

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Assynt Mountain Rescue Team

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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, Bristow Helicopters (Search and Rescue), 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 2024, the team was involved in 28 call-outs. With the additional 30 training events covering basic and advanced skills, and 33 other activities, Assynt Mountain Rescue Team (AMRT) volunteers spent 5873 hours in Search and Rescue based activities in 2024 which equates to over 244 days of time.

2024 Assynt MRT Performance Report

Incidents and Callouts 2024

1. 25 February 9 team members were on standby for possible assistance required for a fallen hill walker on Suilven. The person was located and airlifted to hospital by HM Coastguard Search and Rescue (SAR) helicopter. Team deployment was not needed. (27hours)
2. 3 March 13 team members were deployed to find and support an elderly walker located on the path between Inverkirkraig, Kirkraig falls and Fionn Loch. The person was found safe and well, and accompanied to the car park. (78 hours.)
3. 6 March 9 team members were tasked by Police Scotland to assist in searching for a vulnerable missing person in the John O'Groats area. The team was stood down with the person not found. (100 hours.)
4. 20 March 3 team members were deployed to locate a lost person on Cul Beag with a suspected fractured wrist. The person was located and assisted off the hill to the roadside. (12 hours.)
5. 30 March 18 team members were tasked by Police Scotland to assist in the search a high-risk missing person at Shin Falls, Lairg. SARDA and other agencies were involved including Police Scotland, Coastguard teams, HM Coastguard SAR. The team was stood down with the person not found. (162 hours.)
6. 30 March AMRT was asked to assist a person with a suspected heart attack on Ben Braggie. HM Coastguard SAR Helicopter attended and no further AMRT assistance was required. 2 team members were on standby (8 hours).
7. 31 March 2 team members were deployed to assist with a drone deployed in Victoria Walk in Thurso (12 hours).
8. 4 May 5 team members assisted with a search for an overdue walker between Kinbrace and Crask Inn. Located safe and well. (15 hours.)
9. 9 May 10 team members were deployed to help a person in the vicinity of the Bone Caves. The person was airlifted to hospital by HM Coastguard SAR helicopter. (60 hours.)
10. 9 May At the request of Joint Rescue Co-ordination Centre (JRCC), 3 team members were on standby (12 hours) to assist the Scottish Ambulance Service in a remote property in Altass. Team deployment was not needed.
11. 11 May 10 team members were deployed to help a walker with a lower leg injury on the path to the Bone Caves. Evacuation to ambulance. (60 hours.)
12. 18 May 4 team members were deployed to assist a lost and crag fast person on Conival. HM Coastguard SAR assisted with successful rescue. (32 hours.)
13. 19 May 15 team members were deployed to help a fallen hill walker on Cul Mor who had sustained facial and head injuries. HM Coastguard SAR helicopter attended for airlift. (60 hours.)
14. 22 May 11 team members were deployed to assist Police Scotland, the Scottish Ambulance and Fire Services and Coastguard at motorcycle Road Traffic Incident, Loch Assynt. The drone was also deployed in support of the police to give an overview of the accident scene. (90 hours)
15. 14 June 9 team members were deployed to help a person who had sustained a lower leg injury near Loch Assynt. The person was evacuated to the roadside and was able to make their own way to further medical attention. (45 hours.)
16. 18 June 10 team members were deployed to help individual near Wailing Widow waterfall. Walked to roadside, accompanied by team members. (60 hours.)

