REGISTERED CHARITY NUMBER: SC046988

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 October 2024

for

Skye Camanachd SCIO

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

Skye Camanachd SCIO

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for the Year Ended 31 October 2024

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Skye Camanachd SCIO

Report of the Trustees
for the Year Ended 31 October 2024

The trustees present their report with the financial statements of the charity for the year ended 31 October 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 Charity has advanced public participation in the amateur sport of shinty on the Isle of Skye.

- The club was able to provide development and opportunities to play the game of shinty at all levels.
- Participation in league fixtures and national cup competitions across Scotland.
- The provision of the facilities necessary to the achievement of the above purposes.
- To encourage a healthy lifestyle for all ages by allowing access to the facilities by other groups and individuals.
- The charity ran a range of training sessions from youth, ladies and senior men for the whole season.

ACHIEVEMENT AND PERFORMANCE
What the Charity has done - its outputs?

The Charity has participated in the amateur sport on the Isle of Skye:
- The club was able to provide development and opportunities to play the game of shinty at all levels.
- Participation in league fixtures and national cup competitions across Scotland.
- The provision of the facilities necessary to the achievement of the above purposes.
- To encourage a healthy lifestyle for all ages by allowing access to the facilities provided by the charity and its volunteers.
- The charity ran a range of training sessions from youth, ladies and senior men for the whole season.

What the Charity has achieved - its outcome?

Senior Men
- Competing in MOWI Premiership League & MOWI North Division 1
- Reaching semi-final of cottages.com MacTavish Cup
- Finishing highest position in the MOWI Premiership League in Skye Camanachd history
- Reaching final of Highland Industrial Supplies Sutherland Cup
- Reaching final of Strathdearn Cup
- Finishing second position in the MOWI North Division 1 league

Ladies
- Competing WCA MOWI National Division & WCA MOWI North Division 2
- Finishing second position in the WCA MOWI National Division league
- Reaching semi-final of the WCA Valerie Fraser Camanachd Cup

Youths
- Winning the Under 14 MacMaster Cup
- Reaching the final of the North of Scotland MacTavish Under 17 Trophy
- Competing in the MOWI U14 league
- Competing in the MOWI National U17 league

What difference the Charity has made - its impact?

The charity has continued to provide shinty for all genders & ages from youth to senior. It has also created a safe and secure space for the players, manager, supporters and families of the charity to come and watch shinty. The charity experienced one of it's most successful years in 2024 which we are hoping to continue to see into 2025.

FINANCIAL REVIEW
Reserves policy
Reserves will be reinvested in Skye Camanachd SCIO's charitable purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC046988

Principal address

Pairc nan Laoch
Struan Road
Portree
Isle of Skye
IV51 9EG

Trustees

[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 .....30 July 2025..... and signed on its behalf by:

[redacted]

Independent Examiner's Report to the Trustees of
Skye Camanachd SCIO

I report on the accounts for the year ended 31 October 2024 set out on pages four 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.



Donald Rankin Business Services
Tigh an Oisean
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Date: .....30 July 2025.....

Skye Camanachd SCIO

Statement of Financial Activities
for the Year Ended 31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	31.10.24 Total funds £	31.10.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,747	41,674	50,421	21,822
Charitable activities					
The promotion & development of shinty on Skye.		5,400	-	5,400	4,700
Other trading activities	3	66,574	-	66,574	58,197
Total		80,721	41,674	122,395	84,719
EXPENDITURE ON					
Raising funds		19,833	166	19,999	24,475
Charitable activities					
The promotion & development of shinty on Skye.		44,688	-	44,688	55,169
Total		64,521	166	64,687	79,644
NET INCOME		16,200	41,508	57,708	5,075
RECONCILIATION OF FUNDS					
Total funds brought forward		103,548	8,045	111,593	106,518
TOTAL FUNDS CARRIED FORWARD		119,748	49,553	169,301	111,593

