

**Charity registration number: SCO044098**

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

**Annual Report and Financial Statements**

**for the Year Ended 31 March 2024**

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

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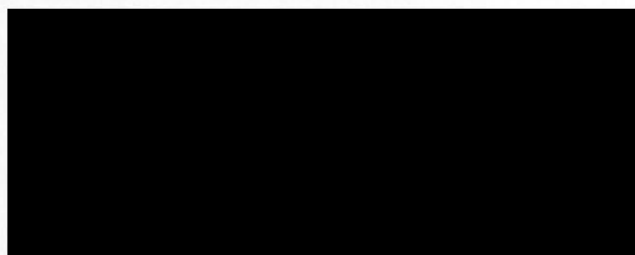
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**Killin, Callander and District Search and Rescue Group  
Operating as - Killin Mountain Rescue**

**Reference and Administrative Details**

**Trustees**



**Principal Office**

Ardshean  
3 Craignavie Road  
Killin  
Pertshire  
FK21 8SH

**Charity Registration Number**

SC0044098

**Independent Examiner**



Abacus 460 Ltd  
Beechcroft  
Blackhill Rd  
Forth  
South Lanarkshire  
ML11 8ET

**Bankers**

Royal Bank of Scotland plc

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

## **Trustees' Report**

The Trustees of Killin, Callander and District Search and Rescue Group (Operating as - Killin Mountain Rescue) present their report and accounts for the year ended 31 March 2024.

### **Structure, Governance and Management**

#### **Governing document**

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

#### **Organisational structure**

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

#### **Trustees**

The maximum number of trustees on the Board is 9, and the minimum is 7. Full Members elect the five Office Bearer trustees, with the further trustees being chosen by either the Board of Full members, and role dependant, may be chosen from outside the membership.

#### **Reference and administrative details**

Information about the charity is set out on page 1.

Trustees have prepared this annual report and charity accounts to meet the requirements of Scottish charities set out by the Office of the Scottish Charity Regulator.

#### **Objectives and activities**

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

- The saving of lives;
- The advancement of health;
- The location and relief of people who are lost, injured, missing or otherwise in need of assistance, in the mountains and other inaccessible areas within Killin, Callander and surrounding district;
- To render assistance to other search and rescue teams in Scotland on request; and
- To assist the Police in other emergency situations where our resources can provide public benefit.



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

**Trustees' Report**

**Charitable activities**

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

**Achievements and performance from 01 April 2023 to 31 March 2024**

**Callouts**

***Callouts: 34***

***Volunteer hours: 1280.5***

***People helped: 39***

The start of 2023-24 period continued with the same level of business experienced in the previous years following the Covid pandemic, with a significant number of incidents still related to new hillwalkers with little experience carrying out 'Munro bagging'. Such incidents were often due to poor navigation skills together with no map or compass, with a reliance instead on phone-based mapping apps. However, lower leg injuries were still a common feature to callouts.

Over the twelve months, KMRT worked closely with many other teams either where incidents straddled operational boundaries or where additional numbers were required. One particular incident in 2023 involved five civilian teams, two SARDA teams and a Police Scotland team. The Team experienced fewer callouts at the start of 2024 than usual, with only 5 leading up to April, and three of those were to assist one of our neighbouring teams, Tayside MRT.

Callout locations have ranged throughout the patch, but the usual places of Ben More and Ben A'an featured heavily. The West Highland Way was also a source of multiple callouts, with two particular incidents one day after the other in almost the same location. During the second incident we met the casualty from the previous day who had recovered and was continuing their expedition.

**Training**

***First Aid training evenings: 9***

***Weekday training evenings: 12***

***Weekend training days: 12***

***Joint interagency training: 3***

***Joint training with other Scottish Mountain Rescue (SMR) teams: 2***

***SMR training days: 9***



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

### **Trustees' Report**

To ensure that Team members were appropriately skilled to carry out rescues, we met regularly for full team training, normally meeting one weekday evening and one weekend day each month, taking a short break from the official training programme over the summer holiday. The training at these full team events covered a variety of topics, including rigging, first aid, line search techniques and winter skills.

The team had a training weekend away in the Cairngorms with external instructors at the end of February. The aim was to brush up on winter skills, or for trainees, to learn new ones. Whilst there was less snow than had been hoped for, the weather over the weekend was excellent, and provided great conditions to be trained in. An important aspect to the weekend away was the opportunity it provided to deepen friendships amongst the members. The feedback from those there was extremely positive, and therefore another weekend has been booked for 2025.

The regular First Aid nights continued, allowing both First Aiders and Casualty Carers to refresh or learn new skills, and therefore being able to provide casualties with a high level of treatment and management until they can reach transport onto definitive care.

