



Mull Highland Games SCIO

Trustees' Annual Report

For the year to 31st December 2025



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Contact information

Mull Highland Games SCIO

Scottish Charity Number: SC051615

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Email address: admin@mullhighlandgames.com

Website: <https://mullhighlandgames.com>

Facebook: [/MullHighlandGames](https://www.facebook.com/MullHighlandGames)

Office Holders

Hereditary Chieftain: Sir Lachlan Maclean of Duart and Morvern, CVO, DL

President: Andrew Alexander Kain

Hon. Vice Presidents

Rory Forrester

Alastair MacLean MBE

Kenneth MacLeod OBE

Campbell Ogilvie

Hon. Chair: Mairi MacLean

Hon. Secretary: Florence Kirsop

Hon. Quartermaster: AJ MacLeod

Hon. Treasurer: Alex Forrester

Charity Trustees

The Trustees serving during the period to 31st December 2025 were

John Drake

Alex Forrester

Andrew Kain

Florence Kirsop

All the Trustees resigned at the AGM on 22nd April 2026. John Drake, Alex Forrester, Florence Kirsop and Mairi MacLean were elected as Trustees for 2026 on that date.

The Trustees sadly recorded the death during the year of Janet Nelson who was a long standing Vice President of the Games. She was a much valued member of the community and the Trustees extend their sincere condolences to her family. The Trustees would also like to thank Andrew Kain for his long service as a Trustee.

Trustees Report for the period ended 31st December 2025

The Trustees present their report including the financial statements for the period ending 31st December 2025. The financial statements have been prepared in accordance with the guidelines published by the Office of the Scottish Charity Regulator (OSCR)

The Mull Highland Games SCIO exists to advance community cohesion, local arts, heritage and culture, public participation in sport / athletics and complementary activities. We aim to achieve these goals primarily through the annual Mull Highland Games held traditionally in Tobermory in July and associated events around the time of the games and throughout the year

The 2025 Mull Highland Games was a successful and vibrant celebration of Scottish culture, music and athleticism. . Attendance was extremely healthy and the weather did us a favour. There was a good turn-out for dancers, pipers and lightweight athletes. A conflicting event meant that there was only a handful of heavyweight competitors, but enough to put a show on for the crowd. This year, the lower field was utilised as a 'food village' with local food vendors, as well as a well-attended local producers market. This was developed following feedback from the public from the previous year and was big hit with the crowd.

Planning for this year's Highland Games is well underway. Games equipment is in good condition, and a private donor has donated a new metal 'weight for height' stand, replacing the elderly wooden stands. Initiatives to recruit new volunteers are ongoing and proving successful. Plans are in place to expand on the food village and producers market with a special 'Whisky Corner', with local Distilleries attending. Ferries and weather permitting, the Committee are hopeful for a successful Mull Highland Games 2026.

The board of Trustees is grateful to the Tobermory Golf Club for its support and use of the field and to all the officials who regularly attend, support and promote what is seen as a family affair not to be missed.

Most importantly thanks to all who attended competitors and spectators who we hope enjoyed the day and will return next year.

There would be no Games without the support of local volunteers who give their time and the loyal patrons – In particular the Trustees thank you all and look forward to your future support. We also send out a call to anyone who would like to give some of their time with ideas and support to ensure this great traditional community event, which transcends generations, is maintained and grown. There are no limiting criteria and we would appreciate any time that can be given and all suggestions for improvement.

Structure, governance and management

Type of governing document

The Mull Highland Games SCIO was established as a Scottish Charitable Organisation on 25th February 2022 and is governed by its constitution which is available on our website www.mullhighlandgames.com

Trustees

The Mull Highland Games SCIO is managed by its board. The board is made up of the Trustees. The current Trustees were appointed at the AGM in July 2025. All Trustees retire at the Annual General Meeting (AGM) but are eligible for re-election by the members. The board may co-opt new Trustees between AGMs

Members

Members 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

Financial review

The accounts presented on the following pages are intended to comply with the OSCR requirements and at the same time give sufficient additional information to allow the reader to understand where the receipts came from and the payments went to.

The principal receipts are from donations and from the activities on the day of the Games itself. Donations for the year fell by 28% to £5,237, we have also reclaimed gift aid in respect of qualifying donations. Thank you to all donors, your donations are very important to the continuance of the Games and are very much appreciated

The Games day was bright and the Games were well attended in their new format. Gate revenue was up by more than 50% versus 2024. Overall Games Day revenue more than doubled reflecting the much better weather and the new format.

As a result the Mull Highland Games SCIO had a surplus for the year of £7,450 versus a deficit in 2024 of £212.

The financial accounts are presented on a receipts and payments basis.

Statement of the charity's policy on reserves

The board intends that the Mull Highland Games SCIO will hold reserves equal to half the expected costs of holding the Mull Highland Games each year. In 2025 the cost of the Games was £12,936. The board expects the 2026 games to cost approximately £15,000 and the charity held cash at the bank on 31st December 2025 of £42,177.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report

Law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the income and expenditure of the charity for that year. In preparing these 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. 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.

