

Mountain Aid (SCIO)

Report and Accounts

31st March 2022

Mountain Aid (SCIO)

Trustees' Annual Report and Accounts for the period ending 31st March 2022
Scottish Charity Number SC051112

Trustees during the period

Mairi Paterson (Acting Chairman and Secretary)
Robert Jopling (Treasurer)
Jane Kale
Anthony Bradshaw

Contact Address

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

Registered Address

Drumbeg Cottage, Gartness Road, Drymen, G63 0DW

Formation of the organisation

Mountain Aid (Charity No SC040294) was formed in February 2009 as an unincorporated charitable organisation. In 2020, the members agreed that an application should be made to OSCR to change the status of the organisation to a Scottish Charitable Incorporated Organisation. This resulted in the formation of Mountain Aid (SCIO) (Charity No SC051112) and the winding up of Mountain Aid (Charity No SC040294).

All of the assets and liabilities of Mountain Aid (Charity No SC040294) were transferred to Mountain Aid (SCIO) (Charity No SC051112)

Recruitment and appointment of Trustees

The four persons noted above were appointed as trustees with effect from the date of incorporation of the organisation. Trustees will be appointed or reappointed in accordance with the provisions in the Constitution.

Governing Document

Mountain Aid (SCIO) is a Scottish Charitable Incorporated Organisation and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as stated in our constitution, are:

4.1 To seek to reduce the number of Mountain Rescue Team callouts and rescues by promoting mountain safety awareness in all its forms through free or subsidised education and training.

4.2 To provide financial support to Mountain Rescue Teams to help in their rescue efforts.

4.3 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

4.4 To support or initiate other charitable causes which the committee deem suitable. Such causes will normally have direct relevance to mountaineering activities and in particular, safety aspects of these activities

Activities and achievements

Skills training

In the last reporting year Mountain Aid were able to resume their support for a number of mountain skills courses. There were 6 Navigation and 5 Winter Skills courses, all delivered by Andy Cloquet who is a fully qualified and experienced mountaineering instructor.

Navigation

There were 3 x 1 day Navigation with Confidence courses for beginners and 3 x 1 day Developing your Confidence courses for walkers with some experience. Each course catered

for 8 participants (total 48 places) but due a high number of cancellations and no shows there were only 30 participants who actually completed the courses. Majority of those who didn't participate forfeited their deposit but hugely disappointing that we "lost" the opportunity to train 18 people.

Winter Skills

There were 4 x 2 day courses and 1 x 1 day course. Andy has previously advised that it is very difficult to cover everything in 1 day therefore suggested we run 2 days courses to allow participants to learn basics on first day and then practice on second. This is the second time we've run 2 day courses and they appear to be popular. However we do need to be mindful there is an added expense to participants (either overnight stay or double travel costs) therefore we also offered 1 x 1 day course.

There were 30 places available and 27 participants. There were actually a higher number of cancellations but we were able to fill the places through waiting lists. The spaces we couldn't fill were due to people cancelling either the night before or on the morning.

We moved to Eventbrite which is an online booking system during the year. This does help with the booking process as deposit must be paid before a space is allocated but in the event of cancellation there can be a lot of administration involved with refund and then reallocating space.

Plans for 2022/2023

At the beginning of the period a further 4 Navigation Courses were planned for May and June 2022.

Dates for further courses are to be confirmed.

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 charity ended the accounting period with total cash reserves of £14172.04, and no liabilities.

Unrestricted funds amount to £14172.04, an decrease of £1538.58 over the period.

Approved by the Trustees and signed on their behalf

A handwritten signature in black ink, appearing to read 'Robert Jopling'. The signature is written in a cursive style with a large, looping initial 'R'.

Robert Jopling
Treasurer and Trustee
10 August 2022

Independent Examiner's Report to the Trustees of Mountain Aid

I report on the accounts of the charity for the year ended 31st March 2022 which are set out on pages 6 to 9.

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 CTA

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 31st March 2022

	2021/22	2020/21
	£	£
Receipts		
Donations		
Through PayPal Giving Fund	1327.50	48.61
Other	10.00	635.00
Total donations	1337.50	683.61
Legacies	0.00	0.00
Grants	0.00	0.00
Receipts from fundraising activities		
Winter Safety Talks	0.00	0.00
Total receipts from fundraising activities	0.00	0.00
Receipts from running courses		
Income from courses via PayPal	400.00	0.00
Income from courses via Eventbrite	889.76	
Total receipts from running courses	1289.76	0.00
Gross receipts from trading	0.00	0.00
Receipts from investments, other than land and buildings	0.00	0.00
Gross receipts from other charitable activities	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00
Total Receipts	2627.26	683.61

The figures for 2020/21 are taken from the Report and Accounts for Mountain Aid (Charity No SC040294) and are provided for comparison only.

Payments	2021/22	2020/21
	£	£
Expenses from fundraising activities		
Winter Safety Talks	(0.00)	(0.00)
Expenses from providing courses		
Winter Skills Courses	(2520.00)	(0.00)
First Aid Courses	(1320.00)	(0.00)
Navigation Courses	()	(0.00)
Total expenses from providing courses	(3840.00)	(0.00)
Course deposits refunded	(265.00)	(105.00)
Gross trading payments	(0.00)	(0.00)
Payments relating to charitable activities		
Consumables (paper etc)	(0.00)	(0.00)
Identity	(58.00)	(86.77)
Auditing	(0.00)	(0.00)
Venue hire for AGM	(0.00)	(0.00)
Total payments relating to charitable activities	(58.00)	(86.78)
Fees paid to PayPal	(2.84)	(0.00)
Total donations to like-minded organisations	(0.00)	(0.00)
Governance costs	(0.00)	(0.00)
Purchase of fixed assets	(0.00)	(0.00)
Purchase of investments	(0.00)	(0.00)
Total Adjustments	(0.00)	(0.00)
Total Payments	(4165.84)	(191.77)
All funds are unrestricted		

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Mountain Aid

Statement of Balances as at 31st March 2022

	2021/22	2020/21
	£	£
Opening Balance - Bank of Scotland	15452.01	14903.78
Opening Balance - Cooperative Bank – Current account	n/a	n/a
Opening Balance - PayPal	258.61	315.00
Total	15710.62	15218.78
Total receipts in period	2627.26	683.61
Total payments in period	(4165.84)	(191.77)
(Deficit) / Surplus for period	(1538.58)	491.84
Closing Balance - Bank of Scotland	0.00	15452.01
Closing Balance - Cooperative Bank - Current account	12443.77	n/a
Closing Balance - PayPal	1728.27	258.61
Total	14172.04	15710.62
Liabilities		
Accounts payable	(0.00)	(0.00)
Course deposits refundable	(0.00)	(210.00)
Total liabilities	(0.00)	(210.00)
Unrestricted funds at end of period	14172.04	15500.62
Change in unrestricted funds in period	(1538.58)	596.84
Assets		
Equipment (for fundraising events)	0.00	50.00

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Mountain Aid

Trustee Expenses for the year ended 31st March 2022

	2021/22	2020/21
	£	£
Mairi Paterson	(0.00)	(0.00)
Robert Jopling	(58.00)	(86.78)
Jane Kale	(0.00)	(0.00)
Anthony Bradshaw	(0.00)	(0.00)
"Expenses" are solely to cover financial outlay for purchases. There are no expenses paid for services.		

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Approved by the Trustees and signed on their behalf



Robert Jopling
Treasurer and Trustee
10 August 2022