

Scottish Mountain Rescue



Financial Statements & Report

Year Ended 31 March 2021

'Volunteering to save lives' ®

SCOTTISH MOUNTAIN RESCUE (SCIO)

Registered Charity Number SC045003

**REPORT OF THE TRUSTEES
AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021**



'Volunteering to save lives' ®

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SCOTTISH MOUNTAIN RESCUE

LEGAL AND ADMINISTRATION INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity Number (SCIO)

SC045003

Principal Address

Glenmore Lodge
Aviemore
Inverness-shire
PH22 1QZ

Trustees (Executive Officers)

[REDACTED]	Chair
[REDACTED]	Vice-Chair
[REDACTED]	Secretary
[REDACTED]	Treasurer

In terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) Non-Executive Officers having "general control and management" of Scottish Mountain Rescue are recognised as Charity Trustees. Non-Executive Officers:

[REDACTED]	Equipment Officer
[REDACTED]	Medical Officer
[REDACTED]	Radio Officer
[REDACTED]	Statistician
[REDACTED]	Training Officer
[REDACTED]	Training Officer

Trustees

Since the last reporting period there has been one change to our Trustees. J Burnham stood down as Training Officer and D McCrae officially took over this role in October 2020.

Auditors

Hogg & Thorburn
Registered Auditors &
Chartered Accountants
Moat House, 14 Gala Park
Galashiels,
TD1 1EX

Bankers

TSB

SCOTTISH MOUNTAIN RESCUE

FOR THE YEAR ENDED 31 MARCH 2021 STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial records comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Statement as to disclose to our Auditors

In so far as the Trustees are aware at the time of approving our Trustees Annual Report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the Trustees, having made enquiries of fellow Trustees that ought to have individually taken, have taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

The Trustees present their Annual Report and Financial Statements of the charity Scottish Mountain Rescue (SC045003) for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in pages 30-32 and comply with Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice Charities (SORP) applicable to charities preparing their accounts with the Financial Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), updated March 2018.

The Annual Report and Financial Statements represent the year from 1 April 2020 to 31 March 2021.

Objectives and Aims

Scottish Mountain Rescue is the representative and liaison organisation for mountain rescue services in Scotland for the 25 voluntary teams, 3 Police Scotland teams and 1 RAF team it represents. It liaises with all departments, authorities and providers of search and rescue services. It administers and organises national training courses and a national training conference that all team members can attend.

Scottish Mountain Rescue has developed over many years a set of 'Guidelines for Good Practice' which all teams use as a foundation for their training and operational work. Scottish Mountain Rescue has an agreed set of risk assessments.

As the representative body, Scottish Mountain Rescue maintains the licensing of opiate drugs administered by mountain rescue personnel who are members of the 25 voluntary teams.

In addition, we aim to promote safe practice in the mountains, and promote and encourage the advancement and knowledge of mountain rescue skills.

Grant Distribution

Scottish Mountain Rescue performs the onward distribution of various grant funding streams as detailed below:

Scottish Government Grant

The onward distribution of monies received from the Scottish Government to all voluntary mountain rescue organisations, including the 3 non-member teams, all who are entitled to a share of the funds.

CAF Training Fund

The UK Government Search and Rescue Training fund (distributed through the Charities Aid Foundation – CAF) provided Scottish Mountain Rescue with a total grant of £123,823. £58,478 was for the purpose of National Training Courses (retained by Scottish Mountain Rescue) and £65,345 for the onward distribution to teams who had applied for funding.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

Restricted Donations

The onward distribution of 'restricted donations' received by Scottish Mountain Rescue for voluntary teams according to the wishes of the donor. This includes the distribution of funds to the 3 non-team members.

Distribution of Unrestricted Funds

We took the decision that we would not be in a position to distribute unrestricted funds to the voluntary member teams during the financial year, however it is hoped that if funds allow we will support our teams in 2021/2022.

Report of the Chair

The financial year 2020/2021 was another busy year for Scottish Mountain Rescue and its teams with lots of challenges and changes to working practices. We would like to say a big thank you to everyone who has supported us including charitable trusts, foundations, companies, charitable groups and individuals through the year. Without your continued support we would be unable to support our member teams who provide a world class voluntary mountain rescue service.

For mountain rescue teams, like so much of society, last year was a year unlike any other. The late arrival of good winter conditions in March 2020, fantastic weather and the increasing expectation across the hill-going community that the country was heading to some sort of restrictions, meant that rescue teams had their busiest ever period in mid-March 2020, just prior to the start of our financial year. We entered the financial year faced with some of the most challenging conditions in our history.

In addition to making the necessary changes to our own work and life, we had to take the necessary steps to allow our staff to work from home, closing our office base in Glenmore Lodge in line with government guidance. We quickly adapted and put technology in place to ensure the Executive could continue to provide a governance structure and continue to run the organisation. Early executive meetings focused on assessing the risks, not only that the organisation may face in the year ahead but also the risks that our member teams may face. Having assessed the risks, registers were updated and we put in motion actions to mitigate the identified risks.

As a representative body we recognised the need to provide information and guidance to our member teams. We identified that we needed to redevelop how we could conduct rescues as safely as possible in this new environment. How can we socially distance whilst carrying a stretcher? What PPE works in the outdoors and where do we get it? What do we need to do with our equipment after it is used? How do we operate to avoid all of a team being asked to isolate or worse give Covid-19 to each other? How can we safely travel to and from a rescue? Are some team members or their families at increased risk and need to step back for a while?

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

The quality and speed of the advice provided to teams highlighted the strength of the rescue community in Scotland and its links to rescue communities across the UK and the world. Advice flowed both up and down, from individual team medical doctors, through exchanges at a national level between mountain rescue bodies in Scotland, England, Wales and Ireland. We also exchanged advice with other search and rescue organisations via UK Search and Rescue (UKSAR) and even internationally via International Confederation of Alpine Rescue and their world-wide medical experts. All of this was coordinated in Scotland by a small group of medical experts, led by the Scottish Mountain Rescue Medical Officer, who were at the same time dealing with an ever spiraling workload in their own jobs within the NHS.

The initial international shortage of PPE was a challenge but, with support from Scottish Government and Police Scotland a small quantity of PPE was acquired and a limited amount was distributed to each team backed up by a central bank of PPE to top up.

The end of the lockdown period in July meant a welcome return to the hills for many and also a first visit for many more, this led to rescue teams across Scotland having their busiest ever summer period with the teams nearer to the major conurbations being particularly busy. Scottish Mountain Rescue statistics are compiled for a calendar year, 1st January to 31st December 2020. Volunteers affiliated to the teams across Scotland dealt with 497 incidents across the country in 2020. During these incidents they volunteered 24,401 hours of their time and 627 persons were assisted. Statistics include data gathered from the 24 civilian member teams as well as three Police Scotland MRT's and one RAF MRT.

Twenty twenty was a year that has required enormous efforts and changes in team processes to adapt to the new environment. That teams have taken these challenges in their stride highlights how lucky we are to have teams, and individual members of teams who are able to adapt to new challenges so quickly and efficiently, while solving the jigsaw of embedding new procedures without the ability to train together and practice. No doubt the future will continue to challenge the teams to adapt to the demands of a changing society, technological developments and the demographics of those we respond to. But whatever those challenges might be, I feel confident that teams will continue to learn and adapt in order to continue providing Scotland with a world-class Mountain Rescue Service.

Centrally for Scottish Mountain Rescue the coordination effort of the first few months was enormous and the willingness of everyone to find the time to help and support, whatever they had going on in their own lives at that point, was genuinely humbling. I do want, in particular, to single out our medical officer and our 3 members of staff who performed miracles through this period. I would like to offer my sincere thanks to the members of the Executive for their continued voluntary support and dedication to the organisation and myself as chair. In addition to the voluntary support that the Statistician and the Training Officer receive from 2 additional volunteers, this year we welcomed 2 additional team members who supported the Executive. The Executive contributes a huge number of hours of voluntary time to ensuring that the finance, governance and legislative requirements are met and that a valuable national training programme is delivered to support our teams.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

The main highlights from the year were:

Benevolent Fund

One of our objectives at the end of the previous financial year was to have a benevolent fund fully operational. We are pleased to announce that this was achieved and we have a fully functioning Benevolent Fund to supplement the insurance policies provided by Police Scotland and the policies purchased by Scottish Mountain Rescue for all voluntary team members (this was agreed in April 2020 following a constitutional change agreed at our rescheduled General Meeting which was due to be held in March). I would like to thank Dave Mills and Steve Penny for taking this on and bringing it to fruition.

