

# APPENDIX 1

# OSCR

Scottish Charity Regulator  
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	03	07	24	To	31	03	25

## Reference and administration details

Charity name	The Scottish Dry-Tooling Club
Other names charity is known by	
Registered charity number	SC 053480
Charity's principal address	92 Lorne Terrace
	Cambuslang
	Glasgow
	Postcode G72 8GA

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Treasurer		
3		Secretary	01/04/2025 - present	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	03/07/2024 - 31/03/2025

## Structure, governance and management

### Type of governing document

The Charity is a Scottish Charitable Incorporated Organisation(SCIO). It was registered in its current legal form on 3 July 2024. The Charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 8 August 2024. The Charity consists of a membership base and a board of trustees. The Charity is also registered with Mountaineering Scotland, the governing body for climbing in Scotland, as an affiliated club.

### Trustee recruitment and appointment

Existing Trustees may appoint additional Trustees at any time. All Trustees retire from office at each Annual General Meeting. New Trustees are elected by the members at the Annual General Meetings (including re-election of previously serving Trustees if appropriate).

## Objectives and activities

### Charitable purposes

a. The advancement of public participation in sport by providing a fully inclusive experience and practice in outdoor and indoor Dry-Tooling to the members of the club by participating in the sport of climbing at indoor and outdoor climbing venues at a variety of host venues across Scotland.

b. The advancement of education in the sport by providing coaching in the skills required for indoor and outdoor Dry-Tooling and competitive ice climbing to the members of the club in order to improve their experience, performance and knowledge of the sport. We aim to provide a knowledge base on the safe practice and possible dangers of indoor and outdoor dry-tooling to encourage safe and life-long participation in the sport. This will be accomplished using experienced club members, coaches and volunteers to offer a wide range of skills training, coaching and experience days to our members, in order to promote best practice in the sport.

### Summary of the main activities in relation to these objects

The Scottish Dry Tooling Club has dedicated efforts to promote inclusive participation in climbing by offering accessible indoor and outdoor dry-tooling sessions, ensuring that individuals from all backgrounds and financial situations can participate. We've emphasised education and skill development, providing coaching in safe practices, technical skills, and risk awareness at various venues across Scotland.

We've also prioritised youth engagement, offering structured sessions, mentorship, and support to ensure young climbers can safely progress. This includes providing equipment and logistical assistance for youth participants.

In addition, the club has engaged in community-building activities, such as women's nights, social climbs, and seasonal events, fostering a supportive environment for all members.

The club has also contributed to crag maintenance, ensuring safe and sustainable access to outdoor venues.

Overall, the Scottish Dry Tooling Club has made significant strides in making the sport more accessible, educational, and community-oriented across Scotland.

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### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

##### Equipment and Accessibility

The club significantly increased its stock of shared equipment, allowing members to train and participate without the need for major personal financial investment. This has directly reduced barriers to entry and supported both new participants and developing climbers.

##### The Toolbox – UK's First Dry Tooling Facility

The club played a major role in the establishment of the Toolbox, the UK's first dedicated dry-tooling training facility. Through equipment provision and support, the club has helped enable thousands of people to try the sport in a safe, accessible environment without the need to purchase specialist equipment.

##### Parthian Climbing Centre Event and Cross-Border Development

The club delivered a large-scale dry-tooling event at Parthian Climbing Centre, reaching hundreds of new participants and significantly expanding the club's reach. This event enabled the club to grow its network beyond Scotland, connecting with like-minded clubs, individuals and businesses in England. These relationships provide opportunities for future collaboration, helping to support the sustainable development of the sport across both borders.

##### Winter Climbing and Skills Development

A successful winter climbing meet at Ben Nevis (CIC Hut) provided participants with progressive winter skills training, supporting climbers at all stages to develop their mountain skills. This period also included several notable and historic first ascents in Scotland.

##### Youth Development and National Representation

This financial period saw significant growth in the club's youth squad, with several young athletes progressing to the national team. This reflects the success of our structured coaching, mentoring and support, ensuring young climbers can develop safely and sustainably regardless of financial background.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustees policy is that the available cash balances in excess of any short-term liabilities should at all times exceed £1000, which is deemed sufficient to cover ongoing administrative/maintenance costs for one year. At year end the charity had a cash balance of £1425, with no short-term liabilities.

#### Details of any deficit

N/A

#### Donated facilities and services (if any)

All charity activities are based on volunteer time. This involves providing services such as route-setting, instruction and coaching, safety oversight etc. to the charity event attendees, as well as marketing and social media services. The charity accounting is also provided by a Chartered Accountant in a volunteering capacity. In the financial year ended 31st March 2025, this amounted to estimated equivalent of 80 working days delivered by circa 30 people.


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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	14/12/2025	

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year

## 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 £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	-	-	-	-	-	-
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	-	-	-	-	-	-
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Section B Statement of balances

Categories	Details	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	0				0 -	0
	Surplus / (deficit) shown on receipts and payments account	1425				1425 -	0
						-	
						-	
	Cash and bank balances at end of year	1425 -	-	-	-	1425 -	0 -
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0 -	0 -

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Climbing equipment	Unrestricted funds	9861	4933	0
	Climbing holds	Unrestricted funds	6641	3818	0
	Office equipment	Unrestricted funds	972	609	0
	Tools	Unrestricted funds	1566	770	0
	Sundry	Unrestricted funds	546	67	0
	Stock for resale	Unrestricted funds	1621	1621	0
	Reimbursement of event cost from BMC due	Unrestricted funds	1033	1033	0
		Total	22240 -	12851 -	0 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0 -	0 -

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0 -	0 -

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

Signature\*

Print Name

Date of  
approval

14/12/25

\* Please note - OSCR will accept digital or typed signatures

## Section C Notes to the Accounts

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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the Charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.  
The Charity currently has no restricted funds.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			0 -

### 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

Authority under which paid	£

### C4a Trustee expenses

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

X

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

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		Independent examiner's report on the accounts <span style="float: right;">v2</span>					
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name	The Scottish Dry-Tooling Club					
	SC	053480					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	03	07	2024	to	31	03	2025
	1-3					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>		<p>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.</p>					
<b>Basis of independent examiner's statement</b>		<p>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.</p>					
<b>Independent examiner's statement</b>		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>					
<b>Signed**:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b> <b>Address:</b>							

\*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.

\*\*OSCR will accept digital or typed signatures.



**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