

Skye Mountain Rescue Team

Scotland · Charity number SC038386

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2007-06-22
Register	View on the OSCR register

Contact

Address Sluggans Mountain Rescue
Sluggans rescue Unit
Portree
Isle of Skye
IV51 9LY

Website www.skyemrt.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the saving of lives'

What the charity does: 1 The saving of lives directly or indirectly through the provision of a voluntary mountain rescue service, on the Island of Skye and such other areas of the Scottish Highlands and Islands, for any person or persons suffering accident or injury, or who may be lost, immobilised or otherwise be in need of such mountain rescue services as tasked by the police and as directed by the organisation team leader or depute team leaders. and to assist in the recovery of the bodies of those persons who have sustained a fatal accident in those areas or such other places. 4.2. As directed by the police to assist and, where appropriate, organise and cooperate with other rescue bodies and also other climbers or hill users (not being members of the organisation) to further the mountain rescue services described in clause 4.1. 4.3. To acquire, maintain and hold in readiness all premises, equipment and apparatus necessary for providing the mountain rescue services described in clause 4.1 .

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4.1 The saving of lives directly or indirectly through the provision of a voluntary mountain rescue service, on the Island of Skye and such other areas of the Scottish Highlands and Islands, for any person or persons suffering accident or injury, or who may be lost, immobilised or otherwise be in need of such mountain rescue services as tasked by the police and as directed by the organisation team leader or depute team leaders. and to assist in the recovery of the bodies of those persons who have sustained a fatal accident in those areas or such other places. 4.2. As directed by the police to assist and, where appropriate, organise and cooperate with other rescue bodies and also other climbers or hill users (not being members of

the organisation) to further the mountain rescue services described in clause 4.1. 4.3. To acquire, maintain and hold in readiness all premises, equipment and apparatus necessary for providing the mountain rescue services described in clause 4.1 .

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£146,877	£106,012	-	0
2024-03-31	£96,252	£250,228	-	0
2023-03-31	£84,639	£68,358	-	0
2022-03-31	£131,989	£74,552	-	0
2021-03-31	£50,111	£86,568	-	0

Skye Mountain Rescue Team

Scotland - Charity number SC038386

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Skye Mountain Rescue Team (SCIO)

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

Skye Mountain Rescue Team (SCIO)

Report of the Trustees for the Year Ended 31 March 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

To engage directly or indirectly in Mountain Rescue work in the Isle of Skye and in such adjacent areas as the need may arise from time to time; to encourage and promote safety on the hills both locally and nationally, and to take such steps as are necessary or conducive to these ends. This is done on a voluntary basis by the team members. It cooperates with other search and rescue organisations.

The Skye Mountain Rescue Team is called out by Police Scotland to engage in life saving activities. Activities also include fund raising and team member training activities

ACHIEVEMENTS AND PERFORMANCE

The Skye Mountain Rescue Team dealt with a total of 82 incidents involving a total of 2361.5 voluntary hours over 82 days.

It is important to note that not all these incidents resulted in formal callouts.

Our responses involve a range of situations including providing advice over the phone, granting individuals additional time to arrive, false alarms and various other scenarios.

On average the team participates in at least one session of training each month, with training in rope work, first aid, stretcher work, swift water rescue and helicopter safety.

FINANCIAL REVIEW

Reserves policy

Reserves policy - New reserves policy created August 2021

The organisation should aim to always have at least £60,000 available in the bank account(s) to cover a full year's costs.

In addition, the committee should consider any expected large items of expenditure (below) when making financial decisions or decisions with a significant financial impact.

Expected large items of expenditure (as of April 2025)

We expect to have the following large items of expenditure within the next 3 years:

- Garage construction costs inc. drying room, rigging wall and workshop c. £150,000 in total (of which 125k already spent by Mar 2025)-
- Back exits/morgue for both existing bases c. £25,000 x2 (to be completed after new garage and assessment of financial situation)
- Usual equipment costs, for example radio equipment, rucksacks (ca.£12,000)

A lot of money has been spent on the garage build this year. There will be another c. £25,000 of costs to finish the project in 2025-26 after which expenses should fall back to a normal background level for a while.

This policy is to be reviewed annually at the first committee meeting after the AGM.