Covid-19

Covid-19 brought many challenges to the organisation. It brought additional work to our volunteer Executive members as we adapted our working practices in accordance with guidance. Our office base at Glenmore Lodge was closed and administratively this led to us holding our planned General Meeting virtually and as with many organisations moving to a more online way of working. At the start of April, we also spent two very busy months ensuring that we provided our member teams with information on how to adapt to new working practices required by the situation and ensure that they had access to adequate PPE to protect team members and casualties in the event of attending a callout.

Stretchers

Towards the end of the financial year we secured funding from the Scottish Government to procure stretchers on behalf of the voluntary teams. However, with the onset of Covid-19 we were unable to complete the project. The project is now complete with the stretchers having been delivered to our member teams. The income and expenditure is recognised in the financial statements. This funding goes a long way to replacing some of the ageing stretcher stock currently in use and also significantly reduces the weight of stretcher that may need to be transported up the hill, from 25 kg down to 6 kg.

Medical

The medical officer has been working hard to build up the faculty of experienced and highly qualified medics to deliver these courses. Although the majority of training courses were cancelled during the year, we were able to run a small number of casualty care courses when restrictions allowed making the necessary adaptations to our working practices to allow this to happen.

Finance

One of the risks considered at the start of the financial year was how Covid-19 would impact on our income and our ability to raise funds to sustain the organisation.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

We were aware that the charity sector may be particularly hard hit and that not only centrally Scottish Mountain Rescue could be affected but our member teams could be impacted. However, with the help of our Head of Development promoting new ways of fundraising virtually, and continuing to build our regular monthly contributors we ended the year with a surplus of £306,481 which will be used to support individual teams where there is still a concern over longer term finances. We have continued the process of automating many of our accounting processes, allowing us to free up staff and volunteer time.

Head of Development

Covid-19 had a massive impact on our fundraising plans for the year. Fortunately for Scottish Mountain Rescue the development of our digital and online fundraising over the previous two years, such as setting up our website and all our online fundraising platforms, meant that we were already in a good place to adapt our plans quickly to be able to respond and mitigate the impact on our income.

Our Head of Development continues to exceed our expectations. Some of the highlights and developments stemming from this appointment last year were:

- we wrote to all our key supporters to keep them updated throughout the pandemic about the impact on our teams, our work and our funds. This communication was vital in maintaining support during the pandemic;
- many of our fundraisers showed creativity in order to continue their fundraising during lockdown. We had supporter's complete challenges from Everest on their back steps to a virtual journey to the Alps and back;
- we held our first online event for supporters to find out more about the impact of their support – holding a tour of Arran Mountain Rescue Team base;
- we doubled our regular (monthly) givers from 100-200 running our first recruitment campaign;
- set up Facebook Giving, and promoted Birthday Fundraising, the income from this is steadily growing;
- we signed up to some new digital fundraising platforms including making a difference cards and Amazon smile;
- we followed up on any outstanding donations which were potentially eligible for gift aid to make sure we had claimed all historic gift aid we were eligible for;
- we undertook a survey of our supporters to find out more about why they supported us, and how they like to be kept up to date with our work. All respondents rated communications highly or very highly;

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

- created legacy and business information packs for supporting Scottish Mountain Rescue;
- we had a growing number of small businesses support Scottish Mountain Rescue from breweries to kit manufacturers;
- we had a number of supporters taking part in the Virtual Kiltwalk which raised £8,000;
- we raised £28,533 from successful applications to 19 charitable trusts.

ICAR

ICAR (International Commission for Alpine Rescue) hold a conference each year which brings together an international mountain rescue delegation to share ideas and agree common practices. Scottish Mountain Rescue received a donation of £15,000 in the financial year 2019/2020 to support attendance at this event and during that financial year were able to send a delegation. At the end of the financial year 2019/2020 the remaining funds of £9,505 was carried forward. As with most events in 2020/2021 the ICAR conference was cancelled and held virtually. As a result, the remaining fund of £9,505 is carried forward to the next financial year.

Insurance

We undertook a significant review of the Scottish Mountain Rescue insurance policies in 2018/2019. We continue to work with our new insurance broker and Police Scotland to ensure that we have the correct policies in place that will support our member teams. During the financial year we purchased a travel insurance policy to support our members who represent our interests at various events in the UK and abroad. A further review was carried out in 2020/2021 and we took the decision to extend our Personal Accident policy to include cover for operational activities.

We continue to ensure that all of our insurance policies are transparent and are made readily available to our members. We faced some significant challenges towards the end of year with the onset of Covid-19 and the realisation that members were not covered for Covid-19 or other communicable disease, this remains the case. A further challenge at our renewal date of 1st April 2020 was that whilst our personal accident policy was renewed for the full year, our combined policies were under review by our insurers who were not willing to renew our policies for a full year and as a result were only extended for short periods at a time. Following the review, a quote was provided which was substantially more than the previous year and was unacceptable. This led to an extended period of negotiations with other providers and after a considerable time cover was put in place to the end of the financial year. We are pleased that at the end of March 2021 it was confirmed that all our policies which were due for renewal on 1st April would be put in place with an acceptable quotation going into the next financial year. I would like to thank our Treasurer for the work put in to ensuring that our insurance policies were in place for our member teams during what was a challenging period.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

Radios

In conjunction with the Scottish Government, Police Scotland, St John Scotland and supported by the UK LIBOR fund we put the final pieces of funding in place to secure nearly £1,000,000 to replace the voluntary teams ageing VHF radio systems. A big milestone was reached in 2019/2020 when we delivered the new digital radios to all Scottish Mountain Rescue teams. The balance of £185,962 in the restricted radio fund was carried over from 2019/2020 and £108,185 in the unrestricted radio fund was carried over. During this financial year, in addition to paying the maintenance fee we made additional small purchases (for example jackets for radio mics) with a total of £35,580 being spent from restricted funds. It was agreed by the General Committee that the unrestricted balance of £108,185 would be moved back into general fund to meet other emerging priorities with £20,000 of this moved to a new unrestricted fund to meet future training needs should we lose income from the CAF training budget.

Representation

Work continued throughout the year with our partner organisations representing Scottish Mountain Rescue member teams through UKSAR, Mountain Safety Group and directly to Police Scotland and Scottish Government.

Staffing:

In the autumn of 2019 we moved to a new larger and much brighter office, though still based at Glenmore Lodge. Our short period settling into the office has been interrupted by the need to work from home following Covid-19. I would like to say a huge thank you to our staff who have been fantastic through this difficult time and we are all extremely grateful for the way they have adapted.

Training

Each year Scottish Mountain Rescue delivers a range of training courses tailored specifically to search and rescue. These courses are open to all team members. The courses are mostly funded through the CAF Training fund, with Scottish Mountain Rescue contributing 20% towards the costs. The courses are designed by small working groups and delivered by a wide variety of team members and shaped through;

- feedback from attendees;
- new developments and advances in technology, attendance at national and international events;
- previous incidents that have highlighted a specific need;
- working practices from within and from outside the organisation.

