Charity registration number 1192607 (England and Wales)

CONISTON MOUNTAIN RESCUE TEAM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CONISTON MOUNTAIN RESCUE TEAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

The trustees	Mr J R Carroll	Deputy Team leader
	Mrs J Coe	Treasurer
	Miss J Hamilton	Team Leader
	Mr C Walker	Chair
	Mr R Jones	Deputy Team Leader
	Dr D R Stephenson	Training Officer
	Mr A Ribchester	Deputy Team Leader
	Mr D T Copley	Vice Chair
	Dr A C Abbas	Medical Officer
	Ms A E Edwards	Secretary

Charity number 1192607

CIO registration number CEO22899

Principal address

Old Furness Road
Coniston
Cumbria
LA21 8HU

Independent examiner

Darren Little FCA
Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

CONISTON MOUNTAIN RESCUE TEAM

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CONISTON MOUNTAIN RESCUE TEAM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

To relieve suffering and distress amongst persons endangered by accidents or natural hazards and to provide adequate arrangements for the secure and efficient search and rescue of any person or persons so endangered.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Coniston Mountain Rescue Team was the first rescue team of its kind in the UK. The first official recorded rescue for the team was on 13th April 1947.

2025 was another very busy year for the team with a record of 70 incidents, up by 1 from the previous year.

Walkers falling and suffering lower leg injuries remained the main reason for our team’s deployment. Other key reasons were walker injuries from falling (other than lower leg), lost walkers and missing walkers. These four categories when combined accounted for nearly 70% of our incidents in 2025, as in 2024.

Saturday and Sunday lunchtimes were again the key times of the week for callouts. May was busy for no significant single reason, but our summer was a little less busy than in 2024, made up for by a busier autumn. Once again, more of our casualties went to hospital in their family’s/friends’ vehicles than in land ambulances and helicopters combined. Sadly, one of our incidents involved a fatality in 2025, against two in 2024.

One interesting change was that the number of full team deployments (10 or more members) was much higher than the previous year – up 28% to 50. Back in 2024, a higher proportion of incidents was resolved using just a small team (3-9 members). This means that the total number of hours contributed by the volunteers in the team during 2025 was materially higher year-on-year despite the number of incidents being up by just 1.

Our drone has also been utilised a few times this last year and is now a recognised extremely useful search tool within Mountain Rescue.

We said goodbye to another long serving team member of 51 years towards the end of 2025 who retired, and we also sadly lost our Team President who passed away after an illness.

Fundraising

Team members have continued to support the local community and raise funds for the team by running stalls or providing marshalling support at local events. The number of events attended were down slightly on 2024, partially due to the changes to guidance covering medical support.

We have continued to give talks about our voluntary work, introducing a regular after dinner talk at Monk Coniston HF and hosting educational groups at the base.

We continue to benefit from generous members of the public who have completed challenges on our behalf and have set up fundraising pages with platforms such as Just Giving.

In 2025 we added to our merchandise range to include knitted hats plus gifts cards and prints that have been kindly donated by a local amateur artist (100% of proceeds coming to the team).

Training

Coniston MRT Training during 2025 has remained a key focus area for the Leadership Group and Committee Members. CIO Trustees have both a moral and legal responsibility to ensure that all Team Members have the requisite capability and competence to fulfil their roles; in order to ensure the safety of ourselves, our teammates, the general public and the casualty.

The team continues to train regularly to maintain competence and capability, with important elements in 2025 being Winter Skills training in the Cairngorms, Emergency Response Driving, Off-road Driving and Winching, Search Techniques including the use of Drones, Navigation, Equipment Familiarity, Rope Rescue Operations and Medical Training (Basic Life Support and Remote Rescue Medical Technician), and Standard Operating Procedures and Risk Management. Attendance at training is recorded and monitored by the committee at regular intervals.

The Aspirant Team Member programme remained active in 2025 with two aspirant members successfully completing their training and becoming full team members. At the end of 2025 there were three probationary members working their way through the probationary programme with the aspiration of becoming full team members in 2026.

Financial review

2025 was Coniston Mountain Rescue Team's third year of operating solely as a CIO.

The CIO's income for the year was £111,199 (2024: £157,515). This income was obtained from fundraising projects, sale of merchandise, legacies, donations from individuals and donations from organisations. Included in the latter is £15,000 (2024: £10,000) from various donations and legacies received via the Lake District Search and Mountain Rescue Association.

Grants were received for a new generator (£1,518) from Cumbria Community Fund and for vehicle refurbishment (£2,000) from Coniston Amenities Fund and Coniston Parish Council.

Total expenditure in 2025 on charitable activities was £75,606 (2024: £62,896).

