

REGISTERED COMPANY NUMBER: SC246279 (Scotland)
REGISTERED CHARITY NUMBER: SC034829

**Report of the Trustees and
Consolidated Financial Statements for the Year Ended 31 March 2025
for
Broadford and Strath Community Company**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Broadford and Strath Community Company

Report of the Trustees for the Year Ended 31 March 2025

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 March 2025. 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 31 January 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activities of the company in the year under review were to advance education, relieve poverty and protect the environment among the residents of the Area of Benefit, the Broadford and Strath Community Council designated area, and to promote community development through the maintenance or improvement of the physical, social and economic infrastructure for the benefit of the general public in the Area of Benefit.

The principal activity of the subsidiary Strath Leisure Limited is the operation of the community campsite and events space, and Broadford Public Toilets on behalf of the Broadford and Strath Community Company.

Our stated objective is the creation of a strong, self-sufficient, inclusive and eco-friendly community which we are pursuing through a number of closely defined projects. Each of these individual projects has a set of measurable outcomes and objectives that are monitored and reported on a regular basis and as agreed with the funders where appropriate.

Volunteers

Our much-valued volunteers are essential to the success of the charity. The volunteer Directors put in many hours into the general running of the charity, the oversight of our individual projects, community engagement, and forward planning. The experienced board are now also helping to develop younger Directors sharing their knowledge and experience, an investment in the future of the Charity. The projects with a physical component such as those facilitated by the Growers Hub Projects, Corry Capers, Flourish Together, Tree Nursery, Community Garden, and the Skye Cycle Way are heavily reliant on groups of 'hands on' volunteers as are all our fund-raising efforts. Their contribution is invaluable. We have also created working groups for our projects and that provides additional volunteer opportunities for a diverse range of people with specific skills and passions.

We estimate that our volunteers have contributed 9138 hours (2023-24 10394) equivalent to a value of £170,876 (2023-24 £191,228) not recognised in the financial statements.

Acknowledgements

We would like to acknowledge again the valuable contribution from our Project Officers, our employees at Corry Capers, Flourish Together, Highland Community Waste Partnership, Community Gardening, Growers Hub, Public Toilets and Camping Skye, the many community groups, and the vital support from our many funders, and our local Community Council, and especially our individual UK and overseas donors. We would also highlight our growing partnership with Highland Council in providing a wide range of services to the community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In line with our strategic objectives and in response to the many needs of our community our portfolio of projects continues to grow, and we are pleased to provide a brief overview of our activities in the past year.

Local Place Plan

Broadford and Strath Community Company and Broadford and Strath Community Council developed and registered a Local Place Plan (LLP) for the Broadford and Strath area. This was an enjoyable if onerous process involving extensive coordination and public consultation which was facilitated by BSCC and supported by Andrew Prendergast, Consultant. The LLP also drew on recent community consultations including a detailed Biodiversity review, woodland review, and Paths for People feasibility study. The LLP will help guide future development and funding priorities for our area and is proving to be an invaluable working document. The Broadford and Strath Local Place Plan is the only Skye Local Place Plan to be registered to date.

Community Coordination and Development

We secured funding to develop this core facility for a further year which enabled us to successfully complete the Local Place Plan, support progress of the South Skye Community Campus, completion of several feasibility studies, raise funds for our social projects, Corry Capers, Flourish Together and the Community Gardener as well as supporting all our project officers, employees, and volunteers. Building and developing community partnerships, being the first point of contact for the community and providing a strong administrative core remain key to our success.

Broadford and Strath Community Company

Report of the Trustees for the Year Ended 31 March 2025

Camping Skye

Our community campsite is run by our trading subsidiary Strath Leisure Ltd T/A Camping Skye with an extremely successful seventh season. It generated sufficient surplus to cover the Charity's core costs and support individual projects. A special thankyou goes to our hard working-team there who consistently provide excellent service and support to our visitors generating great reviews. The new event space and overflow facility opened in July 2024 and was immediately well used. The first event was a circus in July 2024.

Growers Hub

Our key woodland project, the Growers Hub, is now in its eleventh year with its highly popular allotments, dedicated polytunnels, community orchard and associated projects, Flourish Together, Corry Capers Outdoor Learning, Tree Nursery, and Men's Shed. We continue to have extensive partnerships with UHI North, West & Hebrides, local playgroups, youth groups, and the primary and secondary schools.

