

# Mountain Aid

## Report and Accounts

31<sup>st</sup> March 2020

### **Mountain Aid**

**Trustees' Annual Report and Accounts for the year ended 31<sup>st</sup> March 2020**  
**Scottish Charity Number SC040294**

### **Current Trustees**

Mrs Mairi Paterson (Secretary) appointed trustee with effect from 1<sup>st</sup> April 2018  
Mr Robert Jopling (Treasurer) appointed trustee with effect from 1<sup>st</sup> April 2018  
Ms Marguerite Robertson appointed trustee with effect from 1<sup>st</sup> April 2018  
Mr Tony Bradshaw appointed trustee with effect from 1<sup>st</sup> April 2018  
Mrs Karin Helwig appointed trustee with effect from 1<sup>st</sup> April 2018  
Mr Alex Slimon appointed trustee with effect from 1<sup>st</sup> April 2018  
Mrs Jane Kale appointed trustee with effect from 1<sup>st</sup> April 2018  
Mrs Susan Beech appointed trustee with effect from 1<sup>st</sup> April 2018

### **Other Trustees during the year**

All listed Trustees have been Trustees for the entire accounting year

Mr Shaun Rands who was appointed a trustee with effect from 1<sup>st</sup> April 2018, resigned as Chairman on 24 August 2020, for family and business reasons. A new Chairman will be appointed in the near future.

### **Contact Address**

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

### **Registered Address**

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

### **Recruitment and appointment of Trustees**

All of the Mountain Aid Trustees are appointed or reappointed by the members at our annual general meeting. Our next AGM will be held in October 2020 where our members will have an opportunity to elect or re-elect Trustees.

### **Governing Document**

Mountain Aid is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

### **Charitable purposes**

Our purposes, as recorded in our constitution, are:

1. To supply equipment and/or services, not readily available from other sources, to persons injured as a result of a climbing/hillwalking accident to help ease their situation.
2. To supply equipment to mountain rescue teams to maintain or improve upon the efficient performance of their activities, where such equipment is not available from other sources
3. To promote mountain safety awareness in all its forms through free or subsidised education and training.

### **Activities and achievements**

#### Skills training

In the last reporting year Mountain Aid have provided eleven separate training courses, which were free to the participant. The navigation and winter courses were delivered by a fully qualified and experienced mountaineering instructor. Due to availability issues, a first aid course was not offered, but Mountain Aid increased the navigation offering to compensate:

8 Confidence with Navigation courses providing 64 training spaces  
3 Winter Skills courses providing 24 training spaces

Continued use of a revitalised website, Facebook, improved booking system, and planning a year in advance has helped to ensure that a current 'interest' list is maintained, such that courses are booked very quickly, with little wastage.

#### Confidence with Navigation:

A one-day practical course aimed at those hill walkers who have previously been guided on their ventures, but want to develop the skill and confidence to proceed on Scottish hills without depending on others. It is designed to replace, re-vitalise and revise rusty skills or gaps in map and compass work with tips, skills and real-time practice.

Of the eight courses (64 spaces in total) 55 spaces were taken representing a 86 % attendance rate. Of those taking up training 39 were female (71%), and 16 male (29%).

#### Winter skills

Aimed at hill walkers who have been active throughout the summer months and want to gain sufficient skills to continue to enjoy our mountains safely in winter conditions with the right equipment and appropriate techniques.

The format was significantly changed this year. It was decided to reduce the number of courses, but offer a two day course as opposed to a single day course. This allowed for greater flexibility on training delivery, with the second day aimed at putting the skill learned from day one into use by undertaking specific route journey.

Of the three courses (24 spaces in total) 23 spaces were taken, representing a 96% attendance rate. Of those taking up training 16 were female (61%) and 9 male (39%)

#### Corbetts for Courses (C4C)

The main fundraising event in 2019/20 was Corbetts for Courses which took place between May and July. Over the three months over there were more than 200 ascents of Corbetts (Scottish hills between 2,500 and 3,000 feet and a drop of at least 500 feet all around) were undertaken by more than 70 participants, some four legged, many climbing several hills.

The sum of almost £1300 was raised. This will enable Mountain Aid to continue to fund navigation and winter skills courses, which are free to participants.

#### **Plans for 2020/2021**

Due to covid-19 pandemic the navigation courses for 2020 had to be postponed.

#### **Further developments**

It should also be noted that the Trustees are currently considering a change of status from an unincorporated association to a Scottish Charitable Incorporated Organisation SCIO. In this regard the Trustees have sought the assistance of the Scottish Council for Voluntary Organisations SCVO. This process is ongoing and it is unlikely that further courses, etc will be planned until this process is complete.

