

REGISTERED CHARITY NUMBER: SC000505

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for
Assynt Mountain Rescue Team

Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

Assynt Mountain Rescue Team

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for the Year Ended 31 December 2018

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Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Principal Activity

The Assynt Mountain Rescue team is a group of volunteers. It provides search and rescue services across all of Caithness and Sutherland. This is a large remote area with opportunities for numerous leisure activities. The team is most commonly called out to search for missing people, often involving a search over wide areas of rugged landscape without tracks or paths.

Team members must be competent mountaineers qualified in basic skills such as first aid and radio communications. The team has to be trained and equipped for a multitude of possible incidents in any weather, summer and winter. It has off-road vehicles and trained drivers to reduce response times. Members are capable of carrying out technical cliff rescues and can also undertake cave rescues from the many limestone cave systems in the area.

The team co-operates with the police, Royal Air Force, Coastguard Service, Royal National Lifeboat Institution, the Scottish Cave Rescue organisation and neighbouring mountain rescue teams.

ACHIEVEMENT AND PERFORMANCE

In the year ended 31 December 2018 the team were involved in call outs and basic and advanced training courses as recorded on the Performance Report below.

Basic Training provided by Team

	Date	Location	Subject	Attendance	Training Hours	Combined Attend x Training hours
1	20 Jan	Inchnadamph	Safety on steep ground, medical scenario, probationers tests.	27	7	189
2	3/4 Feb	Aviemore	Winter skills (2 days)	22	15	330
3	17 March	Latheron	Technical rope skills; stretcher lowers; abseils; cliff rescue	19	7	133
4	21 April	Bonar Bridge	GPS/Technical rope work	25	7	175
5	19 May	Cape Wrath Challenge	Medical and comms support for Cape Wrath Marathon	16	7	112
6	23/24 June	Inchnadamph	Search, familiarisation, use of SARDA.	18	14	252
7	22 July	Conival, Assynt	Security on steep ground, navigation, comms.	16	7	112
8	19 Aug	Crask	Helicopter, kit and medical	19	7	133
9	15 Sept	Inchnadamph	Caving/Cave rescue	14	7	98
10	19/20 Oct	Laggan	4x4 weekend	17	14	238
11	17/18 Nov	Tongue	1 st Aid, hypothermia, Dementia and medical skills	18	7	126
12	15 Dec	Tongue	Search, misper and medical training	19	7	133

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2018

Advanced Training delivered to Team by Third Party Providers 2018

	Date	Location	Subject	Attendance	Training Hours	Combined Attend x Training hours
1	13/14 Jan	Fort William	Avalanche Basic	1	15	15
2	19/20 May	Oban	Rigging Foundation	3	15	45
3	7 June	Borders	4X4 Trainer	1	15	15
4	8/10 June	Arrochar	Rigging Practitioner	1	15	15
5	29/30 Sept	Invershin	Cas Care Training	10	14	140
6	22/25 Oct	Glenmore	EMT	4	28	112
7	8/9 Dec	Glenmore	SMR Training Conference	2	14	28

Other Meetings Attended by Team Officials 2018

	Date	Location	Subject	Team Attendance	Total Person hours provided
1	25 March	Lairg	AMRT Committee Meeting	8	24
2	21 April	Bonar Bridge	AMRT AGM	25	50
3	28 April	Perth	SMR General Meeting	1	4
4	13 May	Inverness	Police Scotland TL Meeting	1	3
5	22 June	Elphin	AMRT Committee Meeting	9	27
6	22 Sept	Carbridge	SMR AGM	3	12
7	28 Sept	Invershin	AMRT Committee Meeting	6	18
8	17 Nov	Tongue	AMRT Committee Meeting	7	14
9	25 Nov	Inverness	Police Scotland TL Meeting	1	3