Unfortunately, due to Covid-19 restrictions we have been unable to run our training courses, with the exception of our Cascare course which was considered to be essential.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

Wellbeing

There is no doubt that the Covid-19 pandemic of 2020 (and still ongoing) has challenged the wellbeing of many and of course mountain rescue volunteers are no different. The period saw teams supporting members who were required to shield or self-isolate at the same time as doing their very best to retain an operational capacity, with all the challenges involved with that. As reported last year, early in the pandemic we worked with Lifelines Scotland to help produce a list of useful support links for team members and families. We also worked with the charity CRUSE Bereavement Care Scotland to run a session for team members. In the early part of the summer we commissioned Andy Elwood to create three short videos on staying well and where to find support and these were shared widely with team members and also used on social media and on our website. We also developed and populated the Wellbeing sections of our team member intranet pages. Around mid-summer we launched our Benevolent Scheme for members and families. In March and April this year we ran six Mental Health and Suicide Prevention Awareness sessions which attracted delegates from almost all teams in Scotland and from all stages in the volunteer "career". We were pleased to see our Wellbeing Framework (launched in Jan'20) receive national recognition recently by the Chair of the UKSAR Strategic Board. Our "Welcome to the Team – Family Booklet" was also adapted by the RNLI and now is part of their national support for their volunteers. We continue to play an active part in UK initiatives as well as local and the focus for the next year will be building on these relationships to benefit the overall wellbeing of team members and their families through training opportunities as well as support.

Looking Forward

In 2021/2022 we will continue to develop and move forward the following plans:

- as the country begins to lift Covid-19 restrictions and our mountains open up we will continue to monitor how the return to rescues impacts our teams and will review what lessons we may need to share with new ways of working and new PPE;
- we hope that as we move forward we can start to deliver a fuller training programme. We may need to adapt how we deliver our training courses and will work with the various working groups to ensure that training can be delivered in a safe environment;
- we hope to be able to deliver our National Training Conference in October or November provided it can be delivered safely and within guidelines;
- we will continue to work with Scottish Government on "gaps" within a new working group;
- we will look to review and rewrite the Scottish Mountain Rescue constitution to ensure that it is up to date and fit for purpose;
- we will work to identify appropriate input in to the next UKSARH contract to ensure we get the best possible air support for our member teams.
- we will continue to work with Police Scotland and the Scottish Government to ensure that team members have as comprehensive insurance cover as we are able to get;

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Continued:

- we will continue to encourage volunteer support to the Executive and encourage team members to look at succession planning to ensure that the organisation has a seamless transition when the current post holders come to the end of their term in office.

I would like to offer my sincere thanks to the members of the Executive for their continued voluntary support and dedication to the organisation and myself as chair. In addition to the voluntary support that the Statistician and the Training Officer receive from 2 additional volunteers, this year we welcomed 2 additional team members who supported the Executive with specific tasks. The Executive contributes many hours of voluntary time to ensuring that the finance, governance and legislative requirements are met and that a valuable national training programme is delivered to support our teams.

D Powell
Chair

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Report of the Statistician

Mountain Rescue Activity

Scottish Mountain Rescue statistics are compiled for a calendar year, 1st January to 31st December 2020. The latest statistics for 2020 fall predominantly into the period of this annual report. Scottish Mountain Rescue represents 24 civilian mountain rescue teams (including SARDA, Cave Rescue, and the SARAA drone team) out of the 28 civilian teams across Scotland. The statistics include data gathered from these 24 civilian member teams as well as three Police Scotland MRT's and one RAF MRT. Volunteers affiliated to these teams across Scotland dealt with **497 incidents across the country in 2020**. During these incidents **they volunteered 24,401 hours of their time and 627 persons were assisted**.

This report does not include incidents from non-member teams, the exception is where the SMR teams have assisted these teams. Due to this, direct comparisons can only be made from 2016 onwards. Where available, 2018 figures follow the 2019 numbers for comparison.

As with many other aspects of life, the ongoing Coronavirus pandemic impacted the occurrence of callouts, causing all teams to have very few callouts in Q2 2020. This was "compensated" by an unusually busy Q3, when lockdown measures were released.

Year	Call outs
2020	671
2019	672
2018	683
2017	642
2016	733

Callouts, including giving advice, "stand-by's" and multi day missions totalled 671 activations of teams. The total number of incidents (a single event that requires the services of a Mountain Rescue Team) was 497 (2019: 502). An incident may need several callouts of a team or teams, for example, during a prolonged search – and 38 incidents lasted more than one day. Of these, 289 or 58% (2019: 243 or 48%) involved the sport of mountaineering, where 395 people were assisted. As in previous years, the principal factor involved in incidents was a slip or trip, followed by navigation errors or getting lost. Of those assisted in mountaineering incidents, 93 (24%) had an injury recorded. These injuries included 62 fractures and sprains (66% of those injured), with the majority to the lower leg and ankle. There were 208 or 42% (2019: 259 or 52%) non-mountaineering incidents supporting the community.

T Adams (Statistician) & A Morgan (Stats Support)

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Report of the Treasurer

For the financial year 2020/2021 Scottish Mountain Rescue has recorded a surplus of £306,481, compared with the deficit of £97,653 in the financial year 2019/2020.

Income

Donation income, including voluntary donations, restricted donations, donations restricted for particular teams, legacies and fundraising amounted to £577,823 (previous year £640,159), a decrease from the previous year. Income through Just Giving decreased on the previous year, although there is no supporting evidence this is perhaps as a result of fundraising activities being constrained a result of Covid-19 restrictions. Scottish Mountain Rescue has signed up to number of other platforms to enable donation income. Stripe Payments UK income showed a significant increase on the previous financial year to £31,829 (from £24,669).

Included in the total donation figure is £106,847 which was restricted for the onward distribution to the voluntary teams as per the wishes of the donors. Bequest & Legacy income amounted to £238,570 (previous year £121,211), which includes £10,000 which was restricted for onward distribution to teams.

The total income for the year amounted to £1,073,325 compared to the previous year which was £1,880,191. This figure includes Scottish Government Grant Funding (£312,000) and CAF (Charities Aid Foundation) Training funding of £123,823 (previous year £154,008).

Bank interest rates decreased and this, along with decreased funds in our accounts over the period at times resulted in interest of £4,558 being received compared with the previous year's income of £10,511.

Scottish Mountain Rescue wishes to express its gratitude and thanks to all those who have donated throughout the year. We continue to see an increase in the tremendous support we have for our essential voluntary service. We could not continue without the generous support of the public and the fundraising efforts of clubs, individuals and organisations. Donations received by Scottish Mountain Rescue allow us to continue to support the operational voluntary Mountain Rescue Teams we represent to continue to provide a front line service free at the point of use.

Expenditure

Expenditure for the financial year 31 March 2021 amounted to £766,844 (previous year £1,977,844). A significant proportion of the previous year expenditure was due to the radio replacement programme, the expenditure amounting to £778,532 (Restricted Fund).

Expenditure included the distribution of Scottish Government Grant Funding (£312,000) to the voluntary mountain rescue teams, including the 3 non-member teams and the onward distribution of CAF Training Grant Funding to Teams (£65,345).

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

Scottish Mountain Rescue provide insurance cover for Scottish Mountain Rescue and its voluntary member mountain rescue teams. The cost of this insurance policies was £41,999 (previous year £42,815).

The costs of producing the Scottish Mountain Rescue Annual Report were £2,825 a decrease on the previous year (previous year £4,617) and the cost of producing the Annual Statistics Report was £1,200.

2020/2021 UKSAR Training Fund (CAF)

Scottish Mountain Rescue were advised that their application for funding towards training courses had been successful and that 80% the costs relating to high and medium priority team training courses had been awarded funding. Also included was 80% funding towards National Training Courses. The total award was £123,823 - £65,345 for onward distribution to the voluntary teams who had applied and £58,478 for national training courses.

Due to the impact of Covid-19 we were unable to deliver the majority of our training courses and concentrated on the delivery of the essential Cascare courses. The total expenditure on the UKSAR funded National Training Courses amounted to £5,253, this is substantially down on the previous year. A total underspend of £67,845 (£54,276 of UKSAR funding).

2021/2022 UKSAR Training Fund (CAF)

Due to the inability of the voluntary sector to deliver training courses as a result of Covid-19 restrictions, the Charities Aid Foundation (administrators of the UKSAR training fund) agreed that all funds awarded for the year 2020/2021 could be carried forward to use when Covid-19 restrictions allow full delivery of training to recommence. As a result of this the decision was taken not to open the 2021/2022 training grant application process.