Reserves and Investment policies

Coniston MRT's policy is to endeavour to hold a minimum of two year's operating costs as financial reserves. Funds are invested in such a way as to provide a reasonable return on investment and having enough readily-accessible capital available if large expenses arise.

Funds are continuing to be invested in various different funds via the Flagstone investment platform, which organisations such as Coniston MRT can access via CAF (Charities Aid Foundation). In each case an investment of up to £85,000 is made for one year only in case the funds need to be accessed. Investment size is likely to rise in 2026 due to the fact that FSCS protection limits rose to £120,00 at the end of 2025.

On 31st December 2025 total reserves were £869,522 (2024: £835,547) of which, £36,500 were restricted and £513,010 were designated, which leaves remaining unrestricted reserves on 31 December 2025 of £320,012. The reserves are greater than those required to be in line with the charity's reserve policy.

Funds held have been designated to finance the refurbishment of the three rescue vehicles and to provide capital for the redevelopment of the Coniston Mountain Rescue Team base. Two restricted funds are held to finance additional insurance cover and provide training about trauma counselling. All other funds are designated to Training and Equipment /General Use.

Plans for future periods

Alongside our ongoing objectives (as outlined under Objectives and activities), our efforts continue towards redeveloping our team base. The Team was granted planning permission for the rebuild in September 2025. This is an expensive endeavour, and we are currently in the early stages of planning a fundraising campaign, which will continue over the next few years.

The base redevelopment will result in modernised facilities, including improved storage space and garaging for our vehicles. This will enable us to improve our operational efficiency both when responding to incidents and in the day-to-day running of the base.

The new base will also accommodate a family room, providing casualties, their families and friends with privacy and a degree of comfort, which is currently lacking. In addition, as part of the new base there will be a village resilience store containing equipment and supplies to help in case of storms or other emergencies.

The first phase of the project was the development of the Team's new car park close by the base on the site of the old slate wharf. This land was purchased from the National park in 2023, and planning consent was approved in 2024 after a few issues. The car park has been walled in and surfaced to provide a safe parking place for Team members while on incidents or training. Thanks to some very benign weather conditions this was completed and ready for use by May 2025 and is now in regular use.

We have provisionally secured interim accommodation to keep the team operational while the Base is out of action for the rebuild, but this needs some remedial work to make it fit for purpose which obviously needs to happen prior to the existing building being decommissioned. There's a lot of work to be done and we are now putting together a fundraising strategy to ensure we meet the goal of reaching the projected costs without too much slippage and therefore further increase in costs.

Structure, governance and management

Coniston Mountain Rescue Team was founded in 1947 as an unincorporated charity governed by its constitution adopted 20th January 1976 and subsequent amendments to 28th March 2019. In October 2020 the trustees and members of Coniston Mountain Rescue Team applied to the Charity Commission to transfer from an Unincorporated charity to a Charitable Incorporated Organisation (CIO) and was registered as a CIO as a new charity 1192607 on 1st December 2020. The CIO is governed by its constitution adopted on 1st December 2020 and amended in May 2023. In 2023 the unincorporated charity was closed down completely and Coniston Mountain Rescue Team operated solely as a CIO.

Organisational structure

Coniston Mountain Rescue Team is managed by a committee of trustees appointed by a general meeting of the charity. Trustees are elected to committee positions that vary in term from 1 year to 5 years and at the end of each term they may seek re-election or stand down. In addition, the trustees may appoint other trustees, either to replace a current trustee who has resigned or to fill a required purpose, provided the total number does not exceed 11.

This March we have various positions to be elected:

- Chair and Vice Chair (both 2-year terms)
- Secretary and Treasurer (both 1-year terms)

Methods adopted for the recruitment and appointment of new trustees

When there is a need for new trustees the existing trustees look to select suitable candidates who, through past experience and qualification, would continue the policy of enabling a broad input to their decision making.

Policies and procedures adopted for the induction and training of trustees

Policies and procedures are in place for the induction and training of new Trustees. However, in recognition of the vast experience which is evident amongst the current Trustees, there are no plans for the training of Trustees at present. The Trustees are aware that if the need arises, they will of course arrange such training to be carried out.

The trustees' report was approved by the Board of Trustees.

.....

Ms A E Edwards

Trustee

Date: .....

CONISTON MOUNTAIN RESCUE TEAM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' 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 incoming resources and application of resources of the charity for that year.

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 disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CONISTON MOUNTAIN RESCUE TEAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CONISTON MOUNTAIN RESCUE TEAM

I report to the trustees on my examination of the financial statements of Coniston Mountain Rescue Team (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Darren Little FCA
Saint & Co Chartered Accountants
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT
Date: .....