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2024

17. 19 June 12 team members were deployed to help member of party on route to Strathcheallach, with lower leg injury north east of Sandwood beach. Support from HM Coastguard SAR helicopter with airlift. (72 hours.)
18. 6 July 11 team members were deployed to help a person who had sustained a lower leg at Quinag. The person was evacuated to the roadside and ambulance. Assistance provided by Inchnadamph Estate. (77 hours.)
19. 14 July 5 team members were deployed to help locate and rescue a cragfast dog in the Sheigra area. (40 hours.)
20. 17 July 13 team members were deployed to help a walker on the Ardmor path who had sustained a lower leg injury. Evacuated to HM Coastguard SAR helicopter, which transported them to hospital. (78 hours.)
21. 3 August 7 team members were deployed to assist the Scottish Ambulance Service and ankle injury at Ardvreck Castle. (35 hours.)
22. 14 August 15 team members were deployed (75 hours) to search for a missing person in Achfary area. The person was found safe and well.
23. 15 August 10 team members were deployed to search for two missing people in the vicinity of the path to the Wailing Widow waterfall. The people were located safe and well, and were accompanied back to the carpark. (60 hours)
24. 6 September 8 team members were on standby (60 hours) to assist in the search for a missing person on the Cape Wrath Trail. Person located person safe and well. Team deployment was not needed.
25. 1 October 7 team members were deployed by Police Scotland to support HM Coastguard SAR for individual with chest pain on the track to Sandwood Bay.. (35 hours.)
26. 22 October 12 team members were deployed to help an injured walker on Cul Mor who had suffered head and neck injuries. The person was airlifted to hospital by HM Coastguard SAR helicopter. AMRT walked rest of party off hill. (72 hours.)
27. 4 November 2 team members were tasked by Police Scotland to investigate a reported flashing torch light on the summit of Cul Beag. Not considered distress. Team deployment was not needed. (6 hours.)
28. 9 November 11 team members were deployed to search for two people lost in the vicinity of the path to the Eas a' Chual Aluinn waterfall. They were located safe and well and accompanied back to the car park. (80 hours.)

Basic Training provided by the team

- 19 - 21 January Cairngorms. Winter skills training. Personal skills in winter, transceiver training, avalanche search and rescue, technical stretcher raises and lowering on snow slopes and crags. 22 team members attended over the two days (500 hours).
- 17 February Inchnadamph. Training in avalanche, communication and call out procedures. 17 team members attended (170 hours).
- 17 March Quinag. Search and evacuation exercises held in conjunction with Police Scotland Highlands and Islands Mountain Rescue Team. 19 AMRT members attended (190 hours.)
- 20 April Inchnadamph. Training in helicopter protocols, and raising and lowering practice, followed by the AMRT Annual General Meeting. 25 team members attended (250 hours).
- 18 - 19 May Achfary. Technical and medical training, including ropework, packaging of casualties, stretcher use and medical scenarios. 18 team members attended over the course of the two days (360 hours).
- 15 June Balblair Woods and Dalcross Airport. The morning covered use of stretchers and medical scenarios (including catastrophic bleeding), followed by, in the afternoon, helicopter familiarisation, protocols and training in raising and lowering procedures. 17 team members attended either during the morning or all day (170 hours).
- 21 July Glen Cassley. Training in a missing person search, using team personnel, drone and two SARDA dogs and handlers. 24 team members attended (240 hours).

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2024

18 August Inchnadamph. A day for AMRT family and friends, showcasing aspects of AMRT's skill set, including casualty packaging and stretcher transport, search techniques, the use of drones, and a SARDA demonstration. 19 team members attended (190 hours).

21 September Latheron. Familiarisation with the Landrover and reversing techniques, training in medical scenarios (including the analysis of breathing difficulties), and training on Latheronwheel Cliffs (covering rigging, ground anchors, set up for personal abseil, stretcher raising and lowering). 19 team members attended (190 hours).

20 October Online. Presentation on hypothermia. 28 team members attended (56 hours).

16 - 17 November Helmsdale. Medical training and qualification, using scenarios, both indoor and outdoor (the latter in an extended exercise focussed on dealing with multiple casualties.) The pre-probationers attended on the second day. 30 team members attended over the course of the two days (580 hours).

17 December Tongue. Wellbeing and Medical scenarios, personal kit review, personal and team well-being. 18 team members attended (180 hours).

Advanced Training delivered to team members by 3rd party providers

3 - 4 February Glen Coe. Scottish Mountain Rescue (SMR) Avalanche Rescue Course. 1 team member attended (20 hours).

17 - 18 February Stirling. SMR Remote Rescue Medical Technician (RRMT, a re-naming of the former Casualty Care qualification) training and assessment. 4 team members attended (80 hours).

19 February Lochinver, mobile National Health Service (NHS) training facility. Medical scenarios. 4 team members attended the training exercise (20 hours).