Note that Trustees are reimbursed for expenses e.g., mileage and costs of certain equipment as they are active members of the team. All team members are reimbursed for their expenses

Skye Mountain Rescue Team (SCIO)

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document is the Constitution of Skye Mountain Rescue Team (SCIO). The team was recognised as a Scottish Charitable Incorporated Organisation (SCIO) charity with effect from 2 September 2015. The team is administered in accordance with the terms of the Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Recruitment and appointment of new trustees

At the Annual General Meeting of the Association to be held each year there shall be elected from amongst the members of the Association into a committee a Chairman, a Vice-Chairman, a Secretary, a Treasurer, an Equipment Officer, a Radio officer, a Team Leader, a Deputy Team Leader, a Statistics officer, a Training Officer and two Representative Team Members and these offices are the charity trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

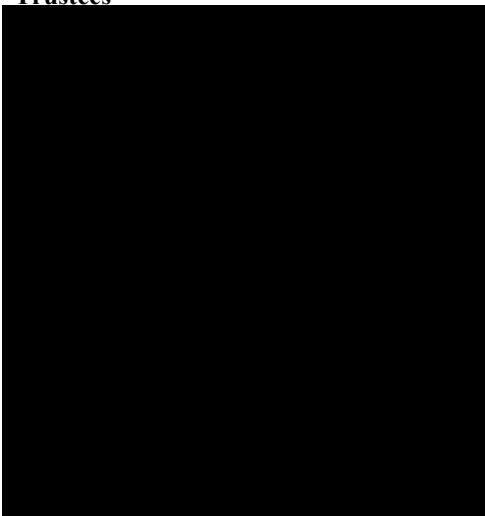
Registered Charity number

SC038386

Principal address

c/o Portree Police Station
Somered Square
Portree
Isle of Skye
IV51 9EH

Trustees



Independent Examiner

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

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

.....


Skye Mountain Rescue Team (SCIO)

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		100,372	-	100,372	89,218
Investment income	2	1,015	-	1,015	1,110
Other income		15,017	-	15,017	19
Total		<u>116,404</u>	<u>-</u>	<u>116,404</u>	<u>90,347</u>
EXPENDITURE ON					
Raising funds		348	-	348	300
Charitable activities					
Equipment		13,313	-	13,313	-
The provision of a voluntary mountain rescue service for any person or persons in need of assistance.		44,563	150	44,713	79,530
Total		<u>58,224</u>	<u>150</u>	<u>58,374</u>	<u>79,830</u>
NET INCOME/(EXPENDITURE)		58,180	(150)	58,030	10,517
RECONCILIATION OF FUNDS					
Total funds brought forward		251,461	340,709	592,170	581,653
TOTAL FUNDS CARRIED FORWARD		<u><u>309,641</u></u>	<u><u>340,559</u></u>	<u><u>650,200</u></u>	<u><u>592,170</u></u>

The notes form part of these financial statements

Skye Mountain Rescue Team (SCIO)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	128,645	326,038	454,683	420,340
CURRENT ASSETS					
Debtors	6	18,484	-	18,484	35,848
Cash at bank		163,852	14,521	178,373	141,794
		<u>182,336</u>	<u>14,521</u>	<u>196,857</u>	<u>177,642</u>
CREDITORS					
Amounts falling due within one year	7	(1,340)	-	(1,340)	(5,812)
NET CURRENT ASSETS					
		<u>180,996</u>	<u>14,521</u>	<u>195,517</u>	<u>171,830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>309,641</u>	<u>340,559</u>	<u>650,200</u>	<u>592,170</u>
NET ASSETS					
		<u><u>309,641</u></u>	<u><u>340,559</u></u>	<u><u>650,200</u></u>	<u><u>592,170</u></u>
FUNDS					
Unrestricted funds	9			309,641	251,461
Restricted funds				340,559	340,709
TOTAL FUNDS					
				<u><u>650,200</u></u>	<u><u>592,170</u></u>

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

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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	- 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