Ochils MRT hosted the annual joint training with Lomond MRT and ourselves, with Scottish Cave Rescue Organisation sending some representatives. The day was well organised and hugely beneficial, despite the fact that the proceeding weather had been atrocious with flood warnings in place.

Members once again took up the opportunity to attend courses organised by SMR: the annual SMR Conference, Casualty Care, 4x4 driving, Incident Management and Winter Skills.

### **Changes**

Over the course of 2023 the trustees met with a number of leaders from other mountain rescue teams to discuss their management structures and models, with the view to reviewing and updating KMRTs own constitution and operating model. Following this in-depth review, the trustees provided the membership with proposed changes, which were voted on at the AGM in October and accepted. One of the more significant changes was the creation of an Operating Committee, allowing the Board to focus on the management of the charity, and the Operational Committee on the day-to-day running of the team. Another change was to allow the Board to contain non-member trustees, and importantly, the selection of a chair from out with the membership. This change was in part due to a recognition that many operational members have limited time to give on top of their normal volunteer hours, as well as utilising people with skills relevant to charity leadership who may not be able to or wish to be an active mountain rescuer. As at April 2024 the post of chair had been advertised and the team was awaiting applications.

### **Developing for the future**

Unfortunately, the construction of the garage at Lochearnhead had been held up by legalities, and no progress in the construction was possible. However, it is hoped that these issues will be resolved soon so that the team can make the garage ready for the new 4x4 arriving.

The 4x4 that we received an anonymous donation for has been purchased and will shortly be going to the converters to make it fully kitted out for team use.

The team has had use of a garage at the police station in Callander for many years, which has been very useful. However, without proper heating, insulation or racking, it was often difficult to properly dry out wet equipment. The Board agreed to look at upgrading the facility, and having received quotes for the necessary work, hope to have the upgrades carried out over the next year.

We are very grateful to our supporters who help in so many ways, but especially for the funds they raise for us, whether it's pennies or pounds. Without them, the Team could not operate.



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

**Trustees' Report**

**Membership**

Due to the likely retirement of more members, we advertised for new trainee members, and as done previously, conducted a selection day on Meall nan Tarmachan which included navigation, problem solving (putting together a MacInnes MK6 stretcher) and general team work challenges, as well as a general assessment of hill fitness. Out of the six, three were selected to start training with the team in November 2023. As expected, the team experienced further retirements, 4 in total. We expect to be running another period of recruitment during the summer, in the hope of getting trainees starting in September.

**Events**

The Team assisted with various community related events over the year, providing first aid cover and marshalling at the Killin Show, Killin 10K and Canmore Street Ceilidh. We also provided educational talks to a walking club and several Scout groups. These talks included tips on safe hill walking, as well as what to do in case of emergency. We are grateful for these opportunities, and for the donations that these groups provided.

**Financial Review**

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

Trustees consider the financial position to be satisfactory.

The charity closed the year with total funds of £195,383.

**Principal funding sources**

- Donations £21,007
- Scottish executive funding £14,893
- SMR Payments £6,883
- Collection cans £985
- Bank interest £412
- Other £1,893

**Financial policy**

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

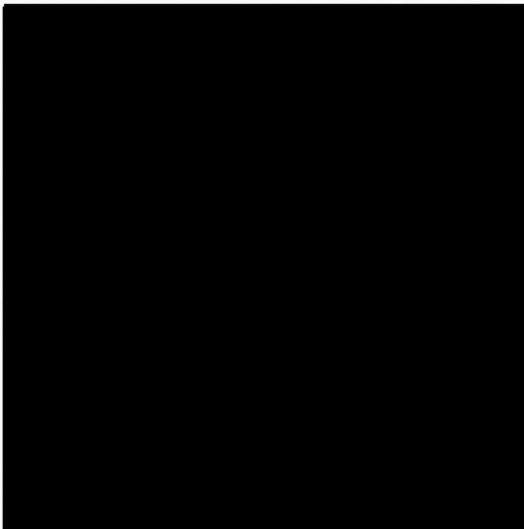
**Killin, Callander and District Search and Rescue Group  
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**Trustees' Report**

**Reserves policy**

The organisation will hold unrestricted reserves of £6,582 or equivalent to 3 months operating costs based on the previous year's accounts (whichever is higher). Unrestricted reserves at 31 March 2024 were £195,383.