The notes form part of these financial statements

Skye Camanachd SCIO

Balance Sheet
31 October 2024

	Notes	Unrestricted funds £	Restricted funds £	31.10.24 Total funds £	31.10.23 Total funds £
FIXED ASSETS					
Tangible assets	6	104,064	29,309	133,373	90,455
CURRENT ASSETS					
Stocks	7	1,855	-	1,855	1,866
Debtors	8	-	-	-	3,747
Cash at bank		13,829	20,244	34,073	16,488
		15,684	20,244	35,928	22,101
CREDITORS					
Amounts falling due within one year	9	-	-	-	(963)
NET CURRENT ASSETS		15,684	20,244	35,928	21,138
TOTAL ASSETS LESS CURRENT LIABILITIES		119,748	49,553	169,301	111,593
NET ASSETS		119,748	49,553	169,301	111,593
FUNDS	11				
Unrestricted funds				119,748	103,548
Restricted funds				49,553	8,045
TOTAL FUNDS				169,301	111,593

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

.....
[redacted]

The notes form part of these financial statements

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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and equipment	-	15% on reducing balance
Minibus	-	15% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

2. DONATIONS AND LEGACIES

	31.10.24	31.10.23
	£	£
Donations	36,663	1,923
Grants	7,500	15,175
Subscriptions	2,836	2,820
Gates	3,422	1,904
	50,421	21,822

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.10.24	31.10.23
	£	£
Awards for All	-	6,271
Highland Council	-	8,904
Garfield Weston Foundation	7,500	-
	7,500	15,175

3. OTHER TRADING ACTIVITIES

	31.10.24	31.10.23
	£	£
Fundraising events	12,088	16,509
Sponsorships	30,550	18,150
Shinty Lotto	15,462	12,099
100 Club	4,162	4,127
Sale of merchandise	1,422	4,202
Advertising boards	2,890	3,110
	66,574	58,197

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,647	15,175	21,822
Charitable activities			
The promotion & development of shinty on Skye.	4,700	-	4,700
Other trading activities	58,197	-	58,197
Total	69,544	15,175	84,719
EXPENDITURE ON			
Raising funds	24,475	-	24,475
Charitable activities			
The promotion & development of shinty on Skye.	48,039	7,130	55,169

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	72,514	7,130	79,644
NET INCOME/(EXPENDITURE)	(2,970)	8,045	5,075
RECONCILIATION OF FUNDS			
Total funds brought forward	106,518	-	106,518
TOTAL FUNDS CARRIED FORWARD	103,548	8,045	111,593

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and equipment £	Minibus £	Totals £
COST				
At 1 November 2023	73,169	6,259	24,330	103,758
Additions	30,056	18,184	-	48,240
At 31 October 2024	103,225	24,443	24,330	151,998
DEPRECIATION				
At 1 November 2023	-	1,674	11,629	13,303
Charge for year	-	3,417	1,905	5,322
At 31 October 2024	-	5,091	13,534	18,625
NET BOOK VALUE				
At 31 October 2024	103,225	19,352	10,796	133,373
At 31 October 2023	73,169	4,585	12,701	90,455

7. STOCKS

	31.10.24 £	31.10.23 £
Stocks	1,855	1,866

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.24	31.10.23
	£	£
Trade debtors	-	3,000
Prepayments	-	747
	-	3,747

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.24	31.10.23
	£	£
Bank loans and overdrafts (see note 10)	-	963

10. LOANS

An analysis of the maturity of loans is given below:

	31.10.24	31.10.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	963

11. MOVEMENT IN FUNDS

	At 1.11.23	Net movement in funds	Transfers between funds	At 31.10.24
	£	£	£	£
Unrestricted funds				
General fund	98,289	15,191	(963)	112,517
Designated:Merchandise	6,222	1,009	-	7,231
Designated;Minibus	(963)	-	963	-
	103,548	16,200	-	119,748
Restricted funds				
CA Shinty Dev Officer	8,045	-	-	8,045
Donnie Martin Stand	-	41,508	-	41,508
	8,045	41,508	-	49,553
TOTAL FUNDS	111,593	57,708	-	169,301

continued...