### **Trustee remuneration and expenses**

The Trustees did not receive any remuneration or expenses during the year, other than reimbursement of out-of-pocket expenses incurred as a result of their dual role as committee members. These are detailed separately.

### **Reserves**

The year 2019/2020 had the prospect of being a very busy year for Mountain Aid with increased receipts for courses; however, the COVID-19 pandemic meant that deposits had to be refunded as a result of courses being cancelled. The charity ended the year with total cash reserves of £15218.78, but is currently holding £315.00 in potentially refundable deposits. Unrestricted funds amount to £14903.78, an increase of £38.06 over the year.

The Trustees are aware of the level of the reserves and will endeavour to increase the number and types of courses being offered and will continue to explore what other support can be offered.

Approved by the Trustees and signed on their behalf

A handwritten signature in black ink, appearing to read 'Robert Jopling', with a stylized flourish at the end.

Robert Jopling  
Treasurer and Trustee  
12 November 2020

## **Independent Examiner's Report to the Trustees of Mountain Aid**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2020 which are set out on pages 7 to 10.

### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee 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 statement**

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

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention.

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



Kate Baxter  
Chartered Tax Advisor  
Baxter Accounting and Tax Services  
12 Southview Road, Blanefield, Glasgow, G63 9JQ

**Mountain Aid****Receipts and Payments for the year ended 31<sup>st</sup> March 2020**

|                                                                 | <b>2020</b>    | <b>2019</b>     |
|-----------------------------------------------------------------|----------------|-----------------|
|                                                                 | <b>£</b>       | <b>£</b>        |
| <b>Receipts</b>                                                 |                |                 |
| <b>Donations</b>                                                | <b>285.75</b>  | <b>464.62</b>   |
| <b>Legacies</b>                                                 | <b>0.00</b>    | <b>0.00</b>     |
| <b>Grants</b>                                                   | <b>0.00</b>    | <b>0.00</b>     |
| <b>Receipts from fundraising activities</b>                     |                |                 |
| Navigation Courses                                              | 0.00           | 70.50           |
| Winter Safety Talks                                             | 0.00           | 1,311.25        |
| Corbetts for Courses (C4C)                                      | 1286.34        | 0.00            |
| <b>Total receipts from fundraising activities</b>               | <b>1286.34</b> | <b>1381.75</b>  |
| <b>Receipts from running courses</b>                            |                |                 |
| Courses donations                                               | 1418.38        | 0.00            |
| Course deposits (received and refunded)                         | 992.39         | 1,085.46        |
| <b>Total receipts from running courses</b>                      | <b>2410.77</b> | <b>1085.46</b>  |
| <b>Gross receipts from trading</b>                              | <b>0.00</b>    | <b>0.00</b>     |
| <b>Receipts from investments, other than land and buildings</b> | <b>0.00</b>    | <b>0.00</b>     |
| <b>Rent from land and buildings</b>                             | <b>0.00</b>    | <b>0.00</b>     |
| <b>Gross receipts from other charitable activities</b>          | <b>0.00</b>    | <b>0.00</b>     |
| <b>Proceeds from sale of fixed assets</b>                       | <b>0.00</b>    | <b>0.00</b>     |
| <b>Proceeds from sale of investments</b>                        | <b>0.00</b>    | <b>0.00</b>     |
| <b>Total Receipts</b>                                           | <b>3982.86</b> | <b>2,931.83</b> |



Robert Jopling  
Treasurer and Trustee  
12 November 2020

| <b>Payments</b>                                         | <b>2020</b>      | <b>2019</b>      |
|---------------------------------------------------------|------------------|------------------|
|                                                         | <b>£</b>         | <b>£</b>         |
| <b>Expenses from fundraising activities</b>             |                  |                  |
| Winter Safety Talks                                     | (0.00)           | (1000.00)        |
| <b>Expenses from providing courses</b>                  |                  |                  |
| Winter Skills Courses                                   | (1440.00)        | (0.00)           |
| First Aid Courses                                       | (0.00)           | (553.00)         |
| Navigation Courses                                      | (1360.00)        | (1980.00)        |
| <b>Total expenses from providing courses</b>            | <b>(2800.00)</b> | <b>(2533.00)</b> |
| <b>Course deposits refunded</b>                         | <b>(1410.76)</b> | <b>(426.50)</b>  |
| <b>Gross trading payments</b>                           | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Investment management costs</b>                      | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Payments relating to charitable activities</b>       |                  |                  |
| Consumables (paper etc)                                 | (0.00)           | (937.20)         |
| Identity                                                | (78.00)          | (71.93)          |
| Auditing                                                | (0.00)           | (0.00)           |
| Venue hire for AGM                                      | (0.00)           | (0.00)           |
| <b>Total payments relating to charitable activities</b> | <b>(78.00)</b>   | <b>(1009.13)</b> |
| <b>Donations to like-minded organisations</b>           |                  |                  |
| <b>Total donations to like-minded organisations</b>     | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Governance costs</b>                                 | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Purchase of fixed assets</b>                         | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Purchase of investments</b>                          | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Total Adjustments</b>                                | <b>(0.00)</b>    | <b>(0.00)</b>    |
| <b>Total Payments</b>                                   | <b>(4288.76)</b> | <b>(4968.63)</b> |
| All funds are unrestricted                              |                  |                  |

