Northumberland National Park Mountain Rescue Team

Trustees' Annual Report

and Financial Statements

for the year ended 31 December 2025

Northumberland National Park
Mountain Rescue Team

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for the year ended
31 December 2025

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Northumberland National Park
Mountain Rescue Team

Charity Information
for the year ended
31 December 2025

Trustees	R Andrew S Montgomery A Wilson J.Pattison P.Guy (appointed 16/06/25) A.Jenkins (resigned 18/05/25)
Registered Address	South Park Eastburn Hexham NE46 1BS
Charity Number	1189987
Primary Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Paul Katz Essell Accountants Ltd 29 Howard Street North Shields Tyne and Wear NE30 1AR

Northumberland National Park
Mountain Rescue Team

Trustees' Annual Report
for the year ended
31 December 2025

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with Northumberland National Park Mountain Rescue Team's governing document, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities.

Governing Document

Northumberland National Park Mountain Rescue Team is constituted as a Charitable Incorporated Organisation. It is governed in accordance with its constitution dated 9 June 2020 (updated 24 October 2023) and associated Team Rules. Changes to these documents require a resolution either (a) passed by a 75% majority of votes cast at a General Meeting, or (b) agreed in writing by all members.

Recruitment and Appointment of Trustees

The Team's constitution as a CIO requires between three and nine Trustees and the Team operates normally with five Trustees. Four of the Trustees hold the following Team Officer posts: Chair, Team Leader, Treasurer and Secretary. Prior to July 2023, one of the Trustees held the Members' Representative officer post. This association was removed by the members at a Special General Meeting to preclude the potential for any conflict of interest.

The Trustees retire by rotation: one-third of their number retires at each Annual General Meeting with the exception of the first such meeting at which all Trustees retired. The vacancies arising are filled in accordance with the decision of the members at the Annual General Meeting.

Structure

The Team's committee oversees the running of the Team. It comprises the Trustees and the Team's Deputy Leaders with other Team officers being invited as required.

Officers are appointed to take responsibility for specific areas of the Team's operations such as training, vehicles and various other categories of equipment. These officers, together with the Team's incident controllers, Team Leader and Deputy Leaders comprise the Team's Operations Group. This has overall responsibility for operations and reports regularly to the committee.

Objects

The objects of the Team, as set out in it its constitution are:

- to provide a search and rescue service for people who are lost, injured or endangered regardless of the circumstances in which their need arises;
- to provide appropriate medical care to mitigate further harm, injury or distress to such people; and
- to provide appropriate support to the statutory emergency services during severe weather and other resilience events; and
- to provide these services particularly in rural upland areas but also in semi-rural and urban environments primarily in the counties of Northumberland and Tyne & Wear but in the wider North East region and further afield if requested by another mountain rescue team.

Activities

The Team is involved in the following activities:

- *Mountain search and/or rescue* – for missing/injured walkers, fell runners, mountain bikers and other outdoor enthusiasts, in summer and winter conditions;
- *Non-mountain search* – for high risk, vulnerable or despondent individuals missing from home in urban and rural areas (e.g. elderly individuals with dementia, young children);
- *Non-mountain rescue* – in 'difficult to access areas' (e.g. body recoveries, rope access);

- *Water search and rescue* – for kayakers/canoeists and other water related incidents, where bankside searching is required;
- *Resilience* – response to severe weather events (e.g. snow bound motorists, flooding events).

In addition, the Team undertakes educational sessions related to safety in the outdoors as part of a preventative strategy.

Achievements and Performance

During the reporting period, the Team was involved in 84 incidents compared to 81 in the 2024 calendar year. The Team expended 2,559 volunteer hours dealing with incidents during the reporting period.

The volunteer hours exclude the significant time spent liaising with other partner agencies, governance and management of the Team, training and fundraising. A further 9,831 hours were recorded in this regard.

All of the recorded incidents required the active involvement of Team members. The incidents break down as follows:

- 54 rescues of which 43 were in the hills, moors, forests and crags of upland Northumberland, a 12% increase on the previous year
- 18 searches of which 7 were in upland areas, overall similar to the previous year but with a significant increase in upland searches
- 4 standbys
- 8 incidents involving providing advice/guidance

Although the number of incidents was broadly line with the previous calendar year, the number of hours expended on incidents was around 25% higher. This is probably because of the greater number of searches and rescues in upland areas compared with the previous year.