Flourish Together

Flourish Together continues to prosper and had an exciting year We continued to develop our knowledge and skills base making us able to support an expanding and diverse range of participants. The project continued to prosper in 2024 thanks to funding from the Community Regeneration Fund.

Corry Capers

Corry Capers has now moved into its 6th year of delivering healthy, fun and enriching outdoor learning sessions to local and visiting families to Skye. With the continued support of the community we maintain our Care Inspectorate registration and maintain our focus on the needs, views and interests of our children and families, highlighted in this year's Local Place Plan. Our staple bi-weekly term-time after school sessions welcome 30 children on average, whilst our autumnal, spring and summer holiday sessions average 60 to 70 places per week. Family learning has continued with a focus on bespoke outdoor learning and skills sessions to support family wellbeing and community green spaces. This year's funding jigsaw has been the most varied to date including funds such as Community Regeneration Fund, Rabbie's Carbon Tax Donation Scheme, Whole Family Wellbeing Fund, Young People's Mental Health and Wellbeing Fund, and Hugh Fraser Foundation. We are grateful for all funds large and small as they enable us to sustain and develop our achievements thus far. Our partnerships with local schools, such as Broadford Primary School and Nursery, Sleat Primary and Croilegan are maintained through our community focused projects, along with regular collaborations with our Tree Nursery and Flourish Together. Other long standing key organisations such as Amphibian and Reptile Conservation Trust Scotland, IOSF, and Species On The Edge have continued to support our learning around biodiversity for the future.

Skye Cycle Way

Skye Cycle Way is a project to create a safe active travel path between the Skye Bridge and Broadford. Detailed 'Stage 3' designs for the whole route have been completed with support from Transport Scotland via Sustrans. We are now working with HITRANS (Highlands & Islands Transport Partnership) to progress the route, with a focus on delivering the main 'Phase 1' section, Skye Bridge to Broadford. An application to the Active Travel Infrastructure Fund was submitted in February 2025 to take this to technical design ('Stage 4'). We are also working with the Highland Council's Active Travel Officer to ensure a strategic approach.

The route will make a significant contribution towards active travel and the wider cycle network. It continues to have widespread public support as highlighted through the Broadford & Strath Local Place Plan and BSCC's 2024 'Paths for People' survey.

Public infrastructure

We have now had a year's experience with both the new Elgol and Broadford Toilets. They both managed to generate a small surplus to cover repairs and maintenance with the solar panels on the Elgol Toilets making a significant contribution to the energy costs. We need to highlight though, the considerable workload required for their daily management. We continue to manage an extensive path network including two pedestrian bridges, and the new Elgol Path with its interpretation panels and seating was completed and has proved to be highly popular and well used. We have continued to redevelop the old Broadford Toilets for commercial and community use. With planning approved we are now seeking funding to complete to finish the project.

Community Gardener

Our Community Gardener continues to tend our community green spaces particularly the well used community garden, path network, plant tubs, war memorial, and community hub. Funding remains a continued challenge.

Broadford and Strath Community Company

Report of the Trustees for the Year Ended 31 March 2025

Highland Community Waste Partnership

This was the last of three years of the Highland Community Waste Partnership working with local businesses and communities to minimise waste. The project leaves a considerable legacy from its community initiatives that have included, sustainability workshops, film shows, innovative composting, returnable packaging, sustainable food production, sewing workshops, waste fairs, glass repurposing, local food markets, party kits and active travel. Specifically we set up a share, repair and store cycle facility, the Green Shed, which is proving highly popular.

Community Tree Nursery

The pilot Community Tree Nursery, funded by Crown Estate Scotland was a remarkable success, with good numbers of attendees and volunteers at the range of events, workshops, and regular volunteer sessions. Of particular community interest were the free workshops, and the seed collecting sessions across Skye and Lochalsh. Many trees are now growing, and they will be ready next autumn for planting out. With the infrastructure in place, it will be very easy to keep this small project going and is poised for scaling should our woodland projects progress.

Community woodland

We combined extensive consultation and a professional assessment of our Community Woodland to create a long term management programme coupled with plans for the potential acquisition of further woodland for the community.

On-going Community Projects

We would also like to promote our many ongoing projects, provision of six defibrillators, the community garden, community arboretum, village benches, flower tubs, and the Growers Hub.

FINANCIAL REVIEW

Financial position

As a result of the low overheads for our size, donated surplus from Camping Skye and with individual projects operating within their funding budget we believe we have sufficient funds to meet our normal core operating costs for the coming year.

