



SARAA (Scotland) – Trustee Annual Report for Year Ending 05 November 2025

Charity Name: SARAA (Scotland)

Charity Number: SC048519

[REDACTED]

1. Structure, Governance and Management

SARAA (Scotland) is an unincorporated association governed by its constitution. Trustees are elected at the Annual General Meeting (AGM) by members. The AGM was held online on 5 November 2025, with a quorum of 13 members present.

[REDACTED]

2. Objectives and Activities

SARAA's purpose is to support Scottish Mountain Rescue (SMR) teams and other emergency services by providing drone capability for search and rescue operations. Activities include maintaining and upgrading drone fleet, providing training, and supporting operational callouts.



3. Achievements and Performance

Operational Impact: 26 active pilots supported multiple missions. Training delivered structured programme including AI-assisted tools and thermal imaging. Fundraising secured £10,000 from Morrisons Foundation and other donations.

4. Financial Review

Accounting Year: 1 August 2024 – 31 July 2025

Item	Amount (£)
Opening Balance	8,371.84
Income	15,559
Expenditure	16,013
Deficit	(454)
Closing Balance	7,917.13
Current Balance (Nov)	11,564.38

5. Reserves Policy

SARAA aims to maintain sufficient reserves to cover annual commitments (~£2,000) and essential equipment maintenance. Future costs include insurance renewal and certification renewals (A2CofC/GVC), which may require additional fundraising.

6. Risk Management

Key risks identified: reliance on volunteers to maintain competency and flight hours; ageing drone fleet leading to increased maintenance costs. Mitigation includes training initiatives, equipment upgrades, and cost-saving measures (e.g., in-house drone servicing).

7. Public Benefit and Compliance with Charity Law

SARAA operates exclusively for charitable purposes and complies with the Charities and Trustee Investment (Scotland) Act 2005. Activities provide clear public benefit by enhancing safety and effectiveness of search and rescue operations across Scotland. Trustees confirm all decisions align with OSCR guidance.



8. Future Plans

Expand pilot training, improve flight logging, continue fundraising, and strengthen engagement with SMR and emergency services.

Trustee Declaration

The trustees declare that this report complies with OSCR requirements and reflects the activities and financial position of SARAA (Scotland) for the year ending 31 July 2025.



Date: 7/17/25

Search and Rescue Aerial Association Scotland

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Receipts and payments accounts						
For the period from				to		
	01	August	2024		31	July

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	555	11,670	-	-	12,225	11,149
VAT Reclaim	689		-	-	689	-
SMR Grant	1,913		-	-	1,913	-
Training Fees	500		-	-	500	-
Refunds	232		-	-	232	-
A1 Sub total	3,889	11,670	-	-	15,559	11,149
A2 Receipts from asset & investment sales						
Receipts from sale of fixed assets		-	-	-	-	-
Receipts from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	3,889	11,670	-	-	15,559	11,149
A3 Payments						
Payments relating directly to charitable activities	4,210	11,803	-	-	16,013	12,195
Other					-	-
A3 Sub total	4,210	11,803	-	-	16,013	12,195
asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	4,210	11,803	-	-	16,013	12,195
Net receipts / (payments)	(321)	(133)	-	-	16,013	12,195
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(321)	(133)	-	-	(454)	(1,046)

Section B Statement of balances

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds						
Cash and bank balances at start of year	7,467	904	-	-	8,371	9,417
Surplus / (deficit) shown on receipts and payments account	(321)	(133)	-	-	(454)	(1,048)
Cash and bank balances at end of year	7,146	771	-	-	7,917	8,371
(Agree balances with receipts and payments account(s))						

B2 Investments

Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
Total		

B3 Other assets

Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Total			

B4 Liabilities

Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total		

B5 Contingent liabilities

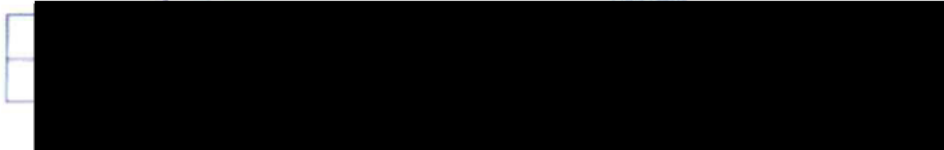
Fund to which liability relates	Amount due (estimated) to nearest £	Last year to nearest £
Total		

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

Signature

Print Name

Date of approval



07/12/25
24/4/25

Section C Notes to the Accounts

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

Search and Rescue Operations using Unmanned Aerial Vehicles throughout Scotland in support of Police Scotland and Scottish Mountain rescue.

