

Khumbu Sherpa Project

Scotland · Charity number SC050559

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-11-09
Register	View on the OSCR register

Contact

Address	Braemar Mountain Sports Ltd Invercauld Road Braemar AB35 5YP
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To advance culture, arts and heritage in Nepal and the Himalayas, by preserving traditional buildings whose owners cannot afford this preservation, promoting traditional architecture and skills, and improving standards through modern means and training. To advance environmental protection and improvement in Nepal and the Himalayan mountains. To prevent or relieve poverty in Nepal and the Himalayan mountains, including through education and support to improve the ability of people living there to earn a living. To relieve those in need by reason of financial hardship.

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

Objectives: 4 The organisation's purposes are: 4.1 To advance culture, arts and heritage in Nepal and the Himalayas, by preserving traditional buildings whose owners cannot afford this preservation, promoting traditional architecture and skills, and improving standards through modern means and training. 4.2 To advance environmental protection and improvement in Nepal and the Himalayan mountains. 4.3 To prevent or relieve poverty in Nepal and the Himalayan mountains, including through education and support to improve the ability of people living there to earn a living. 4.4 To relieve those in need by reason of financial hardship.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Overseas only

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£0	£0	-	0
2024-11-30	£3,850	£34,494	-	0
2023-11-30	£2,442	£5,516	-	0
2022-11-30	£14,252	£0	-	0
2021-11-30	£29,020	£0	-	0

Khumbu Sherpa Project

Scotland - Charity number SC050559

Accounts

Khumbu Sherpa Project SCIO

Scottish Charity No – SC050559

Annual Report and Financial Statements

For the year ending 30 November 2024

Trustees' Annual Report

For the year ending 30 November 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ending 30 November 2024.

Reference and Administrative Information

Charity name

Khumbu Sherpa Project SCIO

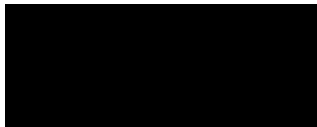
Charity no

SC0050559

Address

Invercauld Road
Braemar
AB35 5YP

Current Trustees



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

Trustees may be appointed by way of a resolution by a majority vote at a board meeting. There must be a minimum of three and a maximum of five trustees.

Objectives and Activities

Charitable purposes

The aims of the charity are:

- To advance culture, arts and heritage in Nepal and the Himalayas, by preserving traditional buildings whose owners cannot afford this preservation, promoting traditional architecture and skills, and improving standards through modern means and training.
- To advance environmental protection and improvement in Nepal and the Himalayan mountains.
- To prevent or relieve poverty in Nepal and the Himalayan mountains, including through education and support to improve the ability of people living there to earn a living.
- To relieve those in need by reason of financial hardship.

Achievements and Performance

During the year, fire and rescue training continued in the Khumbu valley. Crash rescue equipment was introduced, with appropriate training, to cover aviation risk at Lukla Airport. Crash rescue training was also given to locals living close to the helipad at Pheriche. This helipad is very busy as it is primarily used as a shuttle transfer for Everest Base Camp. During the year a team of Scottish firefighters travelled to Lukla for refresher training and the recruitment of new personnel. Fire and Rescue equipment donations and access to advantageous cargo arrangements have been critical during the year.

First aid training, including CPR and the use of defibrillators, was provided in Khunde with fire and trauma care updates in both Namche and Pheriche. Throughout the Khumbu valley, the charity continues to promote best practice in both stove pipe and gas safety as carbon monoxide issues persist with tragic results. The charity is also attempting to raise funds to engage a full time staff member to work on this problem.

Education in building standards continues together with food hygiene training. Financial Review Financial donations continue to be received.

Instructors in all areas continue to fund their own international flights.

Financial review

The charity continues to receive donations and has settled expenses outstanding from the previous year. This led to an increase in the expenditure during the year.

The Trustees are planning to fund raise for future projects.

Plans for future period

The Trustees have prepared a five-year plan and are in discussion with potential donors to undertake several projects.

One of the projects is a fire station in Lukla, but no expenditure will be committed to until funding is secured. The plan also includes the continuation of gas safety awareness, which is seen as critical.

Implementation of a children's first aid training programme is also planned. The low level of trauma care skill within the community was apparent and is an area to work on in the future.

**Statement of Receipts and Payments
For the year ending 30 November 2024**

	Unrestricted funds	Restricted funds	2024	2023
Receipts				
Donations	3,850	-	3,850	2,442
Fund raising	-	-	-	-
Total receipts	<u>3,850</u>	<u>-</u>	<u>3,850</u>	<u>2,442</u>
Payments				
Cost of charitable activities	28,352	-	28,352	5,516
Family support	4,162	-	4,162	
Admin costs	569	-	569	-
Freight costs	1,411	-	1,411	-
Total payments	<u>34,494</u>	<u>-</u>	<u>34,494</u>	<u>5,516</u>
(Deficit) Surplus for the year	<u>(30,644)</u>	<u>-</u>	<u>(30,644)</u>	<u>(3,074)</u>

Statement of Balances
As at 30 November 2024

	Unrestricted funds	Restricted funds	2024	2023
Opening cash at bank	40,198	-	40,198	43,272
(Deficit) Surplus for the period	(30,644)	-	(30,644)	(3,074)
Closing cash at bank	<u>9,554</u>	<u>-</u>	<u>9,554</u>	<u>40,198</u>

