

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

UNAUDITED REPORT AND FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2024



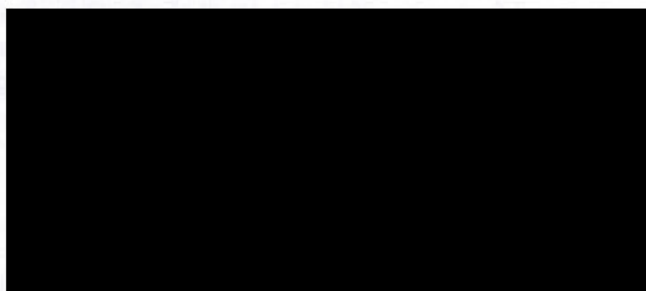
CHARITY NO: SC048690

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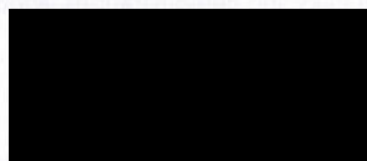
1. CHARITY INFORMATION

Trustees:



Charity Number: SC048690

Principal address



Independent examiner:

Goldwells
Chartered Certified Accountants
15-17 High Street
Kingussie
PH21 1HS

Bankers:

The Bank of Scotland
Technology House
Longman South
35E Harbour Road
Inverness
IV1 1UA

SEARCH AND RESCUE DOG ASSOCIATION SCOTLAND (SCIO)

The Trustees have pleasure in presenting their report and financial statements of the Charity for the period 1st of January 2024 to the 31st of December 2024.

1 Legal Status

The SCIO was incorporated on 7 September 2018 as a result of a SCIO application by Search and Rescue Dog Association Scotland SC012240 which was an unincorporated Association registered as a charity since 2006. The SCIO is founded by Constitution and is run by a management team who meet on a regular basis.

2 Objectives

The principal objects of the Association are

1. Help relieve the distress and suffering of persons endangered by accidents or natural hazards or lost in the mountains and countryside of Scotland.
2. To provide a service to help in the efficient search for and rescue of persons in danger or lost anywhere where a search is possible.
3. To help educate the public, through talks and demonstrations, about the use and dangers relating to the outdoor environment.

3 Activities, achievements and developments

The Association continues to provide dogs for searches across the whole of Scotland 24 hours a day, seven days a week. This year dogs were requested at 58 callout incidents for which 1050.5 man hours were recorded with 1 dog find within the calendar year. Various dogs were also deployed with their respective mountain rescue teams. We also had dogs deployed to assist with a search in the lake district. The general consensus throughout Scotland was that it continues to be very busy for all teams.

Assessment in March 2024 took place back in Glencoe the spiritual home of the association. Where 5 dog teams were upgraded to Full Dog Status and 3 dog teams to novice. who successfully passed. Following on from that we subsequently qualified 1 more Novice dog team in September, which is great news for our callout list.

We have also added to the "qualified" trainer cadre, with 2 Full dog teams, upgraded to trainer and 1 Full dog team assessed and only waiting on the required 1 year of Full dog qualification to be upgraded; this adds much needed depth to the trainer numbers and will hopefully allow the trainers to work their dogs at weekends and ensure they have opportunities to be seen themselves, thus maintaining the associations high standards.

Three new prospective dog teams have been training throughout 2024. The Human Remains Detection (HRD) Trial continues with 2 dog teams following slightly different routes 1 is undertaking a non-standard dual training route to search open areas for live human scent in addition to working on human remains. The other is working the more traditional route of purely human remains; both handlers have benefited from a unique arrangement with the bio repository in Aberdeen, which has for the first time allowed the release of human tissue for the dogs to use in training.

We have 2 puppies who will commence their training in May 2025.

Training has continued at full pace over 2024 with 9 Handlers & dogs working towards assessment in March 2025 with 6 going for Full Status and 3 for Novice. The management Team would like to express our thanks to the training team and all of those who have been brought in to assist at weekends.

