REGISTERED COMPANY NUMBER: CS003766
REGISTERED CHARITY NUMBER: SC048940

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 January 2026

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 2026

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Mey Highland Games (SCIO)

Report of the Trustees
For the Year Ended 31 January 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 January 2026.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name
Mey Highland Games (SCIO)

Charity Number
SC048940

Address
Mackays Hotel
Union Street
Wick
Caithness
KW1 5ED

Current Trustees
Mr A Sinclair (Chairman)
Mr H Gunn
Mr W Mackay
Mrs T Fryer
Mr M Lamont
Mrs M Gunn (Treasurer)
Mr N Hodgeson
Mrs G Mackay

Bankers
Bank of Scotland
PO Box 1000
BX2 1LB

Independent Examiner
John F Cormack B.Sc (Hons) C.A.
Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
Caithness
KW1 4LP

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 PEFORMANCE

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 2026

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.

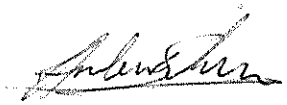
Statement of Trustees' Responsibilities

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:



Andrew Sinclair (Chairman)



Marilyn Gunn (Treasurer)

Date 13th October 2026

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 2026 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 the accounts to be reached.

John F Cormack B.Sc. (Hons) CA

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

Date 15th October 2026.

Mey Highland Games (SCIO)

Statement of Receipts and Payments
For the Year Ended 31 January 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
RECEIPTS					
Donations and legacies	2	37,407	-	37,407	22,260
Charitable activities	3	19,137	-	19,137	18,191
		56,544	-	56,544	40,451
PAYMENTS					
Costs of charitable activities	4	32,875	-	32,875	34,725
Governance costs		492	-	492	876
		33,367	-	33,367	35,601
Surplus/(Deficit) for the year		23,177	-	23,177	4,850

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

Andrew Sinclair (Chairman)

Marilyn Gunn (Treasurer)

Date 13th October 2026

Mey Highland Games (SCIO)

Statement of Balances
31 January 2026

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
BANK AND CASH BALANCES				
Balance at 31 January 2025	21,494	-	21,494	16,644
Surplus/(Deficit) for year	23,177	-	23,177	4,850
Balance at 31 January 2026	44,671	-	44,671	21,494

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 ammended).

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 forseable future and so continue to adopt the going concern basis in preparing the Financial Statements.

2 DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2026 Total	2025 Total
	£	£	£	£
A & W Sinclair Limited		-	-	100
Achairn Energy Limited	2,000	-	2,000	2,000
Ackergill Tower	10,000		10,000	-
Bremner	3,000		3,000	-
Caithness Chamber of Commerce		-	-	500
D Steven & Son	250	-	250	250
Denchi Group		-	-	200
DS McGregor	350		350	
North Highland Initiative	250	-	250	250
Nuclear Decommissioning Authority	15,000	-	15,000	15,000
Nuclear Restoration Services	2,500	-	2,500	2,500
Queen Charlotte, Marshall Bain	3,000		3,000	
Scrabster Harbour Trust		-	-	250
Simpson Oils Limited	250	-	250	250
Thrumster Game Fair	250	-	250	250
Venture North	200	-	200	200
Wolfburn Distillery		-	-	140
Other donations	357	-	357	370
	37,407	-	37,407	22,260

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Gate receipts and floats	13,624	-	13,624	13,629
Dancing competition entry fees	3,283	-	3,283	2,359
Stall bookings	2,047	-	2,047	2,203
Sale of merchandise	183	-	183	
	19,137	-	19,137	18,191

4 COST OF CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Equipment		-	-	526
Prize money and floats	7,001	-	7,001	7,763
Judges fees	1,090	-	1,090	1,100
Security	840	-	840	840
First Aid	300	-	300	300
Sound System	200	-	200	200
Trophies and medals	1,626	-	1,626	1,399
Hire of marquees and equipment	7,190	-	7,190	6,916
Music	1,170	-	1,170	350
Merchandise		-	-	428
Website and computer costs	4,342	-	4,342	6,272
Printing	1,303	-	1,303	1,138
Photography	1,300	-	1,300	
Grass cutting	264	-	264	
Travel expenses	581	-	581	474
Administration fees	4,000	-	4,000	4,000
Cleaning	-	-	-	
Donations	850	-	850	2,350
Miscellaneous expenses	199	-	199	330
Subscriptions	619	-	619	301
Bank charges	0	-	0	38
	32,875	-	32,875	34,725

5 GOVERNANCE COSTS

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 Total £
Examiners fee	492	-	492	876