Notes to the financial statements

For the year ending 30 November 2024

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

3 Donations

	Unrestricted funds	Restricted funds	2024	2023
Personal	2,000	-	2,000	2,442
Corporate	1,850	-	1,850	-
	<u>3,850</u>	<u>-</u>	<u>3,850</u>	<u>2,442</u>

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Dec	2023	To	30	Nov	2024

Reference and administration details

Charity name	Khumbu Sherpa Project
Other names charity is known by	
Registered charity number	SC 050559
Charity's principal address	c/o Braemar Mountain Sports Invercauld Road Braemar Postcode AB35 5YP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

To advance culture, arts and heritage in Nepal and the Himalayas, by preserving traditional buildings whose owners cannot afford this preservation, promoting traditional architecture and skills, and improving standards through modern means and training. To advance environmental protection and improvement in Nepal and the Himalayan mountains. To prevent or relieve poverty in Nepal and the Himalayan mountains, including through education and support to improve the ability of people living there to earn a living. To relieve those in need by reason of financial hardship.

Summary of the main activities in relation to these objects

One of our Trustees was in Nepal again for six months during this period. The emphasis this year has been on fire safety in the mountains. /

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year, fire and rescue training continued in the Khumbu valley. Crash rescue equipment was introduced, with appropriate training, to cover aviation risk at Lukla Airport. Crash rescue training was also given to locals living close to the helipad at Pheriche. This helipad is very busy as it is primarily used as a shuttle transfer for Everest Base Camp. During the year a team of Scottish firefighters travelled to Lukla for refresher training and the recruitment of new personnel. Fire and Rescue equipment donations and access to advantageous cargo arrangements have been critical during the year.

First aid training, including CPR and the use of defibrillators, was provided in Khunde with fire and trauma care updates in both Namche and Pheriche. Throughout the Khumbu valley, the charity continues to promote best practice in both stove pipe and gas safety as carbon monoxide issues persist with tragic results. The charity is also attempting to raise funds to engage a full time staff member to work on this problem.

Education in building standards continues together with food hygiene training. Financial Review Financial donations continue to be received.

Instructors in all areas continue to fund their own international flights.

Financial review

Brief statement of the charity's policy on reserves

The Trustees are satisfied there are enough reserves to undertake the agreed activities.

Details of any deficit

None

Donated facilities and services (if any)

None


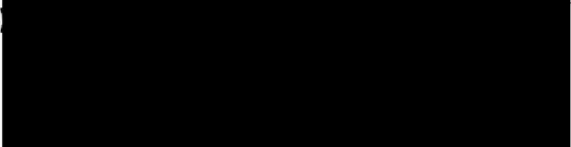
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)		
Full name(s)		
Position (e.g. Chair)	CHAIR	
Date	12/18/2025	

Khumbu Sherpa Project

SC050559



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	December	2023		30	November	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,850				3,850	2,442
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,850	-	-	-	3,850	2,442
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,850	-	-	-	3,850	2,442
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,494				34,494	5,516
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	34,494	-	-	-	34,494	5,516
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	34,494	-	-	-	34,494	5,516
Net receipts / (payments)	(30,644)	-	-	-	(30,644)	(3,074)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(30,644)	-	-	-	(30,644)	(3,074)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	40,198				40,198	43,272
	Surplus / (deficit) shown on receipts and payments account	(30,644)				(30,644)	(3,074)
						-	
						-	
	Cash and bank balances at end of year	9,554	-	-	-	9,554	40,198
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total		-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature [Redacted Signature] Print Name [Redacted Name]

Date of approval
12/8/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

1 - To advance culture, arts and heritage in Nepal and the Himalayas, by preserving traditional buildings whose owners cannot afford this preservation, promoting traditional architecture and skills, and improving standards through modern means and training. 2 - To advance environmental protection and improvement in Nepal and the Himalayan mountains. 3 - To prevent or relieve poverty in Nepal and the Himalayan mountains, including through education and support to improve the ability of people living there to earn a living. 4 - To relieve those in need by reason of financial hardship.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **X**

C3b Trustee remuneration - details

Authority under which paid	£
Not applicable	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Business donations	3,850				3,850	-
Personal donations					-	2,442
					-	
					-	
Total	3,850	-	-	-	3,850	2,442

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Building Supplies	30,332				30,332	5,516
Family Support	4,162				4,162	
					-	
					-	
					-	
					-	
					-	
					-	
Total	34,494.15	-	-	-	34,494	5,516

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,850				3,850	2,442
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	3,850	-	-	-	3,850	2,442
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,850	-	-	-	3,850	2,442
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	34,494				34,494	5,516
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	34,494	-	-	-	34,494	5,516
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	34,494	-	-	-	34,494	5,516
Net receipts / (payments)	(30,644)	-	-	-	(30,644)	(3,074)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(30,644)	-	-	-	(30,644)	(3,074)

Nature and purpose of funds

Khumbu Sherpa Project

SC050559

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of		Khumbu Sherpa Project					
Registered charity number		SC050559					
On the accounts of the charity for the period		Period start date			Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	December	2023		30	November	2024
Set out on pages		(remember to include the page numbers of additional sheets)					

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 the accounts to be reached.

Signed:

Name:

Date:

31/08/2025

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