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██████████ continues to represent us as our President. He continues to provide positive media for SARDA Scotland through his blogs and Facebook posts. We thank him for his efforts and support. We continue to search for a patron although a named person has initially agreed to take up the role but this will be decided at the 2025 AGM

We continue to foster relationships between the SARDA Associations in the U.K & Northern Ireland sharing knowledge and keeping up to date with the latest training techniques.

The financial situation remains very stable this year and we continue to think of new and better ways of raising our profile as well as bringing in money. Costs of running the Association have risen over the last couple of years and it is prudent we continue to plan for the future.

Grants and donations (non-restricted) were slightly lower than the previous financial year (2023) which was extraordinary, that said the donations received during 2024 are still considerable, the generosity from members of the public is quite humbling:

It has been another good year for the associations finances, with donations and funding coming from different streams, £15,000 from Wills and funeral donations, £3,000 from the Wood Foundation (Portree High School YPI), our president ██████████ sold some of his hill kit and donated £600, £500 from Blantyre Hill-walking Club, UKSAR Funding was also received in June. A donation from Elaine Elder of £950 and £670 from Alpkit also came through in June 2024. Scottish Police Authority funding came through in July and as expected is reduced due to a new formula being implemented for its distribution. Scottish Mountain Rescue (SMR)(Gov) funding was received in July. ██████████ attended an event called Auchterfest and we subsequently received a donation of £3,568. ██████████ made a donation in October of £760.38 and her request was it was spent on the dogs, so new Dogrobes were ordered. SMR (Un-restricted Funding) came in in December along with a large donation of £32,025.44 raised by Hope Blamire organising a fantastic Christmas raffle which was advertised through her social media platforms. My thanks go to all who have donated and supported the association throughout 2024.

The Just Giving page continues to provide a good source of income and donations for 2024 reached £5,212.59. We continued to receive donations for the 2024 SARDA Calendar in the first few months of 2024 and this totalled £2,687.74 which has been a great success with lots of positive publicity, The 2025 Calendar working group worked hard to develop the next calendar big thanks go to ██████████ and the team who assisted in making this happen, £2,916.92 was donated in the last 3 months of 2024. Collection Tin Donations are slightly down for 2024 at £845.84 but this is to be expected given our move towards digital donation methods. My thanks go to everyone who has a tin or tins they look after on behalf of the association and to those who come up with new placements.

Burns Pet Nutrition continues to support the Association by providing dog food and nutritional advice for SARDA Scotland's operational dogs. Burns continue to offer support through dog food and nutritional advice for handlers, however the terms have changed on their offer and they are supporting us with 80% of the cost of dog food. The Management team decided to cover the remaining 20% of this cost on the first order for operational handlers.

We attended various outreach events throughout the year, including festivals, talks, and other gatherings. (these are detailed in the secretary's report appended) These events provided valuable exposure for the association and generated additional income. Feedback from these events is generally positive and we encourage members to look out for other opportunities. Thanks to all those who have attended and given up extra time to represent the association.

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We have had a good and varied number of donations through 2024 and we believe this due to our increased Facebook, Instagram, Press and website coverage. We are in the fortunate position where we train man's best friend to help others. Handlers are reminded that after a callout where SARDA Scotland are mentioned, the first-place potential donors look at is the website and also the social media outlets. The Facebook page continues to prove popular with over 7200 followers to date, our Instagram has over 1500 followers, with the increase in our use of this media our posts are now frequently reaching between 2000 – 12000 people.

and others continue to raise the profile by adding hashtags and linking us to our sponsors and associates. has taken over the running of the associations website and has been actively updating and adding to its contents keeping it fresh. My thanks go them for their work.

The number of handlers on the callout list is stable and membership numbers remain high, but stable with only a small amount of new potential handlers and bodies.

