

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Uig Community Hall SCIO

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

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 31 December 2024. 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

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.

Building Improvements

After securing funding from the Highland Council, Highlands and Islands Enterprise, Awards for All Scotland, Loch Duart Salmon, Muirhall Energy and the Isle of Skye Renewables Co-operative the contract for the refurbishment of the toilets and new accessible entrance door was let to J MacLean Building Ltd after a competitive tender.

The work commenced on 4th November 2024 and by the end of the year it was progressing largely to time and budget, although there was a slight perturbation when it was discovered (a surprise to our professional advisors) that the wall between the ladies and gents toilets was in fact a load bearing brick wall, holding up the ceiling on both sides. We also discovered that the original drawings left large dirt traps where windows were partly obscured by the internal cladding. Both of these issues have been resolved although the resolution of the windows is somewhat suboptimal.

We are most grateful to our funding bodies for their support and look forward to the reopening which will be fully covered in next year's report.

ACHIEVEMENT AND PERFORMANCE

The Trustees continued to develop and improve the Hall and its procedures. Due to the major reconstruction of the entrance and toilets to make the hall more accessible and fit for purpose. The momentum to try to get more groups to use the hall was lost and will need to start afresh when reopened in Spring '25.

FINANCIAL REVIEW

Income for the year was reasonable given the effective closure of the hall towards the end of the year, with the Tesco rental of our car park for daily deliveries providing a good backbone.

Funds accumulated by the badminton group are held in the hall bank account and restricted initially for badminton but could be used for other sports if no group is re-started in 2025.

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. Additionally £8,000 was ring-fenced by the UCHA committee prior to the funds being transferred to the SCIO, for improvement works.

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.

Governance

The transfer of assets to Uig Community Hall SCIO (SC052241) from The Uig Community Hall Association (SC022542) was achieved with the opening of the SCIO bank account and closing the UCHA account.

Trustees - [REDACTED] and [REDACTED] joined as Trustees in March 2024 and [REDACTED] became Treasurer in April 2024 after successful handover from Carolyn Leah who retired in May 2024 after serving on both UCHA since March 2021 and the SCIO since inception in January 2023. Trustees thanked Carolyn in particular for her work as Treasurer and presented her with gifts.

Membership - memberships increased and efforts continue to raise awareness of the importance of membership as demonstration of wider community support for the objectives of the SCIO.

Helpers - we maintain a list of helpers with various skills who offer their time to support events and activities and general maintenance days.

Policies - a full set of draft policies is in place including a Fair Work statement. Although the SCIO currently has no employees, the statement applies equally to volunteer management.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC052241 (Scotland)

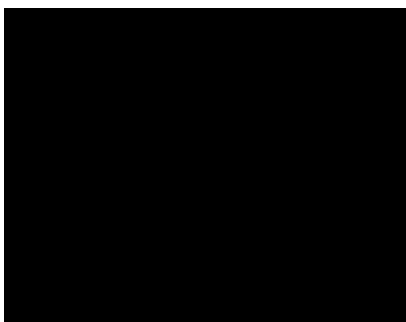
Registered Charity number

SC052241

Registered office

Pier Road
Uig
Isle of Skye
IV51 9XP

Trustees



REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

[REDACTED]

Independent Examiner

[REDACTED]

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 and signed on its behalf by:

[REDACTED]

Independent examiner's report to the trustees of Uig Community Hall SCIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

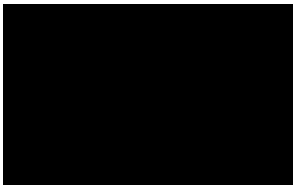
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Donald Rankin Business Services
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Date:

Statement of Financial Activities
for the Year Ended 31 December 2024

				Year Ended 31.12.24 Total funds £	Period 11.1.23 to 31.12.23 Total funds £
	Notes	Unrestricted funds £	Restricted 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	3	140	1,674	1,814	-
Investment income	4	211	-	211	-
Other income		15,093	2,121	17,214	-
Total		<u>21,652</u>	<u>72,269</u>	<u>93,921</u>	<u>-</u>
EXPENDITURE ON					
Raising funds		173	-	173	-
Charitable activities					
Provision of a community hall in the interest of social welfare for recreation and other leisure activities		4,477	-	4,477	-
Total		<u>4,650</u>	<u>-</u>	<u>4,650</u>	<u>-</u>
NET INCOME		17,002	72,269	89,271	-
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		<u>17,002</u>	<u>72,269</u>	<u>89,271</u>	<u>-</u>

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	9	-	40,302	40,302	-
CURRENT ASSETS					
Cash at bank and in hand		17,434	31,966	49,400	-
CREDITORS					
Amounts falling due within one year	10	(432)	1	(431)	-
NET CURRENT ASSETS		<u>17,002</u>	<u>31,967</u>	<u>48,969</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,002</u>	<u>72,269</u>	<u>89,271</u>	<u>-</u>
NET ASSETS		<u>17,002</u>	<u>72,269</u>	<u>89,271</u>	<u>-</u>
FUNDS	11				
Unrestricted funds				17,002	-
Restricted funds				72,269	-
TOTAL FUNDS				<u>89,271</u>	<u>-</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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 and were signed on its behalf by:



1. OTHER INCOME

Included in other income is the opening figures from Uig Community Hall as at 31.12.23

	UCHA	UIG SCIO	Total
Net assets	17,213.72	-	17,213.72
Represented by:			
Unrestricted funds	15,092.91	-	15,092.91
Restricted funds	2,120.81	-	2,120.81
Totals	17,213.72	-	17,213.72

2. 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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. OTHER TRADING ACTIVITIES

	Year Ended 31.12.24 £	Period 11.1.23 to 31.12.23 £
Fundraising events	1,814	-
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	Year Ended 31.12.24 £	Period 11.1.23 to 31.12.23 £
Deposit account interest	211	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	<u> </u> -

7. GRANT FUNDERS

The total amount received from grant funders in the year was £62,094, these were all towards improvement works. Individual funders are listed below:

Awards for All £15,000
Highland Council £20,179
Muirhall Energy £10,000
Highlands and Islands Enterprise £9,915
Isle of Skye Renewables £7,000

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. DONATIONS

Included within the £7,128 donations received in the year were £6,250 towards improvement works.
Individual donors are listed below:

Loch Duart £5,000
Private donation £1,000 and £250

9. TANGIBLE FIXED ASSETS

	Improvement to property £
COST	
Additions	40,302
NET BOOK VALUE	
At 31 December 2024	40,302
At 31 December 2023	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Accrued expenses	431	-

11. 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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. MOVEMENT IN FUNDS - continued

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	<u>93,921</u>	<u>(4,650)</u>	<u>89,271</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Year Ended 31.12.24 £	Period 11.1.23 to 31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,128	-
Grants	62,094	-
	69,222	-
Other trading activities		
Fundraising events	1,814	-
Investment income		
Deposit account interest	211	-
Charitable activities		
Hire of hall	2,580	-
Car park rental	2,880	-
	5,460	-
Other income		
Transfer of funds	17,214	-
	93,921	-
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising events costs	173	-
Charitable activities		
Insurance	1,073	-
Light and heat	961	-
Repairs & maintenance	128	-
Cleaning	72	-
Licences	162	-
	2,396	-
Support costs		
Governance costs		
Legal fees	1,469	-
Accountancy fees	432	-
Professional fees	180	-
	2,081	-

Uig Community Hall SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Year Ended 31.12.24 £	Period 11.1.23 to 31.12.23 £
Total resources expended	4,650	-
Net income	<u>89,271</u>	<u>-</u>

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for the Year Ended 31 December 2024

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