Principal funding sources

The charity's core funding is received from:

- Strath Leisure Ltd
- National Lottery Community Fund
- The Scottish Government
- The Highland Council

In addition, funds were also received from:

- Children & Young Peoples Mental Health & Well Being Fund
- Circular Local Communities Scotland
- Co-op Community Fund
- D'Oyly Carte
- Dunvegan Castle
- Garfield Weston
- Green Action Trust
- Highlands & Islands Enterprise
- Highland Community Planning Partnership
- The Hugh Fraser Foundation
- Keep Scotland Beautiful
- Muirhall Energy
- Outdoor Learning - parent contributions
- Paths For All
- Public Donations
- Rabbies
- The Scottish Hydro Electric Community Trust
- Skye Gardening Association
- Sustrans

FINANCIAL REVIEW

Reserves policy

The trustees would like to maintain a level of free reserves enough to meet the basic running costs of the charity for the coming year. As at 31 March 2025 the charitable company's unrestricted reserves were £134,811 (2024 - £1,296,822) of which £109,309 (2024 - £23,247) are free reserves.

Broadford and Strath Community Company

Report of the Trustees for the Year Ended 31 March 2025

Going concern

We consider we have a sound financial position, a stable project portfolio, a great team of volunteers, project officers and Trustees backed by strong support from our community. Thus, we are confident in our position as a going concern.

FUTURE PLANS

Coordination and Development

In common with many development trusts in Scotland we face increasing demands for our support against declining public funding.

Against that background, our Coordination and Development team is vital to raising funds for our social projects, nurturing relationships with public and private sector partners, complex project management and reaching all parts of our communities. In contrast to previous years the BSCC is now self-funding this critical effort.

Woodland

Plans are well advanced for the acquisition for the community of 12 hectares of mature softwood adjacent to our own woodland. After input from woodland specialists we have produced a detailed feasibility study and a business plan that will underpin efforts to create paths, fencing, and to restore biodiversity and native woodland. Looking forward, funding bids have been submitted to the Scottish Land Fund and HIE to support community acquisition, with outcome anticipated by December 2025. Our Community Tree Nursery project officer will continue as the Woodland Restoration Officer for another year, this time funded by the Highlands and Islands Environment Foundation. We are now looking at baselining the habitats and biodiversity of our woodland and will be collaborating with the community to ascertain their needs and ambitions. We already have a dedicated team of volunteers to assist with the various tasks.

Carbon Reduction Plan

As a community we will be working towards our Carbon Reduction Plan using a phased approach. Phase one will be the installation of solar panels, batteries, and a heat recovery system at Camping Skye. These measures alone are set to cut our Scope 2 emissions by 40%. Business Energy Scotland and the Carbon Springboard Programme have been instrumental in the development of this project, and we will be delighted to see delivery of phase one by the start of the 2026 season.

Path Network

Following the completion of Paths for People feasibility study jointly funded by CRF and Paths for People we are already progressing one of the paths, a link route to hospital/health centre, with CLLD funding supporting feasibility and design work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Broadford and Strath Community is a company limited by guarantee. It is a Scottish charity and was incorporated in March 2003. We are governed by its Memorandum and Articles of Association. In the event of the company being wound up; each member is required to contribute the £1 membership. The company complies with both the Companies Act 2006 and Financial Reporting Standard applicable to the UK and Ireland (FRS 102) (effective 31 January 2022).

It's subsidiary company, Strath Leisure Limited is a private company limited by shares, registered in Scotland.

Recruitment and appointment of new trustees

New trustees are provided with a 'trustee's pack' on appointment which provides the new trustees with background on the group and charitable company and its work. Regular board meetings provide for a cohesive ethos. The group and charitable company have an ongoing programme of formal trustee training through DTAS in the duties and responsibilities of individuals involved in the running of a charity.

Organisational structure

The Charity is run on a day to day basis by the trustees, our trading company has a full-time manager operating with the oversight of the company board which is made up of independent directors and BSCC trustees.

Decision making

The group and charitable company are run on a day to day basis by the trustees.

Key management remuneration

The trustees who are the key management of the charity, received no remuneration in the year ended 31 March 2025.

Risk management

The Board regularly reviews the major risks to which the group and charitable company is exposed.