Fund Accounting

Further explanation of the nature and purpose of each fund is detailed below:

Restricted Funds

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/donated for particular project or purpose. The following Restricted Funds are in operation:

Central Office Staff Support

Scottish Mountain Rescue is currently in receipt of £40,000 towards the costs of supporting our central office staff and our Head of Development. We are extremely grateful to the Trust for the ongoing donation.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

Drone Project

The Drone Project carried forward a balance of £2,508 from the previous financial year and has a current balance of £1,403. Income received was £5,119 and expenditure of £6,224.

Equipment Fund

A donation of £4,000 was received in 2012/2013 through the Mountain Rescue Committee of Scotland (SC015257) for the purchase of equipment. The £4,000 was transferred from the Mountain Rescue Committee of Scotland (SC015257) as an asset to Scottish Mountain Rescue. At the meeting in March 2015, the General Committee agreed the allocation of the £4,000 to the Equipment Officer to develop a centralised strop and stretcher provision and repair system. Some of these funds were utilised leaving a balance of £2,980 to carry forward from the previous financial year. During the current financial year £2,980 was spent on stretchers. The general equipment balance carried forward this financial year is £462.

ICAR

ICAR is an international mountain rescue conference held on an annual basis bringing together the international community of mountain rescue personnel to share knowledge and experience. Scottish Mountain Rescue seeks to send attendees each year. A donation of £15,000 was received for the purposes of supporting Scottish Mountain Rescue to send representatives. The donor has agreed that this funding can be used up to a period of three years. Due to Covid-19 restrictions ICAR 2020 was held as a virtual event and therefore no expenditure was incurred leaving a balance of £9,505 to carry forward.

Isle of Skye Fund

Isle of Skye (Ian Macleod Distillers) worked with the Mountain Rescue Committee of Scotland to raise funds, the balance of the funds £5,038 was transferred as an asset from the Mountain Rescue Committee of Scotland (SC015257) to Scottish Mountain Rescue. An initial donation of £5,000 was received in 2013/2014 restricted for the use of avalanche, dogs and stretchers and a further £5,000 was received in 2014/2015. £1,307 was spent for the purposes of the stretcher replacement programme in the financial year. The balance of this fund is currently £2,143 (£2,046 stretchers and £97 avalanche).

Radio Fund (Reprogramming)

In 2015/2016 the Scottish Government provided £24,000 to enable the reprogramming of all radios held by the voluntary Mountain Rescue Teams. £23,000 was spent in the financial year 2017/2018 on radio reprogramming. The balance of £1,000 carried forward from the previous year has now been used and the fund will be closed.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

Radio Replacement Fund

Following a successful roll out of our radio replacement programme a small number of purchases continue to be made. There was no further income received for the replacement programme and expenditure of £35,380 was incurred leaving a balance to carry forward of £150,382. Included in the expenditure is the depreciation charge for the 40 radios held in stock as an asset of Scottish Mountain Rescue.

Restricted Donations

The onward distribution of 'restricted donations and legacies' received by Scottish Mountain Rescue for voluntary member teams according to the wishes of the donor amounted to £116,847 (income received of £116,847). Donations were received for former member teams and were distributed as requested by the donor.

Scottish Government Funding

Scottish Mountain Rescue received £312,000 from the Scottish Government in the financial year 2020/2021, this was distributed to the voluntary teams including former member teams as agreed by the Scottish Government and included in the grant conditions. The monies are paid out based on a formula agreed by the voluntary teams. Scottish Mountain Rescue takes no share of these monies and is simply a distributor of the funds.

Stretcher Fund

Towards the end of the financial year Scottish Mountain Rescue were successful in receiving funds of £50,000 from the Scottish Government for the purposes of procuring replacement stretchers for the voluntary mountain rescue teams. It was hoped that this replacement programme would be completed by the end of March 2020. However, with the onset of Covid-19 and lockdown towards the end of March 2020 the stretcher replacement programme halted. With agreement of the Scottish Government these funds have been carried forward to the financial year 2020/2021. The £50,000 income was recognised as deferred income on the balance sheet. The replacement of stretchers was completed during the financial year with the £50,000 recognised as expenditure. The total expenditure incurred for stretchers was £54,854, which was recognised as a prepayment on the balance sheet the previous financial year. The stretcher replacement programme has been completed in the financial year 2020/2021. As the balance is now zero this fund will be closed.

Training

The balance of funds carried forward from the previous financial year is £414, National Training Conference £375 and PPE £39. Due to Covid-19 restrictions the balance remains the same to carry forward.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

UKSAR Training Fund (CAF)

Scottish Mountain Rescue were advised that their application for funding towards training courses had been successful and that 80% the costs relating to high and medium priority team training courses had been awarded funding. Also included was 80% funding towards National Training Courses.

The grant offered was to be used solely for the purposes described in the letter of offer (National Training Courses offered and run by Scottish Mountain Rescue). The grant funding awarded for National Training Courses held by Scottish Mountain Rescue (£58,478) with Scottish Mountain Rescue contributing unrestricted funds £14,620, giving a total training fund of £73,098.

Due to the impact of Covid-19 we were unable to deliver the majority of our training courses and concentrated on the delivery of the essential Cascade courses. The total expenditure on the UKSAR funded National Training Courses amounted to £5,253, this is substantially down on the previous year. A total underspend of £67,845 (£54,276 of UKSAR funding).

Historical UKSAR training fund underspends from the previous financial years amount to £23,607. Scottish Mountain Rescue have been in discussion with the Charities Aid Foundation who administer the grant funding and have reached an agreement that all underspends can be carried forward to be used in the financial year 2021/2022 if Covid-19 arrangements allow a return to training events. We currently hold £77,883 within our restricted training fund.

Website/Intranet

A balance of £1,020 was carried forward to be used towards the development of our intranet, there has been no expenditure incurred in the current financial year, therefore the balance of £1,020 is carried forward.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Designated Funds

Continued:

The General Committee may set aside unrestricted funds for a particular future project or commitment. By earmarking in this way Scottish Mountain Rescue has set up designated funds. These are amounts set aside for a specific purpose from the General Fund. These are reported as unrestricted funds as they can be brought back into the General Fund at any time through agreement by the General Committee at a members meeting. The Designated funds in place are:

Benevolent Fund

Scottish Mountain Rescue teams operate in challenging conditions, many times where significant risk, potential injury and in some cases fatalities occur. Consequently, at times this can leave members and their families facing additional hardship through loss of earnings, significant expenses and in some cases situations where such impacts can be life changing. It was considered that a Benevolent Fund should be available to provide support where unforeseen gaps in insurance cover occur or where delays in payments from current insurance cover lead to financial hardship for a member of a team or their immediate family. To this end a proposal was agreed by the General Committee at a meeting in October 2016 that initial investigations and bench marking of similar funds within the UK including analysis of structures and governance be undertaken and that £50,000 of unrestricted resources be set aside to provide an initial fund with a view that in future years the fund would be self-sufficient. The sum of £50,000 is recognised within the Financial Statements, however the Benevolent Fund was operational as at 31 March 2021. Significant progress has been made with a change to our constitution and the fund is now operational.

Digital Mapping

In 2007/08 the sum of £44,674 was set aside for a project that would provide each of the teams with a laptop computer pre-installed with mapping software allowing them to print specific search areas whilst 'in the field'. No expenditure was incurred and the balance of this fund to be carried forward is £1,265.

Radio Replacement Fund

At a General Meeting in October 2016 it was recognised that significant progress would require to be made in order to achieve a full radio replacement programme in the next few years. The General Committee agreed that £40,000 per year would be set aside from unrestricted funds over 3 years. It was agreed that should the Executive be successful in securing all radio replacement funds from other sources this money would be released back into the General Fund. The balance of the fund carried forward from the previous financial year was £108,185. We have been hugely successful working with the Scottish Government, St John Scotland and Police Scotland to secure funding and we are grateful for all the support provided by them. A total of £302,000 was received, adding to the £646,803 received from LIBOR funds.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

Given the current surplus in the restricted radio fund which we hope to retain for future radio procurement the General Committee agreed to release the £88,185 back into the General Fund and £20,000 into a training fund. At present the Executive feel that this funding would be better used to fund other priorities, including future proofing our training budget as the CAF Training funding is projected to come to an end in the next few years.