Angus MacGillivray FCCA of R A Clement Associates was deemed to be appointed as independent examiner and the trustees recommend that Angus MacGillivray remains in office until further notice.

The trustees' annual report was approved and signed on behalf of the board of trustees by:

Declaration

Signed on behalf of the charity trustees:



Print name Alexander Forrester

Designation Trustee

Date 22nd April 2026

Independent examiner's report on the accounts

I report to the trustees on my examination of the financial statements of Mull Highland Games SCIO ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on a Receipts and Payments basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Angus MacGillivray FCCA
Of R A Clement Associates
Independent Examiner

5 Argyll Square
Oban
Argyll
PA34 4AZ

Receipts and payments accounts for the Mull Highland Games SCIO for the year ending 31st December 2025

Account	2025	2024
Receipts		
Donations, sponsorship and gift aid		
Donations/Patrons	£5,237	£7,255
Event sponsorship	£230	£280
Gift Aid reclaimed from HMRC	£350	£613
Total Donations, sponsorship and gift aid	£5,817	£8,148
Highland Games revenues		
Adverts in Programme	£600	£250
Bar Tent	£3,227	£1,162
Burgers	£2,414	£1,407
Entry fee for Dancing competition	£345	£328
Income from Face Painting	£391	£0
Gate	£8,319	£5,457
Lucky dip	£268	£0
Programmes	£1,760	£0
Raffle	£1,086	£35
Stall on field	£822	£0
Sundry income	£6	£10
Tea Tent	£2,439	£2,000
Total Highland Games revenues	£21,677	£10,648
Other Income		
Centenary Book	£3	£83
Shirt sales	£15	£155
Total Other Income	£18	£238
Interest Income	£408	£472
Total Receipts	£27,919	£19,506
Cost of Sales		
Bar Tent direct costs	£1,246	£961
Burger and lunch direct costs	£1,749	£751
Dance competition direct costs	£497	£0
Face Painting costs	£51	£0
Printing of Programmes	£1,892	£462
Tea Tent direct costs	£470	£1,282
Raffle Direct Costs	£67	£0
Total Cost of Sales	£5,971	£3,455
Total net receipts	£21,948	£16,050

Receipts and payments accounts for the Mull Highland Games SCIO for the year ending 31st December 2025

Account	2025	2024
Payments		
Highland Games costs		
Council for Bin Collection	£189	£138
First Aid & Safety	£200	£200
Golf Club Rent and Electricity	£28	£21
Games day sanitation	£877	£1,500
Golf Club share of gate receipts	£984	£574
Ground Works	£77	£0
Insurance	£931	£997
Judges expenses	£2,322	£2,557
Prize money General	£6,307	£6,796
Repairs and renewals	£278	£262
Sound hire	£420	£410
Sundry costs	£21	£88
Travel - National	£0	£42
Travel expenses Pipe Band	£287	£304
Vehicle Hire/fuel	£17	£84
Total Highland Games costs	£12,936	£13,973
Overhead		
Advertising and Website	£218	£971
Audit & Accountancy fees	£686	£604
Bank Charges	£159	£137
Meetings/volunteer costs	£18	£82
Membership/ Registrations/ Licences	£0	£10
Stationery and postage	£46	£37
Subscriptions	£436	£448
Total Overhead	£1,562	£2,290
Total Payments	£14,498	£16,263
Net receipts	£7,450	-£212
Surplus (Deficit) before transfers to funds on deposit	£7,450	-£212
Surplus (Deficit) after Transfers to funds on deposit	£7,450	-£212

Statement of balances for the Mull Highland Games SCIO as at 31st December 2025

Account	31 Dec 2025	31 Dec 2024
Current Assets		
Cash at bank and in hand		
MHG Deposit account	£21,734	£21,326
MULL HIGHLAND GAMES SCIO	£20,444	£12,456
Total Cash at bank and in hand	£42,177	£33,781
Total Current Assets	£42,177	£33,781
Creditors: amounts falling due within one year		
Accounts Payable	£946	£0
Total Creditors: amounts falling due within or	£946	£0
Net Current Assets (Liabilities)	£41,231	£33,781
Total Assets less Current Liabilities	£41,231	£33,781
Net Assets	£41,231	£33,781
Reserves		
Current Year Earnings	£7,450	-£212
Prior year surplus / (deficit)	-£259	-£47
Reserves	£34,041	£34,041
Total Reserves	£41,231	£33,781

Notes to the accounts

The total cost of printing programmes for the 2025 Highland Games was £1,892. Of this amount, £946 representing half the total printing cost relates to an invoice received after 31 December 2025. As this cost was incurred in connection with the 2025 Games, the trustees have decided to include it within these accounts in order to give a true and fair view of the results of the 2025 event. The corresponding programme income of £1,759.84 is also included within these accounts.

The Mull Highland Games SCIO does not hold restricted funds.

Neither the Trustees nor their connected persons received any remuneration during the year.

Certain Trustees were reimbursed for expenses actually incurred on behalf of the charity. Beyond this there were no transactions between the charity and the Trustees or their connected persons