Approved by the Trustees and signed on their behalf



Robert Jopling  
Treasurer and Trustee  
12 November 2020

## Mountain Aid

### Statement of Balances as at 31<sup>st</sup> March 2020

|                                                                                                                             | <b>2020</b>     | <b>2019</b>       |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------|
|                                                                                                                             | <b>£</b>        | <b>£</b>          |
| Opening Balance -Bank of Scotland                                                                                           | 14,594.08       | 17,561.48         |
| Opening Balance -PayPal                                                                                                     | 930.60          | 0.00              |
| <b>Total</b>                                                                                                                | <b>15524.68</b> | <b>17,561.48</b>  |
| Total receipts in year                                                                                                      | 3982.86         | 2,931.83          |
| Total payments in year                                                                                                      | (4288.76)       | (4,968.63)        |
| <b>(Deficit) / Surplus for year</b>                                                                                         | <b>(305.90)</b> | <b>(2,036.80)</b> |
| Closing Balance -Bank of Scotland                                                                                           | 14903.78        | 14,594.08         |
| Closing Balance -PayPal                                                                                                     | 315.00          | 930.60            |
| <b>Total</b>                                                                                                                | <b>15218.78</b> | <b>15,524.68</b>  |
| <b>Liabilities</b>                                                                                                          |                 |                   |
| Accounts payable                                                                                                            | (0.00)          | (0.00)            |
| Course deposits refundable                                                                                                  | (315.00)        | (658.96)          |
| <b>Total liabilities</b>                                                                                                    | <b>(315.00)</b> | <b>(658.96)</b>   |
| <b>Unrestricted funds at end of year</b>                                                                                    | <b>14903.78</b> | <b>14,865.72</b>  |
| <b>Change in unrestricted funds in year</b>                                                                                 | <b>38.06</b>    | <b>(2,695.76)</b> |
| <b>Assets</b>                                                                                                               |                 |                   |
| Computer Software                                                                                                           | 0.00            | 250.50            |
| Equipment (for fundraising events)                                                                                          | 113.39          | 113.39            |
| Identity (banners, display stands etc.)                                                                                     | 0.00            | 317.25            |
| The asset value of computer software, banners and display stands has been reappraised due to their condition and/or nature. |                 |                   |
|                                                                                                                             |                 |                   |
|                                                                                                                             |                 |                   |

Approved by the Trustees and signed on their behalf



Robert Jopling  
Treasurer and Trustee  
12 November 2020



**Mountain Aid****Committee Expenses for the year ended 31<sup>st</sup> March 2020**

|                                                                                                         | <b>2020</b> | <b>2019</b> |
|---------------------------------------------------------------------------------------------------------|-------------|-------------|
|                                                                                                         | <b>£</b>    | <b>£</b>    |
| Shaun Rands                                                                                             | (78.00)     | (0.00)      |
| Mairi Paterson                                                                                          | (0.00)      | (0.00)      |
| Robert Jopling                                                                                          | (0.00)      | (28.78)     |
| Susan Beech                                                                                             | (0.00)      | (0.00)      |
| Marguerite Robertson                                                                                    | (0.00)      | (0.00)      |
| Alex Slimon                                                                                             | (0.00)      | (0.00)      |
| Karin Helwig                                                                                            | (0.00)      | (0.00)      |
| Anthony Bradshaw                                                                                        | (0.00)      | (139.20)    |
| (Jim Willsher)                                                                                          | (0.00)      | (43.15)     |
|                                                                                                         |             |             |
|                                                                                                         |             |             |
|                                                                                                         |             |             |
|                                                                                                         |             |             |
| "Expenses" are solely to cover financial outlay for purchases. There are no expenses paid for services. |             |             |

Approved by the Trustees and signed on their behalf



Robert Jopling  
Treasurer and Trustee  
12 November 2020