

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

**Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL**

Kintail Mountain Rescue Team (SCIO)

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for the Year Ended 31 March 2025**

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Kintail 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

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

FINANCIAL REVIEW

Reserves policy

The charity held unrestricted free reserves of £140,291 at the financial year end.

The committee consider the funds held sufficient, to enable the charity to operate for the forthcoming year and support any development and training plans.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As of April 2025 the Team was a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. The Team transferred its assets and activities to a new SCIO (Scottish Charitable Incorporated Organisation) in late 2025 and wound up the charity.

Recruitment and appointment of new trustees

All of the Committee members of Kintail Mountain Rescue Team (SCIO) 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 as full team members, and we have taken on new trainees. Our numbers overall have increased slightly over the year and we have now achieved our target of full team members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC053248

Principal address

Trustees

G Hodgson
L Munro (appointed 29.10.24)
L Hinde
T Southall (resigned 28.10.25)
J Fraser
S Brumpton
R Mason
J Ledingham
G MacDonald (resigned 28.10.25)
P Chua (appointed 29.10.24)

Independent Examiner

Faye MacLeod CA
Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

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).

Kintail Mountain Rescue Team (SCIO)

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 15.4.2026 and signed on its behalf by:



L Hinde - Trustee

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

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

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.

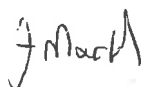
Independent examiner's statement

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.



Faye MacLeod CA
The Institute of Chartered Accountants of Scotland

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Date: 15/04/2026

Kintail Mountain Rescue Team (SCIO)

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

	Notes	Unrestricted fund £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,281	-	52,281	53,356
Investment income	2	1,292	-	1,292	1,424
Other income		12,750	-	12,750	-
Total		<u>66,323</u>	<u>-</u>	<u>66,323</u>	<u>54,780</u>
EXPENDITURE ON					
Charitable activities					
To provide a voluntary mountain rescue service for any person or persons who maybe injured, lost or otherwise in need of assistance anywhere on the mountains (and elsewhere if required).		56,290	2,935	59,225	37,632
NET INCOME/(EXPENDITURE)		10,033	(2,935)	7,098	17,148
RECONCILIATION OF FUNDS					
Total funds brought forward		162,748	11,738	174,486	157,338
TOTAL FUNDS CARRIED FORWARD		<u>172,781</u>	<u>8,803</u>	<u>181,584</u>	<u>174,486</u>

The notes form part of these financial statements

Kintail Mountain Rescue Team (SCIO)

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	7	32,490	8,803	41,293	28,581
CURRENT ASSETS					
Debtors	8	17,889	-	17,889	19,156
Prepayments and accrued income		2,616	-	2,616	-
Cash at bank		120,536	-	120,536	127,289
		<u>141,041</u>	<u>-</u>	<u>141,041</u>	<u>146,445</u>
CREDITORS					
Amounts falling due within one year	9	(750)	-	(750)	(540)
		<u>140,291</u>	<u>-</u>	<u>140,291</u>	<u>145,905</u>
NET CURRENT ASSETS					
		<u>172,781</u>	<u>8,803</u>	<u>181,584</u>	<u>174,486</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>172,781</u>	<u>8,803</u>	<u>181,584</u>	<u>174,486</u>
NET ASSETS					
		<u>172,781</u>	<u>8,803</u>	<u>181,584</u>	<u>174,486</u>
FUNDS	10				
Unrestricted funds				172,781	162,748
Restricted funds				8,803	11,738
TOTAL FUNDS				<u>181,584</u>	<u>174,486</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15.4.2026 and were signed on its behalf by:


G Hedgson - Trustee

The notes form part of these financial statements

Kintail Mountain Rescue Team (SCIO)

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

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.

The charity also completes VAT126 returns to enable a reclaim of input VAT as a mountain rescue charity. Expenditure is recorded net for the deduction of reclaimable VAT.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	<u>1,292</u>	<u>1,424</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.

Kintail Mountain Rescue Team (SCIO)

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

5. CHARITY MERGER

On the 29 March 2024, Kintail Mountain Rescue Team (SCIO) was registered with the Office of the Scottish Charity Regulator under the registration number, SC053248. These accounts have been prepared under merger accounting guidance as outlined in FRS 102 SORP. These accounts incorporate from 01 April 2024, accounting records for the Kintail Mountain Rescue Association (Team), which was an unincorporated charity, under the registration number SC004625. The unincorporated charity ceased to operate on 15 October 2025.

