

Mountain Aid (SCIO)

Report and Accounts

31st March 2023

Mountain Aid (SCIO)

Trustees' Annual Report and Accounts for the period ending 31st March 2023
Scottish Charity Number SC051112

Trustees at the beginning of the period

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

Trustees at the end of the period

Jane Kale (Chairman)
Mairi Paterson (Secretary)
Robert Jopling (Treasurer)
Susan Beech
Karin Helwig
Marguerite Robertson
Alexander Slimon

The Trustees noted above were appointed at the Annual General Meeting held on 9 August 2022.

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 status of the organisation was changed to a Scottish Charitable Incorporated Organisation, resulting 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

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 continued mountain skills courses. There were 5 Navigation and 4 Winter Skills courses, all delivered by Andy Cloquet who is a fully qualified and experienced mountaineering instructor.

Navigation

There were 3 x 1 day First Steps with Navigation for beginners and 2 x 1 day Next Steps with Navigation courses for walkers with some experience.

There were 40 places available but only 32 actually attended. Cancellations were all received in week/days before course which made it difficult to fill the spaces. The participants did forfeit their deposit so Andy's costs covered but still lost opportunity for training.

Winter Skills

There were 2 x 2 day courses and 2 x 1 day courses. While we believe 2 day courses offer more thorough training we ran 1 day courses for those who were unable to spare 2 days. We did have one other 2 day course planned but this was cancelled due to lack of snow.

There were 24 places available and 23 participants. 1 person cancelled day before due to illness and was too late to arrange replacement.

Plans for 2023/2024

Plans for 2023/2024 include 4 x 1 day First Steps with Navigation courses planned for Spring 2023 and 4 x 1 day Next Steps with Navigation in Autumn 2023. It is also planned to run Winter Skills courses early 2024 but these do need to consider dates carefully to take into account weather conditions (courses had to be cancelled in March 2023 due to lack of snow). Discussions have been held with a provider regarding First aid courses, which it is hoped will run in late Summer 2023.

There are also discussions being held regarding potential fund-raising events for later in 2023.

Donations

A considerable donation was made to Mountain Aid from funds raised in memory of Annie Bell. Annie was a committee member of Boots Across Scotland, which was forerunner to Mountain Aid.

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 £13784.18, and no liabilities.

Unrestricted funds amount to £13784.18, a decrease of £387.86 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 flourish at the end.

Robert Jopling
Treasurer and Trustee
16 August 2023

Independent Examiner's Report to the Trustees of Mountain Aid

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 5 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 CTA

16 August 2023

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 ending 31st March 2023

	2022/23	2021/22
	£	£
Receipts		
Donations		
Donations from courses via PayPal	0.00	400.00
Donations from courses via Eventbrite	2035.21	889.76
Through PayPal Giving Fund	125.00	1327.50
From Annie Bell Memorial Appeal	1100.00	n/a
Other	6.01	10.00
Total donations	3266.22	2627.26
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
Gross receipts from trading	0.00	0.00
Receipts from investments, other than land and buildings	12.38	0.00
Gross receipts from other charitable activities	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00
Total Receipts	3278.60	2627.26

Payments	2022/23	2021/22
	£	£
Expenses from fundraising activities		
Winter Safety Talks	(0.00)	(0.00)
Expenses from providing courses		
Winter Skills Courses	(1680.00)	(2520.00)
First Aid Courses	(0.00)	(1320.00)
Navigation Courses	(1790.00)	(0.00)
Total expenses from providing courses	(3470.00)	(3840.00)
Course deposits refunded	(40.00)	(265.00)
Gross trading payments	(0.00)	(0.00)
Payments relating to charitable activities		
Consumables (paper etc)	(0.00)	(0.00)
Web presence	(28.78)	(58.00)
Auditing	(0.00)	(0.00)
Venue hire for AGM	(0.00)	(0.00)
Total payments relating to charitable activities	(28.78)	(58.00)
Fees paid to PayPal	(0.00)	(2.84)
Total donations to like-minded organisations	(0.00)	(0.00)
Governance costs (incl insurance)	(127.68)	(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	(3666.46)	(4165.84)
All funds are unrestricted		

Mountain Aid

Statement of Balances as at 31st March 2023

	2022/23	2021/22
	£	£
Opening Balance - Bank of Scotland	n/a	15452.01
Opening Balance - Cooperative Bank – Current account	12443.77	n/a
Opening Balance - PayPal	1728.27	258.61
Total	14172.04	15710.62
Total receipts in period	3278.60	2627.26
Total payments in period	(3666.46)	(4165.84)
(Deficit) / Surplus for period	(387.86)	(1538.58)
Closing Balance - Bank of Scotland	n/a	0.00
Closing Balance - Cooperative Bank - Current account	1071.80	12443.77
Closing Balance - Cooperative Bank - Savings account	11512.38	n/a
Closing Balance - PayPal	1200.00	1728.27
Total	13784.18	14172.04
Liabilities		
Accounts payable	(0.00)	(0.00)
Course deposits refundable	(0.00)	(0.00)
Total liabilities	(0.00)	(0.00)
Unrestricted funds at end of period	13784.18	14172.04
Change in unrestricted funds in period	(387.86)	(1538.58)
Assets		
Equipment (for fundraising events)	0.00	0.00

Mountain Aid

Trustee Expenses for the year ended 31st March 2023

	2022/23	2021/22
	£	£
Mairi Paterson	(0.00)	(0.00)
Robert Jopling	(28.78)	(58.00)
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.		

Approved by the Trustees and signed on their behalf



Robert Jopling
Treasurer and Trustee
16 August 2023