REGISTERED CHARITY NUMBER: SC038386

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Skye Mountain Rescue Team (SCIO)

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Report of the Trustees for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

To engage directly or indirectly in Mountain Rescue work in the Isle of Skye and in such adjacent areas as the need may arise from time to time; to encourage and promote safety on the hills both locally and nationally, and to take such steps as are necessary or conducive to these ends. This is done on a voluntary basis by the team members. It cooperates with other search and rescue organisations.

The Skye Mountain Rescue Team is called out by Police Scotland to engage in life saving activities.
Activities also include fund raising and team member training activities

ACHIEVEMENTS AND PERFORMANCE

The Skye Mountain Rescue Team dealt with a total of 103 incidents involving a total of 2882 voluntary hours over 91 days. On average the team participates in at least one session of training each month, with training in rope work, first aid, stretcher work, swift water rescue and helicopter safety.

FINANCIAL REVIEW

Reserves policy

A reserve of at least £60,000 is held in the bank for unexpected expenses.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document is the Constitution of Skye Mountain Rescue Team (SCIO). The team was recognised as a Scottish Charitable Incorporated Organisation (SCIO) charity with effect from 2 September 2015. The team is administered in accordance with the terms of the Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Recruitment and appointment of new trustees

At the Annual General Meeting of the Association to be held each year there shall be elected from amongst the members of the Association into a committee a Chairman, a Vice-Chairman, a Secretary, a Treasurer, a Medical Officer, an Equipment Officer, a Radio officer, a Team Leader, a Deputy Team Leader, a Statistics officer, a Training Officer and one Representative Team Member and these offices are the charity trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038386

Principal address

Skye Mountain Rescue
Sluggans Rescue Unit
Portree
Isle of Skye
IV51 9LY

Report of the Trustees
for the Year Ended 31 March 2026

Trustees
N Alexander (resigned 2.12.25)
N Urquhart (resigned 2.12.25)
Mrs H Urquhart
K Crossley
R McGuire
J Stephenson
T Coles
S Murchison
B Wear
Ms S Sutton
Ms J Salter (resigned 2.12.25)
A MacKinnon
N Heward (appointed 2.12.25)
M O'Connell (appointed 2.12.25)
J Painting (appointed 2.12.25)

Independent Examiner
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on 10 October 2026 and signed on its behalf by:

J Painting - Trustee

Skye Mountain Rescue Team (SCIO)

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		95,768	-	95,768	100,372
Investment income	2	7,960	-	7,960	1,015
Other income		145	-	145	15,017
Total		103,873	-	103,873	116,404
EXPENDITURE ON					
Raising funds		348	-	348	348
Charitable activities					
Equipment		21,928	-	21,928	13,313
The provision of a voluntary mountain rescue service for any person or persons in need of assistance.		51,728	113	51,841	44,713
Total		74,004	113	74,117	58,374
NET INCOME/(EXPENDITURE)		29,869	(113)	29,756	58,030
RECONCILIATION OF FUNDS					
Total funds brought forward		309,641	340,559	650,200	592,170
TOTAL FUNDS CARRIED FORWARD		339,510	340,446	679,956	650,200

The notes form part of these financial statements

Skye Mountain Rescue Team (SCIO)

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	5	157,982	340,446	498,428	454,683
CURRENT ASSETS					
Debtors	6	37,003	-	37,003	18,484
Cash at bank		145,864	-	145,864	178,373
		182,867	-	182,867	196,857
CREDITORS					
Amounts falling due within one year	7	(1,339)	-	(1,339)	(1,340)
NET CURRENT ASSETS		181,528	-	181,528	195,517
TOTAL ASSETS LESS CURRENT LIABILITIES		339,510	340,446	679,956	650,200
NET ASSETS		339,510	340,446	679,956	650,200
FUNDS	8				
Unrestricted funds				339,510	309,641
Restricted funds				340,446	340,559
TOTAL FUNDS				679,956	650,200

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2026 and were signed on its behalf by:

J Painting - Trustee

The notes form part of these financial statements

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.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

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.

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2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	960	1,015
Exceptional items	7,000	-
	7,960	1,015

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

Reimbursement of travel expenses (net) were paid to the following trustees:-.

1. B Wear £396.45
2 R McGuire £244.35
3. N Heward £508.05
4. K Crossley £214.20
5. T Coles £487.80

Allowances for technical footwear and clothing (net) were paid to the following trustees:

1. B Wear £140.00
2. H Urquhart £247.28
3. T Coles £112.50
4. M O'Connell £166.67
5. A Mackinnon £120.83

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,372	-	100,372
Investment income	1,015	-	1,015
Other income	15,017	-	15,017
Total	116,404	-	116,404
EXPENDITURE ON			
Raising funds	348	-	348
Charitable activities			
Equipment	13,313	-	13,313
The provision of a voluntary mountain rescue service for any person or persons in need of assistance.	44,563	150	44,713
Total	58,224	150	58,374
NET INCOME/(EXPENDITURE)	58,180	(150)	58,030

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	251,461	340,709	592,170
TOTAL FUNDS CARRIED FORWARD	309,641	340,559	650,200