Unrestricted Funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees and with the agreement of the General Committee.

Other than the designated funds above the Committee also tracks the income and expenditure of other specific areas within the general fund:

Badges

Scottish Mountain Rescue organises production of badges that teams can use for identification purposes. In order to ensure consistency of format, and reduce the costs of production, Scottish Mountain Rescue buys the badges in and then sells them on to the teams as needed. Stock of badges are recognised on the Balance Sheet as a current asset, the value of which is £1,290.

Fundraising Badges

In partnership with Go Outdoors and Tiso, Scottish Mountain Rescue purchased a stock of 'supporter's badges', these fundraising badges are available for sale by a suggested donation in the four Go Outdoors and Tiso stores throughout Scotland to support Scottish Mountain Rescue in its fundraising efforts. We are extremely grateful for the support that Go Outdoors and Tiso are giving to Scottish Mountain Rescue in the way of fundraising.

JD Sports Foundation

Scottish Mountain Rescue was delighted to announce that the leading outdoor retailer 'Blacks' (JD Sports) have pledged support to Scottish Mountain Rescue. Revenue generated through the carrier bag charge scheme introduced by the UK and Scottish Government will go to the charity to help support the vital work it carries out across the country. Scottish Mountain Rescue would like to express their sincere thanks for the support provided to them. A total of £5,789 was received in 2020/2021 (£7,286 2019/20).

National Training Courses

National training courses are funded by 80% from the CAF Training Grant Fund (restricted funds) with an expected 20% contribution from Scottish Mountain Rescue funds. Underspends on national training courses have resulted in a historical balance of £5,895 being carried forward and a further underspend of £13,570 to be carried forward to the financial year 2021/2022.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Continued:

The underspend in the current financial year was due to the impact of Covid-19 on the delivery of our training courses. The total fund carried forward is £19,465.

Wellbeing Fund

In 2017, following an application to support wellbeing initiatives, the Police Scotland Benevolent Fund agreed to provide Scottish Mountain Rescue with a total fund of £15,000. The income and expenditure of this fund is accounted for within the unrestricted funds and is used for wellbeing initiatives as directed by the wellbeing working group. There was no income received in 2020/2021. Expenditure incurred was £1,210. The balance of £10,234 carried forward to the next financial year.

Assets

Intangible Fixed Assets

Scottish Mountain Rescue invested in the assignation of intellectual property in favour of Scottish Mountain Rescue with two successful United Kingdom trade mark applications gaining registration of the Scottish Mountain Rescue logo alongside the words 'VOLUNTEERING TO SAVE LIVES' (May 2015) and 'ANY HOUR, ANY DAY, ANY WEATHER' (September 2015). These were recognised in the Balance Sheet and have been fully amortised over a period of 5 years. The renewal dates for both are in 2025.

Trade Mark for the LOGO was renewed in November 2017 and is recognised on the Balance Sheet, being amortised over a 5-year period. This is due for renewal in December 2027.

Tangible Fixed Assets

As part of the radio replacement programme Scottish Mountain Rescue are currently holding 40 surplus radios from the radio replacement programme. These have been provided to Police Scotland mountain rescue teams, a memo of understanding being signed. These have been provided to ensure continuity of communications between the voluntary teams and Police Scotland.

They remain an asset of Scottish Mountain Rescue, held on the Balance Sheet and depreciated accordingly. The balance of £11,078 is shown on the Balance Sheet of Scottish Mountain Rescue at 31 March 2021.

M Weatherstone
Treasurer

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT

Scottish Mountain Rescue came into existence in July 2014. It was set up as a Scottish Charitable Incorporated Organisation (SCIO), taking over from the Mountain Rescue Committee of Scotland (an unincorporated charity – registration number SC015257). All assets and liabilities were transferred from the Mountain Rescue Committee of Scotland to Scottish Mountain Rescue.

The organisation's purposes are to facilitate, through Mountain Rescue (for the avoidance of doubt, the term "Mountain Rescue" includes all terrain search and rescue):

- the saving of lives;
- the advancement of health; and
- the location and relief of people who are lost, injured, missing or otherwise in need of assistance.

The organisation's secondary purpose is to provide support to those in need due to accident, injury or loss sustained in the pursuit of Mountain Rescue.

The organisation has power to do anything which is calculated to further its powers or is conducive or incidental to doing so including:

- to facilitate the provision of a civilian mountain rescue service in Scotland and to this end liaise closely with the Police, Royal Air Force, Royal Navy, Marine & Coastguard Agency, Scottish Ambulance Service, Fire and Rescue Service and the Scottish Government and other organisations or individuals with relevant interest, knowledge or experience;
- to make recommendations to the Scottish Government for the provision and maintenance of Mountain Rescue Posts in Scotland;
- to maintain the licensing of opiate drugs administered by mountain rescue personnel;
- to promote and encourage the advancement and knowledge of mountain rescue skills;
- to be the representative and liaison organisation for the mountain rescue services in Scotland;
- to administer such funds as are provided by outside bodies or raised on behalf of the organisation for the purpose of fulfilling the purposes of the organisation;
- to further the cause of mountain rescue; and
- to promote safe practice in the Scottish mountains.
- to provide grant funding or other support (including secured or unsecured lending) to any individual or organisation in furtherance of the charitable purposes

Governing Document

Scottish Mountain Rescue is controlled by its Constitution, last updated on 13th April 2020.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT

Continued:

Organisation Structure, Governance and Management

The charity is administered by an Executive which must meet at least twice a year. The Executive consists of "Executive Officers" and "Non-Executive Officers". Both Executive and Non-Executive Officers are individuals who are either members of a voting member and are elected on to the Executive or are individuals who have been co-opted on to the Executive. The Executive are volunteers with careers in a wide variety of fields and are all active members of various voluntary mountain rescue teams around Scotland.

The Executive generally carry out the day to day business of the organisation and are accountable to the Members for this. The Executive also have responsibility for submitting relevant business for discussion by and the decision of the Members at Members' meetings (General Committee). It is acknowledged that the Executive Officers and Non-Executive Officers are the organisation's Charity Trustees. It also contains representatives from Police Scotland.

Executive and Non-Executive Officers hold office for a period of three years. Executive and Non-Executive Officers may stand for re-election at (and after) the end of their period in office. With the exception of the Treasurer and the Medical Officer, Executive and Non-Executive officers are not eligible for re-election to their existing position after the sixth consecutive year in that position.

Members of Scottish Mountain Rescue are either voting members or non-voting members. Voting members are operational Mountain Rescue Teams (or, where an operational Mountain Rescue Team is not incorporated, a representative of that team), that wish to be a voting member of the organisation and the organisation has approved its membership. Non-voting members are bodies that have an interest in, or are involved in, Mountain Rescue in Scotland but who are not voting members (or, in the case of unincorporated bodies, bodies that are not represented by a "Representative") and the organisation has approved its membership.

The General Committee of the charity meets at least twice each year, comprising representatives from the 25 voluntary Teams in Scotland, the RAF and Police Scotland, as well as other organisations.

Recruitment and Appointment of New Trustees

No less than eight weeks prior to the Annual General Meeting, the Secretary circulates to all Members notification of those offices (Executive and Non-Executive) that are due for re-election and invites nominees. In order to be a valid nomination, the nominee must meet the eligibility criteria and the nomination must be proposed by a voting member and Seconded by a voting member. With the exception of the Treasurer, in order to be eligible for election as an Executive Officer or Non-Executive Officer a person must be a member of an incorporated Mountain Rescue Team which is a voting member; or a member of an unincorporated Mountain Rescue Team whose Representative is a voting member; or must be co-opted. In the event of a casual vacancy arising, the Executive has the power to appoint a temporary Officer to serve until the next Annual General Meeting. The position must then be subject to election.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT

Continued:

With the exception of the Treasurer, wherever possible and appropriate, any individual appointed as a temporary Officer should be a member of a Voting Member. All Officers are elected by a simple majority of those voting at the Annual General Meeting.

