

REGISTERED CHARITY NUMBER: SC004625

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Kintail Mountain Rescue

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Kintail Mountain Rescue

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for the Year Ended 31 March 2024

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Kintail Mountain Rescue

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Our purposes are to provide a search and rescue service for all who require our help with a mountainous environment (and elsewhere if required) 24 hours per day, 365 days per year in all weathers.

ACHIEVEMENT AND PERFORMANCE

The Team has had another busy year attending call-outs in our own area as well as assisting Skye MRT on a number of occasions.

We are still investigating options for site for building a new Base. We have set up a new Sharepoint Site for the team to act as a platform for reference, admin and news, as well as a new website. Work is underway to convert our new Mercedes Comms van.

We have had approval from OSCR of our draft (SCIO) constitution for KMRT, which will :

- o limit liability of the committee and its members (we are currently very exposed)
- o allow us to own land in the name of KMRT

Creating the new SCIO, including confirmation of charitable status, requires consultation of the full team membership and a simple majority of team members in favour of the proposal through a formal vote, and then transferring assets to the new SCIO, before winding up the old charity (which involves another vote from all members). After final legal and charities checks the new proposed constitution will be explained and discussed with the full membership prior to a decision on adoption being taken at an EGM in July 2024.

FINANCIAL REVIEW

Reserves policy

The association held unrestricted funds of £162,748 at the financial year end.

The committee considers the funds held will enable us to run the team for the forthcoming year and support any development and training plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Team is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. The Team aims to transfer its assets and activities to a new SCIO (Scottish Charitable Incorporated Organisation) by the end of 2024 and wind up the current charity.

Recruitment and appointment of new trustees

All of the Committee members of Kintail Mountain Rescue Team are appointed in terms of our governing documentation.

Induction and training of new trustees

Attendance at Team training has continued to improve with a lot of commitment shown by Team members to attend training which not only increases their own skills but enables the team to develop as a whole.

A number of our trainees have joined the full team members, while a number of full team members have joined the reserve list. Our numbers overall have increased slightly over the year. We are still slightly short of our target number of full team members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC004625

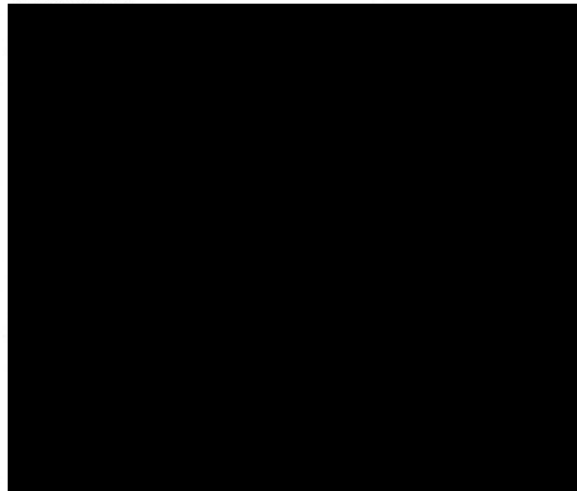
Kintail Mountain Rescue

Report of the Trustees
for the Year Ended 31 March 2024

Principal address

Morvich
Glenshiel
Kyle
IV40 8HQ

Trustees

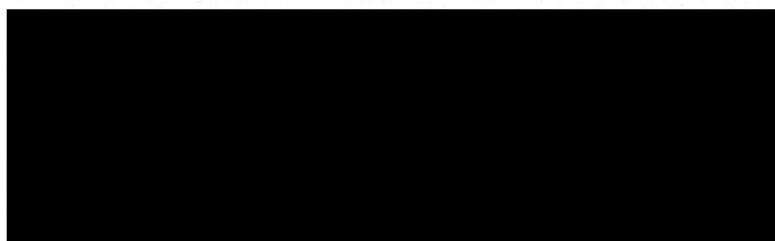


Independent Examiner



Donald Rankin Business Services
Tigh an Oisean
Bridge Road
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IV51 9ER

Approved by order of the board of trustees on 12 Dec 2024 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Kintail Mountain Rescue

I report on the accounts for the year ended 31 March 2024 set out on pages four to ten.

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.



Donald Rankin Business Services
Tigh an Oisean
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Date:

Kintail Mountain Rescue

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,462	10,894	53,356	18,533
Investment income	2	1,424	-	1,424	504
Total		<u>43,886</u>	<u>10,894</u>	<u>54,780</u>	<u>19,037</u>
 EXPENDITURE ON					
Charitable activities					
To provide a voluntary mountain rescue service for any person or persons who may be injured, lost or otherwise in need of assistance anywhere on the mountains (and elsewhere if required).		<u>37,350</u>	<u>282</u>	<u>37,632</u>	<u>38,491</u>
 NET INCOME/(EXPENDITURE)		6,536	10,612	17,148	(19,454)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>156,212</u>	<u>1,126</u>	<u>157,338</u>	<u>176,792</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>162,748</u></u>	<u><u>11,738</u></u>	<u><u>174,486</u></u>	<u><u>157,338</u></u>

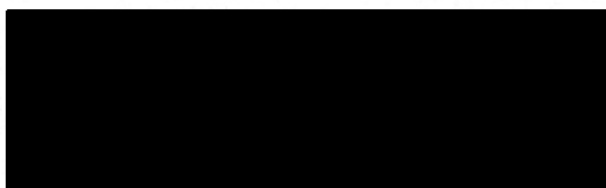
The notes form part of these financial statements