ANALYSIS OF PRINCIPAL SOFA COMPONENTS FOR THE CURRENT PERIOD

	Kintail Mountain Rescue £	Kintail Mountain Rescue Team (SCIO) £	Combined Total £
Total Income	-	64,468	64,468
Total Expenditure	-	59,555	59,555
Net income/(expenditure)	-	4,643	4,643
Other gains/(losses)	-	-	-
Net movement in funds	<u>-</u>	<u>4,643</u>	<u>4,643</u>

ANALYSIS OF PRINCIPAL SOFA COMPONENTS FOR THE PREVIOUS REPORTING PERIOD

	Kintail Mountain Rescue £	Kintail Mountain Rescue Team (SCIO) £	Combined Total £
Total Income	54,780	-	54,780
Total Expenditure	37,632	-	37,632
Net income/(expenditure)	17,148	-	17,148
Other gains/(losses)	-	-	-
Net movement in funds	17,148	-	17,148
Total funds brought forward	157,338	-	157,338

Kintail Mountain Rescue Team (SCIO)

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

5. CHARITY MERGER - continued

Total funds carried forward	<u>174,486</u>	<u>-</u>	<u>174,486</u>
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ANALYSIS OF NET ASSETS AT THE DATE OF MERGER

	Kintail Mountain Rescue	Kintail Mountain Rescue Team (SCIO)	Combined Total
	£	£	£
Net Assets	174,486	-	174,486
Represented by:			
Unrestricted funds	162,748	-	162,748
Restricted income funds	11,738	-	11,738
Endowment funds	-	-	-
Total funds	<u>174,486</u>	<u>-</u>	<u>174,486</u>

6. EXTERNAL SCRUTINY

	31.03.25 £	31.03.24 £
Amounts paid to Independent Examiner in respect of:		
Independent examination	375	-
Accounts preparation and other services	375	-
	<u>750</u>	<u>570</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	101,769	27,406	1,441	130,616
Additions	-	22,936	-	22,936
At 31 March 2025	<u>101,769</u>	<u>50,342</u>	<u>1,441</u>	<u>153,552</u>
DEPRECIATION				
At 1 April 2024	75,203	26,249	583	102,035
Charge for year	3,985	6,024	215	10,224
At 31 March 2025	<u>79,188</u>	<u>32,273</u>	<u>798</u>	<u>112,259</u>
NET BOOK VALUE				
At 31 March 2025	<u>22,581</u>	<u>18,069</u>	<u>643</u>	<u>41,293</u>
At 31 March 2024	<u>26,566</u>	<u>1,157</u>	<u>858</u>	<u>28,581</u>

Kintail Mountain Rescue Team (SCIO)

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
VAT	<u>17,889</u>	<u>19,156</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other creditors	<u>750</u>	<u>540</u>

10. MOVEMENT IN FUNDS

The charity's restricted funds have been provided for the following purpose:

Restricted Fund	Purpose
Landrover	This fund was for the purchase of a Landrover. This fund is carried forward as fixed assets.
Sprinter	This was for the conversion of a Mercedes Sprinter Van and was funded by SSE. These funds are carried forward as fixed assets.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Kintail 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	31,473	22,830
Grants	20,808	30,526
	<u>52,281</u>	<u>53,356</u>
Investment income		
Deposit account interest	1,292	1,424
Other income		
Gain on sale of tangible fixed assets	12,750	-
	<u>66,323</u>	<u>54,780</u>
Total incoming resources		
EXPENDITURE		
Charitable activities		
Rates and water	-	446
Insurance	190	1,077
Light and heat	3,985	1,290
Telephone	3,869	2,677
Postage and stationery	158	166
Advertising	-	325
Sundries	1,499	1,343
Website	-	1,500
Motor & travel expenses	3,700	3,919
Repairs & renewals	31,510	13,365
Training expenses	2,085	2,858
Personal kit allowances	-	1,439
Medical supplies	-	74
Software & commission	1,071	932
Plant and machinery	3,985	4,688
Motor vehicles	6,024	386
Computer equipment	215	287
Credit card	40	140
	<u>58,331</u>	<u>36,912</u>
Support costs		
Governance costs		
Accountancy	894	720
	<u>59,225</u>	<u>37,632</u>
Total resources expended		
	<u>7,098</u>	<u>17,148</u>
Net income		

This page does not form part of the statutory financial statements