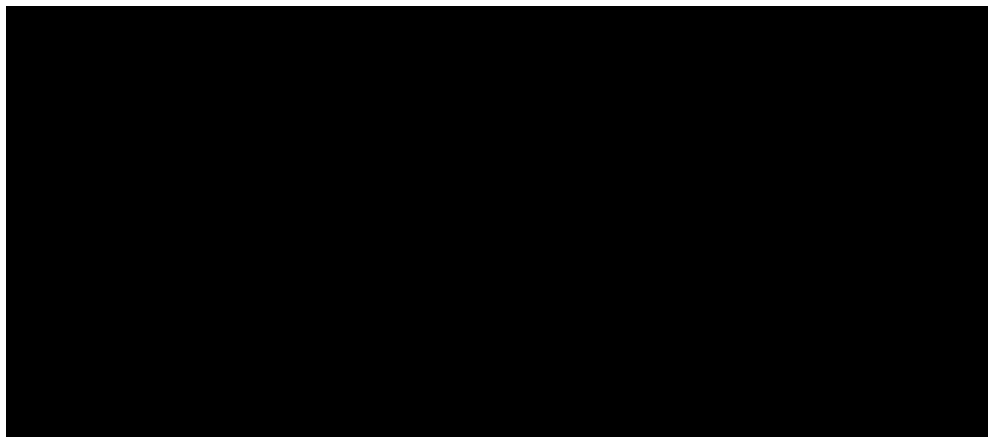
	31.3.25	31.3.24
	£	£
Deposit account interest	1,015	1,110

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

A. Reimbursement of travel expenses (net) were paid to the following trustees:-.



4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,308	18,910	89,218
Investment income	1,110	-	1,110
Other income	19	-	19
Total	<u>71,437</u>	<u>18,910</u>	<u>90,347</u>
 EXPENDITURE ON			
Raising funds	300	-	300
 Charitable activities			
The provision of a voluntary mountain rescue service for any person or persons in need of assistance.	79,330	200	79,530
Total	<u>79,630</u>	<u>200</u>	<u>79,830</u>
 NET INCOME/(EXPENDITURE)	 (8,193)	 18,710	 10,517
 RECONCILIATION OF FUNDS			
Total funds brought forward	259,654	321,999	581,653
 TOTAL FUNDS CARRIED FORWARD	 <u>251,461</u>	 <u>340,709</u>	 <u>592,170</u>

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

5. TANGIBLE FIXED ASSETS

	Garage £	Bases £	Plant and machinery £
COST			
At 1 April 2024	44,064	239,522	180,893
Additions	54,955	-	-
At 31 March 2025	<u>99,019</u>	<u>239,522</u>	<u>180,893</u>
DEPRECIATION			
At 1 April 2024	-	-	51,831
Charge for year	-	-	19,359
At 31 March 2025	<u>-</u>	<u>-</u>	<u>71,190</u>
NET BOOK VALUE			
At 31 March 2025	<u>99,019</u>	<u>239,522</u>	<u>109,703</u>
At 31 March 2024	<u>44,064</u>	<u>239,522</u>	<u>129,062</u>

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	7,877	8,000	1,254	481,610
Additions	-	-	-	54,955
At 31 March 2025	<u>7,877</u>	<u>8,000</u>	<u>1,254</u>	<u>536,565</u>
DEPRECIATION				
At 1 April 2024	1,182	7,399	858	61,270
Charge for year	1,004	150	99	20,612
At 31 March 2025	<u>2,186</u>	<u>7,549</u>	<u>957</u>	<u>81,882</u>
NET BOOK VALUE				
At 31 March 2025	<u>5,691</u>	<u>451</u>	<u>297</u>	<u>454,683</u>
At 31 March 2024	<u>6,695</u>	<u>601</u>	<u>396</u>	<u>420,340</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	2,580	2,580
VAT	14,599	30,578
Prepayments	1,305	2,690
	<u>18,484</u>	<u>35,848</u>

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

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 8)	-	4,114
Trade creditors	-	465
Other creditors	1,340	1,233
	<u>1,340</u>	<u>1,233</u>
	<u>1,340</u>	<u>5,812</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	4,114
	<u>-</u>	<u>4,114</u>

The overdraft stated is due a movement in funds and not a overdrawn balance on the account overall

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	251,461	58,180	309,641
Restricted funds			
St John's Ambulance	240,123	(150)	239,973
Garage	81,676	-	81,676
Solar Panels Fund	18,910	-	18,910
	<u>340,709</u>	<u>(150)</u>	<u>340,559</u>
TOTAL FUNDS	<u>592,170</u>	<u>58,030</u>	<u>650,200</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	116,404	(58,224)	58,180
Restricted funds			
St John's Ambulance	-	(150)	(150)
	<u>116,404</u>	<u>(58,374)</u>	<u>58,030</u>
TOTAL FUNDS	<u>116,404</u>	<u>(58,374)</u>	<u>58,030</u>