Scottish Mountain Rescue currently represents 25 voluntary (at the end of March we welcomed Tayside Mountain Rescue Team as a returning member), Police Scotland and RAF mountain rescue teams. The voting member Mountain Rescue Teams during 2020/2021 were:

Voluntary Teams

Aberdeen MRT	Glenelg MRT	Ochils MRT
Arran MRT	Glenmore Lodge MRT	Skye MRT
Arrochar MRT	Hebrides MRT	Tayside MRT
Assynt MRT	Killin MRT	Torridon MRT
Borders SAR	Kintail MRT	Tweed Valley MRT
Braemar MRT	Lomond MRT	SARDA Scotland
Dundonnell MRT	Moffat MRT	SARDA Southern Scotland
Galloway MRT	Oban MRT	Scottish Cave Rescue Organisation
		Search and Rescue Aerial Association

Others

Police Scotland (Grampian) MRT	Police Scotland (Strathclyde) MRT
Police Scotland (Tayside) MRT	RAF Kinloss MR

In addition, Mountain Rescue England and Wales is a non-voting member.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees of the charity spent the start of the financial year assessing and putting in place actions to mitigate the risks and impacts of Covid-19. These were assessed throughout the year and updated as required.

The greatest risk to Scottish Mountain Rescue's continuation would be the lack of resilience in its ability to fill key executive posts. The Executive continue to work closely with the General Committee advising them of key posts that are available for election at an early stage in order that potential candidates are identified. Support and advice is offered in terms of understanding the demands of the role. During the financial year we welcomed 2 additional team members who supported the executive.

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ORGANISATION STRUCTURE, GOVERNANCE AND MANAGEMENT

Continued:

A further identified risk to the charity would be a significant reduction in the level of donations received. In order to mitigate this risk, we appointed a Head of Development to support our fundraising function. The appointment of the Head of Development has proved to be highly successful and we continue to see an increase in our regular donations. The Head of Development responsible for fundraising was appointed in the financial year 2018/2019.

To mitigate the risks of loss of income as a result of Covid-19 and the cancellation of fundraising events work was undertaken to identify alternate means of raising funds through virtual events.

Another identified risk would be the ability of Scottish Mountain Rescue to continue to secure funding streams for the continuation of its purposes. Whilst some activities attract a level of specific funding, without the continued goodwill of the public Scottish Mountain Rescue has no other source of income to apply to its general activities.

A risk register has been put in place and has recently been updated to reflect the challenges of Covid-19.

Approved by Scottish Mountain Rescue Trustees at their meeting held on 6 November 2021.

.....
[Redacted Signature]

[Redacted Name] (Scottish Mountain Rescue Chair) – Trustee

Date: 6 November 2021

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE INDEPENDENT AUDITOR'S TO THE TRUSTEES OF SCOTTISH MOUNTAIN RESCUE

We have audited the financial statements of Scottish Mountain Rescue on pages 27 to 44 for the year ended 31 March 2021 which comprise the Statements of Financial Activities, the Balance Sheets and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's Trustees, as a body, in accordance with Section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditors

As explained more fully in the Statement of Trustees' responsibilities set out on page 2 the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements with applicable law and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practice Board (APB's) Ethical Standards for Auditors.

Scope of the Audit of the Financial Statement

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeprivate.

Opinion on the Financial Statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the accounts have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

SCOTTISH MOUNTAIN RESCUE

REPORT OF THE INDEPENDENT AUDITOR'S TO THE TRUSTEES OF SCOTTISH MOUNTAIN RESCUE

Continued:

Matters on which we are required to Report by Exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' annual report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for the audit.

Senior Statutory Auditor

[REDACTED]

Signed: [REDACTED]-----

Date: 20-11-2024

Hogg & Thorburn

Moat House
14 Gala Park
GALASHIELS
TD1 1EX

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

SCOTTISH MOUNTAIN RESCUE

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income and Endowments From:					
Donations and Legacies	1	415,857	161,966	577,823	640,159
Charitable Activities	2	5,081	485,823	490,904	1,229,139
Other Trading Activities	3	40	0	40	382
Investments	4	<u>4,558</u>	<u>0</u>	<u>4,558</u>	<u>10,511</u>
Total Incoming Resources		425,536	647,789	1,073,325	1,880,191
Expenditure On:					
Raising Funds	5	6,088	0	6,088	7,305
Charitable Activities	6	109,467	651,106	760,573	1,969,554
Other Expenditure	7	<u>183</u>	<u>0</u>	<u>183</u>	<u>985</u>
Total Resources Expended		115,738	651,106	766,844	1,977,844
NET INCOMING/(OUTGOING) RESOURCES Before Transfers					
		309,798	(3,317)	306,481	(97,653)
Gross Transfers Between Funds	8	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming/(Outgoing) Resources		309,798	(3,317)	306,481	(97,653)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		<u>489,507</u>	<u>246,629</u>	<u>736,136</u>	<u>833,789</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>799,305</u></u>	<u><u>243,312</u></u>	<u><u>1,042,617</u></u>	<u><u>736,136</u></u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

SCOTTISH MOUNTAIN RESCUE

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
FIXED ASSETS					
Intangible Assets	9	140	0	140	280
Tangible assets	9	<u>0</u>	<u>11,078</u>	<u>11,078</u>	<u>17,943</u>
					18,223
Total Fixed Assets		140	11,078	11,218	
CURRENT ASSETS					
Stock	10	3,523	0	3,523	3,573
Debtors	11	1,851	0	1,851	40,409
Prepayments	12	4,028	6,853	10,881	59,760
Cash and Bank	13	<u>775,219</u>	<u>243,312</u>	<u>1,018,531</u>	<u>668,123</u>
Total Current Assets		784,621	250,165	1,034,786	771,865
LIABILITIES					
CREDITORS					
Amounts falling Due Within One Year	14	(2,533)	(512)	(3,045)	(3,952)
Deferred Income	15	<u>(342)</u>	<u>0</u>	<u>(342)</u>	<u>(50,000)</u>
NET CURRENT ASSETS		<u>781,746</u>	<u>249,653</u>	<u>1,031,399</u>	<u>717,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>781,886</u>	<u>260,731</u>	<u>1,042,617</u>	<u>736,136</u>
NET ASSETS		<u>781,886</u>	<u>260,731</u>	<u>1,042,617</u>	<u>736,136</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	8			781,886	489,507
Restricted Funds				<u>260,731</u>	<u>246,629</u>
TOTAL FUNDS				<u>1,042,617</u>	<u>736,136</u>

Scottish Mountain Rescue Financial Statements for the year ended 31 March 2021 were approved by the Trustees at their meeting on 6 November 2021 and were signed on its behalf by:



Date:

24/11/2021



Date: 6/11/2021

SCOTTISH MOUNTAIN RESCUE

STATEMENT OF CASH FLOWS

	2021 Total Funds £	2020 Total Funds £
Cash Flow from Operating Actives		
Donation and Legacy Income	577,823	640,159
Charitable Activities	490,904	1,229,139
Other Activities-Trading	40	382
Investment Income	4,558	10,511
Other Income	0	0
Raising Funds	(6,088)	(7,305)
Charitable Activities	(760,573)	(1,969,554)
Other Expenses	(183)	(985)
Net Income/(Expenditure for the Reporting Period as Per the Statement of Financial Activities)	306,481	(97,653)
Adjustments to reconcile net income to net cash provided by activities		
Increase/Decrease in Accrued Income	0	0
Increase/Decrease in Debtors	38,558	(9,085)
Increase/Decrease in Prepayments	48,879	23,859
Stock-Team Badges	50	54
Stock-Fundraising Badges	0	113
Increase in Creditors-Amounts Due One Year	(907)	(1,337)
Deferred Income	(49,658)	(596,803)
Net Cash in/(out) flow from operating activities	343,403	(680,852)
Investing Activities		
Tangible Fixed Assets	0	(20,803)
Depreciation on Fixed Assets/Amortisation on Intangible Assets	7,005	3,742
Net Cash provided by investing activities	7,005	(17,061)
Net Cash Increase/Decrease for period	350,408	(697,913)
Cash at the Beginning of the Period	668,123	1,366,036
Cash at End of Period	1,018,531	668,123

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 ACCOUNTING STANDARDS AND POLICIES

Accounting Policies

Charity Information:

Registered Charity Number (SCIO)

SC045003

Registered Address

Glenmore Lodge
Aviemore
Inverness-shire
PH22 1QZ

Accounting Convention

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared in accordance with the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice Charities (SORP), Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the Financial Reporting Standard (FRS 102) (effective January 2015).