5. TANGIBLE FIXED ASSETS

	Garage £	Bases £	Plant and machinery £
COST			
At 1 April 2025	99,019	239,522	180,893
Additions	51,689	-	8,988
At 31 March 2026	150,708	239,522	189,881
DEPRECIATION			
At 1 April 2025	-	-	71,190
Charge for year	-	-	17,804
At 31 March 2026	-	-	88,994
NET BOOK VALUE			
At 31 March 2026	150,708	239,522	100,887
At 31 March 2025	99,019	239,522	109,703

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2025	7,877	8,000	1,254	536,565
Additions	-	-	2,551	63,228
At 31 March 2026	7,877	8,000	3,805	599,793
DEPRECIATION				
At 1 April 2025	2,186	7,549	957	81,882
Charge for year	854	113	712	19,483
At 31 March 2026	3,040	7,662	1,669	101,365
NET BOOK VALUE				
At 31 March 2026	4,837	338	2,136	498,428
At 31 March 2025	5,691	451	297	454,683

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	5,290	2,580
VAT	31,713	14,599
Prepayments	-	1,305
	37,003	18,484

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	1,339	1,340

8. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	309,641	29,869	339,510
Restricted funds			
St John's Ambulance	239,973	(113)	239,860
Garage	81,676	-	81,676
Solar Panels Fund	18,910	-	18,910
	340,559	(113)	340,446
TOTAL FUNDS	650,200	29,756	679,956

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	103,873	(74,004)	29,869
Restricted funds			
St John's Ambulance	-	(113)	(113)
TOTAL FUNDS	103,873	(74,117)	29,756

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	251,461	58,180	309,641
Restricted funds			
St John's Ambulance	240,123	(150)	239,973
Garage	81,676	-	81,676
Solar Panels Fund	18,910	-	18,910
	340,709	(150)	340,559
TOTAL FUNDS	592,170	58,030	650,200

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,404	(58,224)	58,180
Restricted funds			
St John's Ambulance	-	(150)	(150)
TOTAL FUNDS	116,404	(58,374)	58,030

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	251,461	88,049	339,510
Restricted funds			
St John's Ambulance	240,123	(263)	239,860
Garage	81,676	-	81,676
Solar Panels Fund	18,910	-	18,910
	340,709	(263)	340,446
TOTAL FUNDS	592,170	87,786	679,956

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,277	(132,228)	88,049
Restricted funds			
St John's Ambulance	-	(263)	(263)
TOTAL FUNDS	220,277	(132,491)	87,786

9. RELATED PARTY DISCLOSURES

Included in Repairs & Renewals are net payments of £10,693.13 made to Cioch Direct. Neil Urquhart (Trustee) is a partner in Cioch Direct.

Net payments made to Skyefit Ltd of £226.90 are included in Motor & Travel and £165.84 in Repairs & Renewals. Stephen Murchison (Trustee) is a director of Skyefit Ltd.

Included in Garage additions are the following:

- net payments of £4,075.00 made to Norman Macleod Building Contractors. Norman Macleod (Team Member) is the proprietor

- payment of £15,106.75 made to Shanks Plumbing and Renewables Ltd. William Shanks(Team Member) is a director of Shanks Plumbing and Renewables Ltd

- net payments of £7,340.16 made to Skye Joinery. Richard Whatley (Team Member) is the proprietor.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,600	51,356
Collecting tins	1,451	3,539
Grants	29,254	34,881
Gift Aid	3,210	5,576
Book sales	2,253	5,020
	95,768	100,372
Investment income		
Deposit account interest	960	1,015
Exceptional items	7,000	-
	7,960	1,015
Other income		
Gain on sale of tangible fixed assets	120	15,000
Virgin money cashback	25	17
	145	15,017
Total incoming resources	103,873	116,404
EXPENDITURE		
Other trading activities		
Just Giving Fees	348	348
Charitable activities		
Trustees' expenses	3,237	1,239
Rates and water	69	-
Insurance	5,848	1,569
Light and heat	2,390	1,672
Telephone	2,062	2,648
Post,stat & computer supplies	678	58
Advertising	-	54
Sundries	1,411	560
Garage rent	1,200	2,400
Motor & travel	6,613	9,172
Subscriptions	687	946
Repairs & renewals	21,727	11,728
Training	6,061	2,559
Accomodation & subsistence	499	277
Communication software	450	500
Annual safe fee	-	685
Medication & associated costs	467	387
Professional fees	-	118
Carried forward	53,399	36,572

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Charitable activities		
Brought forward	53,399	36,572
Deprn of plant and machinery	17,804	19,359
Deprn of fixtures and fittings	854	1,004
Depn of motor vehicle	113	150
Depn of computer equipment	712	99
Bank interest	2	2
	72,884	57,186
Support costs		
Governance costs		
Accountancy fees	885	840
Total resources expended	74,117	58,374
Net income	29,756	58,030

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

I report on the accounts for the year ended 31 March 2026 set out on pages four to eleven.

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.

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

12 October 2026

Skye Mountain Rescue Team (SCIO)

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for the Year Ended 31 March 2026

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