REGISTERED CHARITY NUMBER: SC052974

Report of the Trustees and

Unaudited Financial Statements

for the Period 1 December 2024 to 31 December 2025

for

South Skye Community Campus

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

South Skye Community Campus

Contents of the Financial Statements
for the Period 1 December 2024 to 31 December 2025

South Skye Community Campus

Report of the Trustees
for the Period 1 December 2024 to 31 December 2025

The trustees present their report with the financial statements of the charity for the period 1 December 2024 to 31 December 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:
The organisation has been formed to benefit the community of South Skye and will include the following Community Council areas: Broadford and Strath, Kyleakin and Kylerhea and Sleat with the following purposes of (sustainable development which meets the needs of the present without compromising the ability of the future generation to meet their needs):

(i) The provision of recreational facilities or the organisation of recreational activities.
(ii) The advancement of public participation of sport.
(iii) The advancement of citizenship or community development.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Main Objectives

The main aims for the last financial year were to integrate the Broadford Village Hall and gain funding for a new All-Weather pitch replacing the current grass facility, whilst supporting the development of the new Broadford Primary School.

Broadford Hall was transferred to South Skye Community Campus (SSCC) in May 2025 with their committee joining SSCC as a sub-group.

As of 31 December 2025, the majority of funding for the new Astro pitch has been secured with news on the last remaining funders to come in January and February 2026.

Volunteers and Acknowledgements

Our volunteer trustees and working group have been essential to the early success of the charity with countless hours put in to running the organisation; compiling funding bids and securing funding; working with partners; integrating with the Village Hall; and forward planning of various stages of the organisation.

We acknowledge and add big thanks to all the Trustees and those on the working groups. Our volunteers have worked with organisations including Broadford and Strath Community Company, Highland Council, Sport Scotland and Scottish Government to bring forward the new astro pitch; push forward with the new Primary School; integrate the Village Hall and new online booking system; and implement forward planning of the organisation.
Thanks to all our funders for their support.

Financial Position

SSCC stands in good stead for the 2026 financial year as a result of smaller grant funding, contributions from donations, income and savings from the Broadford Village Hall.

Main Funding Sources for 2026

Community Regeneration Fund
Scottish Government - Islands Programme
Sport Scotland
The Highland Council - Developer contributions

Looking Forward

- Securing funding for the Astro development and completing Stage 1 of our development plan.
- Planning towards Stage 2 of the development plan.
- Build stronger foundations with SSCC sub-groups and partners.
- Plan for potential audit in 2027 with new astro and funding income.
- Planning day-to-day running and necessary upgrades to Broadford Village Hall.

FINANCIAL REVIEW

Principal funding sources

The Charity's principal sources of funding in the period under review were:
- Donation of building & bank balances from Broadford Village Hall.
- Hall hire.
- Grant income from Broadford & Strath Community Company.
- Public donations.
- Co-op Community Funding.

FINANCIAL REVIEW

Reserves policy

As at 31 December 2025 the charity's unrestricted reserves were £405,354 (2024 - negative £930) of which £26,297 (2024 - negative £930) are free reserves.

The charity have designated funds of £50,000 for Village Hall improvements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

South Skye Community Campus is a Scottish Charitable Incorporated Organisation and its purpose and administrative arrangements are set out in our Constitution.

Recruitment and appointment of new trustees

The number of charity trustees shall be not less than three and the total number of charity trustees shall not be more than 12.

(i) Up to 7 individual persons elected as charity trustees by the members who must themselves be ordinary members.
(ii) Up to 2 individuals may be appointed by Broadford and Strath Community Council and the Highland Council, or its successors.
(iii) Up to 3 individual person co-opted so as to ensure a spread of skills and experience within the Board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC052974

Principal address

10 Clobhsa nan
Cuaraidhean
Broadford
Isle of Skye
IV49 9DA

Trustees

S A Grant
R J MacLeod
R Flynn
D O'Donnell
L McLucas (appointed 29.5.25)
N Kelly
S Yoxon
K Dibble (appointed 24.2.25)
M MacKinnon (resigned 5.2.25)

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).