A summary of the principal accounting policies which have been applied consistently, are set out below.

Reserves policy

At the AGM in September 2018 it was agreed by the teams that given the nature of its income Scottish Mountain Rescue aims to hold the equivalent of 1 years' regular expenditure in reserve. This has been a changed. Our previous reserves policy was to hold the equivalent of 2 years' regular expenditure in reserve. When income levels increase and the funds held increase significantly it is the intention of the Committee to utilise the additional funds for a centralised project for the benefit of all teams or as previously agreed distribute unrestricted funds to our member teams for essential front line services.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 ACCOUNTING STANDARDS AND POLICIES

Continued:

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Incoming resources are included gross of any tax recoverable amounts.

Income that is restricted at the request of a donor is included in an existing restricted fund that most closely matches the nature of the restriction unless it is not possible to match the donation to a fund in which case a new fund will be established. Income which has no restrictions attached is included in the General Funds of the charity.

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is virtually certain; this is once confirmation is received from the representatives of the estate(s) that payment of the legacy will be made or properly transferred once all conditions attached to the legacy have been fulfilled and it is virtually certain that the amount of incoming resources is known.

Resources Expended and Recognition of Liabilities

All expenditure is recognised when there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Fundraising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities. 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. Liabilities are recognised when an obligation arises to transfer of economic benefits as a result of past transactions or events.

The charity is not registered for VAT. Any irrecoverable VAT is charged to the statement of financial activities, or capitalised as part of the costs of the related asset, where appropriate. In 2015/2016 rescue charities are able to recover VAT, this has therefore been recognised in the Financial Statements.

Governance costs comprise costs identified as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit, Executive Meeting expenses and General Meeting expenses which support the governance of the organisation.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 ACCOUNTING STANDARDS AND POLICIES

Continued:

Tangible Fixed Assets

Depreciation Policy

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Assets with a single value of less than £3,000 are not depreciated.

Radios	-33% on cost (straight line basis)
Radio Re-programme	-25% on cost (straight line basis)
Equipment	-25% on cost (straight line basis)
Computer equipment	-33% on cost (straight line basis)

Intangible Assets

Amortisation Policy

Amortisation of intangible assets are charged on a straight line basis over a period of 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 and in agreement with the General Committee. 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 of each fund is included in the Trustees report.

Employee benefits

The charity has provided for a staff pension contribution at 5%. There are no other employee benefits.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Income Notes

1 DONATIONS AND LEGACIES

	2021	2020
	£	£
Donation/Legacy Income	444,213	384,226
Donations/Legacies Forwarded to Teams	122,987	248,352
Fundraising Donation Income	10,184	7,286
VAT Recoverable	439	295
	<u>577,823</u>	<u>640,159</u>

Unrestricted	£415,857
Office and Head of Development Contribution	40,000
Donations/Legacies Forwarded to Named Teams	116,847
Donations Restricted for Specific Purposes	5,119
Restricted	£161,966

2 CHARITABLE ACTIVITIES

	2021	2020
	£	£
CAF Training Fund	123,823	154,008
Other	0	1,495
Radio Replacement Funding	0	734,862
Scottish Government Grant Funding	312,000	312,000
Scottish Government Stretcher Fund	50,000	0
Wellbeing Fund	0	5,000
VAT Recoverable	5,081	21,774
	<u>490,904</u>	<u>1,229,139</u>

Unrestricted	£5,081
CAF Training Fund	123,823
Scottish Government Grant	312,000
Scottish Government Stretcher Fund	50,000
Restricted	£485,823

3 OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Team Badges	40	0
Fundraising Badges	0	382
	<u>40</u>	<u>382</u>

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Income Notes Continued

4 INVESTMENT INCOME

	2021	2020
	£	£
Bank Interest	4,558	10,511
	<u>4,558</u>	<u>10,511</u>

Expenditure Notes

5 RAISING FUNDS

	2021	2020
	£	£
Fundraising Costs	4,391	4,863
Just Giving Fees	1,258	2,129
Other Fundraising (VAT)	439	313
	<u>6,088</u>	<u>7,305</u>
Unrestricted	£6,088	

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Expenditure Notes Continued

6 CHARITABLE ACTIVITIES

	2021	2020
	£	£
Amortisation Intangible Fixed Assets	140	882
Annual Reports inc Statistics	4,025	4,937
Accountancy Fees	1,291	884
Audit Fees	2,673	2,000
CAF Training Funding Distributed to Teams	65,345	94,183
CAF Training Funding National Courses Restricted	4,202	56,424
CAF Training Funding National Courses Un-restricted	1,050	6,322
CAF Training National Courses Donation	0	10,208
CAF Training Fund - Underspend (£11,189 Restricted)	0	0
Computer Purchases and Expenses	524	2,581
Conferences	0	9,373
Consultancy Fee	0	1,172
Corporate Clothing	0	1,108
Digital Mapping Fund	0	197
Direct Office Costs	92,352	99,207
Distribution of 'Free Funds' to Teams	0	238,611
Donations/Legacies Distributed to Teams	122,987	248,352
Drone Project	6,224	0
Equipment Purchases and Repairs	536	4,086
Governance Costs	534	5,696
Insurance Costs	41,999	42,815
Media and Magazine	1,601	2,455
Membership Fees	1,290	1,314
Other Duties/Fees inc IPT	2,548	248
Postage and Stationery	2,073	2,267
Post Signs	0	292
Printing	165	336
Radio Replacement Fund	35,580	784,215
Scottish Government Grant Distribution	312,000	312,000
Stretchers	54,287	0
Team Badges	50	348
Travel & Subsistence (General)	0	3,181
VAT	5,207	22,455
Website	680	9,332
Wellbeing Fund	1,210	2,073
	<u>760,573</u>	<u>1,969,554</u>
Unrestricted	£109,467	
Restricted	£651,106	

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Expenditure Notes Continued

7 OTHER EXPENDITURE

	2021	2020
	£	£
Hospitality/Miscellaneous	183	0
Parliamentary Reception	<u>0</u>	<u>985</u>
	<u>183</u>	<u>985</u>

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8 MOVEMENT IN FUNDS

	At 01/04/2020	Incoming Resources	Outgoing Resources	Net Movement in Funds	Transfers Between Funds	At 31/03/2021
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	312,718	419,356	71,224	348,132	37,491	698,341
Badges (Team)	0	40	51	(11)	11	0
Badges (Fundraising)	0	0	0	0	0	0
Benevolent Fund	50,000	0	0	0	0	50,000
CAF Training (20%)	5,895	0	1,050	(1,050)	14,620	19,465
Central Administration	0	0	12,183	(12,183)	12,183	0
Digital Mapping	1,265	0	0	0	0	1,265
Donations Forwarded	0	6,140	6,140	0	0	0
Fundraising Other	0	0	300	(300)	300	0
Head of Development	0	0	23,580	(23,580)	23,580	0
Radio Replacement Fund	108,185	0	0	0	(108,185)	0
Training Fund	0	0	0	0	20,000	20,000
Wellbeing Fund	11,444	0	1,210	(1,210)	0	10,234
	<u>489,507</u>	<u>425,536</u>	<u>115,738</u>	<u>309,798</u>	<u>0</u>	<u>799,305</u>
Restricted Funds						
CAF Training Funding	23,607	123,823	69,547	54,276	0	77,883
Central Office Donation	16,621	20,000	36,621	(16,621)	0	0
Drone Project	2,508	5,119	6,224	(1,105)	0	1,403
Equipment Donation	3,442	0	2,980	(2,980)	0	462
Head of Development	0	20,000	20,000	0	0	0
ICAR Donation	9,505	0	0	0	0	9,505
Isle of Skye	3,450	0	1,307	(1,307)	0	2,143
Radio Replacement Fund	185,962	0	35,580	(35,580)	0	150,382
Restricted Donations	0	116,847	116,847	0	0	0
SGF (Teams)	100	312,000	312,000	0	0	100
Stretcher Fund	0	50,000	50,000	0	0	0
Training	414	0	0	0	0	414
Website/IT	1,020	0	0	0	0	1,020
	<u>246,629</u>	<u>647,789</u>	<u>651,106</u>	<u>(3,317)</u>	<u>0</u>	<u>243,312</u>
Total Funds	<u>736,136</u>	<u>1,073,325</u>	<u>766,844</u>	<u>306,481</u>	<u>0</u>	<u>1,042,617</u>

