DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 16 NOVEMBER 2025

LEGGATTS ACCOUNTANTS LTD
ACCOUNTANTS & TAX ADVISORS
DINGWALL

DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

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DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 16 NOVEMBER 2025

Scottish Charity Number SC011603

Trustees who served during the year

Contact Address

C/o Andrew Vickerstaff, Seallaidhmor, Low Road, Gairloch, Ross Shire, IV21 2BS.

Charitable Status and Governing Document

The Team retained its status as a Scottish Charitable Incorporated Organisation (SCIO). The Team's governance is laid down in its constitution.

Recruitment and appointment of Trustees

All of the Team's Trustees are appointed or reappointed by the members at our AGM which is held in early December each year.

Charitable purposes

The purposes of the Organisation are: the saving of lives and the relief of those in need through the provision of a voluntary mountain rescue service in the Scottish Highlands, primarily in the Ross and Cromarty and Inverness-shire area, for any person or persons suffering an accident or who are, or may be, injured, lost, immobilised or otherwise in need of such mountain rescue services anywhere on the mountains, moorlands or any other place where the Team Leader or Depute Team Leaders may direct and to assist in the recovery of the bodies of those persons who have died in that area, on the mountains, moorlands or such other place.

Activities and achievements

The Team has 34 members on the callout list, 9 reserves, 2 callout officers and 5 under training. All are unpaid volunteers.

The Team was involved in a total of 30 incidents requiring our assistance during 2025 which involved around 1,726 rescue hours. February was our busiest month with 6 incidents. Supporting our members is a key priority and this year the team welcome the additional support offered by our representative body, Scottish Mountain Rescue, in supporting team members' health and wellbeing. Police Scotland remain our primary calling authority whilst we also support the Scottish Ambulance Service and Scottish Fire & Rescue Service when required. We train at least once a month, practising a range of skills required to fulfil our role and this ranges from radio communications, technical ropework, advance medical skills and search management techniques.

Team training forms a significant aspect of team members volunteering for the charity. This year 4,200 volunteer hours were spent on training which is equivalent to 2.4 full time jobs. This serves to put into context the extent of training our volunteers put in every year with the aim of preparing members with the range of skills required to be a competent Mountain Rescue Team Member.

Fundraising remains an important function of our team. We remain grateful to the Scottish Government and Scottish Mountain Rescue for their valued financial support, we also want to thank the many other trust funds, charities and members of the public who kindly donate money every year to ensure we can continue to operate. This year we purchased a new Toyota Hilux 4x4 pickup to replace our 11-year-old Land Rover which was sold to a third party. We continue to operate a fleet of five vehicles spread across our large area.

With five equipment posts, we fund and maintain a substantial quantity of rescue kit for both land and water rescues. I am grateful to all our equipment officers for taking great care of the kit and always keeping it in a state of readiness. A significant piece of work this year has been the purchase of new Titan stretchers for both Cannich and Ullapool MR posts, at a cost of £14,000, a resuscitation manikin to support our medical training costing £4,000 and as part of our ongoing, regular replacement of Personal Protective Equipment, the team purchased every member a new climbing harness at a cost of £1,200. We are grateful to all our funders who have supported us over the year.

Finally, I am grateful to all our trustees for the immense work they continue to offer in supporting our charity, delivering a highly effective, professional emergency service to those in need.

Trustee remuneration and expenses

The Trustees do not receive any remuneration. Some Trustees do receive expenses related to administrative duties and travel for Committee meetings. All team members are eligible to claim fuel expenses for callouts and exercises, and a variety of equipment allowances are also available. They can also claim for wages lost during callouts. The Team has continued to reimburse members' personal fuel expenses. All team members can apply to undertake funded courses which enhance their skills, and the Team benefits from this in our own training programme.

Reserves

At present we have £143,856 in our current account and around £10,170 available in our savings account. We intend to replace one of the Isuzu 4x4 pickups in the fleet which is 8 years old and an order has been placed to replace it with a further Toyota Hilux 4x4 pickup early in 2026 at an estimated cost of £68,396.

Approved by the Trustees/Board Members and signed on their behalf by

Donald Macrae, Chairman of the Board of Trustees

June 2026

DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF DUNDONNELL MOUNTAIN RESCUE TEAM

I report on the accounts of the charity for the year ended 16 November 2025 which are set out on pages 4 to 6.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

   have not been met, or

2. to which, in my opinion should be drawn in order to enable a proper understanding of the accounts to be reached.