C2 Grants

	Individual / institution	Number of grants made	£
Equipment Purchase	Morrisons Foundation	1	10,000
Equipment Purchase	N Weatherstone	1	550
Training	Elite Safety	1	1,000
Total			11,550

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
Training Accomodation and food	1	968
Expenses for Equipment Purchase	2	99

C5 Transactions with trustees and connected persons

	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other Information

All expenses were paid in line with the constitution and charitable aims.

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	555	11,670	-	-	12,225	11,149
Reclaim of VAT	689	-	-	-	-	-
Refund of Training Costs	500	-	-	-	500	-
Miscellaneous	232	-	-	-	232	-
Total	1,976	11,670	-	-	12,957	11,149

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government funding	1,913	-	1,913	5,352
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,913	-	1,913	5,352

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Proceeds from sale of fixed assets	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Equipment	2,601	10,540	-	-	13,141	7,156
Expenses Callout	128	-	-	-	128	0
Expenses Other	-	-	-	-	-	0
SMS System	52	-	-	-	52	29
Subscriptions/Fees	245	-	-	-	245	217
Training	1,151	1,228	-	-	2,379	2,000
Insurance	-	-	-	-	-	1,824
SARCALL Annual fee to SMR	-	-	-	-	-	969
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	4,177	11,768	-	-	15,945	12,195

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Miscellaneous Donations	555				555	231
Reclaim VAT	689				689	-
Refund of course fees	500				500	
Government Funding from Scottish Mountain Rescue	1,913				1,913	5,352
Miscellaneous refunds	232				232	
					-	
					-	
					-	
Sub total	3,889	-	-	-	3,889	5,583
Receipts from asset & investment sales						
Sale of asset (SARAA 1)	-				-	-
					-	-
Sub total	-	-	-	-	-	-
Total receipts	3,889	-	-	-	3,889	5,583
Payments						
Equipment	2,601				2,601	2,710
Expenses Callout	128				128	-
Expenses Other					-	-
SMS System	52				52	29
Subscriptions/Fees	245				245	217
Training	1,152				1,152	800
Insurance					-	1,824
Refund of Duplicate payment	32				32	
					-	
					-	
Sub total	4,210	-	-	-	4,210	5,580
Payments relating to asset and investment movements						
					-	
					-	
Sub total	-	-	-	-	-	-
Total payments	4,210	-	-	-	4,210	5,580
Net receipts / (payments)	(321)	-	-	-	(321)	3
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(321)	-	-	-	(321)	3
Nature and purpose of funds						
Provide essential training and equipment to allow operational rescues of missing persons						

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Additional analysis (3)

6 Breakdown of restricted funds

	Company A	M30 Thermal Drone	Training weekend		Total restricted funds	Total restricted funds last period
Receipts						
Donations	-				-	5,566
Equipment Purchase	-	10,550		-	10,550	
Training Costs			1,000		1,000	
					-	
					-	
					-	
					-	
Sub total	-	10,550	1,000	-	11,550	5,566
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	10,550	1,000	-	11,550	5,566
cross ref error						
Payments						
Equipment		10,540			10,540	4,566
Training			1,228		1,228	1,000
					-	
					-	
					-	
					-	
Sub total	-	10,540	1,228	-	11,768	5,566
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	10,540	1,228	-	11,768	5,566
Net receipts / (payments)	-	10	(228)	-	(218)	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	10	(228)	-	(218)	-

Nature and purpose of funds

Provide essential training and equipment to allow operational rescues of missing persons

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Registered charity number	Charity name Search and Rescue ariel Association Scotland						
On the accounts of the charity for the period		SC048519						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	08	2024	to	31	07	2025
Set out on pages		(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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.							
Signed:					Date:	19 November 2025		
Name:								
Relevant professional qualification(s) or body (if any):	FCMA (Fellow of the Chartered Institute of Management Accountants)							
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**