and several Scout groups. These opportunities are useful to help promote mountain safety, as well as often raising money for the team.

Thanks

Thanks to all the members who assisted in the operation of the team. Special thanks to the Training, Medical, Equipment, Vehicle, and Radio officers, the Trainees Mentor, Statistician, assistant to the Equipment Officer, Callout Coordinators and Deputy Team Leaders.

Killin, Callander and District Search and Rescue Group Operating as - Killin Mountain Rescue

Trustees' Report

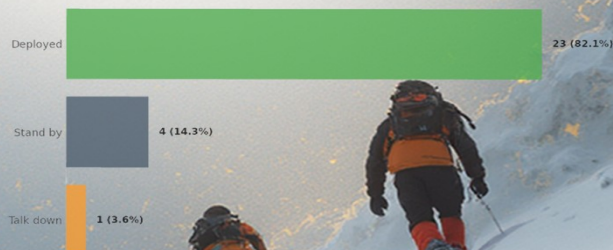
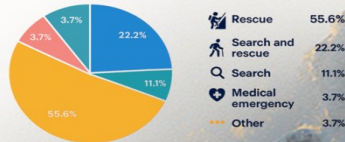
KILLIN MOUNTAIN RESCUE INSIGHTS

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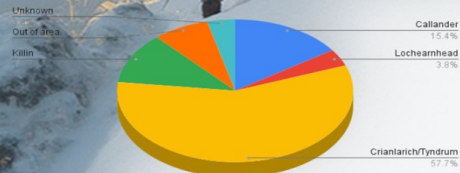
- In the past year, there were **26 recorded mountain rescues** during the period of 1st November 24 to 31st October 2025. This demonstrates a drop off in call outs over the last two years.
- No callouts in November 24

- Our deployment is predominately for search and rescue. **3** out of **4** callouts are for this purpose.
- We had **1** medical emergency and **1** unrelated body recovery.
- 1** Rescue was described technical.

Incident Type



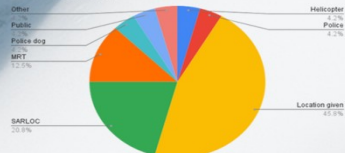
Area Breakdown N= 26



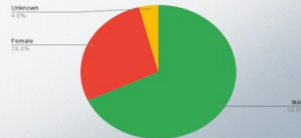
- 58 % of callouts were located in Crianlarich/Tyndrum.
- 15% in Callander.
- Helicopter used 42 % of call outs.
- We worked with SAS in more than 70% of callouts. SARDA 14%

Factors

Count of How found?



Count of Gender



- More than 1 in 4 rescues involved people from Glasgow.
- Majority were from Scotland and Aged between 20 and 60 where recorded.
- Most were male
- Slip or trip prominent cause

Count of Factors causing incident



Killin, Callander and District Search and Rescue Group Operating as - Killin Mountain Rescue

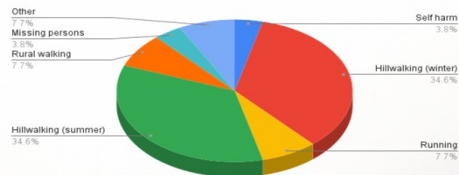
Trustees' Report

1289 hrs

- The total operational person-hours for all the recorded incidents is approximately 1289 hours.
- Average 9 members on each callout



Count of Main activity of the party/parties



Seasonal Callout Patterns – Key Takeaways

- Winter dominates with nearly 30% of all callouts, reflecting the challenges of snow, ice, and limited daylight. These often involve complex rescues, cragfast incidents, and weather-related injuries.
- Summer follows with 7 callouts, likely driven by increased hill use, longer daylight hours, and higher visitor numbers to the area.

Number of Callouts and Percentage (Season) (%)



Key Medical Trends

- **Lower Limb Injuries Dominate:** Injuries to the ankle and lower leg are the single largest specific category, often severe enough to prevent the casualty from walking off the hill. Trauma is the Main Cause: The majority of these injuries are a result of a slip/trip or fall, which are listed as the primary factors causing the incident.
- **General Medical Issues:** Less common are non-trauma incidents



**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

Trustees' Report

Financial Review

The financial results for the year are set out in the financial statements that follow.

Trustees consider the financial position to be satisfactory.

The charity closed the year with total funds of £219,067.