CONISTON MOUNTAIN RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds Base Fund 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	**3**	89,270	330	-	89,600	134,732
Investments	**4**	2,596	17,413	1,362	21,371	22,131
Other income	**5**	228	-	-	228	652
Total income		92,094	17,743	1,362	111,199	157,515
Expenditure on:						
Raising funds	**6**	1,618	-	-	1,618	122
Charitable activities	**7**	74,244	-	1,362	75,606	62,896
Total expenditure		75,862	-	1,362	77,224	63,018
Net income		16,232	17,743	-	33,975	94,497
Transfers between funds		85,675	(87,175)	1,500	-	-
Net movement in funds	**9**	101,907	(69,432)	1,500	33,975	94,497
Reconciliation of funds:						
Fund balances at 1 January 2025		331,811	468,736	35,000	835,547	741,050
Fund balances at 31 December 2025		433,718	399,304	36,500	869,522	835,547

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CONISTON MOUNTAIN RESCUE TEAM

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds Base Fund 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	133,380	1,352	-	134,732
Investments	**4**	4,052	16,636	1,443	22,131
Other income	**5**	652	-	-	652
Total income		138,084	17,988	1,443	157,515
Expenditure on:					
Raising funds	**6**	122	-	-	122
Charitable activities	**7**	60,943	510	1,443	62,896
Total expenditure		61,065	510	1,443	63,018
Net income		77,019	17,478	-	94,497
Transfers between funds		(148,483)	146,483	2,000	-
Net movement in funds	**9**	(71,464)	163,961	2,000	94,497
Reconciliation of funds:					
Fund balances at 1 January 2024		403,275	304,775	33,000	741,050
Fund balances at 31 December 2024		331,811	468,736	35,000	835,547

CONISTON MOUNTAIN RESCUE TEAM

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		236,147		181,819
Current assets					
Stocks	**14**	370		1,050	
Debtors	**15**	39,807		17,910	
Cash at bank and in hand		594,822		636,148	
		634,999		655,108	
Creditors: amounts falling due within one year	**16**	(1,624)		(1,380)	
Net current assets			633,375		653,728
Total assets less current liabilities			869,522		835,547
The funds of the charity					
Restricted income funds	**17**		36,500		35,000
Unrestricted funds - general	**19**		433,718		331,811
Unrestricted funds - Base Fund	**18**		399,304		468,736
			869,522		835,547

The financial statements were approved by the trustees on .....

.....
Ms A E Edwards
Trustee

CONISTON MOUNTAIN RESCUE TEAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**22**		(3,820)		73,787
Investing activities					
Purchase of tangible fixed assets		(58,877)		(618)	
Investment income received		21,371		22,131	
Net cash (used in)/generated from investing activities			(37,506)		21,513
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(41,326)		95,300
Cash and cash equivalents at beginning of year			636,148		540,848
Cash and cash equivalents at end of year			594,822		636,148

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Old Furness Road, Coniston, Cumbria, LA21 8HU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Plant and equipment	15% reducing balance
Motor vehicles	25 % reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds Base Fund 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Base Fund 2024 £	Total 2024 £
Donations and gifts	69,266	330	69,596	56,876	1,352	58,228
Legacies	20,004	-	20,004	76,504	-	76,504
	89,270	330	89,600	133,380	1,352	134,732
Donations and gifts						
Collecting boxes	-	-	-	4,828	-	4,828
Gift Aid tax	2,564	-	2,564	3,503	-	3,503
Lake District Search and Mountain Rescue Association	15,000	-	15,000	10,000	-	10,000
Other donations	50,662	330	50,992	38,545	1,352	39,897
Other	1,040	-	1,040	-	-	-
	69,266	330	69,596	56,876	1,352	58,228

4 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds Base Fund 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Base Fund 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	2,596	17,413	1,362	21,371	4,052	16,636	1,443	22,131

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Merchandise	228	652

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	1,618	122

7 Expenditure on charitable activities

	Provision of Mountain Rescue 2025 £	Provision of Mountain Rescue 2024 £
Direct costs		
Depreciation and impairment	4,548	5,002
Training	11,539	6,608
Water	1,170	1,017
Insurance	4,287	4,299
Light and heat	6,255	3,177
Repairs and renewals	25,303	14,157
Medical supplies	6,673	8,398
Computer and stationery	3,291	2,642
Telephone and internet	1,450	656
Motor expenses	7,312	8,918
Other charity expenses	251	251
Sundry expenses	1,495	4,622
Bank charges and fees	162	739
	73,736	60,486
Share of support and governance costs (see note 8)		
Governance	1,870	2,410
	75,606	62,896
Analysis by fund		
Unrestricted funds - general	74,244	60,943
Unrestricted funds - Base Fund	-	510
Restricted funds	1,362	1,443
	75,606	62,896