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	78,802	(63,611)	15,191
Designated:Merchandise	1,422	(413)	1,009
Designated: PHS USA Trip	497	(497)	-
	80,721	(64,521)	16,200
Restricted funds			
Donnie Martin Stand	41,674	(166)	41,508
TOTAL FUNDS	122,395	(64,687)	57,708

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	99,639	(1,350)	98,289
Designated:Merchandise	6,715	(493)	6,222
Designated;Minibus	164	(1,127)	(963)
	106,518	(2,970)	103,548
Restricted funds			
CA Shinty Dev Officer	-	8,045	8,045
TOTAL FUNDS	106,518	5,075	111,593

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,342	(66,692)	(1,350)
Designated:Merchandise	4,202	(4,695)	(493)
Designated;Minibus	-	(1,127)	(1,127)
	69,544	(72,514)	(2,970)
Restricted funds			
CA Shinty Dev Officer	15,175	(7,130)	8,045
TOTAL FUNDS	84,719	(79,644)	5,075

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.11.22 £	Net movement in funds £	Transfers between funds £	At 31.10.24 £
Unrestricted funds				
General fund	99,639	13,841	(963)	112,517
Designated:Merchandise	6,715	516	-	7,231
Designated;Minibus	164	(1,127)	963	-
	106,518	13,230	-	119,748
Restricted funds				
CA Shinty Dev Officer	-	8,045	-	8,045
Donnie Martin Stand	-	41,508	-	41,508
	-	49,553	-	49,553
TOTAL FUNDS	106,518	62,783	-	169,301

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	144,144	(130,303)	13,841
Designated:Merchandise	5,624	(5,108)	516
Designated;Minibus	-	(1,127)	(1,127)
Designated: PHS USA Trip	497	(497)	-
	150,265	(137,035)	13,230
Restricted funds			
CA Shinty Dev Officer	15,175	(7,130)	8,045
Donnie Martin Stand	41,674	(166)	41,508
	56,849	(7,296)	49,553
TOTAL FUNDS	207,114	(144,331)	62,783

Transfers between funds

£4616 was transferred from the Designated Minibus fund to the General fund towards the capital cost of the minibus.

continued...

12. RELATED PARTY DISCLOSURES

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

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

	31.10.24 £	31.10.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	36,663	1,923
Grants	7,500	15,175
Subscriptions	2,836	2,820
Gates	3,422	1,904
	50,421	21,822
Other trading activities		
Fundraising events	12,088	16,509
Sponsorships	30,550	18,150
Shinty Lotto	15,462	12,099
100 Club	4,162	4,127
Sale of merchandise	1,422	4,202
Advertising boards	2,890	3,110
	66,574	58,197
Charitable activities		
Rental income	5,400	4,700
Total incoming resources	122,395	84,719
EXPENDITURE		
Other trading activities		
Opening merchandise stock	1,866	1,882
Merchandise	402	4,679
Shinty Lotto expenses	10,922	10,316
100 Club expenses	2,000	1,825
Fundraising expenses	6,498	7,639
JustGiving expenses	166	-
Closing merchandise stock	(1,855)	(1,866)
	19,999	24,475
Charitable activities		
Wages	-	7,130
Property insurance	5,475	5,070
Advertising	-	274
Sundries	668	1,789
Motor & travel	7,904	4,753
Repairs & renewals	7,160	13,259
Entry fees	525	-
Injury treatment	-	65
Referee expenses	2,337	2,002
Training facilities	1,753	1,856
Carried forward	25,822	36,198

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

	31.10.24 £	31.10.23 £
Charitable activities		
Brought forward	25,822	36,198
Medals	406	94
Park maintenance	831	7,357
Coaching	720	3,491
Medical supplies	496	-
Donations	2,800	-
Membership insurance	5,717	3,851
Clubhouse repairs	350	-
Minibus expenses	1,726	1,127
Portree High School USA trip	497	-
Plant and equipment	3,418	810
Minibus depreciation	1,905	2,241
	44,688	55,169
Total resources expended	64,687	79,644
Net income	57,708	5,075