REGISTERED COMPANY NUMBER: SC291096 (Scotland)
REGISTERED CHARITY NUMBER: SC029818

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

Staffin Community Hall Association
Limited

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

Staffin Community Hall Association
Limited

Report of the Trustees
for the Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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

Aims
To promote the benefit of the inhabitants of Staffin, Isle of Skye and environs without distinction of political. religious or other opinion by associating the Local Authorities Voluntary Organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation' and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
To secure the establishment, maintenance and management of a community building or hall for activities promoted by the Company in furtherance of the above objects.

Objectives and activities
The primary activity of the company in the year under review was managing Talla Stafainn (Staffin Community Hall). The secondary activity was maintenance of the premises.

Income was generated from charges to Hall users, Gym memberships, fundraising events, donations and rental from the restaurant.

FINANCIAL REVIEW

During the year under review, the company recorded a cash surplus of £10,711. Staffin Stores Limited had no profits to donate to Staffin Community Hall Association at the end of the financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organizational structure
Staffin Community Hall Association Limited is a company limited by guarantee and is registered in Scotland as a charity. The organisation is administered by a management committee which comprises the directors and some members of the company who meet approximately 6 times per year.

The company owns Staffin Stores Limited, a company limited by shares, which operates a convenience store within the Talla Stafainn premises. All the profits from Staffin Stores Limited are donated to Staffin Community Hall Association Limited after due allowance for commercial considerations such as increases in stock, equipment replacement and working capital.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC291096 (Scotland)

Registered Charity number
SC029818

Registered office
Talla Staffain
Staffin
Isle of Skye
IV51 9JS

Trustees
Miss R Hand
Ms A Lydall

REFERENCE AND ADMINISTRATIVE DETAILS
Company Secretary

Independent Examiner
Fiona Maclean FCCA
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 25 June 2026 and signed on its behalf by:

Miss R Hand - Trustee

Staffin Community Hall Association Limited

Statement of Financial Activities for the Year Ended 30 September 2025

	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,990	1	7,991	6,762
Charitable activities					
Managing & maintaining Staffin Community Hall for the benefit of the community.		13,865	-	13,865	14,598
Other trading activities	2	12,265	-	12,265	3,701
Investment income	3	261	-	261	204
Total		34,381	1	34,382	25,265
EXPENDITURE ON					
Charitable activities					
Managing & maintaining Staffin Community Hall for the benefit of the community.		31,189	3,267	34,456	33,378
Net gains on investments		1,000	-	1,000	-
NET INCOME/(EXPENDITURE)		4,192	(3,266)	926	(8,113)
RECONCILIATION OF FUNDS					
Total funds brought forward		341,096	108,718	449,814	457,927
TOTAL FUNDS CARRIED FORWARD		345,288	105,452	450,740	449,814

Staffin Community Hall Association Limited

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
FIXED ASSETS					
Tangible assets	8	318,029	105,451	423,480	435,968
Investments	9	1,000	-	1,000	-
		319,029	105,451	424,480	435,968
CURRENT ASSETS					
Debtors	10	3,900	-	3,900	2,976
Cash at bank and in hand		25,953	-	25,953	15,242
		29,853	-	29,853	18,218
CREDITORS					
Amounts falling due within one year	11	(3,594)	1	(3,593)	(4,372)
NET CURRENT ASSETS		26,259	1	26,260	13,846
TOTAL ASSETS LESS CURRENT LIABILITIES		345,288	105,452	450,740	449,814
NET ASSETS		345,288	105,452	450,740	449,814
FUNDS	12				
Unrestricted funds				345,288	341,096
Restricted funds				105,452	108,718
TOTAL FUNDS				450,740	449,814

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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Balance Sheet - continued
30 September 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved the Board of Trustees and authorised for issue on 25 June 2026 and were signed on its behalf by:

R Hand - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company 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.

Property	-	2% on cost
Inprovements to property	-	2% on cost
Fixtures & equipment	-	15% on reducing balance

Taxation
The charity is exempt from corporation 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. OTHER TRADING ACTIVITIES

	30.9.25	30.9.24
	£	£
Fundraising events	12,265	3,701

3. INVESTMENT INCOME

	30.9.25	30.9.24
	£	£
Deposit account interest	261	204

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.25	30.9.24
	£	£
Depreciation - owned assets	12,488	12,730

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

R Hand received £245.00 during the year for administrative costs. There were no trustees expenses paid in the year to 30 September 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.25	30.9.24
Cleaning	1	-

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,762	-	6,762
Charitable activities			
Managing & maintaining Staffin Community Hall for the benefit of the community.	14,598	-	14,598
Other trading activities	3,701	-	3,701
Investment income	204	-	204
Total	25,265	-	25,265

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Managing & maintaining Staffin Community Hall for the benefit of the community.	30,020	3,358	33,378
NET INCOME/(EXPENDITURE)	(4,755)	(3,358)	(8,113)
RECONCILIATION OF FUNDS			
Total funds brought forward	345,851	112,076	457,927
TOTAL FUNDS CARRIED FORWARD	341,096	108,718	449,814

8. TANGIBLE FIXED ASSETS

	Property £	Inprovements to property £	Fixtures & equipment £	Totals £
COST				
At 1 October 2024 and 30 September 2025	495,392	59,790	49,773	604,955
DEPRECIATION				
At 1 October 2024	118,870	9,568	40,549	168,987
Charge for year	9,908	1,196	1,384	12,488
At 30 September 2025	128,778	10,764	41,933	181,475
NET BOOK VALUE				
At 30 September 2025	366,614	49,026	7,840	423,480
At 30 September 2024	376,522	50,222	9,224	435,968

9. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Reversal of impairments	1,000
NET BOOK VALUE	
At 30 September 2025	1,000
At 30 September 2024	-

There were no investment assets outside the UK.

