

Registered charity number: SC004464

Portree Community Centre Association SCIO

**Trustees Report and Annual Accounts
for the year ended 31 March 2025**

Portree Community Centre Association SCIO (SC004464)
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for the year ended 31 March 2025

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Portree Community Centre Association SCIO (SC004464)
Report of the Trustees
for the year ended 31 March 2025

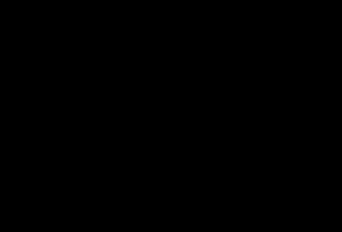
The trustees are pleased to submit their annual report together with the accounts of Portree Community Centre Association SCIO for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number:
SC004464

Registered Office
Portree Community Centre
Camanachd Square
Park Road
Portree
Isle of Skye
IV51 9BW

Trustees



STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of Trustees

The committee may at any time appoint any member to be a charity trustee. The minimum number of trustees is five and the maximum is eleven.

- (i) any person aged 16 or over; and/or
 - (ii) any individual who has been nominated for membership by an unincorporated organisation; and or
 - (iii) any corporate body
- who subscribes to the purposes of the organisation and wishes to see them fulfilled.

Governing document

Portree Community Centre Association SCIO is a Scottish Charitable Incorporated Organisation and its purpose and administrative arrangements are set out in our Constitution.

OBJECTS AND ACTIVITIES

Charitable purposes

Our purposes are:

- (i) To give continued provision of services to the local community allowing increased opportunities in a rural area to all groups; whether designated by age, gender, social, health, education, etc.
- (ii) To provide a suitable space to allow for the provision of training courses, sporting events, social interaction, entertainment, organised/uniformed group meetings, sales, health groups, etc.
- (iii) To allow advancement of education.
- (iv) To ensure advancement of citizenship and/or community development.
- (v) To encourage advancement of public participation in sport.

Summary of the main activities in relation to these objects

Introduction

The Community Centre has entered a period of sustained growth and stability, supported by five reliable income streams. These developments have significantly improved the centre's financial position and strengthened its role within the local community.

Income Streams and Tenants

1. Easgaidh – Main Tenant

Easgaidh, the building company, remains the centre's primary tenant. They have occupied the premises for a number of years and currently have no plans to relocate, providing a dependable and long-term source of income.

2. Phil the Barber

Phil, a long-standing tenant, continues to operate his barbershop within the centre. In addition to being a steady contributor to income, he frequently supports the hall and assists whenever possible.

3. Post Office (Part-Time Operation)

The part-time post office service continues to operate successfully from the centre, providing both a valued community service and an additional revenue stream.

4. Sub Takeaway Van

The takeaway van located in the car park generates income for the centre.

5. Main Hall and Small Hall Usage

The main hall remains a popular venue for community events, concerts, dances, and other functions.

The small hall is also well used, particularly for meetings. Past investments in heating and refurbishment have resulted in increased demand and improved usability.

Portree Community Centre Association Centre SCIO (SC004464)
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Summary of the main activities in relation to these objects - continued

Facility Improvements

The Community Centre has continued to invest in maintaining and improving its facilities:

(1) Toilet Upgrades: New sinks, improved hot water systems, and complete redecoration have significantly enhanced the appearance and functionality of the toilets, making them more suitable for events.

(2) Changing Rooms Refurbishment: Work is soon to begin on the changing rooms, undertaken in partnership with Portree FC. The club has several tradespeople among its membership, enabling a collaborative, cost-effective approach to the upgrade.

Major Outgoings

The centre's most significant ongoing expense is energy, particularly electricity. This remains a key focus area for future cost-reduction measures.

Future Planning and Sustainability

To address rising energy costs, the Community Centre intends to develop a comprehensive Energy Master Plan. Potential solutions under consideration include:

(1) Installation of solar panels

(2) A more ambitious proposal to utilise ground-source heat from the adjacent KG5 playing field.

KG5 Playing Field and Community Development

The KG5 playing field is nearing the final stages of transfer into community ownership through the local trust. This transition will be central to future development plans for the surrounding area.

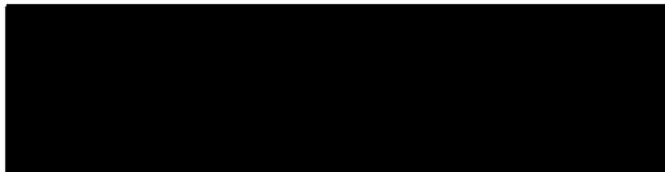
The Community Centre already works closely with the trust, and both organisations intend to collaborate on the upcoming Camanachd Square development, which will shape the site's future and strengthen community infrastructure.

Conclusion

The Community Centre is experiencing a period of positive change, underpinned by stable income, strong community partnerships, and ongoing investment in its facilities. With strategic planning for energy use and future development, the centre is well-positioned to continue supporting the community for many years to come.