Principal funding sources

- Donations £25,531
- VAT recovery £25,307
- Scottish executive funding £14,495
- SMR Payments £11,208
- Collection cans £3,640
- Other £2,075
- Proceeds from sale of fixed assets £700
- Bank interest £438

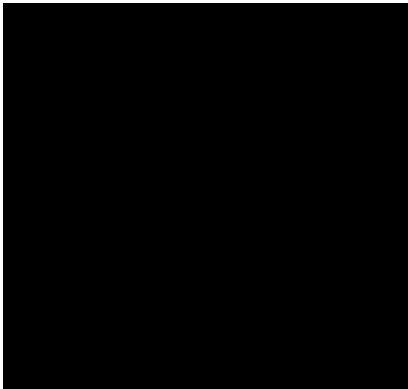
Financial policy

The Trustees have agreed a Financial Policy to ensure good governance of the organisations finances. The policy sets out how accounts will be prepared, budget monitoring and banking arrangements. Trustees will review the Finance Policy annually.

Reserves policy

The organisation will hold unrestricted reserves of £10,630 or equivalent to 3 months operating costs based on the previous year's accounts (whichever is higher). Unrestricted reserves at 31 March 2025 were £219,067.

The annual report was approved by the trustees of the charity on 27 November 2025 and signed on its behalf by:



**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

Statement of Financial Activities for the Year Ended 31 March 2025

**Independent Examiner's Report to the trustees of Killin, Callander and District Search
and Rescue Group Operating as - Killin Mountain Rescue**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11 to 17.

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 trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 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 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 comply with Regulation 9 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.



27 November 2025

Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue

Statement of Receipts and Payments for the Year Ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Receipts				
Grants and donations	82,256	-	82,256	45,661
Income from investments other than land and buildings	438	-	438	412
	82,693	-	82,693	46,074
Receipts from asset and investment sales				
Proceeds from sale of fixed assets	700	-	700	575
	700	-	700	575
Total receipts	83,393	-	83,393	46,649
Payments				
Payments relating directly to charitable activities:				
Grants and donations	40,692	-	40,692	23,983
Governance costs:				
Independent examiner's fees	500	-	500	500
Legal costs	1,326	-	1,326	1,344
	42,518	-	42,518	25,827
Payments relating to asset and investment movements				
Purchases of fixed assets	17,191	-	17,191	43,510
	17,191	-	17,191	43,510
Total payments	59,709	-	59,709	69,337
Net receipts (payments)	23,684	-	23,684	(22,688)
Transfers (from)/to funds	-	-	-	-
Surplus (deficit) for year	23,684	-	23,684	(22,688)

Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue

(Charity Registration number: **SC0044098**)
Statement of Balances as at 31 March 2025

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Funds reconciliation				
Cash and bank balances at start of year	195,383	-	195,383	218,071
Surplus (deficit) for the year	23,684	-	23,684	(22,688)
Cash and bank balances at 31 March	219,067	-	219,067	195,383
Fixed assets				
Buildings	17,376	-	17,376	18,341
Contents	686	-	686	816
Tools and equipment	270	-	270	109
Vehicles	91,075	13,388	104,463	106,527
Trailers	632	-	632	721
Infra red camera	464	-	464	619
IT equipment	2,903	-	2,903	2,404
Radios	11,209	-	11,209	20,455
Stretchers	6,826	-	6,826	6,332
Technical search and rescue equipment	16,546	-	16,546	10,725
	147,987	13,388	161,375	167,049

The notes on pages 13 to 17 form an integral part of these financial statements.

The financial statements on pages 11 to 17 were approved by the trustees, on 27 November 2025 and signed on its

behalf by:

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████████████████████

.....

████████████████████

Killin, Callander and District Search and Rescue Group

Operating as - Killin Mountain Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Basis of Accounting

These financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity.

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.

3 Related party transactions

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

4 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

During the financial year Trustees submitted expense claims and were reimbursed for the following expenses (fuel for MRT vehicles, kit, training costs, stationary for charity activities) as per Clause 77 of the Constitution.

Payments were as follows:

Current Trustees (2) - £154.71

5 Grants and donations

Grants and donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
General running costs	669	-	669	15
Donations	25,531	-	25,531	21,007
Team equipment	-	-	-	846
Collection cans	3,640	-	3,640	985
Scottish Executive Funding	14,495	-	14,495	14,893
SMR payments	11,208	-	11,208	6,883
Member clothing	1,405	-	1,405	192
Construction costs	-	-	-	840
VAT recovery	25,307	-	25,307	-
	82,256	-	82,256	45,661

Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Income from investments other than land and buildings

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
RBS bank interest	438	-	438	412
	438	-	438	412

7 Proceeds from sale of fixed assets

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sale of fixed assets	700	-	700	575
	700	-	700	575

8 Payments relating directly to charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants and donations				
Donations	526	-	526	25
Vehicle fuel	2,399	-	2,399	2,179
Vehicle costs	8,703	-	8,703	5,351
Member clothing	10,539	-	10,539	3,881
Team equipment	4,990	-	4,990	4,268
Training	9,027	-	9,027	4,311
General running costs	4,508	-	4,508	3,965
Miscellaneous	-	-	-	3
	40,692	-	40,692	23,983
Governance costs				
Independent examiner's fees	500	-	500	500
Legal costs	1,326	-	1,326	1,344
	1,826	-	1,826	1,844
	42,518	-	42,518	25,827

