

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Assynt Mountain Rescue Team

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

Assynt Mountain Rescue Team

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for the Year Ended 31 December 2025

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Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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

Principle Activity: The Assynt Mountain Rescue Team is a group of volunteers. It provides search and rescue services across all of Caithness & Sutherland. This is a large remote area covering over 7,500 square kms from east coast Golspie and Wick, to Thurso in the North, to Cape Wrath in the north west, and down to Lochinver. It includes popular areas within Assynt such as Cul Mor, Suilven, Canisp, Ben Mor Assynt and Quinag and more remote areas across Caithness and Sutherland such as Ben Hope, Ben Loyal, Ben Stack and Ben Klibreck. 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.

Operational 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 variety of possible incidents in any weather, summer and winter. It has off-road vehicles and trained drivers to reduce response times. Members can carry out search and rescue, technical cliff rescues or support cave rescues from the many limestone cave systems in the area.

The team co-operate with Police Scotland, HMCG Search and Rescue helicopters, Royal National Lifeboat Institute, the Coastguard Service, the Scottish Cave Rescue Organisation and neighbouring mountain rescue teams.

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Total Hours in Mountain Rescue Duties

Assynt Mountain Rescue Team (AMRT) is currently made up of 33 full team members and 5 probationers. Over 8,300 hours was volunteered for search and rescue based activities in 2025. This equates to over 1,039 working-hour days of time. In addition to these hours, the team has 6 team members on call or training with dogs for the Search and Rescue Dog Association (SARDA). AMRT also has four trained drone pilots, and two team drones in operation.

Incidents and Callouts 2025

In the year ending 31 December 2025, AMRT was involved in 24 callouts. These were spaced fairly evenly throughout the year. The most prevalent site for callouts was the path to the Bone Caves, near Inchnadamph, which saw a 75% increase in incidents compared to previous years.

Drones were used to assist Police Scotland in searching for missing persons, and for tracking wildfires, a new hazard appearing over the course of the dry summer which turned heathery hillsides into tinder boxes.

Training provided by AMRT

Each month AMRT provides training of a high standard to all team members. A total of 18 days were provided in 2025. Topics covered included winter skills (including transceiver and avalanche search and rescue training), the use of stretchers, technical stretcher raises and lowering (on snow slopes and on crags), navigation (in day and nighttime), communications, call out procedures, search skills (in day and nighttime), working with helicopters, cave rescue, and first aid, often using scenarios involving individual or multiple casualties. The team now has 12 people qualified to the level of Remote Rescue Medical Technician (previously known as Casualty Care).

Mid-month additional training was provided within the team, at Inchnadamph and Thurso. And to enhance the skills of team members, an outdoor challenge was devised over the course of the year.

Extra Volunteer Activities

A number of team members took advantage of courses offered by Scottish Mountain Rescue (SMR), covering Avalanche Companion Rescue, Avalanche Rescue, Winter Rigging, Foundation Rigging, Lightweight Rigging and Remote Rescue Medical Technician (RRMT) training and assessment. One team member volunteered to act as a mock casualty for a RRMT course and assessment, in preparation for their own assessment. Seven team members attended Incident Management training.

Two team members took formal qualifications in Basic Life Support.

The annual SMR AGM and Conference was attended by several team members.

Fundraising took on a creative slant, with three events in particular raising funds. The first was a pub quiz, with various pubs and quiz teams in the AMRT patch taking part simultaneously. Then came the Triple Challenge, where five team members cycled or walked a route beginning in Glen Cassley and finishing at Vagastie Bridge (north of the Crask inn), with the participants summiting Ben More Assynt, Ben Hope and Ben Klibreck in one day. The third big event was the Golspie Back Yard Ultra, a running race where participants complete a specified 6.7 km route as many times as they can on the hour every hour. Ten team members took part, with the team notching up 460km between them, and one team member completing an astonishing 120.708km over 19 hours. Other Mountain Rescue teams can provide valuable insight into fundraising practices, and team members have engaged with a number of teams during 2025 to discuss strategies.

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2025

Talks to members of the public raising the profile of AMRT as well as safe enjoyment in the outdoors included a presentation for Helly Hansen in Edinburgh on winter skills. Team members also delivered lectures for SMR on a couple of occasions.

With such a large area covered by the team, it is always worth promoting the team's skills to local venues, such as mountain biking trails. Ten team members spent a very happy morning examining the Wildcat Trails near Golspie, kindly hosted by those who maintain and build the trails.

AMRT is of course not the only emergency service operating in Assynt, Sutherland and Caithness, and it is a pleasure to be invited to join other services at Open Days, such as the one held in Scrabster by the Royal National Lifeboat Institution (RNLI), where a number of team members flew the flag for AMRT. AMRT team members also attended the opening of the new Coastguard Station in Thurso, and a joint services meeting, which helped to enhance awareness of each participating service.