8 Support costs allocated to activities

	Provision of Mountain Rescue 2025 £	Total 2024 £
Governance	1,870	2,410

8 Support costs allocated to activities **(Continued)**

	2025	2024
Governance costs comprise:	**£**	**£**
Audit fees	1,870	1,345
Legal and professional	-	1,065
	1,870	2,410

9 Net movement in funds

	2025	2024
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,870	1,345
Depreciation of owned tangible fixed assets	4,548	5,002

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	**Number**
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	156,230	31,337	5,486	193,053
Additions	41,100	2,680	15,097	58,877
At 31 December 2025	197,330	34,017	20,583	251,930
Depreciation and impairment				
At 1 January 2025	-	8,835	2,400	11,235
Depreciation charged in the year	-	3,776	772	4,548
At 31 December 2025	-	12,611	3,172	15,783
Carrying amount				
At 31 December 2025	197,330	21,406	17,411	236,147
At 31 December 2024	156,230	22,503	3,086	181,819

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	370	1,050

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	25,814	10,685
Prepayments and accrued income	13,993	7,225
	39,807	17,910

Other debtors included gift aid claimable of £3,257 (2024: £3,408) at the year end.

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,624	1,380

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Trauma Counselling	3,000	-	-	-	3,000
Insurance	32,000	1,362	(1,362)	1,500	33,500
	35,000	1,362	(1,362)	1,500	36,500

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Trauma Counselling	3,000	-	-	-	3,000
Insurance	30,000	1,443	(1,443)	2,000	32,000
	33,000	1,443	(1,443)	2,000	35,000

The Trauma Counselling Fund was established through donations to support training in trauma counselling.

The Insurance Fund was created following an appeal in 1987/1988 to finance a garage extension, the purchase of two new Landrovers, and to provide additional personal accident insurance cover for Team members. The garage extension was completed and the two Landrovers were acquired, with £30,000 retained in reserve specifically for the additional insurance cover.

In 2024, the trustees increased the Insurance Fund by £2,000, and in 2025, a further £1,500 was added by the trustees.

18 Unrestricted funds - Base Fund

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Mountain Rescue Team Base Fund	468,736	17,743	-	(87,175)	399,304

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Mountain Rescue Team Base Fund	304,775	17,988	(510)	146,483	468,736

The Mountain Team Rescue Base Fund represents savings designated by the trustees towards a new Mountain Rescue Team base.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	245,543	89,712	(75,862)	60,619	320,012
Wheels Fund	86,268	2,382	-	25,056	113,706
	331,811	92,094	(75,862)	85,675	433,718

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	320,025	134,683	(61,065)	(148,100)	245,543
Wheels Fund	83,250	3,401	-	(383)	86,268
	403,275	138,084	(61,065)	(148,483)	331,811

19 Unrestricted funds **(Continued)**

The Wheels Fund consists of the remaining balance from the 2009 Wheels Appeal, supplemented periodically by transfers from the Team's unrestricted general funds. The purpose of the fund is to finance the acquisition of new rescue vehicles, specifically Landrovers. In 2025, a smaller portion of the planned refurbishment of the three Landrovers was undertaken, with the majority of refurbishment costs expected to be incurred in 2026. The Wheels Fund has been increased to cover these anticipated costs.

In 2023, the fund was reclassified as a designated fund.

20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Base Fund 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 December 2025 are represented by:				
Tangible assets	236,147	-	-	236,147
Current assets/(liabilities)	197,571	399,304	36,500	633,375
	433,718	399,304	36,500	869,522

	Unrestricted funds general 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:				
Tangible assets	181,819	-	-	181,819
Current assets/(liabilities)	149,992	468,736	35,000	653,728
	331,811	468,736	35,000	835,547

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22	Cash (absorbed by)/generated from operations	2025	2024
		£	£
	Surplus for the year	33,975	94,497
	Adjustments for:		
	Investment income recognised in statement of financial activities	(21,371)	(22,131)
	Depreciation and impairment of tangible fixed assets	4,549	5,001
	Movements in working capital:		
	Decrease/(increase) in stocks	680	(328)
	(Increase) in debtors	(21,897)	(3,016)
	Increase/(decrease) in creditors	244	(236)
	Cash (absorbed by)/generated from operations	(3,820)	73,787

23 Analysis of changes in net funds

The charity had no material debt during the year.