

Annual Report and Accounts for the Year Ended 30 June 2025

for

Skeabost Community Sports Association

SC 037344

Independent Examiner's Report to the Trustees of Skeabost Community Sports Association

I report on the accounts of the charity for the year ended 30 June 2025..

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 our 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 we 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 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.



Name: J MacDonald
Professional Qualification: Accountant
Address: Highland
Date: 30 November 2025

Skeabost Community Sports Association
SC 037344
Statement of Receipts and Payments
for the Year Ended 30 June 2025

	Unrestricted Funds	30.6.25 Restricted funds	Total funds	30.6.24 Total funds
Receipts				
Receipts from fundraising activities-	-		-	
Other receipts				
Deposit account interest	<u>12</u>		<u>15</u>	<u>15</u>
Total receipts	12		15	15
Payments relating directly to charitable activities				
Repairs	-		-	
Fuel and grass cutting costs -	-			
Insurance -	0		0	
Subscriptions	0		0	0
Governance costs				
Audit/Independent examination	<u>0</u>		<u>0</u>	<u>0</u>
Total payments	<u>0</u>		<u>0</u>	<u>0</u>
Surplus for year	12		12	15
Reconciliation of funds				
Total funds brought forward	<u>65,291</u>		<u>65,291</u>	<u>65,276</u>
Total funds carried forward	<u>65,303</u>		<u>65,303</u>	<u>65,291</u>

There were no other recognised gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Skeabost Community Sports Association
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Statement of Balances
30 June 2025

	30.6.25		30.6.24	
	£	£	£	£
	All Unrestricted			
FIXED ASSETS				
Sports Pitch	57,442		57,442	
Sports Equipment	<u>6,956</u>		<u>6,956</u>	
		64,398		64,398
CASH AND BANK BALANCES				
Bank account no. 1	<u>905</u>		<u>893</u>	
	905		893	
LIABILITIES				
Receipts in advance & trade creditors	<u>-</u>		<u>-</u>	
		905		893
TOTAL		<u>65,303</u>		<u>65,291</u>

Approved by the trustees and signed on their behalf:

JA Murchison

JA Murchison
Trustee

Dated: 30 November 2025

Skeabost Community Sports Association
SC 037344
Notes to the accounts
30 June 2025

Cash Reserves

	30.06.25	£ 30.06.24
	£	£
Opening balance	893	878
Deficit/Surplus for the year	12	15
Capital expenditure	-	-
Transfer from Capital reserve	-	-
	<u>905</u>	<u>893</u>
Carried forward at year end		

Trustee Remuneration

No remuneration was paid during the year to any charity trustee or person connected to a trustee.

Trustee expenses

No expenses were paid to any charity trustee during the year.

Skeabost Community Sports Association
SC 037344
Trustees Report
for the Year Ended 30 June 2025

Current Trustees

Mr G Deas
Mrs J Murchison

Contact Address

C/o Mr G Deas, 4 Crepigill, Skeabost Bridge, Portree, Isle of Skye

Appointment of Trustees

The Skeabost Community Sports Association Trustees are appointed or re-appointed by the committee members at our Annual General Meeting which is held in October each year.

Governing document

The Skeabost Community Sports Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our Constitution.

Charitable purposes

Our purposes, as recorded in our Constitution, are to provide a full range of sporting and recreational facilities where they are needed, and be genuinely open to all members of the public without imposing conditions as to the level of ability of the participants.

Activities and Achievements

We hope to encourage new users as well as all our normal regular user groups to use this facility.

Trustees Remuneration and expenses

The Trustees did not receive any remuneration or expensed during the year.

Reserves

As a result of the surplus of £12 for the year, the Association held unrestricted funds of £905 at the year end. The Association has restricted capital reserves of £905 at the year end.

The Committee considers the general fund of £905 will enable us to continue running at current rates for the forthcoming year, providing money for general running costs together with a contingency.

Approved by the Trustees and signed on their behalf:

JA Murchison

Trustee – JA Murchison
30 November 2025