Providing first aid cover for events is another useful way of raising the team's profile, while putting skills into practice (hopefully not too often!). AMRT provided team members for a number of running events: Race to the Base (from Lochinver to Suilven and back), the Ben Braggie 24, and the Golspie Back Yard Ultra. AMRT also attended the Dornoch Highland Games and the Assynt Highland Games.

In October, funding was received to acquire a much-needed second post, in Thurso. Team members not only put in the hours to find suitable premises, but also successful funding applications to Foundation Scotland, SSE, Bailie Windfarm Community Benefit Fund and Caithness & N Sutherland Fund which supported the majority of the purchase. A new post at Inchnadamph continues to be planned with an anticipated start in 2026.

Six team members are either active in SARDA or are in the process of training their dogs. SARDA depends on people acting as 'bodies' for the dogs to find during training exercises, and two team members volunteered for this role during the year.

Five probationers completed their probation period, and a new cohort of potential 2026 probationers were treated to a walk up Quinag with four team members on a glorious autumn day. They were also invited to take in a day of first aid training, where they were joined by four team members.

AMRT was approached by a film company wanting to make a documentary about the team. After much planning, filming started towards the end of the year.

In 2025, the crew attended training, and joined fourteen members of the team on a walk up Maiden Pap in Caithness.

No Mountain Rescue team would operate without the contribution of those who are prepared to undertake Trustee roles, from Team Leader and Chairman, to Deputy Team Leaders, Treasurer, Medical, Training, Equipment, Vehicle, Radio and Wellbeing Officers, and Secretary. All of those working in these roles put in hours of work at their duties over and above the ten Management Committee meetings and the AGM.

Amongst other things, 2025 saw reviews of PVG requirements, the safe-guarding policy, the constitution, the equipment inventory and the social media policy. A new forward-looking Strategy was also adopted. All take time to complete but are essential to the smooth-running of this typically hard-working charity.

Assynt Mountain Rescue Team

Report of the Trustees for the Year Ended 31 December 2025

FINANCIAL REVIEW

Funds are provided to the organisation from charitable donations, fundraising activities and as a grant from the Scottish Government and Police Scotland. Medical equipment is mostly provided free of charge.

Funds are disbursed as necessary to allow the organisation to carry out its designated tasks. The main areas of core 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 any projected investment needs for equipment and vehicles. The Management Committee regard any surplus as being available for expenditure solely towards the conduct and improvement of its activities to fulfil its charitable objectives.

Much of the reserves are unrestricted funds to ensure financial sustainability, cover unexpected income drops or fund future projects. The approved strategic policy includes replacement and new vehicles, a new building at Thurso and to fund a new operational base at Inchnadamph once suitable design and planning approvals are obtained.

The team remains grateful to all those who donate or fundraise for AMRT. A number of legacies were received in 2025, as well as donations from Trusts. Without these generous donations AMRT could not fund core activities to retain the standard and safety of the volunteer team members. Nor could AMRT continue to provide our search and rescue service to all those in need

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 2025

Trustees

S Agnew Treasurer
J Cuthbert Vehicle officer (resigned 19.4.25)
C Macleod Training officer
S Brown Deputy Team Leader
P Knapman Chair person
A Macdonald Deputy Team Leader
B Dyson Team Leader
C Maycock Deputy Team Leader
T Dutton Secretary
N Ogden Equipment officer
E Corrick Medical officer
P Redgewell Vehicle officer
S Challenger Radio Officer (appointed 19.4.25)
E MacIntosh Wellbeing Officer (appointed 19.4.25)

Independent Examiner

Marcus D. MacIver
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 18 April 2026 and signed on its behalf by:


.....
S Agnew - Trustee

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

I report on the accounts for the year ended 31 December 2025 set out on pages seven to fifteen.

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.



Marcus D. MacIver
The Institute of Chartered Accountants of Scotland

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

Date: 18th April 2026

Assynt Mountain Rescue Team

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,613	20,000	50,613	43,135
Charitable activities	5				
Mountain Rescue		33,919	15,000	48,919	26,513
Other trading activities	3	4,888	-	4,888	12,495
Investment income	4	2,561	-	2,561	2,620
Total		<u>71,981</u>	<u>35,000</u>	<u>106,981</u>	<u>84,763</u>
EXPENDITURE ON					
Charitable activities	6				
Mountain Rescue		<u>34,464</u>	<u>22,210</u>	<u>56,674</u>	<u>43,465</u>
NET INCOME		37,517	12,790	50,307	41,298
RECONCILIATION OF FUNDS					
Total funds brought forward		263,015	66,873	329,888	288,590
TOTAL FUNDS CARRIED FORWARD		<u><u>300,532</u></u>	<u><u>79,663</u></u>	<u><u>380,195</u></u>	<u><u>329,888</u></u>