South Skye Community Campus

Report of the Trustees
for the Period 1 December 2024 to 31 December 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 18 May 26 and signed on its behalf by:

....
S A Grant - Trustee

Independent Examiner's Report to the Trustees of South Skye Community Campus

I report on the accounts for the period 1 December 2024 to 31 December 2025 set out on pages five 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.

F Mach

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: 25.09.2026

South Skye Community Campus

Statement of Financial Activities
for the Period 1 December 2024 to 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Period 1.12.24 to 31.12.25 Total funds £	Period 29.11.23 to 30.11.24 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		411,496	3,769	415,265	1,010
Charitable activities					
Core		-	-	-	3,243
Astro Pitch		-	3,887	3,887	758
Broadford Village Hall		10,041	-	10,041	-
Investment income	2	653	-	653	-
Total		422,190	7,656	429,846	5,011
EXPENDITURE ON					
Charitable activities					
Governance		3,006	-	3,006	930
Depreciation		5,012	-	5,012	-
Core		2,036	-	2,036	645
Astro Pitch		-	-	-	758
Broadford Village Hall		9,506	480	9,986	-
Total		19,560	480	20,040	2,333
NET INCOME		402,630	7,176	409,806	2,678
Transfers between funds	9	3,654	(3,654)	-	-
Net movement in funds		406,284	3,522	409,806	2,678
RECONCILIATION OF FUNDS					
Total funds brought forward		(930)	3,608	2,678	-
TOTAL FUNDS CARRIED FORWARD		405,354	7,130	412,484	2,678

The notes form part of these financial statements

South Skye Community Campus

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31/12/25 Total funds £	30/11/24 Total funds as restated £
FIXED ASSETS					
Tangible assets	7	329,057	-	329,057	-
CURRENT ASSETS					
Prepayments and accrued income		1,338	-	1,338	-
Cash at bank and in hand		78,396	17,887	96,283	3,608
		79,734	17,887	97,621	3,608
CREDITORS					
Amounts falling due within one year	8	(3,437)	(10,757)	(14,194)	(930)
NET CURRENT ASSETS		76,297	7,130	83,427	2,678
TOTAL ASSETS LESS CURRENT LIABILITIES		405,354	7,130	412,484	2,678
NET ASSETS		405,354	7,130	412,484	2,678
FUNDS	9				
Unrestricted funds				405,354	(930)
Restricted funds				7,130	3,608
TOTAL FUNDS				412,484	2,678

The financial statements were approved by the Board of Trustees and authorised for issue on ......18/05/26............ and were signed on its behalf by:

....
R J MacLeod - Trustee

The notes form part of these financial statements

South Skye Community Campus

Notes to the Financial Statements
for the Period 1 December 2024 to 31 December 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
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Hall	- 2% on cost, calculated annually
Astro Pitch	- no depreciation charged as this is an asset under construction
Fixtures & Fittings	- 15% on reducing balance, calculated annually

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.

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

2. INVESTMENT INCOME

	Period 1.12.24 to 31.12.25	Period 29.11.23 to 30.11.24 as restated
	£	£
Deposit account interest	653	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025 nor for the period ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the period ended 30 November 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,010	1,010
Charitable activities			
Core	-	3,243	3,243
Astro Pitch	-	758	758
Total	-	5,011	5,011
EXPENDITURE ON			
Charitable activities			
Governance	930	-	930
Core	-	645	645
Astro Pitch	-	758	758
Total	930	1,403	2,333
NET INCOME/(EXPENDITURE)	(930)	3,608	2,678
TOTAL FUNDS CARRIED FORWARD	(930)	3,608	2,678

5. PRIOR YEAR ADJUSTMENT

The comparatives have been restated to comply with the Charity SORP FRS102. The charity previously presented the accounts under the receipts and payment basis.