22 February Lochinver, mobile NHS training facility. Medical scenarios. 5 team members attended the training exercise (20 hours).

24 - 25 February Cairngorms. SMR winter rigging course. 2 team members attended (40 hours).

8 - 10 March Wellbeing training. 1 member attended (20 hours)

12 March Scottish Ambulance first aid training. 3 team members attended (15 hours).

22 - 23 March Aboyne. SMR 4x4 course. 4 team members attended, one as instructor, three as students (60 hours).

22 - 23 March Stirling. SMR General Meeting. 3 team members attended (36 hours).

4 April Online SMR Fundraising workshop. 2 team members attended (4 hours).

5 - 6 April Aboyne. SMR 4x4 course. 4 team members attended, one as instructor, three as students (60 hours).

16 April Search and Rescue Aerial Rescue Association (SARAA) phone-find training. 1 team member attended (4 hours).

3 - 5 May Cairngorms. SMR Incident Manager course. 5 team members attended (100 hours).

21 - 23 June Cairngorms. SMR RRMT training course. 2 team members attended (40 hours).

16 - 18 August Cairngorms. SMR Mountain Rigging course. 3 team members attended (60 hours).

30 August - 1 September Blairgowrie. SARAA training in the use of drones. 1 person attended (20 hours).

6 - 9 September Cairngorms. SMR RRMT training and assessment. 3 team members attended (60 hours).

8 - 9 November Alford. SMR 4x4 course. 4 team members attended, one as instructor, three as students (60 hours).

Other events attended by team members

4 January Dounreay. Civil Nuclear Constabulary (CNC) Range. Medical training. 2 team members attended (16 hours).

18 January Online. Casualty Care cpd training. 1 team member attended (2 hours).

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2024

22 January Edinburgh. Winter Skills presentation to Helly Hansen conference. 2 team members attended (10 hours).

15 February Online. Casualty Care cpd training. 9 team members attended (18 hours).

1 March Lairg. Viewing of Lairg Police Station, to assess the property as a potential Base for AMRT. 4 team members attended (20 hours).

18 March Online. RRMT cpd training. 8 team members attended (16 hours).

26 March Online. SMR Medical Officer update. 2 team members attended (4 hours).

18 April Achfary. First aid provision at Reay Forest Estate Open Day. 2 team members attended (18 hours).

29 April Inchnadamph and Quinag. Filming with AMRT sponsor Helly Hansen. 3 team members attended (24 hours).

12 May Rosehall. Public profile meet and greet event at the Rosehall Village Open Day. 1 team member attended (8 hours)

16 May Online. Incident Manager meeting. 5 team members attended (10 hours).

18 May Dornoch and various other places. Public profile event at the East Sutherland Rotary Club Car Rally. 1 team member attended (10 hours).

25 May Bone Caves car park. Public profile meet and greet event. 4 team members attended (24 hours)

26 May Knockan Crag car park. Public profile meet and greet event. 3 team members attended (20 hours).

27 May Wailing Widow car park. Public profile meet and greet event. 3 team members and one SARDA dog attended (18 hours).

1 June Scrabster. Public profile meet and greet event at the Royal National Lifeboat Institution (RNLI) Open Day. 3 team members attended (24 hours).

6 June Fundraising Sub-Committee Meeting. 5 team members attended (10 hours).

13 June Castletown. A joint training exercise. 3 team members attended (24 hours).

29 June Canisbay. Public profile meet and greet event at the Canisbay Show. 3 team members attended (24 hours)

14 July Forss Business Park. Medical training and scenarios. 10 team members attended (80 hours).

18 - 19 July CNC Range. Medical training. 3 team members at various times over the course of the two days (28 hours).

2 August Dornoch. First aid provision at the Dornoch Highland Games. 2 team members attended (16 hours).

5 August Online. Meeting to plan AMRT Family Day. 3 team members attended (6 hours).

9 August Lochinver. First aid provision at the Assynt Highland Games. 4 team members attended (32 hours).

11 August Glen Cassley. Repair of track on Balnagowan Estate. 4 team members attended (16 hours).

20 August Online. AMRT Fundraising Sub-Committee meeting. 4 team members attended (16 hours).

25 August Scrabster. Public profile meet and greet event at the RNLI Open Day. 3 team members attended (24 hours).

20 September Online. Thurso Post planning meeting. 9 members attended (20 hours).

5 October Cairngorms. SMR AGM. 2 members attended (24 hours).

October Online. RRMT cpd training. 6 team members attended (16 hours).