The annual report was approved by the trustees of the charity on 25 July 2024 and signed on its behalf by:





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

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

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

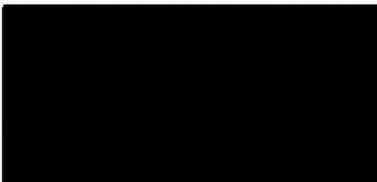
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Abacus 460 Ltd  
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ML11 8ET

25 July 2024

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

**Statement of Receipts and Payments for the Year Ended 31 March 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Receipts</b>				
Grants and donations	45,661	0	45,661	97,132
Income from investments other than land and buildings	412	0	412	134
	<u>46,074</u>	<u>0</u>	<u>46,074</u>	<u>97,267</u>
<b>Receipts from asset and investment sales</b>				
Proceeds from sale of fixed assets	575	0	575	0
	<u>575</u>	<u>0</u>	<u>575</u>	<u>0</u>
<b>Total receipts</b>	<u><u>46,649</u></u>	<u><u>0</u></u>	<u><u>46,649</u></u>	<u><u>97,267</u></u>
<b>Payments</b>				
Payments relating directly to charitable activities:				
Grants and donations	24,483	0	24,483	15,189
Governance costs:				
Legal costs	1,344	0	1,344	0
	<u>25,827</u>	<u>0</u>	<u>25,827</u>	<u>15,189</u>
<b>Payments relating to asset and investment movements</b>				
Purchases of fixed assets	28,510	15,000	43,510	60,627
	<u>28,510</u>	<u>15,000</u>	<u>43,510</u>	<u>60,627</u>
<b>Total payments</b>	<u><u>54,337</u></u>	<u><u>15,000</u></u>	<u><u>69,337</u></u>	<u><u>75,816</u></u>
<b>Net receipts (payments)</b>	<u>(7,688)</u>	<u>(15,000)</u>	<u>(22,688)</u>	<u>21,451</u>
Transfers (from)/to funds	0	0	0	0
<b>Surplus (deficit) for year</b>	<u><u>(7,688)</u></u>	<u><u>(15,000)</u></u>	<u><u>(22,688)</u></u>	<u><u>21,451</u></u>



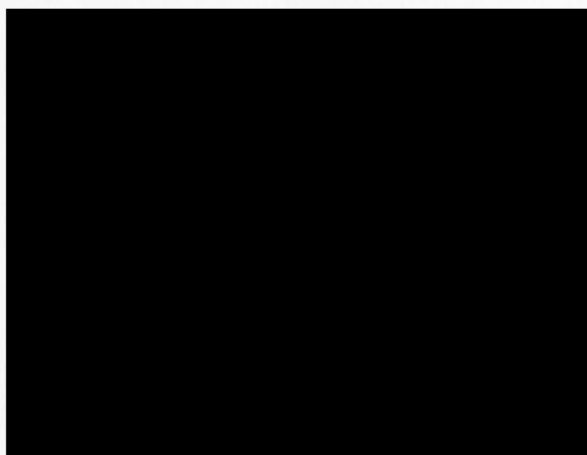
**Killin, Callander and District Search and Rescue Group**  
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**(Charity Registration number: SCO044098)**  
**Statement of Balances as at 31 March 2024**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Funds reconciliation</b>				
Cash and bank balances at start of year	203,071	15,000	218,071	196,620
Surplus (deficit) for the year	(7,688)	(15,000)	(22,688)	21,451
<b>Cash and bank balances at 31 March</b>	<b><u>195,383</u></b>	<b><u>0</u></b>	<b><u>195,383</u></b>	<b><u>218,071</u></b>
<b>Fixed assets</b>				
Buildings	18,341	0	18,341	19,306
Contents	816	0	816	0
Tools and equipment	109	0	109	0
Vehicles	91,652	14,875	106,527	84,121
Trailers	721	0	721	900
Infra red camera	619	0	619	1,350
IT equipment	2,404	0	2,404	300
Radios	20,455	0	20,455	29,175
Stretchers	6,332	0	6,332	16,235
Technical search and rescue equipment	10,725	0	10,725	0
	<b><u>152,174</u></b>	<b><u>14,875</u></b>	<b><u>167,049</u></b>	<b><u>151,387</u></b>

The notes on pages 10 to 14 form an integral part of these financial statements.

The financial statements on pages 8 to 14 were approved by the trustees, on 25 July 2024 and signed on its behalf by:



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

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**1 Basis of Accounting**

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

**2 Funds**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**3 Related party transactions**

There were no related party transactions for the period ended 31 March 2024.