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10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade debtors	-	1,418
Prepayments and accrued income	3,900	1,558
	3,900	2,976

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Trade creditors	735	3,035
Other creditors	214	94
Accrued expenses	2,644	1,243
	3,593	4,372

12. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	341,096	4,192	345,288
Restricted funds			
Cooperative Community Investment Foundation	120	(18)	102
Highland Council	52,212	(1,362)	50,850
Community Energy	33,170	(873)	32,297
Robertson Trust	7,600	(200)	7,400
Awards for All	7,600	(200)	7,400
People's Health Trust	8,016	(613)	7,403
	108,718	(3,266)	105,452
TOTAL FUNDS	449,814	926	450,740

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	34,381	(31,189)	1,000	4,192
Restricted funds				
Cooperative Community Investment Foundation	-	(18)	-	(18)
Highland Council	1	(1,363)	-	(1,362)
Community Energy	-	(873)	-	(873)
Robertson Trust	-	(200)	-	(200)
Awards for All	-	(200)	-	(200)
People's Health Trust	-	(613)	-	(613)
	1	(3,267)	-	(3,266)
TOTAL FUNDS	34,382	(34,456)	1,000	926

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	345,851	(4,755)	341,096
Restricted funds			
Cooperative Community Investment Foundation	141	(21)	120
Highland Council	53,574	(1,362)	52,212
Community Energy	34,043	(873)	33,170
Robertson Trust	7,800	(200)	7,600
Awards for All	7,800	(200)	7,600
People's Health Trust	8,718	(702)	8,016
	112,076	(3,358)	108,718
TOTAL FUNDS	457,927	(8,113)	449,814

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,265	(30,020)	(4,755)
Restricted funds			
Cooperative Community Investment Foundation	-	(21)	(21)
Highland Council	-	(1,362)	(1,362)
Community Energy	-	(873)	(873)
Robertson Trust	-	(200)	(200)
Awards for All	-	(200)	(200)
People's Health Trust	-	(702)	(702)
	-	(3,358)	(3,358)
TOTAL FUNDS	25,265	(33,378)	(8,113)

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	345,851	(563)	345,288
Restricted funds			
Cooperative Community Investment Foundation	141	(39)	102
Highland Council	53,574	(2,724)	50,850
Community Energy	34,043	(1,746)	32,297
Robertson Trust	7,800	(400)	7,400
Awards for All	7,800	(400)	7,400
People's Health Trust	8,718	(1,315)	7,403
	112,076	(6,624)	105,452
TOTAL FUNDS	457,927	(7,187)	450,740

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12. 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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,646	(61,209)	1,000	(563)
Restricted funds				
Cooperative Community Investment Foundation	-	(39)	-	(39)
Highland Council	1	(2,725)	-	(2,724)
Community Energy	-	(1,746)	-	(1,746)
Robertson Trust	-	(400)	-	(400)
Awards for All	-	(400)	-	(400)
People's Health Trust	-	(1,315)	-	(1,315)
	1	(6,625)	-	(6,624)
TOTAL FUNDS	59,647	(67,834)	1,000	(7,187)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,292	4,624
Grants	2,400	-
Subscriptions	1,299	2,138
	7,991	6,762
Other trading activities		
Fundraising events	12,265	3,701
Investment income		
Deposit account interest	261	204
Charitable activities		
Hire income	2,565	2,498
Rents received	11,300	12,100
	13,865	14,598
Total incoming resources	34,382	25,265
EXPENDITURE		
Charitable activities		
Wages	1,927	1,009
Rates and water	2,115	943
Insurance & licences	1,642	1,717
Light and heat	2,708	2,927
Postage and stationery	245	-
Sundries	777	15
Repairs & renewals	5,646	10,222
Cleaning expenses	1,551	2,122
Fundraising expenses	3,658	271
Subscriptions	15	15
Event expenses	-	250
Equipment rental	431	-
Bank Charges	12	-
Depn of freehold property	9,908	9,907
Depn of property improvements	1,196	1,196
Depn of fixtures & equipment	1,383	1,628
	33,214	32,222
Support costs		
Governance costs		
Accountancy fees	1,294	1,104
Carried forward	1,294	1,104

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25	30.9.24
	£	£
Governance costs		
Brought forward	1,294	1,104
Companies House fee	(52)	52
	1,242	1,156
Total resources expended	34,456	33,378
Net expenditure	(74)	(8,113)

Independent Examiner's Report to the Trustees of
Staffin Community Hall Association
Limited

I report on the accounts for the year ended 30 September 2025 set out on pages four to thirteen.

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
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Highland
IV51 9ER

25 June 2026

Staffin Community Hall Association
Limited

Contents of the Financial Statements
for the Year Ended 30 September 2025