Broadford and Strath Community Company

Report of the Trustees for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC246279 (Scotland)

Registered Charity number

SC034829

Registered office

C/o TC Young Solicitors
Merchants House
7 West George Street
Glasgow
Lanarkshire
G2 1BA

Trustees

A M Beck (resigned 31.5.25)
J R Geary
S A Grant
N C Hope
H K Lamond (resigned 10.10.25)
A M MacLennan
B Yoxon
R J MacLeod
D W Robertson (resigned 20.2.25)
M MacDougall (appointed 28.8.25)
V Lopez (appointed 28.8.25)
C G Eadie (appointed 28.8.25)

Company Secretary

TC Young LLP

Auditors

Xeinadin Audit Limited
Cabourn House, Station Street
Bingham
Nottinghamshire
NG13 8AQ

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Broadford and Strath Community Company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Broadford and Strath Community Company

**Report of the Trustees
for the Year Ended 31 March 2025**

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

23-12-2025

Approved by order of the board of trustees on and signed on its behalf by:



.....
J R Geary - Trustee

Report of the Independent Auditors to the Trustees and Members of Broadford and Strath Community Company

Opinion

We have audited the financial statements of Broadford and Strath Community Company (the 'charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the Group and Parent Statement of Financial Activities, the Group and Parent Balance Sheet, the Group and Parent Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and Parent Charitable Company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Annual Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report (incorporating the directors' report).

Report of the Independent Auditors to the Trustees and Members of Broadford and Strath Community Company

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the group or parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the group or parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to [prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 5], the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to the Charities SORP, Charities and Trustee Investment (Scotland) Act 2005, Companies Act 2006, Health and Social Care Standards and data protection laws (including UK General Data Protection Regulation (GDPR)).

We assessed the risks of material misstatement in respect of fraud by

- Making enquiries of management and those charged with Governance
- Reviewing fraud risk factors within discussion of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. The Charity's and Group's policies and procedures for compliance with those laws and regulations was obtained and discussed with management.

We corroborated our enquiries through review of board meeting minutes. No contradictory evidence was identified.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries throughout the year into our audit approach. Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud including a review of the accounting policies adopted by the Charity and Group particularly in relation to the recognition of income.

We have considered the extent to which the audit was considered capable of detecting irregularities which is inherently difficult when dealing with incoming resources from donations. The group and parent company's internal control procedures have been designed to mitigate against this risk.

Report of the Independent Auditors to the Trustees and Members of Broadford and Strath Community Company

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jordan Cain (Senior Statutory Auditor)

For and on behalf of
Xeinadin Audit Limited
Chartered Accountants & Statutory Auditor
Cabourn House
Station Street
Bingham
Nottinghamshire
NG13 8AQ

Date: 23/12/2025

Broadford and Strath Community Company

**Group Statement of Financial Activities (Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,869	8,373	39,242	23,306
Charitable activities	5				
Core charitable activities		-	78,396	78,396	15,292
Events		-	-	-	66,230
Growers Hub		-	94,778	94,778	53,643
Forest School		-	10,216	10,216	25,549
Cycle path		-	60,387	60,387	264,636
Elgol Toilet		4,179	8,500	12,679	90,327
Community Garden		-	-	-	5,000
South Skye Community Hub		-	-	-	-
Mental Health & Wellbeing		-	-	-	-
Community Coordinator		-	21,000	21,000	-
Nature restoration		-	-	-	17,000
Community support		-	-	-	4,440
Broadford toilets		-	7,986	7,986	25,397
Woodland		-	7,760	7,760	-
Community Tree Nursery		-	-	-	18,500
Other trading activities	3	333,912	5,401	339,313	312,812
Other income	6	-	147	147	1,200
Investment income	4	3,004	(800)	2,204	1,000
Total		<u>371,964</u>	<u>302,144</u>	<u>674,108</u>	<u>924,332</u>
EXPENDITURE ON					
Raising funds	7	213,547	-	213,547	189,412
Charitable activities	8				
Core charitable activities		23,374	64,272	87,646	11,629
Governance costs		9,631	-	9,631	14,967
Village lights		788	-	788	-
Events		4,468	91,059	95,527	7,986
Growers Hub & allotments		-	36,138	36,138	81,000
Forest School		1,880	36,410	38,290	28,467
Cycle path		1	10,947	10,948	249,014
Elgol Toilet		74	192	266	15,469
Men's Sheds		-	10,550	10,550	173
Community Garden		360	-	360	11,309
Defibrillator		-	-	-	-
South Skye Community Hub		-	-	-	5,255
Mental Health & Wellbeing		60	-	60	-
Depreciation		43,769	14,739	58,508	54,562
Community Coordinator		-	-	-	40,324
Other charitable projects		-	-	-	-
Nature restoration		-	-	-	17,969
Community support	9	-	-	9	11,927
Elgol Path Project		100	21,000	21,100	287
Broadford toilets		-	812	812	4,304
Community Tree Nursery		-	12,561	12,561	-
Total		<u>298,061</u>	<u>298,680</u>	<u>596,741</u>	<u>744,054</u>
NET INCOME/(EXPENDITURE)		73,903	3,464	77,367	180,278
Transfers between funds	19	<u>(18,360)</u>	<u>18,360</u>	<u>-</u>	<u>-</u>
Net movement in funds		55,543	21,824	77,367	180,278
Taxation		<u>(790)</u>	<u>-</u>	<u>(790)</u>	<u>(2,096)</u>
Net movement in funds		54,753	21,824	76,577	178,182