**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Payments relating to asset and investment movements

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Purchases of fixed assets	17,191	-	17,191	43,510
	<u>17,191</u>	<u>-</u>	<u>17,191</u>	<u>43,510</u>

Killin, Callander and District Search and Rescue Group

Operating as - Killin Mountain Rescue

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Fixed assets

Assets	Date Aquired	Qty	Value 2025
Buildings (5%)			
Lochearnhead Garage (incomplete - shell only)(£19306)	2022		£17,376
Contents (15%)			
Filing cabinets (£303)	18/04/2023	2	£211
Filplastic storage boxes (£191)	09/06/2023	3	£162
Filplastic storage boxes and lids (£297)	22/08/2023	3	£252
LED wall lights (£72)	05/10/2023	2	£61
Tools & Equipment (15%)			
HD jump leads (£34)	05/06/2023	1	£29
Ammo box for flares (£75)	17/08/2023	1	£64
Portable table and cover with team logo (£202)	24/06/2024	1	£177
Vehicles (10%)			
Land Rover 110 safari (£29,500)	2014		£12,000
Toyota Hilux (£23,600)	2018		£9,680
MAN Control van (£60,720)	2022		£48,577.00
Toyota Hilux, SK24 FNR (£34,571)	18/03/2024		£30,826
Toyota Hilux, SK24 FNR Conversion 25% deposit (£3558)	02/10/2024		£3,380
Trailers			
Killin Equipment Trailer	2019		£632
Callander Equipment Trailer	1995		£0
Infra Red Camera (25%)			
Killin infra red camera	2012		£0
Callander infra red camera	2012		£0
Mavic Drone and accessories	2019		£464
IT Equipment (25%)			
Dell laptops (£2739)	13/4/2023	2	£1,369
Laptop case, waterproof (£99)	18/5/2023	1	£74
Shock cases for Samsung tablets (£45)	24/11/2023	3	£34
ipads		2	£0
Asus laptop computers		2	£0
Starlink satellite systems (£449)	17/4/2024	2	£337
Starlink hard cases (£360)	16/5/2024	2	£278
Laptop, Dell Inspiron 16 7640 2in1 (£949)	11/11/2024	1	£811
Radios (25%)			
MAN van VHF kit (£515)	12/5/2023	1	£268
Hytera radio	2020	49	£9,000
Vehicle radio		5	£1,265
Repeater		1	£338
Base set		2	£338
Stretchers (15%)			
Killin McInnes Mk 6 stretcher	2020		£1,253
Killin Titan stretcher	2020		£1,253
Callander McInnes Mk 6 stretcher			£1,253
Callander Titan stretcher	2020		£1,253
Killin McInnes Mk 7 stretcher	2012		£0
Callander McInnes Mk 7 stretcher			£0
Lochearnhead McInnes Mk 7 stretcher			£0
Titan stretcher headguards (£2073)	11/6/2024		£1,814
Technical Search and Rescue Equipment (15/20%)			
Medisol defibs, Schiller AED plus pads (£4208)	08/06/2023	2	£2,630
Medical grab bags, wipe clean (£256)	19/06/2023	3	£218
Medical drugs bags (£105)	19/12/2023	3	£89
Killin Search and Rescue Equipment			£2,505
(Additional Rigging Equipment purchased)			
Callander Search and Rescue Equipment			£2,505
(Additional Rigging equipment purchased)			
Lochearnhead Search and Rescue Equipment			£279
BCA Tracker 4 avalanche transceivers (9600)	27/8/2024	40	£8,320
Total Value of assets			£161,375

**Killin, Callander and District Search and Rescue Group
Operating as - Killin Mountain Rescue**

Notes to the Financial Statements for the Year Ended 31 March 2025

Depreciation is provided at the following annual rates on a reducing line basis, to write off each asset over its estimated useful life. Depreciation is based on the cost of new assets or the existing valuation of older assets as follows:

- Vehicles & Trailers 10%
- Cameras/IT/Radios 25%
- Technical & Search and rescue Equipment 15%
- Technical Search and rescue Equipment / electronic 20%
- Contents & tools 15%

The land that Lochearnhead Garage has been constructed on is owned by [REDACTED]. Currently depreciating 5% straight line giving a useful life of 20 years.

The Renault control van was sold, monies received £700.00

Items purchased in April depreciated 1 whole year. Items purchased May onwards depreciated pro-rata by month.

11 VAT

The total amount of VAT reclaimed in this financial year is £25,307. Comprising £7,044 for the 2024/25 financial year and additionally the outstanding amounts pertaining to the previous 2 years.

The total amount of VAT that will be reclaimed in the future for this financial year is £1,146.37