

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
HEBRIDES MOUNTAIN RESCUE TEAM**

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

# **HEBRIDES MOUNTAIN RESCUE TEAM**

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

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Receipts and Payments Account</b>	6
<b>Statement of Balances</b>	7
<b>Notes to the Financial Statements</b>	8

# **HEBRIDES MOUNTAIN RESCUE TEAM**

## **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**

The organisation's purposes are to provide an effective voluntary search and rescue service for the benefit of the public and in furtherance thereof to prepare volunteers for related activities that promote an awareness of mountain rescue.

#### **Significant activities**

The Hebrides Mountain Rescue Team are a voluntary organisation based in Stornoway, dedicated to helping those in need across the Outer Hebrides. The team has a wide range of working environments including the hills, crags, moors, towns and villages across our islands.

# HEBRIDES MOUNTAIN RESCUE TEAM

## Report of the Trustees for the Year Ended 31 March 2025

### ACHIEVEMENTS AND PERFORMANCE

#### Team Leader's Report

##### Background

Over the past 12 months, the team has continued to operate with a strong focus on maximising training opportunities and resources to enhance our emergency response capability. One of the main challenges we faced this year was a reduction in team member numbers. To address this, we organised a recruitment drive, including an open hill day, which successfully attracted seven new potential members. We are very pleased with this outcome and would like to extend a warm welcome to these new individuals.

Team training over the past year has been extremely positive, with several excellent events taking place. We have continued to prioritise advanced medical training, leading to three team members achieving the Remote Rescue Medical Technician (RRMT) qualification - a first for our team and a fantastic milestone. This accomplishment represents a significant enhancement in the level of medical care we can provide on callouts. We aim to build on this success and plan to send another group for assessment in 2026.

Looking ahead, several key projects are currently in development. We have been actively seeking funding for a new operations vehicle and a thermal imaging drone, both of which are nearing completion stages. We hope to place orders for these assets within the coming months, which will further strengthen our operational capabilities.

##### Callouts

During the 2024-2025 period, the team received 30 callouts, covering 13 separate incidents and one protracted search. The protracted search required 21 deployments, including ground personnel searches, aerial drone operations, and support from Dundonnell MRT. This also coincided with a simultaneous callout in Uist. This year has been notably busier than previous years, with a wide range of incidents occurring across the Western Isles.

It is a testament to the team's strength and commitment that, despite operating with reduced numbers, we not only maintained a full response capability but also continued to grow and develop, enhancing both our skill base and our interagency relationships. As a result, the team is now in its strongest position yet.

None of this would have been possible without the generosity of our funders and the countless hours of dedication, professionalism, and hard work that every team member has selflessly contributed. I would like to sincerely thank all of them for their continued efforts and commitment to the team.

# HEBRIDES MOUNTAIN RESCUE TEAM

## Report of the Trustees for the Year Ended 31 March 2025

### FINANCIAL REVIEW

#### Reserves

As a result of the surplus of £41,218 (2024 - deficit of £1405) for the year, unrestricted funds of £20,553 (2024 - £19,928) and restricted funds of £40,593 (2024 - £NIL) were held at year-end which the Trustees consider adequate to enable the group to continue for the forthcoming year.

#### Funds

##### General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

##### Restricted funds

This represents grants, donations and fundraising income received to assist with particular projects. At the year-end, the following funds were held:

- Scottish Mountain Rescue - training - £815
- Stornoway Trust - new team vehicle - £7,000
- NHS - new team vehicle - £25,000
- SSEN - equipment - £7,778

##### VAT

The charity is eligible for refunds of VAT under sections 33C and 33D of the VAT Act 1994.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity became a Scottish Charitable Incorporated Organisation on 6 October 2017 and is known as HebMRT, Hebrides Search and Rescue. The charity was previously an unincorporated association and changed its legal form to a SCIO. The purposes and administration of the charity are set out in our constitution.

#### Recruitment and appointment of new trustees

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting.

### REFERENCE AND ADMINISTRATIVE DETAILS

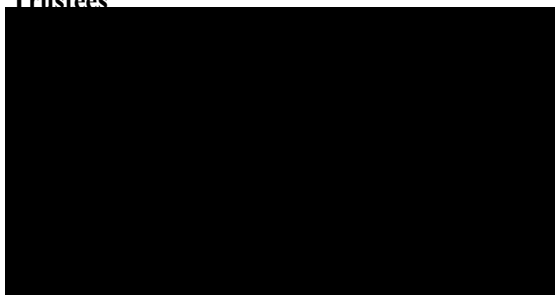
#### Registered Charity number

SC047799

#### Principal address

Ravens Lane  
Laxdale  
Isle of Lewis  
Western Isles  
HS2 0EG

#### Trustees



# HEBRIDES MOUNTAIN RESCUE TEAM

## Report of the Trustees for the Year Ended 31 March 2025

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Independent Examiner

Mann Judd Gordon Ltd  
Chartered Accountants

26 Lewis Street

Stornoway

Isle of Lewis

HS1 2JF

#### Bankers

Royal Bank of Scotland

17 North Beach Street

Stornoway

Isle of Lewis

HS1 2XH

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

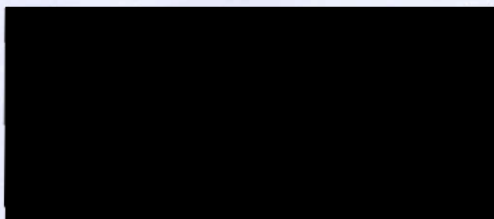
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:



## **Independent Examiner's Report to the Trustees of Hebrides Mountain Rescue Team**

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

### **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.

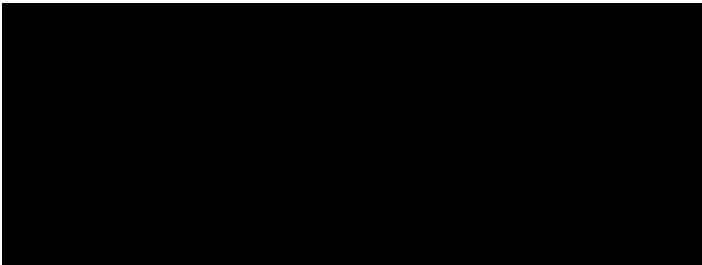
### **Independent examiner's statement**

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.



Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

27 November 2025

# **HEBRIDES MOUNTAIN RESCUE TEAM**

## **Receipts and Payments Account for the Year Ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	1,625	-	1,625	-
Grants	18,851	51,308	70,159	18,671
Donations - Police Scotland	-	-	-	1,500
Donations - WI Lottery	-	-	-	500
Donations - Tesco	-	-	-	250
Donations - other	-	-	-	1,936
Room hire	-	-	-	170
	<u>20,476</u>	<u>51,308</u>	<u>71,784</u>	<u>23,027</u>
<b>Other trading activities</b>				
Fundraising	-	-	-	400
VAT refunds	<u>1,307</u>	<u>-</u>	<u>1,307</u>	<u>2,138</u>
	<u>1,307</u>	<u>-</u>	<u>1,307</u>	<u>2,538</u>
<b>Total incoming resources</b>	<u>21,783</u>	<u>51,308</u>	<u>73,091</u>	<u>25,565</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Insurance	3,747	-	3,747	3,826
Utilities	2,115	-	2,115	1,373
Motor & travel	10,515	5,000	15,515	5,575
Sundries	1,853	-	1,853	2,000
Equipment	975	1,000	1,975	2,070
Team base costs	506	-	506	2,841
Training	-	4,715	4,715	6,019
Subscriptions	367	-	367	-
Accountancy	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>456</u>
	<u>21,158</u>	<u>10,715</u>	<u>31,873</u>	<u>24,160</u>
Total resources expended	<u>21,158</u>	<u>10,715</u>	<u>31,873</u>	<u>24,160</u>
<b>Net income</b>	<u>625</u>	<u>40,593</u>	<u>41,218</u>	<u>1,405</u>

The notes form part of these financial statements

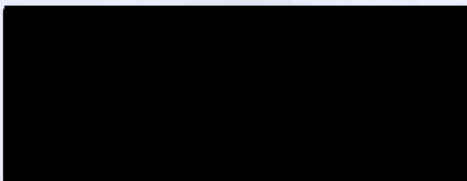


# HEBRIDES MOUNTAIN RESCUE TEAM

## Statement of Balances 31 March 2025

	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>Bank and Cash</b>				
Opening balances	19,928	-	19,928	18,523
Surplus / (Deficit) for year	625	40,593	41,218	1,405
<b>Closing balances</b>	<u>20,553</u>	<u>40,593</u>	<u>61,146</u>	<u>19,928</u>
<b>Assets (at cost)</b>				
Plant and equipment			47,208	47,208
Land			15,545	15,545
Team base (completed 2023)			<u>239,639</u>	<u>239,639</u>
			<u>302,392</u>	<u>302,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025 and were signed on its behalf by:



28/11/25.

## HEBRIDES MOUNTAIN RESCUE TEAM

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The accounts have been prepared on a Receipts and Payments basis.

##### **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. GRANTS RECEIVED

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

	31.3.25	31.3.24
	£	£
Scottish Mountain Rescue	24,381	16,321
SHECT	-	1,350
Galson Trust	-	1,000
Lewis Wind Power	1,000	-
Bakkafrost Scotland	5,000	-
Stornoway Trust	7,000	-
SSEN - Scottish Hydro Electric	7,778	-
NHS Western Isles	<u>25,000</u>	<u>-</u>
	<u>70,159</u>	<u>18,671</u>

#### 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**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.