Call-Outs 2018

	Date	Location	Subject	Team Attendance	Total Person hours provided
1	20 Jan	Skiag Bridge, Assynt	Medical and evacuation attendance requested for injured sledger.	19	19
2	27 April	River Oykel	Search for missing fisherman over 2 days	19	151
3	13 May	Cape Wrath Trail Inchnadamph	Search for walker after his dog turned up	8	30
4	23 June	Inchnadamph area	Search for missing team dog (lost during exercise)	16	80
5	12 August	Bone Caves, Assynt	Evacuation of injured walker at Bone Caves, with Helicopter assistance.	6	24
6	24 Sept	Ben Loyal	Request to attend fallen walker on Ben Loyal. Evacuation by helicopter	5	5
7	26 Sept	Ben Hope	Investigation of possible missing walker in Ben Hope area	3	12
8	3 Oct	Strathcarraig, Golspie	Attend injured stalker – emergency evacuation by helicopter	10	30
9	24/25 Oct	Aeroplane Flats, Inchnadamph	Search for walker missing overnight	16	186
10	12 Dec	Bettyhill	Search for missing person	8	62

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2018

FINANCIAL REVIEW

Funds are provided to the organisation from charitable donations, fundraising activities and from the Scottish Executive, as medical equipment supplied free of charge and as a grant provided through Police Scotland.

Funds are disbursed as necessary to allow the organisation to carry out its designated tasks. The main areas of expenditure are training, technical equipment, specialised clothing, buildings and vehicles.

The organisation operates as a not for profit organisation with reserves being held consistent with projected investment needs for equipment and vehicles. The management group regard any surplus as being available for expenditure solely towards the conduct and improvement of its activities and to fulfil its charitable objectives.

Much of the Assynt Mountain Rescue Team savings are to fund a new operational base once suitable location and planning approvals are obtained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Assynt Mountain Rescue organisation is made up of approximately thirty members.

The organisation exists to support the Assynt Mountain Rescue team in their role of assisting the police in any appropriate way but mainly in the search for and rescue of any person who may be missing or injured in the counties of Caithness and Sutherland.

The activities of the organisation and the election of office bearers are governed by the organisation's constitution. The main business of the organisation, including the election of office bearers, is conducted at the AGM with other, irregular meetings being convened as necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC000505

Principal address

172 Polin
Rhiconich
LAIRG
Sutherland
IV27 4RT

Trustees



Team Leader	
Treasurer	
Deputy Team Leader	
Chairman	
Deputy Team Leader	- resigned 28.3.18
Deputy Team Leader	- appointed 28.3.18

Assynt Mountain Rescue Team

Report of the Trustees
for the Year Ended 31 December 2018

REFERENCE AND ADMINISTRATIVE DETAILS continued

Independent examiner

[REDACTED]
CA (ICAS)
Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

Approved by order of the board of trustees on 23 April 2019. and signed on its behalf by:

[REDACTED]

Independent Examiner's Report to the Trustees of
Assynt Mountain Rescue Team

I report on the accounts for the year ended 31 December 2018 set out on pages six to thirteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was 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 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 view given by the accounts.

Independent examiner's statement

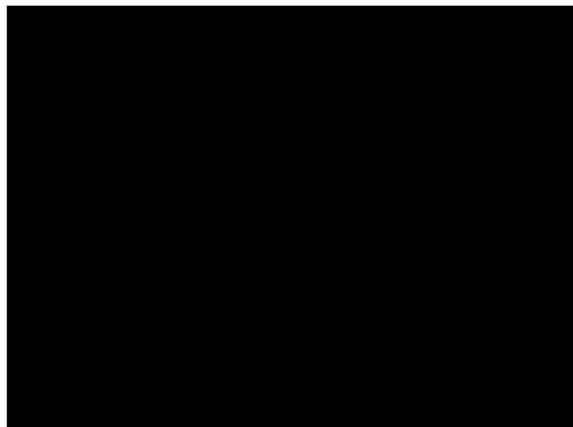
In the course of my examination, no matter has come to my attention:

- (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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.