K Hastie

Kevin Hastie
Chartered Certified Accountant

Leggatts Accountants Ltd
Accountants & Tax Advisors
Kempfield Court
Dingwall
IV15 9RT

Date: 23 June 2026

DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 16 NOVEMBER 2025

	2025			2024
	£	£	£	£
Receipts	**Unrestricted**	**Designated**	**Total**	**Total**
Annual Police Grant	8,970.89	0.00	8,970.89	4,796.72
Donations	54,119.24	0.00	54,119.24	63,376.00
Legacies	20,000.00	0.00	20,000.00	0.00
Fund Raising	71.01	11,354.00	11,425.01	34,018.61
Miscellaneous	22,071.94	0.00	22,071.94	2,194.42
Bank Interest	100.97	0.00	100.97	77.31
VAT Refunds	26,263.87	0.00	26,263.87	8,112.51
Total Receipts	131,597.92	11,354.00	142,951.92	112,575.57
Payments				
Vehicle Expenses	14,797.54	0.00	14,797.54	15,275.00
Callout Expenses	4,332.82	0.00	4,332.82	3,415.54
Administration Costs	0.00	0.00	0.00	43.55
New Vehicle Purchase	62,778.16	0.00	62,778.16	0.00
Team Equipment Costs	16,954.23	19,038.78	35,993.01	44,079.09
Personal Equipment Costs	6,977.37	0.00	6,977.37	7,712.36
Courses	4,130.75	0.00	4,130.75	5,257.39
Miscellaneous	2,626.09	0.00	2,626.09	2,656.38
Base Running Costs	4,650.88	0.00	4,650.88	3,303.67
Satellite Phones	3,050.58	0.00	3,050.58	3,236.13
Total Payments	120,298.42	19,038.78	139,337.20	84,979.11
Surplus/(Deficit) for the year	**11,299.50**	**-7,684.78**	**3,614.72**	**27,596.46**

All funds are unrestricted.

DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

STATEMENT OF BALANCES
AS AT 16 NOVEMBER 2025

	2025 £	2024 £
Bank and Cash in Hand		
Opening balances	150,411.21	122,814.75
Surplus/Deficit for the year	3,614.72	27,596.46
Closing Balances	154,025.93	150,411.21
Reserves		
Adrian Barton Memorial Trust	2,500.21	2,500.21
Stephen Murray Trust	660.00	660.00
Miss Alison Laidlaw Trust	5,000.00	5,000.00
Fraser/Murdoch Trust	2,605.08	2,605.08
General Funds	143,260.64	139,645.92
	154,025.93	150,411.21
Other Assets & Liabilities		
Land and buildings at cost		
Dingwall Base Construction Costs	240,322.33	240,322.33
Dundonnell Base - Water Connection	14,266.01	14,266.01
	254,588.34	254,588.34
Vehicles at Cost		
Isuzu D-Max Double Cab SY67 NYD	32,106.60	32,106.60
Isuzu D-Max Double Cab SY67 NYM	32,041.12	32,041.12
Land Rover Defender SY63 VBU - Sold Jan 2025	0.00	23,147.38
MAN TGE SV69 LWA	57,526.80	57,526.80
Isuzu D-Max Double Cab SY70 LDN	32,969.52	32,969.52
Toyota Hilux MW74 TCJ	62,778.16	0.00
	217,422.20	177,791.42
Debtors		
VAT Refunds Due	0.00	6,237.40
Gift Aid Due	431.67	1,179.87
	431.67	7,417.27
Creditors		
Motor Expenses Due	743.48	785.27
Team Equipment Costs	410.40	741.91
Satellite Phones	254.76	289.79
Sundries	56.14	18.00
Training Courses	0.00	529.00
Callout expenses	162.14	0.00
Purchase of Toyota Hilux	0.00	63,113.16
	1,626.92	65,477.13

DUNDONNELL MOUNTAIN RESCUE TEAM SCIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 16 NOVEMBER 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

3. Analysis of donations

	Unrestriced Funds	Designated Funds	Total 2025	Total 2024
	£	£	£	£
Team Use	32,304.75	0.00	32,304.75	13,493.59
Collection Boxes	733.66	0.00	733.66	4,477.23
Just Giving	11,048.12	0.00	11,048.12	16,730.19
HMRC - Gift Aid	1,179.87	0.00	1,179.87	614.08
Scottish Mountain Rescue	28,852.84	0.00	28,852.84	28,060.91
	74,119.24	0.00	74,119.24	63,376.00

4. Analysis of expenses paid to Trustees

	2025	2024
	£	£
Mr Andrew Vickerstaff	423.00	322.65
Mrs Alison Smith	0.00	12.15
Mr Conor Brown	55.35	259.20
Mr Iain Nesbitt	148.50	58.50
Mr Roger Webb	436.50	857.70
Mr Mark Robson	60.30	31.40
Dr Ros Lawson	82.22	0.00
Mr Steve Worsley	121.95	328.50
	1,327.82	1,870.10

5. Analysis of miscellaneous income

	2025	2024
	£	£
Sale of Landrover SY63 VBU	20,000.00	0.00
Sale of Landrover Roof Rack	150.00	0.00
RBS Compensation	500.00	0.00
Equipment Refunds	1,421.94	2,194.42
	22,071.94	2,194.42