The notes form part of these financial statements

Broadford and Strath Community Company

**Group Statement of Financial Activities (Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Unrestricted	Restricted	31/3/25 Total	31/3/24 Total
RECONCILIATION OF FUNDS				
Total funds brought forward	1,427,732	647,032	2,074,764	1,896,582
TOTAL FUNDS CARRIED FORWARD	1,482,485	668,856	2,151,341	2,074,764

The notes form part of these financial statements

Broadford and Strath Community Company

**Company Statement of Financial Activities (Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,869	8,373	39,242	23,306
Charitable activities	5				
Core charitable activities		-	78,396	78,396	15,292
Events		-	-	-	66,230
Growers Hub & allotments		-	94,778	94,778	53,643
Forest School		-	10,216	10,216	25,549
Cycle path		-	60,387	60,387	264,636
Elgol Toilet		4,179	8,500	12,679	90,327
Community Garden		-	-	-	5,000
Nature restoration		-	-	-	17,000
Community support		-	-	-	4,440
Elgol Path Project		-	21,000	21,000	-
Broadford toilets		-	7,986	7,986	25,397
Community Tree Nursery		-	-	-	18,500
Woodland		-	7,760	7,760	-
Other trading activities	3	-	5,401	5,401	3,387
Investment income	4	120,203	(800)	119,403	50,003
Other income	4	-	147	147	-
Total		<u>155,251</u>	<u>302,144</u>	<u>457,395</u>	<u>662,710</u>
EXPENDITURE ON					
Raising funds	7	5,800	-	5,800	13,742
Charitable activities	8				
Core charitable activities		23,374	64,272	87,646	11,629
Governance costs		9,631	-	9,631	14,967
Village lights		-	-	-	-
Events		788	-	788	7,986
Growers Hub		4,468	91,059	95,527	81,000
Forest School		-	36,138	36,138	28,467
Cycle path		1,880	36,410	38,290	249,014
Elgol Toilet		1	10,947	10,948	15,469
Men's Sheds		74	192	266	173
Community Garden		-	10,550	10,550	11,309
Defibrillator		360	-	360	-
South Skye Community Hub		-	-	-	5,255
Mental Health & Wellbeing		60	-	60	-
Depreciation		39,057	14,739	53,796	50,841
Community Coordinator		-	-	-	40,324
Nature restoration		-	-	-	17,969
Community support		9	-	9	11,927
Elgol Path Project		100	21,000	21,100	287
Broadford toilets		-	812	812	4,304
Community Tree Nursery		-	12,561	12,561	-
Total		<u>85,602</u>	<u>298,680</u>	<u>384,282</u>	<u>564,663</u>
NET INCOME/(EXPENDITURE)		69,649	3,464	73,113	98,047
Transfers between funds	19	<u>(18,360)</u>	<u>18,360</u>	<u>-</u>	<u>-</u>
Net movement in funds		51,289	21,824	73,113	98,047
RECONCILIATION OF FUNDS					
Total funds brought forward		1,296,822	647,032	1,943,854	1,845,807

The notes form part of these financial statements

Broadford and Strath Community Company

**Company Statement of Financial Activities (Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
TOTAL FUNDS CARRIED FORWARD		1,348,111	668,856	2,016,967	1,943,854