CA (ICAS)
Mackay & Co
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23 April 2019.

Assynt Mountain Rescue Team

Statement of Financial Activities
for the Year Ended 31 December 2018

	Not es	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,071	21	19,092	5,271
Charitable activities	4				
Mountain Rescue		25,216	29,736	54,952	41,644
Investment income	3	<u>169</u>	<u>-</u>	<u>169</u>	<u>37</u>
Total		44,456	29,757	74,213	46,952
 EXPENDITURE ON					
Charitable activities	5				
Mountain Rescue		<u>25,479</u>	<u>22,234</u>	<u>47,713</u>	<u>36,395</u>
NET INCOME		18,977	7,523	26,500	10,557
 RECONCILIATION OF FUNDS					
Total funds brought forward		172,976	-	172,976	162,419
 TOTAL FUNDS CARRIED FORWARD		<u>191,953</u>	<u>7,523</u>	<u>199,476</u>	<u>172,976</u>

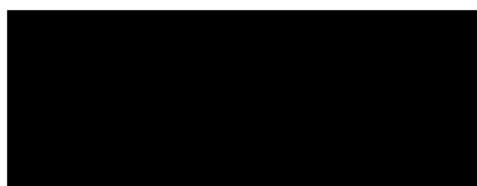
The notes form part of these financial statements

Assynt Mountain Rescue Team

Balance Sheet
At 31 December 2018

	Not es	Unrestricted fund £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Tangible assets	9	10,121	-	10,121	14,205
CURRENT ASSETS					
Cash at bank		182,432	7,523	189,955	159,371
CREDITORS					
Amounts falling due within one year	10	(600)	-	(600)	(600)
NET CURRENT ASSETS		<u>181,832</u>	<u>7,523</u>	<u>189,355</u>	<u>158,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>191,953</u>	<u>7,523</u>	<u>199,476</u>	<u>172,976</u>
NET ASSETS		<u>191,953</u>	<u>7,523</u>	<u>199,476</u>	<u>172,976</u>
FUNDS	11				
Unrestricted funds				191,953	172,976
Restricted funds				<u>7,523</u>	<u>-</u>
TOTAL FUNDS				<u>199,476</u>	<u>172,976</u>

The financial statements were approved by the Board of Trustees on .23 April 2019 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	33% on reducing balance
Ambulances	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES - continued

Fund accounting

Funds held by the charity are either:

Unrestricted general funds:

General funds - General funds are unrestricted funds which are available for use at the discretion of the

Trustees in furtherance of the general objectives of the charity and which have not been designed for other purposes.

Designated funds - Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds:

These are funds which can 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 purposes.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
Donations	16,724	21	16,745	3,171
Just Giving	<u>2,347</u>	<u>-</u>	<u>2,347</u>	<u>2,100</u>
	<u>19,071</u>	<u>21</u>	<u>19,092</u>	<u>5,271</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
Deposit account interest	<u>169</u>	<u>-</u>	<u>169</u>	<u>37</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.18 £	31.12.17 £
Grants	Mountain Rescue	<u>54,952</u>	<u>41,644</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	31.12.18	31.12.17
	£	£
Police Scotland	7,500	7,500
Scottish Government	17,716	28,222
AMRT Sourced	-	5,922
Baillie Gifford Community Award Fund	2,000	-
Rosehall Community Fund (SSE & Eon)	3,000	-
SSEN Resilient Communities Fund	10,000	-
Assynt Community Council	500	-
Libor UKSAR Training Grant Award	14,236	-
	<u>54,952</u>	<u>41,644</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Mountain Rescue	<u>47,233</u>	<u>480</u>	<u>47,713</u>

6. SUPPORT COSTS

	Governanc e costs £
Mountain Rescue	<u>480</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

During the year six trustees were reimbursed a total of £3,100 (2017 - £3,060) for expenses incurred while carrying out their duties.