Training costs are stable, accommodation costs have risen slightly; Equipment costs have increased from 2024, but this was expected due to kiting out new handlers after assessment and purchase or new SMR Radio's, we also continue to renew and provide full kit for bodies when required. The Van Continues to serve us well and has had no major issues or costs throughout 2024.

The SMR Representative has been leading the Wellbeing for the association and we have in place now Wellbeing Guidance although this is being reviewed frequently to ensure we are capturing all relevant areas, it is available on the website or from the SMR Rep, we have also actively been carrying out Debriefs after Jobs in 2024.

At the start of 2024 a "near miss" form was introduced which records any injuries or near misses, sustained whilst training or on call outs.

4 Financial position

Unrestricted funds:

The primary source of incoming resources was grants and donations received of £74,614. In addition, other sources of income amounting to £21,554 resulted in total income for the year of £96,168.

The total expenditure in the year was £74,354 and this was entirely expended in respect of charitable activities. Reserves of £21,814 carried forward will be used for the general expenses of the charity.

Restricted funds:

There was restricted income received for the year to 31st December 2024 of £21,554 and expenditure of £15,797 at the end of the year there was £5,757 of reserves available to carry forward into 2025.

5 Financial controls

We believe that we have sound day-to-day processes for handling cash and reporting income and expenditure, with quarterly reports going to the management team and updates available via members or management meetings.

6 Risks

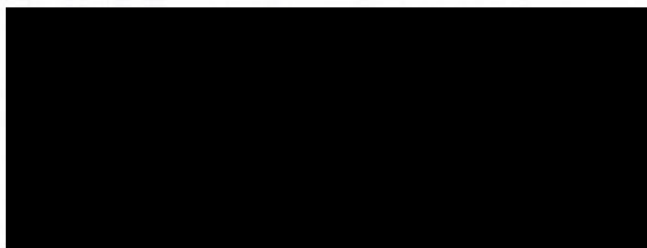
The charity depends on the continuing generosity of funders, donors and volunteers for the continuation of its objectives. It should be noted that we have received the final monies from the UKSAR Funding program. This covers us for the period April 2024 to March 2026. The Management team have already started to think of ways to replace this funding.

7 Organisation and Premises

For the duration of the financial year the principal administrative office was operated from the premises of the charity's Treasurer at "Lochview of Duntelchaig", Farr, Inverness.

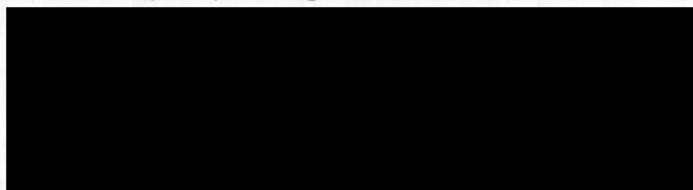
Trustees

The trustees of the Association during the period under review and at the date of approval of the accounts were:



The trustees are elected at the annual general meeting to serve for one year, but are eligible for re-election. There is a maximum number of five trustees and the minimum number of trustees is three.

This year the AGM was held at the annual course in Glencoe on the 23rd of March 2024, there was 2 changes with Alasdair Earnshaw standing down as the SMR Representative and Alison Smith being voted into the role, Mike Walker stood down as equipment officer and Lynsay Carters was voted into the role of Equipment officer. I would like to thank Alasdair and Mike for their time, effort and commitment. The management team continue to work hard for the association and I would like to thank them for their continued work and extend my thanks on behalf of the trustees to the membership for providing all their time and effort over the previous year.



8 Trustees' responsibilities in relation to the financial statements

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Charities and Trustee (Scotland) Act 2005 and the Charities

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Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

9 Conclusion

The Board of Trustees wishes to express its appreciation of the support and generosity, which the organisation receives from its funders, supporters and donors without whom we could not continue to operate.

Approved by the Board of Trustees on the 29th of March 2025 and signed on its behalf.