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	259,654	(8,193)	251,461
Restricted funds			
St John's Ambulance	240,323	(200)	240,123
Garage	81,676	-	81,676
Solar Panels Fund	-	18,910	18,910
	<u>321,999</u>	<u>18,710</u>	<u>340,709</u>
TOTAL FUNDS	<u><u>581,653</u></u>	<u><u>10,517</u></u>	<u><u>592,170</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,437	(79,630)	(8,193)
Restricted funds			
St John's Ambulance	-	(200)	(200)
Solar Panels Fund	18,910	-	18,910
	<u>18,910</u>	<u>(200)</u>	<u>18,710</u>
TOTAL FUNDS	<u><u>90,347</u></u>	<u><u>(79,830)</u></u>	<u><u>10,517</u></u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	259,654	49,987	309,641
Restricted funds			
St John's Ambulance	240,323	(350)	239,973
Garage	81,676	-	81,676
Solar Panels Fund	-	18,910	18,910
	<u>321,999</u>	<u>18,560</u>	<u>340,559</u>
TOTAL FUNDS	<u><u>581,653</u></u>	<u><u>68,547</u></u>	<u><u>650,200</u></u>

9. MOVEMENT IN FUNDS - continued

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	187,841	(137,854)	49,987
Restricted funds			
St John's Ambulance	-	(350)	(350)
Solar Panels Fund	18,910	-	18,910
	<u>18,910</u>	<u>(350)</u>	<u>18,560</u>
TOTAL FUNDS	<u>206,751</u>	<u>(138,204)</u>	<u>68,547</u>

10. RELATED PARTY DISCLOSURES

Included in Repairs & Renewals are net payments of £1,328.29 made to Cioch Direct. [REDACTED] (Trustee) is a partner in Cioch Direct.

Included in Motor & travel is a net payment of £125.04 made to Skyefit Ltd. [REDACTED] (Trustee) is a director of Skyefit Ltd

Included in Garage additions are the following:

- net payment of £40,350 made to Norman Macleod Building Contractors. [REDACTED] (Team Member) is the proprietor

- payment of £4,389.25 made to Shanks Plumbing and Renewables Ltd. [REDACTED] (Team Member) is a director of Shanks Plumbing and Renewables Ltd

Skye Mountain Rescue Team (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,356	34,932
Collecting tins	3,539	2,732
Grants	34,881	48,974
Gift Aid	5,576	2,580
Book sales	5,020	-
	<hr/>	<hr/>
	100,372	89,218
Investment income		
Deposit account interest	1,015	1,110
Other income		
Gain on sale of tangible fixed assets	15,000	-
Virgin money cashback	17	19
	<hr/>	<hr/>
	15,017	19
	<hr/>	<hr/>
Total incoming resources	116,404	90,347
EXPENDITURE		
Other trading activities		
Just Giving Fees	348	300
Charitable activities		
Trustees' expenses	1,239	3,365
Insurance	1,569	2,338
Light and heat	1,672	2,880
Telephone	2,648	3,223
Post,stat & computer supplies	58	268
Advertising	54	133
Sundries	560	479
Garage rent	2,400	2,400
Motor & travel	9,172	6,871
Subscriptions	946	1,003
Repairs & renewals	11,728	27,775
Training	2,559	-
Accommodation & subsistence	277	595
Communication software	500	2,120
Reference materials	-	438
Annual safe fee	685	-
Medication & associated costs	387	-
Professional fees	118	-
Deprn of plant and machinery	19,359	22,775
Deprn of fixtures and fittings	1,004	1,182
Deprn of motor vehicle	150	200
Carried forward	57,085	78,045

This page does not form part of the statutory financial statements

Skye Mountain Rescue Team (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	57,085	78,045
Depn of computer equipment	99	133
Bank interest	2	2
	<hr/>	<hr/>
	57,186	78,180
Support costs		
Governance costs		
Accountancy fees	840	1,350
	<hr/>	<hr/>
Total resources expended	58,374	79,830
	<hr/>	<hr/>
Net income	58,030	10,517
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of
Skye Mountain Rescue Team (SCIO)

I report on the accounts for the year ended 31 March 2025 set out on pages four to eleven.

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
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date:

Skye Mountain Rescue Team (SCIO)

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13