The trustees neither received nor waived any emoluments during the period - (2017 - £0).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,271	-	5,271
Charitable activities			
Mountain Rescue	41,644	-	41,644
Investment income	<u>37</u>	<u>-</u>	<u>37</u>
Total	46,952	-	46,952
 EXPENDITURE ON			
Charitable activities			
Mountain Rescue	<u>36,395</u>	<u>-</u>	<u>36,395</u>
Total	<u>36,395</u>	<u>-</u>	<u>36,395</u>
 NET INCOME	10,557	-	10,557
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>162,419</u>	<u>-</u>	<u>162,419</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>172,976</u></u>	<u><u>-</u></u>	<u><u>172,976</u></u>

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Ambulance s £	Totals £
COST			
At 1 January 2018 and 31 December 2018	<u>34,012</u>	<u>56,158</u>	<u>90,170</u>
 DEPRECIATION			
At 1 January 2018	27,352	48,613	75,965
Charge for year	<u>2,198</u>	<u>1,886</u>	<u>4,084</u>
At 31 December 2018	<u>29,550</u>	<u>50,499</u>	<u>80,049</u>
 NET BOOK VALUE			
At 31 December 2018	<u>4,462</u>	<u>5,659</u>	<u>10,121</u>
At 31 December 2017	<u>6,660</u>	<u>7,545</u>	<u>14,205</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Other creditors	<u>600</u>	<u>600</u>

11. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	172,976	18,977	191,953
Restricted funds			
Restricted	-	7,523	7,523
TOTAL FUNDS	<u>172,976</u>	<u>26,500</u>	<u>199,476</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,456	(25,479)	18,977
Restricted funds			
Restricted	29,757	(22,234)	7,523
TOTAL FUNDS	<u>74,213</u>	<u>(47,713)</u>	<u>26,500</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	162,419	10,557	172,976
TOTAL FUNDS	<u>162,419</u>	<u>10,557</u>	<u>172,976</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,952	(36,395)	10,557
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,952</u>	<u>(36,395)</u>	<u>10,557</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	162,419	29,534	191,953
Restricted funds			
Restricted	-	7,523	7,523
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>162,419</u>	<u>37,057</u>	<u>199,476</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,408	(61,874)	29,534
Restricted funds			
Restricted	29,757	(22,234)	7,523
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>121,165</u>	<u>(84,108)</u>	<u>37,057</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

Assynt Mountain Rescue Team

Detailed Statement of Financial Activities for the Year Ended 31 December 2018

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	16,724	21	16,745	3,171
Just Giving	<u>2,347</u>	<u>-</u>	<u>2,347</u>	<u>2,100</u>
	19,071	21	19,092	5,271
Investment income				
Deposit account interest	169	-	169	37
Charitable activities				
Grants	<u>25,216</u>	<u>29,736</u>	<u>54,952</u>	<u>41,644</u>
Total incoming resources	44,456	29,757	74,213	46,952
EXPENDITURE				
Charitable activities				
Insurance	702	-	702	767
Telephone, heat and light	388	-	388	275
Postage and stationery	132	-	132	-
Sundries	766	-	766	327
Motor vehicle expenses	1,558	1,963	3,521	2,893
Fuel and travel costs	7,071	355	7,426	3,597
Premises maintenance	696	-	696	-
Team training	563	10,525	11,088	3,594
Gear allowances and equipment replacements	9,039	9,391	18,430	18,325
Just Giving account	-	-	-	198
Depn - plant and machinery	2,198	-	2,198	3,280
Depn - ambulances	<u>1,886</u>	<u>-</u>	<u>1,886</u>	<u>2,515</u>
	24,999	22,234	47,233	35,771
Support costs				
Governance costs				
Accountancy	<u>480</u>	<u>-</u>	<u>480</u>	<u>624</u>
Total resources expended	25,479	22,234	47,713	36,395
Net income	<u>18,977</u>	<u>7,523</u>	<u>26,500</u>	<u>10,557</u>

This page does not form part of the statutory financial statements