The notes form part of these financial statements

Broadford and Strath Community Company

**Group Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	14	1,263,867	590,752	1,854,619	1,865,379
Investments	15	-	-	-	-
		<u>1,263,867</u>	<u>590,752</u>	<u>1,854,619</u>	<u>1,865,379</u>
CURRENT ASSETS					
Stock		3,562	-	3,562	4,518
Debtors	16	8,075	2,144	10,219	14,335
Prepayments and accrued income		1,739	7,948	9,687	5,068
Cash at bank		<u>294,267</u>	<u>85,813</u>	<u>380,080</u>	<u>330,545</u>
		<u>307,643</u>	<u>95,905</u>	<u>403,548</u>	<u>352,200</u>
CREDITORS					
Amounts falling due within one year	17	(84,482)	(14,912)	(99,394)	(127,639)
		<u>223,161</u>	<u>80,993</u>	<u>304,154</u>	<u>224,561</u>
NET CURRENT ASSETS					
		<u>223,161</u>	<u>80,993</u>	<u>304,154</u>	<u>224,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,487,028</u>	<u>671,745</u>	<u>2,158,773</u>	<u>2,089,940</u>
CREDITORS					
Amounts falling due after more than one year	18	-	(2,889)	(2,889)	(11,423)
Provisions		(4,543)	-	(4,543)	(3,753)
		<u>1,482,485</u>	<u>668,856</u>	<u>2,151,341</u>	<u>2,074,764</u>
NET ASSETS					
		<u>1,482,485</u>	<u>668,856</u>	<u>2,151,341</u>	<u>2,074,764</u>
FUNDS	20				
Unrestricted funds				1,482,485	1,427,732
Restricted funds				<u>668,856</u>	<u>647,032</u>
TOTAL FUNDS				<u>2,151,341</u>	<u>2,074,764</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

23-12-2025

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


.....
J R Geary - Trustee

Broadford and Strath Community Company

**Company Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	14	1,238,801	590,752	1,829,553	1,845,626
Investments	15	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,238,802	590,752	1,829,554	1,845,627
CURRENT ASSETS					
Debtors	16	139	2,144	2,283	4,518
Prepayments and accrued income		746	7,948	8,694	3,029
Cash at bank		<u>132,645</u>	<u>85,813</u>	<u>218,458</u>	<u>159,244</u>
		133,530	95,905	229,435	166,791
CREDITORS					
Amounts falling due within one year	17	(24,221)	(14,912)	(39,133)	(57,141)
		<u>109,309</u>	<u>80,993</u>	<u>190,302</u>	<u>109,650</u>
NET CURRENT ASSETS					
		1,348,111	671,745	2,019,856	1,955,277
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	18	-	(2,889)	(2,889)	(11,423)
		<u>1,348,111</u>	<u>668,856</u>	<u>2,016,967</u>	<u>1,943,854</u>
NET ASSETS					
FUNDS	20				
Unrestricted funds				1,348,111	1,296,822
Restricted funds				<u>668,856</u>	<u>647,032</u>
TOTAL FUNDS				<u>2,016,967</u>	<u>1,943,854</u>

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

23-12-2025

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



.....
J R Geary - Trustee

Broadford and Strath Community Company

**Group Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>105,346</u>	<u>285,624</u>
Net cash provided by operating activities		<u>105,346</u>	<u>285,624</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(54,958)	(243,543)
Sale of tangible fixed assets		7,357	-
Interest received		<u>2</u>	<u>-</u>
Net cash used in investing activities		<u>(47,599)</u>	<u>(243,543)</u>
Cash flows from financing activities			
New loans in year		-	25,000
Loan repayments in year		<u>(8,212)</u>	<u>(5,360)</u>
Net cash provided by financing activities		<u>(8,212)</u>	<u>19,640</u>
Change in cash and cash equivalents in the reporting period		49,535	61,721
Cash and cash equivalents at the beginning of the reporting period		<u>330,545</u>	<u>268,824</u>
Cash and cash equivalents at the end of the reporting period		<u><u>380,080</u></u>	<u><u>330,545</u></u>