6. EXTERNAL SCRUTINY

	31.12.25	30.11.24
	£	£
Amounts paid to Independent Examiner in respect of:		
Independent examination	993	465
Accounts preparation and other services	2,013	465
	3,006	930

7. TANGIBLE FIXED ASSETS

	Hall £	Astro Pitch £	Fixtures and fittings £	Totals £
COST				
Additions	330,000	3,654	415	334,069
DEPRECIATION				
Charge for year	4,950	-	62	5,012
NET BOOK VALUE				
At 31 December 2025	325,050	3,654	353	329,057
At 30 November 2024	-	-	-	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25 £	30/11/24 as restated £
Other creditors	14,194	930

9. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	(930)	27,227	-	26,297
Designated - Village Hall	-	375,403	-	375,403
Designated - Astro Development	-	-	3,654	3,654
	(930)	402,630	3,654	405,354
Restricted funds				
Broadford & Strath Community Company	2,598	-	(2,598)	-
Astro Development	-	3,769	-	3,769
Broadford Youth Club	500	-	-	500
Clan MacKinnon Society	510	-	-	510
Broadford & Strath Community Company - Professional Fees	-	3,407	(1,056)	2,351
	3,608	7,176	(3,654)	7,130
TOTAL FUNDS	2,678	409,806	-	412,484

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,775	(14,548)	27,227
Designated - Village Hall	380,415	(5,012)	375,403
	422,190	(19,560)	402,630
Restricted funds			
Astro Development	3,769	-	3,769
Broadford & Strath Community Company - Professional Fees	3,887	(480)	3,407
	7,656	(480)	7,176
TOTAL FUNDS	429,846	(20,040)	409,806

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 30.11.24 £
Unrestricted funds		
General fund	(930)	(930)
Restricted funds		
Broadford & Strath Community Company	2,598	2,598
Broadford Youth Club	500	500
Clan MacKinnon Society	510	510
	3,608	3,608
TOTAL FUNDS	2,678	2,678

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(930)	(930)
Restricted funds			
Broadford & Strath Community Company	4,001	(1,403)	2,598
Broadford Youth Club	500	-	500
Clan MacKinnon Society	510	-	510
	5,011	(1,403)	3,608
TOTAL FUNDS	5,011	(2,333)	2,678

Purpose of restricted funds

Astro Development	Provided for costs associated with the astro development project.
BSCC Pump Track	Provided for costs associated with the bike pump track project.
Broadford Youth Club	Provided for costs associated with the astro development project.
MacKinnon Society	Provided for costs associated with the astro development project.
Broadford & Strath Community Company - Professional Fees	Provided for professional fee costs.

Transfers between funds

During the accounting period the following transfers were made into the Designated Astro Development unrestricted fund:

- £1,056 was transferred from the restricted Broadford & Strath Community Company - Professional Fees fund
- £2,598 was Broadford & Strath Community Company into the Designated - Astro Development from the

Purpose of restricted funds

9. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

Designated - Village Hall	£325,403 held as fixed assets and £50,000 held at cash at bank towards future village hall improvements.
Designated - Astro Development	£3,654 held as fixed assets.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.

11. FREQUENCY OF REPORTING

The amounts presented in the financial statements are for an extended accounting period from 01 December 2024 to 31 December 2025. Therefore the comparative amounts presented in the financial statements and related notes are not entirely comparable.

12. VILLAGE HALL

During the accounting period, the charity recieved £409,687 in fixed asset and bank funds from the Broadford Village Hall Association.

13. ALL-WEATHER PITCH

In 2026, the charity will begin developing a community-owned all-weather pitch.

The charity has secured the funds required for the project and is in the process of negotiating a contract with the supplier, as well as finalising a lease agreement with the landowner.

South Skye Community Campus

Detailed Statement of Financial Activities
for the Period 1 December 2024 to 31 December 2025

	Period 1.12.24 to 31.12.25 £	Period 29.11.23 to 30.11.24 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	415,265	1,010
Investment income		
Deposit account interest	653	-
Charitable activities		
Hall hire	10,041	-
Grants	3,887	4,001
	13,928	4,001
Total incoming resources	429,846	5,011
EXPENDITURE		
Charitable activities		
Insurance	1,154	-
Light and heat	2,049	-
Advertising	104	-
Repairs & renewals	555	-
Facilities officer	5,155	-
Professional fees	480	758
Training	-	50
Website	1,646	550
Cleaning	478	-
Freehold property	4,950	-
Fixtures and fittings	62	-
	16,633	1,358
Support costs		
Management		
Postage and stationery	-	45
Subscriptions & licenses	184	-
	184	45
Finance		
Card processing charges	217	-
Governance costs		
Accountancy	3,006	930
Total resources expended	20,040	2,333
Net income	409,806	2,678

This page does not form part of the statutory financial statements