**4 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the period ended 31 March 2024.

**Trustees' expenses**

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

Current Trustees (6) - £722.19 and Previous Trustees (1) - £35.66

**5 Grants and donations**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
General running costs	15	0	15	0
Donations	21,007	0	21,007	56,055
Team equipment	846	0	846	
Collection cans	985	0	985	538
Scottish Executive Funding	14,893	0	14,893	15,255
SMR payments	6,883	0	6,883	6,602
Member clothing	192	0	192	276
Miscellaneous	0	0	0	18,406
Construction costs	840	0	840	0
	<u>45,661</u>	<u>0</u>	<u>45,661</u>	<u>97,132</u>



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

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**6 Income from investments other than land and buildings**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
RBS bak interest	412	0	412	134
	<u>412</u>	<u>0</u>	<u>412</u>	<u>134</u>

**7 Proceeds from sale of fixed assets**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sale of fixed assets	575	0	575	0
	<u>575</u>	<u>0</u>	<u>575</u>	<u>0</u>

**8 Payments relating directly to charitable activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Grants and donations</b>				
Donations	25	0	25	0
Vehicle fuel	2,179	0	2,179	1,995
Vehicle costs	5,351	0	5,351	0
Member clothing	3,881	0	3,881	7,052
Team equipment	4,268	0	4,268	1,844
Training	4,311	0	4,311	1,827
General running costs	4,465	0	4,465	2,446
Other	0	0	0	25
Miscellaneous	3	0	3	0
	<u>24,483</u>	<u>0</u>	<u>24,483</u>	<u>15,189</u>
<b>Governance costs</b>				
Independent examiner's fees	500	0	500	0
Legal costs	1,344	0	1,344	0
	<u>1,844</u>	<u>0</u>	<u>1,844</u>	<u>0</u>
	<u>26,327</u>	<u>0</u>	<u>26,327</u>	<u>15,189</u>

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

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**9 Payments relating to asset and investment movements**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Purchases of fixed assets	28,510	15,000	43,510	60,627
	<u>28,510</u>	<u>15,000</u>	<u>43,510</u>	<u>60,627</u>



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

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**10 Fixed assets**

Assets	Date Acquired	Qty	Value 2024
<b>Buildings</b>			
Lochearnhead Garage (incomplete - shell only)(£193	2022		£18,341
<b>Contents</b>			
Filing cabinets (£303)	18/04/2023	2	£256
Filplastic storage boxes (£191)	09/06/2023	3	£191
Filplastic storage boxes and lids (£297)	22/08/2023	3	£297
LED wall lights (£72)	05/10/2023	2	£72
<b>Tools and equipment</b>			
HD jump leads (£34)	05/06/2023	1	£34
Ammo box for flares (£75)	17/08/2023	1	£75
<b>Vehicles</b>			
Land Rover 110 safari (£29,500)	2014		£1,550
Renault Mini bus	2009		£4,005
Toyota Hilux (£23,600)	2018		£12,040
MAN Control van (£60,720)	2022		£54,649
Toyota Hilux, SK24 FNR (£34,571)	18/03/2024	1	£34,283
<b>Trailers</b>			
Killin Equipment Trailer	2019		£721
Callander Equipment Trailer	1995		£0
Lochearnhead Equipment Trailer	1995		Sold
<b>Infra red camera</b>			
Killin infra red camera	2012		£0
Callander infra red camera	2012		£0
Mavic Drone and accessories	2019		£619
<b>IT equipment</b>			
Dell laptops (£2739)	13/4/2023	2	£2,054
Laptop case, waterproof (£99)	18/5/2023	1	£99
Shock cases for Samsung tablets (£45)	24/11/2023	3	£45
ipads		2	£103
Asus laptop computers		2	£103
<b>Radios</b>			
MAN van VHF kit (£515)	12/5/2023	1	£397
Hytera radio	2020	49	£16,500
Vehicle radio		5	£2,320
Repeater		1	£619
Base set		2	£619
<b>Stretchers</b>			
Killin McInnes Mk 6 stretcher	2020		£1,583
Killin Titan stretcher	2020		£1,583
Callander McInnes Mk 6 stretcher			£1,583
Callander Titan stretcher	2020		£1,583
<b>Technical search and rescue equipment</b>			
Medisol defibs, Schiller AED plus pads (£4208)	08/06/2023	2	£3,682
Medical grab bags, wipe clean (£256)	19/06/2023	3	£256
Medical drugs bags (£105)	19/12/2023	3	£105
Killin Search and Rescue Equipment			£3,165
(Additional Rigging Equipment purchased)			
Callander Search and Rescue Equipment			£3,165
(Additional Rigging equipment purchased)			
Lochearnhead Search and Rescue Equipment			£352
<b>Total Value of assets</b>			<b>£167,049</b>



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

**Notes to the Financial Statements for the Year Ended 31 March 2024**

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

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

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

The trailer was sold, monies received 11/4/2023 £575.30

Items purchased in April depreciated 1 whole year. Items over £500 purchase depreciated pro-rata. Other items not depreciated until following year.

**11 VAT**

The total amount of VAT that will be reclaimed in the future for this financial year is £9,347.58