SGF- Scottish Government Funding

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9 FIXED ASSETS

	2021 £	2020 £
Intangible Assets	140	280
Fixed Assets	<u>11,078</u>	<u>17,943</u>
	<u>11,218</u>	<u>18,223</u>

FIXED ASSET REGISTER

TANGIBLE ASSETS

YEAR ENDED 31 March 2021

Cost	Additions	Disposals	Depreciation @ 31-Mar-20	Charge for year	Depreciation @ 31-Mar-21	NBV @ 31-Mar-21	NBV @ 31-Mar-20
20,803	0	0	2,860	6,865	9,725	11,078	17,943
<u>20,803</u>	<u>0</u>	<u>0</u>	<u>2,860</u>	<u>6,865</u>	<u>9,725</u>	<u>11,078</u>	<u>17,943</u>

FIXED ASSET REGISTER

INTANGIBLE ASSETS

YEAR ENDED 31 March 2021

Cost	Additions	Disposals	Amortisation @ 31-Mar-20	Charge for year	Amortisation @ 31-Mar-21	NBV @ 31-Mar-21	NBV @ 31-Mar-20
2,060	0	0	2,060	0	2,060	0	0
700	0		420	140	560	140	280
1,650	0	0	1,650	0	1,650	0	0
<u>4,410</u>	<u>0</u>	<u>0</u>	<u>4,130</u>	<u>140</u>	<u>4,270</u>	<u>140</u>	<u>280</u>

Scottish Mountain Rescue retain 40 surplus radios in stock, to be held and used by Police Scotland Mountain Rescue Teams. The radios remain an asset of Scottish Mountain Rescue and a signed memorandum of understanding states that if required they would be returned to Scottish Mountain Rescue. Although the single value is less than £3,000, the accumulated value of the 40 radios is considerably more they are therefore held on the balance sheet and will be depreciated accordingly. The depreciation is recognised within the restricted radio replacement fund.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10 STOCKS

	2021	2020
	£	£
Badges (Team)	1,290	1,340
Badges (Fundraising)	2,233	2,233
	<u>3,523</u>	<u>3,573</u>

11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
HMRC - Gift Aid and VAT	534	512
Other	1,317	5,897
Radio Fund Income	0	34,000
	<u>1,851</u>	<u>40,409</u>

12 PREPAYMENTS

	2021	2020
	£	£
Home Office	960	1,234
IKAR	223	229
Insurance	310	116
Lyon Equipment	0	54,287
Other	1,249	1,477
Radio	6,286	0
RECCO	900	1,351
SCVO	244	216
Training	709	850
	<u>10,881</u>	<u>59,760</u>

Notes 10, 11, 12

Unrestricted	£9,516
Restricted	£6,853

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13 CASH AT BANK

	2021 £	2020 £
Restricted		
CAF Training Fund	77,883	23,040
Central Office Support	0	16,721
Drone Project	1,403	2,508
Equipment	462	1,941
IKAR Donation	9,505	9,505
Isle of Skye Fundraising	2,143	97
Other	100	100
Radio Replacement	150,382	134,019
Radio Reprogramming SG Funds	0	1,000
Training	414	39
Website/Intranet	1,020	1,020
	<u>243,312</u>	<u>189,990</u>
Unrestricted	<u>775,219</u>	<u>478,133</u>
Total	<u>1,018,531</u>	<u>668,123</u>

14 CREDITORS AMOUNTS DUE WITHIN ONE YEAR

	2021 £	2020 £
Pension	0	492
Radio Products	512	0
Radio Reprogramming	0	1,000
Other	2,533	2,460
	<u>3,045</u>	<u>3,952</u>
Unrestricted	£2,533	
Restricted	£512	

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15 DEFERRED INCOME

	2021	2020
	£	£
Other	342	0
Stretcher Fund Grant	<u>0</u>	<u>50,000</u>
	<u>0</u>	<u>50,000</u>

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Trustees' Remuneration and Benefits

Trustee remuneration acknowledged that in terms of the Charities and Trustee Investment (Scotland) Act 2005 Non- Executive Officers having "general control and management" of Scottish Mountain Rescue are recognised as Charity Trustees. Payments made to Non-Executive Officers are included below.

Trustee Expenses

During the year Trustees submitted expenses claims and were reimbursed for the following expenses (Mileage/Subsistence/Other claims):

Name	Role	2021 £	2020 £
■ ■■■■■	Chair	0	747
■ ■■■■■	Vice Chair	0	319
■ ■■■■	Secretary	0	1,154
■ ■■■■■■■■	Treasurer	0	1,006
■ ■■■■■■	Training Officer	0	638
■ ■■■■■	Training Officer	0	0
■ ■■■■	Statistician	0	0
■ ■■■■	Equipment Officer	0	0
■ ■■■■■■	Radio Officer	0	297
■ ■■■■■	Medical Officer	0	990

Payments to Trustees

The partner of one Trustees received remuneration and/or expenses during the year ended 31 March 2021. This was paid for attendance at training courses. The following remuneration and expenses were paid:

	2021 £	2020 £
■ ■■■■	700	1,478
■ ■■■■■■■■	0	87
■ ■■■■■	0	1,163
Cover to Cover	0	400

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Payments and Benefits

Scottish Mountain Rescue remunerate volunteers for agreed services they provide to the Charity. They provide a service on our national training courses as instructors. In addition to the employees who support our national training programme two employees provided a central administration service and a further full time employee provides a role within fundraising. Those who are registered with HMRC as being self employed or a company are able to raise invoices. For those who are not registered with HMRC as being self employed or a company, Scottish Mountain Rescue makes remuneration payments net of Tax and (if appropriate) National Insurance contributions. The number of volunteers remunerated is detailed below:

	2020/21	2019/20
Average number of staff paid net of tax and national insurance (if appropriate) for this financial year	49	46
Management and Administrative staff	3	3
Training Course staff	45	42
Design and Printing	1	1

	2021 £	2020 £
Gross Remuneration Paid	81,146	85,649
	<u>81,146</u>	<u>85,649</u>

Employees receive allowable travel and subsistence

Scottish Mountain Rescue employ 2 staff to manage and run our central office based at Glenmore Lodge and an additional member of staff is appointed to provide a fundraising role. Auto Enrolment for Scottish Mountain Rescue employees took place August 2017 and the employers contribution toward the pension is 5% of total salary.

SCOTTISH MOUNTAIN RESCUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

POST BALANCE SHEET EVENTS

In the financial year 2020/21 we were advised of a substantial legacy in favour of Scottish Mountain Rescue with a copy of the Confirmation granted for the estate received in December 2020. We were advised on the 7th of April that further to previous correspondence the property of the estate had been sold and an interim payment of the residue of £82,500 would be made. This represented approximately 15% of the net sale proceeds, as per our share of the residue under the will. We were further advised at the beginning of July that have more of the estate had been ingathered and a further distribution of £225,000 would be made, this has now been received. The income from this legacy will be recognised in the next financial year.