RECEIPTS AND PAYMENTS ACCOUNT For the Year Ended 31 December 2024

			2024		2023
		Restricted	Unrestricted		
	Notes	Funds	Funds	Total	Total
			£	£	£
Receipts					
Donations			66,093	66,093	87,173
Grants	1	20,794	23,403	23,403	5,676
Dog Robes		760		760	
Collection boxes			846	846	1,324
Bank interest received			1,626	1,626	807
Calendars			3,440	3,440	
		21,554	74,614	96,168	110,613
Payments					
Payments for charitable activities:					
Travel and call out expenses			11,747	11,747	13,958
Course expenses		15,128	19,215	- 19,215	13,428
Stationery and advertising			241	241	760
Postage and telephone			602	602	437
Audit and accounts fee			834	834	804
Equipment		669	28,227	28,227	24,418
Insurance			6,968	6,968	1,332
Calendars			5,665	5,665	1,756
Miscellaneous			855	855	249
			241		
		15,797	58,557	74,354	60,128
Surplus/(Deficit) for year		5,757	16,057	21,814	50,485

STATEMENT OF BALANCES**As at 31st December 2024**

		2024			2023
		Restricted	Unrestricted		
	Notes	Funds	Funds	Total	Total
		£	£	£	£
Bank					
Opening balances		27,080	190,042	217,122	166,637
Surplus/(Deficit) for the year		5,757	16,057	21,814	50,485
Closing balances		32,837	206,099	238,936	217,122
Reserves					
Closing balances	4	32,837	206,099	238,936	217,122

Bank Balances

Bank Current Account	100,800	80,612
Bank Deposit Account	138,136	136,510
	<u>238,936</u>	<u>217,122</u>
	=====	=====

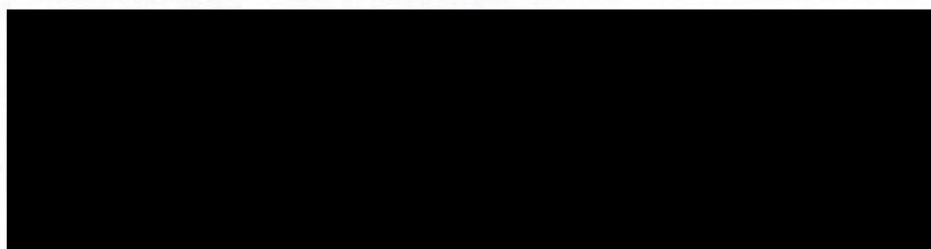
Assets – Unrestricted Funds

VW Transporter van (estimated value)	25,176	33,568
Computer (estimated value)	2,850	4,232
	<u>28,026</u>	<u>37,800</u>
	=====	=====

Liabilities

Amounts due to independent examiner, 2024 - £660

Approved by the Board of Trustees on 29th of March 2025 and signed on its behalf.



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NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2024

1. RESTRICTED FUNDS

There were restricted funds of £5,624.45 received from Scottish Mountain Rescue together with UK SAR funding of £13,430.00 (This is the final year of this funding)

4. GRANTS

A grant of £1,739.39 was received from Scottish Police Authority and £2,609.17 from Scottish Mountain Rescue.

5. TRUSTEES EXPENSES

The only expenses paid to Trustees during the year were reimbursement of travel expenses incurred in search and rescue operations or Administration costs incurred from the running of the association.

6. RESERVES

			2024			2023
		Restricted	Unrestricted			
		Funds	Funds	Total		Total
Opening balances		27,080	190,042	217,122		166,637
Surplus/(Deficit) for the Year		5,757	16,057	21,814		50,485
Closing balances		32,837	206,099	238,936		217,122

Independent examiners' report to the Trustees of Search and Rescue Dog Association Scotland (SCIO)

I report on the accounts of the Association for the period ended 31 December 2024 which are set out on pages 8 to 10.

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 (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 examiners' report

My examination was carried out in accordance with the 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 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 examiners' 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 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: 07/04/ 2025

10 Appendix

Training Officer Report, Secretary Report, Equipment Officer Report & SMR Representative Report