Uig Community Hall SCIO

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

REGISTERED COMPANY NUMBER: SC052241 (Scotland)
REGISTERED CHARITY NUMBER: SC052241

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Uig Community Hall SCIO

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

Uig Community Hall SCIO

Report of the Trustees
for the Year Ended 31 December 2025

The charity trustees present their report together with the financial statements of the charity for the year ended 31 December 2025. The trustees have prepared the financial statements in accordance with 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
The Association & SCIO has been formed to operate and manage the Uig Community Hall (the Hall) for all residents within the community and wider North Skye area without discrimination for:

1. The advancement of citizenship and community development.

2.The provision of recreational facilities and organisation of recreational activities, with the object of improving the conditions of life for those living in the community.

To achieve these charitable purposes, the SCIO will

1. maintain, manage and administer the Hall as a Community and Social Centre for the welfare of the residents of Uig and District and its environs in the Island of Skye, in consultation with the Local Authorities, Community Council and other local bodies or associations.

2. make the Hall available for educational, cultural, social and recreational activities of a community nature, and as a meeting place for the local people, without restriction or discrimination of any kind on religious, political or other grounds.

3. apply funding available to the SCIO, in the maintenance of and improvements of the Hall its facilities, and for such other purposes agreed by Trustees, and

4. promote, organise and engage in events, functions, enterprises or activities deemed appropriate by the Trustees.

Community Engagement

We have had regular social media updates, community notices at Rankins (the principal village shop) and the Filling Station as well as the refurbished noticeboard at the hall itself.
All are welcome at our regular Trustee meetings and our Hall Maintenance Group is continuing to improve on a self help basis the building and its environs.

Uig Community Hall SCIO

Report of the Trustees
for the Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

This has been an exciting year for the hall, on which we must now build. Many thanks to Jen MacPherson for all her hard work getting the funding and then keeping track of the build as it progressed and to Jonathan MacLean as the main contractor who made such an excellent job of the rebuild of the entrance and toilet faculties which we formally opened in March.

Thereafter throughout the summer and into the autumn there has been some self help to further improve the facilities and get local folk to use the hall. Standout events from this year include:

- VE Day celebrations that included photographs and pen portraits of all Uig's 'local heroes' who saw service in the First and Second World Wars. This was very well attended and received by the local community;
- A fund-raising lunch for Cancer Research, organised by the family of a much-loved Uig resident following his death from prostate cancer. This was a very moving occasion and people donated generously;
- The annual Uig Gala was very well attended this year thanks to an unexpectedly glorious sunny day, so people were able to make the most of the adjacent sports field, woodland and beach that are unique selling points of Uig Community Hall and its location; and
- A new venture for us this year was a series of 'jamming sessions' that attracted not just Uig residents but budding artists from other Parts of Skye and even the mainland. We hope to further build on this in 2026

We were let down by our electrical contractor who was to change the lighting in the hall, and quote for new heating in the sports hall. This has by necessity been carried forward until next year.

An initiative to improve the ambience of the small hall through better furnishings, self help lighting and further redecoration has commenced. We were also must grateful to the Uig Development Trust for funding to purchase 100 new comfortable chairs which have greatly added to the use ability of the facility.

FINANCIAL REVIEW

Funding has been sufficient to tackle the main works, and this is reflected in the much higher than normal figures in the accounts. There is money earmarked for new fire doors and the deferred electrical work. Overall routine expenditure is covered by income but there is no margin for complacency. The hall needs to generate more income through greater use.

Funds accumulated by the badminton group have been transferred to general funds following the trustees confirming there was no intention to restart the group.

Reserves - In September 2022, UCHA committee agreed to retain a minimum of £4,000 clear funds to ensure that general running costs and maintenance could be met. SCIO Trustees adopted this as good practice for managing the finances of operating the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution, which was adopted on 11 January 2023 and sets out the charitable purposes of the organisation and rules for its operation. The SCIO is regulated by the Office of the Scottish Charity Regulator (OSCR).

Recruitment and appointment of new trustees

Towards the end of the year we had three resignations from the trustees all for good reason, but this has left a void which will need to be filled in 2026.

Related parties

Trustees and related parties are charged the same market rates as external users for their use of the hall's facilities.

A full diet of procedures and policies have been written and reviewed and are available for scrutiny. We have embarked on a joint endeavour with the Uig Community Council and Uig Development Trust for a joint web presence including an online booking system. We are again grateful to the Development Trust supporting us by paying for this development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC052241 (Scotland)

Uig Community Hall SCIO

Report of the Trustees
for the Year Ended 31 December 2025

Registered Charity number
SC052241

Registered office
Pier Road
Uig
Isle of Skye
IV51 9XP

Trustees
Ms V MacLean (resigned 31.10.25)
Ms J MacPherson (resigned 23.9.25)
A Ross
P Nicolson
Ms Y Gerrard
Ms B Grant (resigned 17.9.25)
N Sands
Ms M Freestone
Ms R Jones

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

M Freestone

Ms M Freestone - Trustee

Independent Examiner's Report to the Trustees of
Uig Community Hall SCIO

I report on the accounts for the year ended 31 December 2025 set out on pages five to twelve.