The notes form part of these financial statements

Assynt Mountain Rescue Team

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	10	127,445	15,545	142,990	40,154
CURRENT ASSETS					
Debtors	11	41,572	-	41,572	15,553
Cash at bank		132,215	64,118	196,333	274,881
		173,787	64,118	237,905	290,434
CREDITORS					
Amounts falling due within one year	12	(700)	-	(700)	(700)
NET CURRENT ASSETS		173,087	64,118	237,205	289,734
TOTAL ASSETS LESS CURRENT LIABILITIES		300,532	79,663	380,195	329,888
NET ASSETS		300,532	79,663	380,195	329,888
FUNDS	13				
Unrestricted funds				300,532	263,015
Restricted funds				79,663	66,873
TOTAL FUNDS				380,195	329,888

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2026 and were signed on its behalf by:


.....
S Agnew - Trustee

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 2025

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 £	31.12.25 Total funds £	31.12.24 Total funds £
Donations	21,140	-	21,140	13,103
Gift aid	613	-	613	-
Legacies	-	20,000	20,000	-
Just Giving	8,860	-	8,860	30,032
	<u>30,613</u>	<u>20,000</u>	<u>50,613</u>	<u>43,135</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Fundraising events	4,519	-	4,519	2,495
Other Income	369	-	369	10,000
	<u>4,888</u>	<u>-</u>	<u>4,888</u>	<u>12,495</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
Deposit account interest	<u>2,561</u>	<u>-</u>	<u>2,561</u>	<u>2,620</u>

Assynt Mountain Rescue Team

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	£	£
Grants	Mountain Rescue	<u>48,919</u>	<u>26,513</u>

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

	31.12.25	31.12.24
	£	£
Police Scotland	6,821	3,308
Scottish Government	11,350	10,699
Libor UKSAR Training Grant Award	-	6,987
Scottish Mountain Rescue	5,748	5,519
SSE Renewables - Strathy North Wind Farm	15,000	-
Anonymous Trust		
	<u>10,000</u>	<u>-</u>
	<u>48,919</u>	<u>26,513</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Mountain Rescue	<u>58,281</u>	<u>(1,607)</u>	<u>56,674</u>

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Mountain Rescue	<u>(2,482)</u>	<u>875</u>	<u>(1,607)</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, seven trustees were reimbursed a total of £5,426.06 (2024 - £2,517.90) for expenses incurred while carrying out their duties.

The trustees neither received nor waived any emoluments during the period - (2024 - £0).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,135	-	43,135
Charitable activities			
Mountain Rescue	19,526	6,987	26,513
Other trading activities	12,495	-	12,495
Investment income	2,620	-	2,620
Total	<u>77,776</u>	<u>6,987</u>	<u>84,763</u>
EXPENDITURE ON			
Charitable activities			
Mountain Rescue	<u>37,851</u>	<u>5,614</u>	<u>43,465</u>
NET INCOME	39,925	1,373	41,298
RECONCILIATION OF FUNDS			
Total funds brought forward	223,090	65,500	288,590
TOTAL FUNDS CARRIED FORWARD	<u>263,015</u>	<u>66,873</u>	<u>329,888</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Ambulances £	Totals £
COST				
At 1 January 2025	23,300	48,407	83,679	155,386
Additions	103,290	5,897	-	109,187
At 31 December 2025	126,590	54,304	83,679	264,573
DEPRECIATION				
At 1 January 2025	-	45,559	69,673	115,232
Charge for year	-	2,849	3,502	6,351
At 31 December 2025	-	48,408	73,175	121,583
NET BOOK VALUE				
At 31 December 2025	126,590	5,896	10,504	142,990
At 31 December 2024	23,300	2,848	14,006	40,154

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
VAT	41,572	15,553

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	700	700

13. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	263,015	37,517	300,532
Restricted funds			
Restricted	66,873	12,790	79,663
TOTAL FUNDS	329,888	50,307	380,195

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,981	(34,464)	37,517
Restricted funds			
Restricted	35,000	(22,210)	12,790
TOTAL FUNDS	<u>106,981</u>	<u>(56,674)</u>	<u>50,307</u>

Comparatives for 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>

Comparative 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>

Assynt Mountain Rescue Team

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	223,090	77,442	300,532
Restricted funds			
Restricted	65,500	14,163	79,663
TOTAL FUNDS	<u>288,590</u>	<u>91,605</u>	<u>380,195</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	149,757	(72,315)	77,442
Restricted funds			
Restricted	41,987	(27,824)	14,163
TOTAL FUNDS	<u>191,744</u>	<u>(100,139)</u>	<u>91,605</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

