

REGISTERED COMPANY NUMBER: CS003766

REGISTERED CHARITY NUMBER: SC048940

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 January 2025**  
**for**  
**Mey Highland Games (SCIO)**

Victor T Fraser & Co Limited  
Chartered Accountants  
3-4 Market Place  
Wick  
Caithness  
KW1 4LP

**Mey Highland Games (SCIO)**

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**For the year ended 31 January 2025**

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**Mey Highland Games (SCIO)**

**Report of the Trustees**  
**For the Year Ended 31 January 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 January 2025.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charity Name**

Mey Highland Games (SCIO)

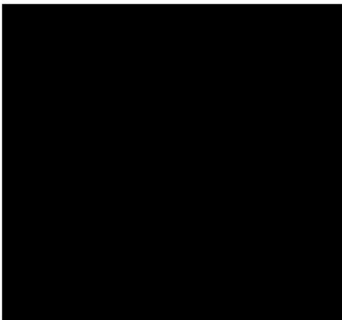
**Charity Number**

SC048940

**Address**

Mackays Hotel  
Union Street  
Wick  
Caithness  
KW1 5ED

**Current Trustees**



**Bankers**

Bank of Scotland  
PO Box 1000  
BX2 1LB

**Independent Examiner**



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## **Mey Highland Games (SCIO)**

### **Report of the Trustees** **For the Year Ended 31 January 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT CONSTITUTION**

##### **Constitution**

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 7th January 2019.

##### **Membership**

Membership is open to any individual aged 16 or over who supports the objects of the SCIO. Employees of the organisation are not eligible for membership.

##### **General Structure**

The structure of the organisation consists of:

The Members - who have the right to attend member's meetings (including any Annual General Meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the Board and take decisions on changes to the constitution itself.

The Board - who hold regular meetings, and generally control the activities of the organisation; for example the Board is responsible for monitoring and controlling the financial position of the organisation. The people serving on the Board are referred to in the constitution as Charity Trustees.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The organisation's purposes are the promoting of the quality and diversity by holding the Mey Highland Games providing an inclusive platform for all incorporating para-athletes and those injured as a result of military service. The advancement of Education by working in partnership with the community to support the teaching of Highland Sports to young people in Caithness. To support those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in Caithness by allocating grants from the organisations surpluses. To promote the culture of Caithness by encouraging visitors to the Mey Games providing a Caithness cultural experience and access for all to adaptive Highland Sports.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable Activities**

This year marked a further significant step forward in our community engagement efforts. The Mey Highland Games successfully hosted an increased number of participants and had a good attendance of spectators from across the region and beyond.

The event once again features traditional sporting competitions, including caber tossing, hammer throwing and the extremely popular tug-of-war. In addition, we showcased local music, dance and crafts.

Our commitment to fostering local talent was highlighted by the increased entry for the junior chanter and piping competition and the introduction of a freestyle section encouraging the next generation of Pipers, this also assists with upholding our rich cultural heritage.

## **Mey Highland Games (SCIO)**

### **Report of the Trustees** **For the Year Ended 31 January 2025**

#### **FINANCIAL REVIEW**

We thank our sponsors and the local community for the ongoing financial support received. We continue to reinvest in the local economy by hiring members of the community to provide supporting roles to ensure the event is well organised and complies with all legislation. This reinforces one of our aims of community support and economic development. Increased sponsorship monies received has helped achieve a surplus for the year.

#### **Reserves Policy**

The Trustees have examined the requirement for free reserves which are those unrestricted funds not invested in Fixed Assets, designated for specific purposes or otherwise committed. Unrestricted funds are needed to provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and to cover administration, fund raising and support costs without which the charity could not function.

The Reserves policy is to maintain a sufficient reserve which will enable the charity to withstand the financial effects of 1 or 2 years of events that would adversely affect the running of the Games, the need for reserves sufficient to withstand financial risks such as suppressed visitors and any other income for any reason including bad weather, the need for investment in facilities and equipment.