25 - 27 October Cairngorms. SMR National Training Conference. 3 team members attended (72 hours).

2 - 3 November Golspie. Participation in and first aid provision at the Golspie Back Yard Ultra (BYU) race. 3 team members attended, one as participant raising money for AMRT (40hours).

18 December Online. RRMT cpd training. 5 team members attended (10 hours).

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2024

Management Committee (Trustee) Meetings (held via Zoom or Google Meet)

26 February 12 team members (24 hours)
5 May 10 team members (15 hours)
2 September 8 team members (16 hours)
30 September 7 team members (7 hours)
2 December 11 team members (17 hours)

FINANCIAL REVIEW

Funds are provided to the organisation from charitable donations, fundraising activities and as a grant from the Scottish Government with medical equipment supplied free of charge; 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 design 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

SC049089

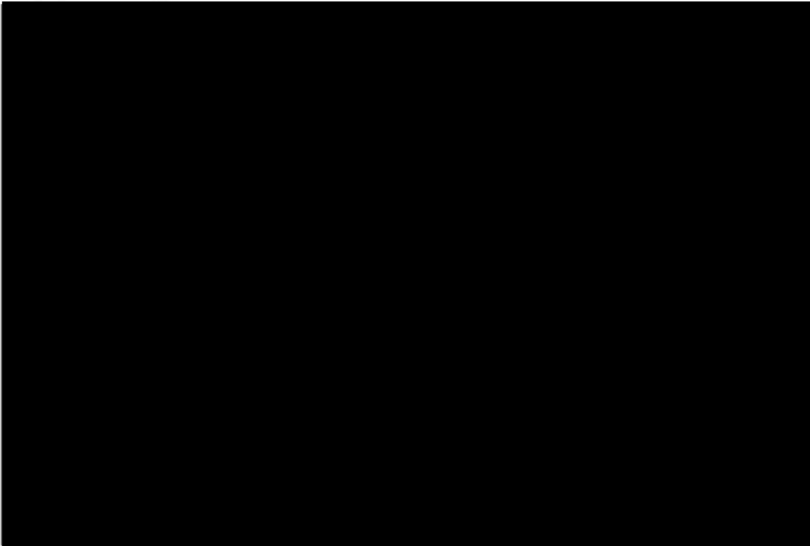
Principal address

78 Strathkanaird
Ullapool
IV26 2TP

Assynt Mountain Rescue Team

Report of the Trustees
for the Year Ended 31 December 2024

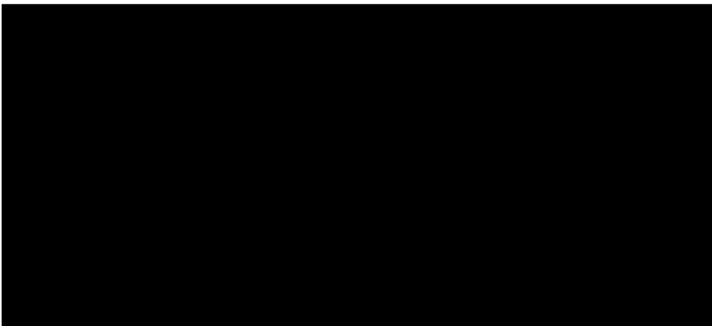
Trustees



Independent Examiner


Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on19/4/25..... and signed on its behalf by:



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

I report on the accounts for the year ended 31 December 2024 set out on pages nine to seventeen.

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. 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.

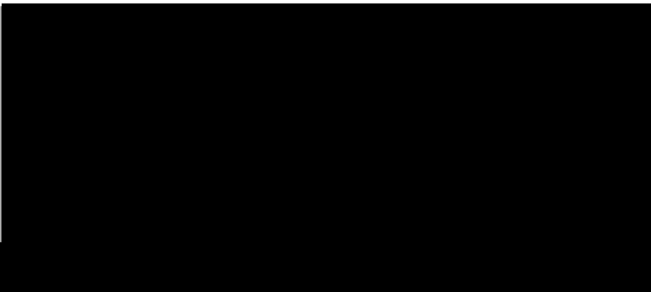
Independent examiner's statement

In connection with 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.