In accordance with the Team's operational development plan, the Team purchased various items of equipment both to enable new capabilities and to replace equipment that was approaching the end of its service life. Examples include:

- a portable patient monitor
- a drone capable of flying at night
- replacement clothing for team members

Future Developments

The project to replace the Team's oldest vehicle, a 14 year old Land Rover Defender 110 with callsign Curlew Delta, has made good progress during the year. An initial specification for the vehicle has been developed and an order for the base vehicle was placed in mid-2025 with delivery expected during Q3 2026. A company specialising in vehicle conversions has been selected to bring the base vehicle up to the required specification and some detailed design work has been completed. Delivery of the converted vehicle is expected in early 2027.

The Team's strategy for improving radio communications remains unchanged, namely to use a service which allows smartphones, or dedicated devices, to access satellite broadband networks for voice, data and text communication. Some such services are already available in the UK but the Team believes it prudent to wait until technical issues identified by early adopters are resolved before committing significant funds to the project.

Financial Review

During the period the Team had total income of £139,021 (2024 - £102,444) and expenditure of £113,958 (2024 - £99,043) resulting in net income of £28,072 (2024 - £3,401) before revaluation of investments. In addition to income and expenditure, there were unrealised gains on investments of £3,009 (2024 - unrealised gains of £1,462).

The Team received grants totalling £46,379 (2023 - £18,187) mainly to be spent on replacement clothing for trainee and operational team members, a new drone, and a patient monitor.

The closing funds on 31 December 2025 were £347,759 (opening - £319,687). This comprised £13,190 (opening - £2,960) of restricted funds, £279,045 (opening - £278,158) of designated funds, including fixed assets, and £55,524 (opening - £38,569) of unrestricted funds.

General Funds

These are unrestricted funds which have not been set aside for any particular purpose and are therefore also the free reserves. The Trustees regularly review the level of general funds with regard to forecast income and expenditure in detail over the next 12 months and at a coarser level over 5 years. This ensures that the Team is able to meet its objectives in the short and long terms.

Restricted Funds

Funds that are donated to the Team for a specific purpose, typically grants, are identified as being restricted. Any expenditure in relation to the income is allocated to the fund. If a fund is intended for the purchase of a tangible fixed asset, that asset is transferred to the designated Fixed Asset Reserve once it enters service.

Designated Funds

In order to manage the reserves as effectively as possible, the Team makes use of designated funds. While these are unrestricted funds, in the sense that there is no requirement to spend them for a particular purpose, they are nonetheless held for a specified purpose within the Team.

The *Fixed Asset Reserve* holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

Investment Policy

The Trustees continue to adopt a risk-averse approach to investment. The strategy is to hold sufficient liquid funds to cover short-term operational and needs in bank and instant-access building society accounts. Cash that is intended for medium-term spending, such as investing in new equipment, is held in notice accounts with terms ranging from 1 to 3 months.

The Trustees' Reserve fund is invested in a mixture of structured products and unit trusts with the aim of protecting it from the effects of inflation over the longer term.

Safety and Risk Management

The Trustees actively review the major risks which the Team faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of insurance policies and the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Team and confirm that they have established systems to mitigate the significant risks.

Grant Making

The Team does not make grants to individuals or other organisations. However, it does share donations with other Mountain Rescue teams when it has received a donation from an individual who has been the subject of an incident and where those other teams have been involved in the incident.

Public Benefit Guidance

The Trustees confirm that they have complied with the duties in section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission, including public benefit guidance.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and, hence, taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 September 2026 and signed on their behalf by



Stephen Montgomery
Chairman

Northumberland National Park
Mountain Rescue Team

Independent Examiner's Report
for the year ended
31 December 2025

I report on the accounts for the CIO for the year ended 31 December 2025 which are set out on pages 7–14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examiners report is needed.

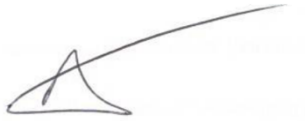
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair 'view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Katz
Essell Accountants Ltd
29 Howard Street
North Shields
Tyne and Wear
NE30 1AR

Date: 22 September 2026

Northumberland National Park
Mountain Rescue Team

Statement of Financial Activities
for the year ended
31 December 2025

	2025				2024
	General	Designated	Restricted	Total	Prior Total*
	£	£	£	£	£
INCOME					
Donations and Legacies	82,224	5,200	32,275	119,699	80,808
Other trading income	15,123	-	-	15,123	15,468
Investment income	4,199	-	-	4,199	6,168
Total income	101,546	5,200	32,275	139,021	102,444
EXPENDITURE					
Charitable Activities	61,184	31,594	14,613	107,391	93,247
Cost of raising funds	6,554	-	13	6,567	5,796
Total expenditure	67,738	31,594	14,626	113,958	99,043
Net gains/(losses) on investments	-	3,009	-	3,009	1,462
Net income/(expenditure)	33,808	(23,385)	17,649	28,072	4,863
Transfers between funds	(16,853)	24,272	(7,419)	-	-
Net movement in funds	16,955	887	10,230	28,072	4,863
Reconciliation of funds					
Total funds brought forward	38,569	278,158	2,960	319,687	314,824
Total funds carried forward	55,524	279,045	13,190	347,759	319,687

All income and expenditure has arisen from continuing activities.