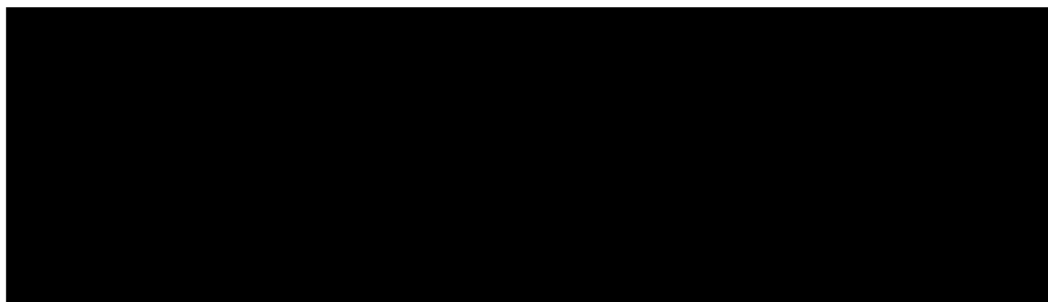
#### **Statement of Trustees' Responsibilities**

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial period. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time.

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

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



**Independent Examiner's Report to the Trustees of**  
**Mey Highland Games SCIO**  
**Scottish Charity registration number SC048940**

I report on the accounts for the year ended 31 January 2025 which are set out on pages five to eight.

**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 by the Charities Accounts (Scotland) Amendment Regulations 2010.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 independent examiner's statement**

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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence which 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 the course of 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 comply with Regulation 9 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



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Date 27th June 2025

**Mey Highland Games (SCIO)**

**Statement of Receipts and Payments**  
**For the Year Ended 31 January 2025**

|                                       | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|---------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>RECEIPTS</b>                       |       |                            |                          |                             |                             |
| Donations and legacies                | 2     | 22,260                     | -                        | 22,260                      | 4,227                       |
| Charitable activities                 | 3     | 18,191                     | -                        | 18,191                      | 18,557                      |
|                                       |       | <u>40,451</u>              | <u>-</u>                 | <u>40,451</u>               | <u>22,784</u>               |
| <b>PAYMENTS</b>                       |       |                            |                          |                             |                             |
| Costs of charitable activities        | 4     | 34,725                     | -                        | 34,725                      | 51,717                      |
| Governance costs                      |       | 876                        | -                        | 876                         | 336                         |
|                                       |       | <u>35,601</u>              | <u>-</u>                 | <u>35,601</u>               | <u>52,053</u>               |
| <b>Surplus/(Deficit) for the year</b> |       | <u>4,850</u>               | <u>-</u>                 | <u>4,850</u>                | <u>(29,269)</u>             |

The financial statements were approved by the board of Trustees and signed on their behalf by:

[Redacted signature area]

Date ..... 26/6/25 .....

**Mey Highland Games (SCIO)**

**Statement of Balances**

**31 January 2025**

|                               | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>2025<br/>Total<br/>£</b> | <b>2024<br/>Total<br/>£</b> |
|-------------------------------|-------------------------------------|-----------------------------------|-----------------------------|-----------------------------|
| <b>BANK AND CASH BALANCES</b> |                                     |                                   |                             |                             |
| Balance at 31 January 2024    | 16,644                              | -                                 | 16,644                      | 45,913                      |
| Surplus/(Deficit) for year    | 4,850                               | -                                 | 4,850                       | (29,269)                    |
| Balance at 31 January 2025    | <u>21,494</u>                       | <u>-</u>                          | <u>21,494</u>               | <u>16,644</u>               |

## Mey Highland Games (SCIO)

### Notes to the Financial Statements For the Year Ended 31 January 2025

#### **1 ACCOUNTING POLICIES**

##### **Basis of Accounting**

The Financial Statements have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **Nature and Purposes of Funds**

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity.

Restricted funds may only be used for specific purposes.

##### **Related Party Transactions**

Trustees did not receive any remuneration during the year.

##### **Going Concern**

The Trustees have formed a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and so continue to adopt the going concern basis in preparing the Financial Statements.