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

3 June 2026

Uig Community Hall SCIO

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		100,892	-	100,892	69,222
Charitable activities					
Provision of a community hall in the interest of social welfare for recreation and other leisure activities		4,846	-	4,846	5,460
Other trading activities	2	2,134	-	2,134	1,814
Investment income	3	113	-	113	211
Other income		-	-	-	17,214
Total		107,985	-	107,985	93,921
EXPENDITURE ON					
Raising funds		26,269	17,976	44,245	173
Charitable activities					
Provision of a community hall in the interest of social welfare for recreation and other leisure activities		4,022	-	4,022	4,477
Total		30,291	17,976	48,267	4,650
NET INCOME/(EXPENDITURE)		77,694	(17,976)	59,718	89,271
Transfers between funds	9	361	(361)	-	-
Net movement in funds		78,055	(18,337)	59,718	89,271
RECONCILIATION OF FUNDS					
Total funds brought forward		17,002	72,269	89,271	-
TOTAL FUNDS CARRIED FORWARD		95,057	53,932	148,989	89,271

The notes form part of these financial statements

Uig Community Hall SCIO

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	72,422	53,932	126,354	40,302
CURRENT ASSETS					
Cash at bank and in hand		23,209	-	23,209	49,400
CREDITORS					
Amounts falling due within one year	8	(574)	-	(574)	(431)
NET CURRENT ASSETS		22,635	-	22,635	48,969
TOTAL ASSETS LESS CURRENT LIABILITIES		95,057	53,932	148,989	89,271
NET ASSETS		95,057	53,932	148,989	89,271
FUNDS	9				
Unrestricted funds				95,057	17,002
Restricted funds				53,932	72,269
TOTAL FUNDS				148,989	89,271

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

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 by the Board of Trustees and authorised for issue on 1 June 2026 and were signed on its behalf by:

M Freestone

M Freestone - Trustee

The notes form part of these financial statements

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.

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.

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.

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

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	1,454	1,814
50/50 club income	680	-
	2,134	1,814

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	113	211

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	43,545	-

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	878	68,344	69,222
Charitable activities			
Provision of a community hall in the interest of social welfare for recreation and other leisure activities	5,330	130	5,460
Other trading activities	140	1,674	1,814
Investment income	211	-	211
Other income	15,093	2,121	17,214
Total	21,652	72,269	93,921
EXPENDITURE ON			
Raising funds	173	-	173

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Provision of a community hall in the interest of social welfare for recreation and other leisure activities	4,477	-	4,477
Total	4,650	-	4,650
NET INCOME	17,002	72,269	89,271
TOTAL FUNDS CARRIED FORWARD	17,002	72,269	89,271

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 January 2025	40,302	-	40,302
Additions	125,313	4,284	129,597
At 31 December 2025	165,615	4,284	169,899
DEPRECIATION			
Charge for year	41,403	2,142	43,545
NET BOOK VALUE			
At 31 December 2025	124,212	2,142	126,354
At 31 December 2024	40,302	-	40,302

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	43	-
Accrued expenses	531	431
	574	431

continued

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	5,002	77,694	8,361	91,057
Designated: Reserves	4,000	-	-	4,000
Designated: Improvement works	8,000	-	(8,000)	-
	17,002	77,694	361	95,057
Restricted funds				
Improvement works	71,908	(17,976)	-	53,932
Badminton Club	361	-	(361)	-
	72,269	(17,976)	(361)	53,932
TOTAL FUNDS	89,271	59,718	-	148,989

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,985	(30,291)	77,694
Restricted funds			
Improvement works	-	(17,976)	(17,976)
TOTAL FUNDS	107,985	(48,267)	59,718

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	-	17,002	(12,000)	5,002
Designated: Reserves	-	-	4,000	4,000
Designated: Improvement works	-	-	8,000	8,000
	-	17,002	-	17,002
Restricted funds				
Improvement works	-	71,908	-	71,908
Badminton Club	-	361	-	361
	-	72,269	-	72,269
TOTAL FUNDS	-	89,271	-	89,271

continued

9. 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	21,652	(4,650)	17,002
Restricted funds			
Improvement works	71,908	-	71,908
Badminton Club	361	-	361
	72,269	-	72,269
TOTAL FUNDS	93,921	(4,650)	89,271

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	-	94,696	(3,639)	91,057
Designated: Reserves	-	-	4,000	4,000
	-	94,696	361	95,057
Restricted funds				
Improvement works	-	53,932	-	53,932
Badminton Club	-	361	(361)	-
	-	54,293	(361)	53,932
TOTAL FUNDS	-	148,989	-	148,989

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	129,637	(34,941)	94,696
Restricted funds			
Improvement works	71,908	(17,976)	53,932
Badminton Club	361	-	361
	72,269	(17,976)	54,293
TOTAL FUNDS	201,906	(52,917)	148,989

continued

10. RELATED PARTY DISCLOSURES

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

Uig Community Hall SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,638	7,128
Grants	94,254	62,094
	100,892	69,222
Other trading activities		
Fundraising events	1,454	1,814
50/50 club income	680	-
	2,134	1,814
Investment income		
Deposit account interest	113	211
Charitable activities		
Hire of hall	4,846	2,580
Car park rental	-	2,880
	4,846	5,460
Other income		
Transfer of funds	-	17,214
Total incoming resources	107,985	93,921
EXPENDITURE		
Raising donations and legacies		
Fundraising events costs	445	173
Other trading activities		
50/50 club prizes	255	-
Improvements to property	41,403	-
Plant and machinery	2,142	-
	43,800	-
Charitable activities		
Insurance	1,338	1,073
Light and heat	1,906	961
Sundries	101	-
Repairs & maintenance	-	128
Cleaning	75	72
Licences	-	162
	3,420	2,396

Uig Community Hall SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Support costs		
Governance costs		
Legal fees	-	1,469
Accountancy fees	602	432
Professional fees	-	180
	602	2,081
Total resources expended	48,267	4,650
Net income	59,718	89,271