FINANCIAL REVIEW

The trustees have considered the need to hold free reserves (being unrestricted funds not held as assets or for a designated purpose or otherwise committed) and actively monitor their financial position. With reference to the Statement of Balances, free reserves at 31 March 2025 stood at £38,227 (2024 - £35,902).



Portree Community Centre Association SCIO (SC004464)
Receipts and Payments Account
Year ended 31 March 2025

	Year ended 31 March 2025			Year ended 31 March 2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
RECEIPTS				
Donations				
Grants				
PBCT	-	-	-	22,442
Gross trading receipts				
Hire of building	42,657	-	42,657	53,733
Income from investments other than land and buildings				
Interest received	767	-	767	1,122
Total receipts	43,424	-	43,424	77,297
PAYMENTS				
Payments relating directly to charitable activities				
Landfill rates	-	-	-	239
Water rates	2,232	-	2,232	-
Insurance	3,507	-	3,507	3,224
Electricity	14,083	-	14,083	15,392
Maintenance & renovation	7,018	2,460	9,478	23,087
Cleaning	2,163	-	2,163	1,522
Subscriptions	-	-	-	120
Advertising	113	-	113	-
PBCT admin & support	-	-	-	1,500
PBCT Wages subsidised	1,236	-	1,236	-
PBCT KG5 Donation	2,000	-	2,000	-
Governance costs				
Accountancy	810	-	810	603
Independent Examination	810	-	810	603
Purchase of fixed asset				
Curtains	6,687	-	6,687	-
Total payments	40,659	2,460	43,119	46,290
Net surplus / (deficit) for the period	2,765	(2,460)	305	31,007
Transfers during the period	-	-	-	-
BALANCE BROUGHT FORWARD	37,202	2,460	39,662	8,655
SURPLUS CARRIED FORWARD	39,967	-	39,967	39,662

Statement of Balances
Year ended 31 March 2025

	Year ended 31 March 2025			Year ended 31 March 2024
	Unrestricted	Restricted	Total	Total Restated
	£	£	£	£
Bank balances:				
Current account	39,967	-	39,967	39,662
Total	<u>39,967</u>	<u>-</u>	<u>39,967</u>	<u>39,662</u>
Estimated value of other assets				
Curtains	6,687	-	6,687	-
Floor cleaner	-	2,786	2,786	2,786
Chairs (gifted)	500	-	500	500
Storage container	-	5,400	5,400	5,400
Rent Receivable	-	-	-	320
Total	<u>7,187</u>	<u>8,186</u>	<u>15,373</u>	<u>9,006</u>
Estimated liabilities				
Accountancy & Independent Examination	1,740	-	1,740	1,620
Total	<u>1,740</u>	<u>-</u>	<u>1,740</u>	<u>1,620</u>

Approved by the Trustees and signed on their behalf:

Date: 17/12/25

Portree Community Centre Association Centre SCIO (SC004464)

**Notes to the accounts
for the year ended 31 March 2025**

1) Accounting policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Funds

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2) Movement in funds	Balance at 1 April 2024 Restated	Receipts	Payments	Transfers	Balance at 31 March 2025
PBCT - Place based investment programme	2,460	-	(2,460)	-	-
	<u>2,460</u>	<u>-</u>	<u>(2,460)</u>	<u>-</u>	<u>-</u>
Unrestricted	<u>37,202</u>	<u>43,424</u>	<u>(40,659)</u>	<u>-</u>	<u>39,967</u>
Total funds	<u><u>39,662</u></u>	<u><u>43,424</u></u>	<u><u>(43,119)</u></u>	<u><u>-</u></u>	<u><u>39,967</u></u>

Purpose of restricted funds

PBCT - Place based investment - provided for the renovation of Portree Community Centre.

2) Related party transaction

Peter Urquhart, committee member, is also a partner of the business, trading as Portree Properties. During the year, Portree Properties received payments totalling £1,150 (2024 - £7,020).

3) No trustees received remuneration in the year or in the previous year

4) Portree Community Centre Association SCIO (PCCA) and Portree Braes Community Trust SCIO (PBCT) have aligned objectives in the development of the building for the benefit of the local community. Despite the committee having strong representation from PBCT the charity remains a separate entity and retains ownership of the building.

Portree Community Centre Association SCIO (SC004464)
Independent Examiner's Report
for the year ended 31 March 2025

Independent Examiner's Report to the Trustees of Portree Community Centre Association SCIO

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 3 to 5.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

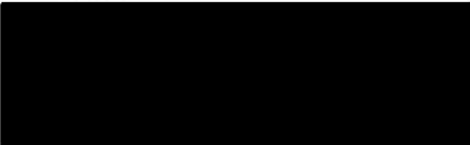
Basis of independent examiner's statement

My examination is 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 seeks explanations from the 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 the course of 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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Campbell Stewart MacLennan & Co.
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Date: 17.12.2025