The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

19 April 2025

Assynt Mountain Rescue Team

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,135	-	43,135	11,531
Charitable activities	5				
Mountain Rescue		19,526	6,987	26,513	31,555
Other trading activities	3	12,495	-	12,495	272
Investment income	4	2,620	-	2,620	2,070
Total		<u>77,776</u>	<u>6,987</u>	<u>84,763</u>	<u>45,428</u>
EXPENDITURE ON					
Charitable activities	6				
Mountain Rescue		<u>37,851</u>	<u>5,614</u>	<u>43,465</u>	<u>46,741</u>
NET INCOME/(EXPENDITURE)		39,925	1,373	41,298	(1,313)
RECONCILIATION OF FUNDS					
Total funds brought forward		223,090	65,500	288,590	289,903
TOTAL FUNDS CARRIED FORWARD		<u><u>263,015</u></u>	<u><u>66,873</u></u>	<u><u>329,888</u></u>	<u><u>288,590</u></u>

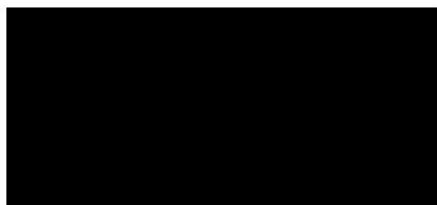
The notes form part of these financial statements

Assynt Mountain Rescue Team

Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	10	24,482	15,672	40,154	46,225
CURRENT ASSETS					
Debtors	11	15,553	-	15,553	11,950
Cash at bank		223,680	51,201	274,881	231,115
		<u>239,233</u>	<u>51,201</u>	<u>290,434</u>	<u>243,065</u>
CREDITORS					
Amounts falling due within one year	12	(700)	-	(700)	(700)
NET CURRENT ASSETS		<u>238,533</u>	<u>51,201</u>	<u>289,734</u>	<u>242,365</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>263,015</u>	<u>66,873</u>	<u>329,888</u>	<u>288,590</u>
NET ASSETS		<u>263,015</u>	<u>66,873</u>	<u>329,888</u>	<u>288,590</u>
FUNDS	13				
Unrestricted funds				263,015	223,090
Restricted funds				<u>66,873</u>	<u>65,500</u>
TOTAL FUNDS				<u>329,888</u>	<u>288,590</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2025 and were signed on its behalf by:



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 2019)', 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.

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:

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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 £	31.12.24 Total funds £	31.12.23 Total funds £
Donations	13,103	-	13,103	6,313
Just Giving	30,032	-	30,032	5,218
	<u>43,135</u>	<u>-</u>	<u>43,135</u>	<u>11,531</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Fundraising events	2,495	-	2,495	-
Other Income	10,000	-	10,000	272
	<u>12,495</u>	<u>-</u>	<u>12,495</u>	<u>272</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Deposit account interest	<u>2,620</u>	<u>-</u>	<u>2,620</u>	<u>2,070</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.24	31.12.23
	Activity	£	£
Grants	Mountain Rescue	26,513	31,555

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

	31.12.24	31.12.23
	£	£
Police Scotland	3,308	7,501
Scottish Government	10,699	10,970
Libor UKSAR Training Grant Award	6,987	6,046
Scottish Mountain Rescue	5,519	5,638
Loch Duart AED grant	-	1,400
	26,513	31,555

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Mountain Rescue	42,765	700	43,465

7. SUPPORT COSTS

	Governance costs
	£
Mountain Rescue	700

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

During the year, seven trustees were reimbursed a total of £2,517.90 (2023 - £9,738) for expenses incurred while carrying out their duties.