Northumberland National Park
Mountain Rescue Team

Balance Sheet
as at
31 December 2025

	Notes	31 Dec 2025		31 Dec 2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets			50,472		51,740
Long term investments			86,606		83,597
Current Assets					
Debtors		4,222		3,703	
Cash at bank and in hand		196,134		161,251	
		200,356		164,954	
Creditors: amounts falling due within one year					
Creditors and accruals		(10,325)		(19,396)	
Net current assets			210,681		184,350
Total assets less current liabilities			347,759		319,687
NET ASSETS			347,759		319,687
Funds					
General funds			55,524		38,569
Designated funds			279,045		278,158
Restricted funds			13,190		2,960
Total funds carried forward			347,759		319,687

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Trustees on 16 September 2026 and signed on their behalf by:

P.S. Guy

S.J. Montgomery

Paul Guy
Trustee

Stephen Montgomery
Trustee

Notes to the Financial Statements
for the year ended
31 December 2025

1. Accounting Policies

Statement of compliance

The accounts have been prepared in accordance with the Charities Act 2011, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective I January 2019).

Basis of preparation

The Team meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Cash flow Statement

The Team opted to adopt Bulletin 1 for the SORP and therefore did not include a cash flow statement in these financial statements.

Going concern

These financial statements have been prepared on a going concern basis. The Trustees have considered the levels of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Team to be able to continue as a going concern.

Fund accounting policy

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose. Designated funds are those set aside by the Trustees out of general funds for a specific purpose. Further details of the funds are in Note 12.

Income

Donations are recognised when the Team has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Team before the Team is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Team and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Team.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Team to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

The Team is not VAT registered but, as a search and rescue charity, is able to reclaim VAT on non-business expenditure. Expenditure and asset purchases are therefore recorded net of any reclaimable VAT.

Charitable expenditure comprises those costs incurred by the Team in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are initially recorded at cost. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Motor vehicles	7 years straight line
Computers and IT equipment	3 years straight line
All other equipment	5 years straight line

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Team does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

2. Donations (including grants) and legacies

	2025				2024
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Donations	60,532	2,000	2,317	64,849	56,178
Collecting tins	1,817	-	-	1,817	1,119
Grants	13,718	3,200	29,461	46,379	18,187
Legacies	-	-	-	-	-
Gift Aid reclaimed	6,157	-	497	6,654	5,324
	82,224	5,200	32,275	119,699	80,808

The most significant grants awarded to the Team during the period included:

- £13,718 from Bright Northumbria Healthcare NHS Trust which was used to purchase a Schiller patient monitor
- £7,899 from NFU Mutual which was used to purchase a new drone
- £5,000 from Northumberland Estates which was used to purchase trainee clothing
- £3,200 from Northumberland National Park Authority which was used towards call-out fuel
- £5,500 from the Ridley family charity which was used to purchase soft shell jackets
- £5,000 from the Sir James Knott Trust which was used to purchase mid layer jackets

3. Other trading income

	2025				2024
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Events	12,929	-	-	12,929	13,778
Merchandise	2,194	-	-	2,194	1,690
	15,123	-	-	15,123	15,468

4. Investment income

	2025				2024
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Bank interest received	4,199	-	-	4,199	6,168
	4,199	-	-	4,199	6,168

5. Expenditure on Charitable Activities

	2025				2024
	General	Designated	Restricted	Total	Total
	£	£	£	£	£
Administration	4,862	-	-	4,862	3,032
Comms & IT	9,187	-	-	9,187	10,775
Donations shared	3,285	-	-	3,285	3,149
Drones	1,999	-	268	2,267	1,269
Fuel	2,601	4,175	-	6,776	7,076
General equipment	1,426	-	523	1,949	6,209
Insurance	5,483	-	1,064	6,547	5,562
Medical supplies	7,128	-	-	7,128	3,481
Team clothing	571	5,000	10,895	16,466	1,152
Technical equipment	4,189	-	863	5,052	3,920
Training	10,597	-	1,000	11,597	16,278
Vehicle maint / equipment	9,717	-	-	9,717	4,615
Water equipment	139	-	-	139	354
Depreciation					
Vehicles	-	15,826	-	15,826	15,870
Comms & IT equipment	-	-	-	-	-
Other equipment	-	6,593	-	6,593	10,505
Total	61,184	31,594	14,613	107,391	93,247

6. Trustee Remuneration and Expenses

No Trustees received any remuneration during the year.