The notes form part of these financial statements

Broadford and Strath Community Company

**Company Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31/3/25 £	31/3/24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>105,000</u>	<u>211,218</u>
Net cash provided by operating activities		<u>105,000</u>	<u>211,218</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(44,933)	(228,789)
Sale of tangible fixed assets		7,357	-
Interest received		<u>2</u>	<u>-</u>
Net cash used in investing activities		<u>(37,574)</u>	<u>(228,789)</u>
Cash flows from financing activities			
New loans in year			25,000
Loan repayments in year		<u>(8,212)</u>	<u>(5,360)</u>
Net cash provided by financing activities		<u>(8,212)</u>	<u>19,640</u>
Change in cash and cash equivalents in the reporting period		59,214	2,069
Cash and cash equivalents at the beginning of the reporting period		<u>159,244</u>	<u>157,175</u>
Cash and cash equivalents at the end of the reporting period		<u><u>218,458</u></u>	<u><u>159,244</u></u>

The notes form part of these financial statements

Broadford and Strath Community Company

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES
Group

	31/3/25 £	31/3/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	76,577	178,182
Adjustments for:		
Depreciation charges	58,508	54,562
Profit on disposal of fixed assets	(147)	-
Interest received	(2)	-
Taxation	790	2,096
Decrease/(Increase) in stock	(1,310)	371
Decrease/(Increase) in debtors	(404)	103,087
(Decrease)/increase in creditors	<u>(28,666)</u>	<u>(52,674)</u>
Net cash provided by operations	<u>105,346</u>	<u>285,624</u>

Company

	31/3/25 £	31/3/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	73,113	98,047
Adjustments for:		
Depreciation charges	53,796	50,841
Profit on disposal of fixed assets	(147)	-
Interest received	(2)	-
Increase in intercompany creditor	100	4,135
Decrease/(Increase) in debtors	(3,430)	103,860
(Decrease)/increase in creditors	<u>(18,430)</u>	<u>(45,665)</u>
Net cash provided by operations	<u>105,000</u>	<u>211,218</u>

2. ANALYSIS OF CHANGES IN NET FUNDS
Group

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>330,545</u>	<u>49,535</u>	<u>380,080</u>
	<u>330,545</u>	<u>49,535</u>	<u>380,080</u>
Debt			
Debts falling due within 1 year	(8,217)	(322)	(8,539)
Debts falling due after 1 year	<u>(11,423)</u>	<u>8,534</u>	<u>(2,889)</u>
	<u>(19,640)</u>	<u>8,212</u>	<u>(11,428)</u>
Total	<u>310,905</u>	<u>57,747</u>	<u>368,652</u>

Company

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	<u>159,244</u>	<u>59,214</u>	<u>218,458</u>
	<u>159,244</u>	<u>59,214</u>	<u>218,458</u>
Debt			
Debts falling due within 1 year	(8,217)	(322)	(8,539)
Debts falling due after 1 year	<u>(11,423)</u>	<u>8,534</u>	<u>(2,889)</u>
	<u>(19,640)</u>	<u>8,212</u>	<u>(11,428)</u>
Total	<u>139,604</u>	<u>67,426</u>	<u>207,030</u>

The notes form part of these financial statements

Broadford and Strath Community Company

Notes to the Financial Statements for the Year Ended 31 March 2025

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, and its group 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 31 January 2022)', 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, with the exception of investments which are included at market value.

The charitable company meets the definition of a public benefit entity under FRS 102

Going concern

The accounts have been prepared on a going concern basis, as in the opinion of the Trustees, the charitable company and its subsidiary will continue in operation for the foreseeable future.

Income

All income is included in the Statement of Financial Activities when the group and the parent charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when the group and the parent charitable company becomes entitled to the funds, it is probable that the income will be received, and the amount can be measured reliably.
- Legacies are recognised at fair value when the executor is satisfied that the gift will not be required to meet claims on the estate and any conditions have been met or are within the control of the group and the parent charitable company.
- Income from charitable activities is accounted for when earned.
- Income from other trading activities is accounted for when earned.
- Other income is recognised when the group and the parent charitable company is entitled to the income and the amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis and a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the group and the parent charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.
- Raising funds expenditure comprise those costs incurred by the group and the parent charitable company in the raising of funds.
- Other expenditure comprises those cost incurred by the group and the parent charitable company that are not related to its activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the group and the parent charitable company, and include fees and costs linked to the strategic management of the group and the parent charitable company.
- Support costs comprise all costs incurred in running the charitable group and company which cannot be directly allocated to the charitable group and company's projects.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Campsite - 2% on cost
Marble Line Bridge - 2% on cost
Growers hub - 10% on cost
Plant and machinery - 10% on cost
Fixtures & fittings - 10% on cost
Toilets (Elgol only) - 2% on cost
Computer equipment - 25% on cost

The Community Woodland is land and is not depreciated as it has an unlimited useful life.