The trustees neither received nor waived any emoluments during the period - (2023 - £0).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,084	447	11,531
Charitable activities			
Mountain Rescue	24,109	7,446	31,555
Other trading activities	272	-	272
Investment income	2,070	-	2,070
Total	<u>37,535</u>	<u>7,893</u>	<u>45,428</u>
EXPENDITURE ON			
Charitable activities			
Mountain Rescue	<u>28,925</u>	<u>17,816</u>	<u>46,741</u>
NET INCOME/(EXPENDITURE)	8,610	(9,923)	(1,313)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>214,481</u>	<u>75,422</u>	<u>289,903</u>
TOTAL FUNDS CARRIED FORWARD	<u>223,091</u>	<u>65,499</u>	<u>288,590</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Ambulances £	Totals £
COST				
At 1 January 2024 and 31 December 2024	<u>23,300</u>	<u>48,407</u>	<u>83,679</u>	<u>155,386</u>
DEPRECIATION				
At 1 January 2024	-	44,156	65,005	109,161
Charge for year	-	1,403	4,668	6,071
At 31 December 2024	<u>-</u>	<u>45,559</u>	<u>69,673</u>	<u>115,232</u>
NET BOOK VALUE				
At 31 December 2024	<u>23,300</u>	<u>2,848</u>	<u>14,006</u>	<u>40,154</u>
At 31 December 2023	<u>23,300</u>	<u>4,251</u>	<u>18,674</u>	<u>46,225</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
VAT	<u>15,553</u>	<u>11,950</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	<u>700</u>	<u>700</u>

13. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	223,090	39,925	263,015
Restricted funds			
Restricted	65,500	1,373	66,873
TOTAL FUNDS	<u>288,590</u>	<u>41,298</u>	<u>329,888</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,776	(37,851)	39,925
Restricted funds			
Restricted	6,987	(5,614)	1,373
TOTAL FUNDS	<u>84,763</u>	<u>(43,465)</u>	<u>41,298</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	214,481	8,609	223,090
Restricted funds			
Restricted	75,422	(9,922)	65,500
TOTAL FUNDS	<u>289,903</u>	<u>(1,313)</u>	<u>288,590</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,535	(28,926)	8,609
Restricted funds			
Restricted	7,893	(17,815)	(9,922)
TOTAL FUNDS	<u>45,428</u>	<u>(46,741)</u>	<u>(1,313)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	214,481	48,534	263,015
Restricted funds			
Restricted	75,422	(8,549)	66,873
TOTAL FUNDS	<u>289,903</u>	<u>39,985</u>	<u>329,888</u>

13. MOVEMENT IN FUNDS - continued

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	115,311	(66,777)	48,534
Restricted funds			
Restricted	14,880	(23,429)	(8,549)
TOTAL FUNDS	<u>130,191</u>	<u>(90,206)</u>	<u>39,985</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Assynt Mountain Rescue Team

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	13,103	-	13,103	6,313
Just Giving	30,032	-	30,032	5,218
	43,135	-	43,135	11,531
Other trading activities				
Fundraising events	2,495	-	2,495	-
Other Income	10,000	-	10,000	272
	12,495	-	12,495	272
Investment income				
Deposit account interest	2,620	-	2,620	2,070
Charitable activities				
Grants	19,526	6,987	26,513	31,555
	77,776	6,987	84,763	45,428
Total incoming resources				
EXPENDITURE				
Charitable activities				
Insurance	2,990	-	2,990	2,649
Telephone, heat and light	1,972	-	1,972	1,688
Sundries	1,399	-	1,399	1,505
Motor vehicle expenses	4,396	-	4,396	2,511
Fuel and travel costs	7,195	-	7,195	5,714
Premises maintenance	2,447	-	2,447	2,711
Team training	5,272	-	5,272	11,196
Gear allowances and equipment replacements	10,842	-	10,842	9,269
Just Giving account	180	-	180	180
Depn - plant and machinery	199	1,204	1,403	2,094
Depn - ambulances	259	4,410	4,669	6,224
	37,151	5,614	42,765	45,741
Support costs				

This page does not form part of the statutory financial statements

Assynt Mountain Rescue Team

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Support costs				
Governance costs				
Accountancy	700	-	700	1,000
Total resources expended	37,851	5,614	43,465	46,741
Net (expenditure)/income	39,925	1,373	41,298	(1,313)