Kintail Mountain Rescue

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	27,737	844	28,581	32,934
CURRENT ASSETS					
Debtors	6	19,156	-	19,156	18,191
Cash at bank		116,395	10,894	127,289	107,113
		<u>135,551</u>	<u>10,894</u>	<u>146,445</u>	<u>125,304</u>
CREDITORS					
Amounts falling due within one year	7	(540)	-	(540)	(900)
NET CURRENT ASSETS		<u>135,011</u>	<u>10,894</u>	<u>145,905</u>	<u>124,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>162,748</u>	<u>11,738</u>	<u>174,486</u>	<u>157,338</u>
NET ASSETS		<u>162,748</u>	<u>11,738</u>	<u>174,486</u>	<u>157,338</u>
FUNDS	8				
Unrestricted funds				162,748	156,212
Restricted funds				<u>11,738</u>	<u>1,126</u>
TOTAL FUNDS				<u>174,486</u>	<u>157,338</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 Dec 2024 and were signed on its behalf by:



Notes to the Financial Statements
for the Year Ended 31 March 2024

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.

Equipment	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only 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 restricted purposes.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	1,424	504

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

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,533	-	18,533
Investment income	504	-	504
Total	<u>19,037</u>	<u>-</u>	<u>19,037</u>
 EXPENDITURE ON			
Charitable activities			
To provide a voluntary mountain rescue service for any person or persons who may be injured, lost or otherwise in need of assistance anywhere on the mountains (and elsewhere if required).	38,115	376	38,491
 NET INCOME/(EXPENDITURE)	 (19,078)	 (376)	 (19,454)
 RECONCILIATION OF FUNDS			
Total funds brought forward	175,290	1,502	176,792
 TOTAL FUNDS CARRIED FORWARD	 <u>156,212</u>	 <u>1,126</u>	 <u>157,338</u>

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

5. TANGIBLE FIXED ASSETS

	Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	101,769	27,406	433	129,608
Additions	-	-	1,008	1,008
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	101,769	27,406	1,441	130,616
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	70,515	25,863	296	96,674
Charge for year	4,688	386	287	5,361
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	75,203	26,249	583	102,035
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	26,566	1,157	858	28,581
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	31,254	1,543	137	32,934
	<hr/>	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
VAT	19,156	18,191
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other creditors	540	900
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	156,212	6,536	162,748
Restricted funds			
Landrover	1,126	(282)	844
Kintail Sprinter	-	10,894	10,894
	<hr/>	<hr/>	<hr/>
	1,126	10,612	11,738
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	157,338	17,148	174,486
	<hr/>	<hr/>	<hr/>

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

8. 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	43,886	(37,350)	6,536
Restricted funds			
Landrover	-	(282)	(282)
Kintail Sprinter	10,894	-	10,894
	<u>10,894</u>	<u>(282)</u>	<u>10,612</u>
TOTAL FUNDS	<u>54,780</u>	<u>(37,632)</u>	<u>17,148</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	175,290	(19,078)	156,212
Restricted funds			
Landrover	1,502	(376)	1,126
	<u>176,792</u>	<u>(19,454)</u>	<u>157,338</u>
TOTAL FUNDS	<u>176,792</u>	<u>(19,454)</u>	<u>157,338</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,037	(38,115)	(19,078)
Restricted funds			
Landrover	-	(376)	(376)
	<u>19,037</u>	<u>(38,491)</u>	<u>(19,454)</u>
TOTAL FUNDS	<u>19,037</u>	<u>(38,491)</u>	<u>(19,454)</u>

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

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	175,290	(12,542)	162,748
Restricted funds			
Landrover	1,502	(658)	844
Kintail Sprinter	-	10,894	10,894
	<u>1,502</u>	<u>10,236</u>	<u>11,738</u>
TOTAL FUNDS	<u>176,792</u>	<u>(2,306)</u>	<u>174,486</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	62,923	(75,465)	(12,542)
Restricted funds			
Landrover	-	(658)	(658)
Kintail Sprinter	10,894	-	10,894
	<u>10,894</u>	<u>(658)</u>	<u>10,236</u>
TOTAL FUNDS	<u>73,817</u>	<u>(76,123)</u>	<u>(2,306)</u>

9. RELATED PARTY DISCLOSURES

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

Kintail Mountain Rescue

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & collection boxes	22,830	4,884
Grants	30,526	13,649
	<hr/> 53,356	<hr/> 18,533
Investment income		
Deposit account interest	1,424	504
	<hr/> 54,780	<hr/> 19,037
Total incoming resources		
EXPENDITURE		
Charitable activities		
Rates and water	446	205
Insurance	1,077	824
Light and heat	1,290	852
Telephone & call monitor	2,677	3,030
Postage and stationery	166	174
Advertising	325	-
Sundries	1,343	1,166
Website	1,500	-
Motor & travel expenses	3,919	5,362
Recognitions	-	90
Repairs & renewals	13,365	17,229
Training expenses	2,858	525
Personal kit allowance	1,439	349
Medical supplies	74	1,739
Glenelg MRT	-	250
Software and communication	932	-
Depn of equipment	4,688	5,515
Depn of motor vehicles	386	515
Depn of computer equip	287	46
Credit card charges	140	140
	<hr/> 36,912	<hr/> 38,011
Support costs		
Governance costs		
Accountancy	720	480
	<hr/> 37,632	<hr/> 38,491
Total resources expended		
Net income/(expenditure)	<hr/> 17,148	<hr/> (19,454)

This page does not form part of the statutory financial statements