	2025	2024
	£	£
Expenses paid to Trustees	89	366
Expenditure reimbursed to Trustees		199
Total	89	565

7. Tangible Fixed Assets

	Motor vehicles	Comms and IT equipment	Other equipment	Total
	£	£	£	£
COST				
At 1 January 2025	156,208	24,738	77,682	258,628
Additions	-	-	21,151	21,151
Disposals	-	(4,107)	-	(4,107)
At 31 December 2025	156,208	20,631	98,833	275,672
DEPRECIATION				
At 1 January 2025	108,738	24,738	73,412	206,888
Charge for year	15,826	-	6,593	22,419
Eliminated on disposals	-	(4,107)	-	(4,107)
At 31 December 2025	124,564	20,631	80,005	225,200
NET BOOK VALUE				
At 31 December 2025	31,644	-	18,828	50,472
At 31 December 2024	47,470	-	4,270	51,740

8. Investments Held as Fixed Assets

	2025	2024
	£	£
COST		
At 1 January 2025	83,597	82,135
Additions	-	
Disposals	-	-
Revaluation	3,009	1,462
At 31 December 2025	86,606	83,597

9. Debtors

	2025	2024
	£	£
Accrued income	-	-
Prepayments	4,075	3,591
Payments received on account	-	-
Gift Aid due	147	112
	4,222	3,703

10. Creditors

	2025	2024
	£	£
Trade creditors	4,984	16,914
Accruals	(915)	(510)
VAT owed	6,256	2,992
Deferred income	-	-
	10,325	19,396

11. Fund Movements

	At 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
	£	£	£		£
Restricted					
Community Chest 2024	1,186	-	(1,186)	-	-
Community Foundation Grant 2025	-	2,985	(2,985)	-	-
Coop Community Fund 2025	-	3,077	(3,077)	-	-
Drone Fund	-	9,149	(302)	(7,419)	1,428
James Knott Trust Grant 2025	-	5,000	(5,000)	-	-
Northumberland Estates 2025	-	5,000	-	-	5,000
Ridley Family Charity 2025	-	5,500	-	-	5,500
Rothley Trust 2024	1,000	-	(1,000)	-	-
Search Dogs	774	1,564	(1,076)	-	1,262
	2,960	32,275	(14,626)	(7,419)	13,190
Designated					
Trustees Reserve	83,597	3009	-	-	86,606
Comms & IT Reserve	55,000	-	-	-	55,000
Fixed Asset Reserve	51,740	-	(22,419)	21,152	50,473
Operational Development Fund	35,386	-	-	3,120	38,506
Vehicle Reserve	40,000	2,000	-	-	42,000
Other designated funds	12,435	3,200	(9,175)	-	6,460
	278,158	8,209	(31,594)	24,272	279,045
General	38,569	101,546	(67,738)	(16,853)	55,524

The Fixed Asset Reserve holds the Team's tangible fixed assets and therefore matches their net asset value at any time. Since it is not in the form of cash, it doesn't represent funds available for expenditure.

The *Trustees' Reserve* is set aside to provide operating funds should the Team experience a significant fall in income. As a guide, the Trustees aim to set it at twice the level of the previous year's operating expenditure excluding significant one-off costs, plus an amount that the Trustees believe to be prudent based on any forecast change in expenditure compared with the previous year.

The *Vehicle Reserve* is an amount set aside as a contribution towards future replacement of vehicles.

The *Comms & IT Reserve* is an amount set aside for improving digital radio communications within the Team's operational area.

12. Net Assets by Fund

	At 31 December 2025			
	General	**Designated**	**Restricted**	**Total**
	£	**£**	**£**	**£**
Tangible fixed assets	-	50,472	-	50,472
Long term investments	-	86,606	-	86,606
Current assets	45,200	141,967	13,190	200,357
Creditors: amounts falling due within one year	10,324	-	-	10,324
Total net assets	55,524	279,045	13,190	347,759

13. Related Party Transactions

There have been no related party transactions during the period.