#### **2 DONATIONS AND LEGACIES**

|                                   | Unrestricted<br>funds | Restricted<br>funds | 2025<br>Total | 2024<br>Total |
|-----------------------------------|-----------------------|---------------------|---------------|---------------|
|                                   | £                     | £                   | £             | £             |
| A & W Sinclair Limited            | 100                   | -                   | 100           | 150           |
| Achairn Energy Limited            | 2,000                 | -                   | 2,000         | -             |
| Caithness Chamber of Commerce     | 500                   | -                   | 500           | -             |
| D Steven & Son                    | 250                   | -                   | 250           | 150           |
| Denchi Group                      | 200                   | -                   | 200           | -             |
| GMG Energy Limited                | -                     | -                   | -             | 200           |
| North Highland Initiative         | 250                   | -                   | 250           | -             |
| Nuclear Decommissioning Authority | 15,000                | -                   | 15,000        | -             |
| Nuclear Restoration Services      | 2,500                 | -                   | 2,500         | 2,500         |
| Scrabster Harbour Trust           | 250                   | -                   | 250           | -             |
| Simpson Oils Limited              | 250                   | -                   | 250           | 200           |
| Thrumster Game Fair               | 250                   | -                   | 250           | 500           |
| Venture North                     | 200                   | -                   | 200           | -             |
| Wolfburn Distillery               | 140                   | -                   | 140           | 100           |
| Other donations                   | 370                   | -                   | 370           | 427           |
|                                   | 22,260                | -                   | 22,260        | 4,227         |

**Mey Highland Games (SCIO)**

**Notes to the Financial Statements**  
**For the Year Ended 31 January 2025**

**3 INCOME FROM CHARITABLE ACTIVITIES**

|                                | Unrestricted<br>funds | Restricted<br>funds | 2025<br>Total | 2024<br>Total |
|--------------------------------|-----------------------|---------------------|---------------|---------------|
|                                | £                     | £                   | £             | £             |
| Gate receipts and floats       | 13,629                | -                   | 13,629        | 17,252        |
| Dancing competition entry fees | 2,359                 | -                   | 2,359         | -             |
| Stall bookings                 | 2,203                 | -                   | 2,203         | 1,260         |
| Sale of merchandise            | -                     | -                   | -             | 45            |
|                                | 18,191                | -                   | 18,191        | 18,557        |

**4 COST OF CHARITABLE ACTIVITIES**

|                                | Unrestricted<br>funds | Restricted<br>funds | 2025<br>Total | 2024<br>Total |
|--------------------------------|-----------------------|---------------------|---------------|---------------|
|                                | £                     | £                   | £             | £             |
| Equipment                      | 526                   | -                   | 526           | 12,199        |
| Prize money and floats         | 7,763                 | -                   | 7,763         | 10,576        |
| Judges fees                    | 1,100                 | -                   | 1,100         | 940           |
| Security                       | 840                   | -                   | 840           | 720           |
| First Aid                      | 300                   | -                   | 300           | 300           |
| Sound System                   | 200                   | -                   | 200           | -             |
| Trophies and medals            | 1,399                 | -                   | 1,399         | 357           |
| Hire of marquees and equipment | 6,916                 | -                   | 6,916         | 4,828         |
| Music                          | 350                   | -                   | 350           | 350           |
| Merchandise                    | 428                   | -                   | 428           | 3,535         |
| Website and computer costs     | 6,272                 | -                   | 6,272         | 6,878         |
| Printing                       | 1,138                 | -                   | 1,138         | 1,552         |
| Carriage and delivery          | -                     | -                   | -             | 1,618         |
| Repairs and renewals           | -                     | -                   | -             | 317           |
| Travel expenses                | 474                   | -                   | 474           | 200           |
| Administration fees            | 4,000                 | -                   | 4,000         | 4,000         |
| Cleaning                       | -                     | -                   | -             | 79            |
| Donations                      | 2,350                 | -                   | 2,350         | 2,320         |
| Miscellaneous expenses         | 330                   | -                   | 330           | 624           |
| Subscriptions                  | 301                   | -                   | 301           | -             |
| Bank charges                   | 38                    | -                   | 38            | 324           |
|                                | 34,725                | -                   | 34,725        | 51,717        |

**5 GOVERNANCE COSTS**

|               | Unrestricted<br>funds | Restricted<br>funds | 2025<br>Total | 2024<br>Total |
|---------------|-----------------------|---------------------|---------------|---------------|
|               | £                     | £                   | £             | £             |
| Examiners fee | 876                   | -                   | 876           | 336           |