

Mountain Aid (SCIO)

Report and Accounts

31st March 2024

Mountain Aid (SCIO)

Trustees' Annual Report and Accounts for the period ending 31st March 2024
Scottish Charity Number SC051112

Trustees acting throughout the period

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

The Trustees noted above were re-appointed at the Annual General Meeting held on 28 September 2023.

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 delivering mountain skills courses. There were 11 Navigation and 4 Winter Skills courses, all delivered by Andy Cloquet, a fully qualified and experienced mountaineering instructor.

Navigation

Mountain Aid also provided 8 x 1 day First Steps with Navigation for beginners and 3 x 1 day Next Steps with Navigation courses for walkers with some experience.

There were 88 places available, 85 bookings and 72 actual attendees. Cancellations were all received in week/days before course which made it difficult to fill the spaces. The participants did forfeit their deposit so the instructor's costs were covered but training opportunities were lost.

Winter Skills

Mountain Aid also provided 2 x 2 day courses and 2 x 1 day courses. While it is considered that 2 day courses offer more thorough training, 1 day courses are provided for those who are unable to commit to 2 days.

One 2 day course and one 1 day course were cancelled due to inclement weather conditions, either storms or lack of snow. This is second year courses have been cancelled due to lack of snow, so there is a need the timing of future courses so there is a higher chance of suitable snow conditions (March is now extremely unreliable for snow).

From the courses which went ahead there were 24 places available and 20 participants. Withdrawals were received a few days before course giving insufficient time to fill the vacant places.

Dundee Mountain Film Festival

Mountain Aid had a stand at DMFF in November 2023, where an interactive board game encouraged visitors to join us on the stand and learn more about the charity.

Plans for 2024/2025

Plans for 2024/2025 include 5 x 1 day First Steps with Navigation courses in Spring/Summer 2024 and 3 or 4 Next Steps with Navigation in Autumn 2024. It is also planned to run Winter Skills courses early 2025 but as already stated dates need to be carefully considered to take into account likely weather (snow) conditions.

Discussions took place with a provider of First Aid courses during 2023 but these were unsuccessful; a decision needs to be taken whether or not an alternative provider is to be found for 2025.

There are ongoing discussions with regard to holding an event in 2025. Proposals for a day of safety talks along with displays from various organisations connected with the outdoors are being progressed.

Donations

Mountain Aid received further donations in memory of Davy McLellan, a founding member of the charity. Arrangements for a plaque to be installed at the foot of Tinto during summer 2024 have been made.

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 £12,097.57, and no liabilities.

Unrestricted funds amount to £12,097.57, a decrease of £1,686.61 over the period.

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
27 November 2024

Independent Examiner's Report to the Trustees of Mountain Aid

I report on the accounts of the charity for the year ended 31st March 2024 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
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 2024

	2023/24	2022/23
	£	£
Receipts		
Donations		
Donations from courses via Eventbrite	2361.57	2035.21
Through PayPal Giving Fund	207.25	125.00
From Annie Bell Memorial Appeal	0.00	1100.00
From DMFF	57.51	6.01
Total donations	2626.33	3266.22
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	134.08	12.38
Gross receipts from other charitable activities	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00
Total Receipts	2760.41	3278.60

Payments	2023/24	2022/23
	£	£
Expenses from fundraising activities		
Winter Safety Talks	(0.00)	(0.00)
Expenses from providing courses		
Winter Skills Courses	(1740.00)	(1680.00)
First Aid Courses	(0.00)	(0.00)
Navigation Courses	(2420.00)	(1790.00)
Total expenses from providing courses	(4160.00)	(3470.00)
Course deposits refunded	(100.00)	(40.00)
Gross trading payments	(0.00)	(0.00)
Payments relating to charitable activities		
Consumables (paper etc)	(0.00)	(0.00)
Web presence	(0.00)	(28.78)
Auditing	(0.00)	(0.00)
Venue hire for AGM	(0.00)	(0.00)
DMFF Expenses	(85.86)	
Total payments relating to charitable activities	(85.86)	(28.78)
Fees paid to PayPal	(0.00)	(0.00)
Total donations to like-minded organisations	(0.00)	(0.00)
Governance costs (incl insurance)	(101.16)	(127.68)
Purchase of fixed assets	(0.00)	(0.00)
Purchase of investments	(0.00)	(0.00)
Total Adjustments	(0.00)	(0.00)
Total Payments	(4447.02)	(3666.46)
All funds are unrestricted		

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Statement of Balances as at 31st March 2024

	2023/24	2022/23
	£	£
Opening Balance - Cooperative Bank – Current account	1071.80	12443.77
Opening Balance - Cooperative Bank – Savings account	11512.38	n/a
Opening Balance - PayPal	1200.00	1728.27
Total	13784.18	14172.04
Total receipts in period	2760.41	3278.60
Total payments in period	(4447.02)	(3666.46)
(Deficit) / Surplus for period	(1686.61)	(387.86)
Closing Balance - Cooperative Bank - Current account	43.86	1071.80
Closing Balance - Cooperative Bank - Savings account	10646.46	11512.38
Closing Balance - PayPal	1407.25	1200.00
Total	12097.57	13784.18
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	12097.57	13784.18
Change in unrestricted funds in period	(1686.61)	(387.86)
Assets		
Equipment (for fundraising events)	0.00	0.00

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Trustee Expenses for the year ended 31st March 2024

	2023/24	2022/23
	£	£
Robert Jopling	(0.00)	(28.78)
Susan Beech	(28.35)	(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
27 November 2024