Investment

Investments in subsidiaries are stated at cost less accumulated impairment losses.

Broadford and Strath Community Company

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Stock

Stock is included at the lower of cost or net realisable value. Cost is calculated based on first in, first out method.

Taxation

The charity is VAT registered as a result of being part of a VAT group with its subsidiary Strath Leisure Limited. The recovery of input VAT by the charity is blocked because it does not make taxable supplies. Accordingly, expenditure is stated gross of VAT, Strath Leisure Limited is a company and taxable profits are subject to corporation tax.

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 group and charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The purposes and uses of the restricted funds are set out in note 19 to the financial statements.

Designated funds are funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in note 19 to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Gift in kind	1	1	1	1
Donations	23,746	23,746	19,536	19,536
Gift aid	495	495	2,208	2,208
Grants	15,000	15,000	1,561	1,561
	<u>39,242</u>	<u>39,242</u>	<u>23,306</u>	<u>23,306</u>

Grants received, included in the above for the Group and the Charity, are as follows:

	31/3/25 £	31/3/24 £
Big Lottery Fund	-	1,561
Garfield Weston Foundation	15,000	-
	<u>15,000</u>	<u>1,561</u>

3. OTHER TRADING ACTIVITIES

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Fundraising events	-	-	-	-
Toilets income	5,401	5,401	3,387	3,387
Subsidiary company trading income	333,912	-	309,425	-
	<u>339,313</u>	<u>5,401</u>	<u>312,812</u>	<u>3,387</u>

4. INVESTMENT INCOME

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Distribution from subsidiary	-	120,201	-	50,003
Other	(800)	(800)	-	-
Interest income	3,004	2	1,000	-
	<u>2,204</u>	<u>119,403</u>	<u>1,000</u>	<u>50,003</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

**5. INCOME FROM CHARITABLE ACTIVITIES
GROUP AND CHARITY**

		31/3/25	31/3/24
	Activity	£	£
Fundraising	Core charitable activities	-	15,292
Fundraising	Events	78,396	-
Grants	Events	-	66,230
Grants	Growers Hub	94,778	53,643
Corry Capers Contributions	Forest School	5,216	5,359
Grants	Forest School	5,000	20,190
Grants	Cycle path	60,387	264,636
Comfort scheme	Elgol Toilet	4,179	3,000
Grants	Elgol Toilet	8,500	87,327
Grants	Community Garden	-	5,000
Grants	Nature restoration	-	17,000
Grants	Community support	-	4,440
Grants	Elgol Path Project	21,000	-
Grants	Broadford toilets	7,986	25,397
Grants	Community Tree Nursery	-	18,500
Grants	Woodland	7,760	-
		<u>293,202</u>	<u>586,014</u>

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

	31/3/25	31/3/24
	£	£
Highland & Island Enterprise	-	16,640
Path For All	10,500	-
Highland Council	103,032	193,834
Sustrans Limited	60,387	264,636
Keep Scotland Beautiful	55,187	53,643
Development Trusts Association Scotland	-	10,200
National Lottery Community Fund	-	4,440
Scottish Hydro Electric Community Trust	1,850	-
D'Oyly Carte Charitable Trust	4,000	-
Crown Estate Scotland	-	18,500
Hugh Fraser Foundation	4,000	-
Multiply	2,088	-
Green Action Trust	10,940	-
Circular Community Tourism	23,563	-
North Highlands & CAF Funding	500	-
Scottish Land Fund	7,760	-
	<u>283,807</u>	<u>561,893</u>

6. OTHER INCOME

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Profit on disposal of assets	147	147	-	-
	<u>147</u>	<u>147</u>	<u>-</u>	<u>-</u>

7. RAISING FUNDS

Other trading activities

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Fundraising events	5,800	5,800	13,742	13,742
Costs of subsidiary trading company	207,747	-	175,670	-
	<u>213,547</u>	<u>5,800</u>	<u>189,412</u>	<u>13,742</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. CHARITABLE ACTIVITIES COSTS

GROUP AND CHARITY

	Direct Costs £	Support costs (see note 8) £	Totals £
Core charitable activities	81,531	6,115	87,646
Governance costs	-	9,631	9,631
Events	788	-	788
Growers Hub & allotments	95,486	41	95,527
Forest School	34,234	1,904	36,138
Cycle path	38,290	-	38,290
Elgol Toilet	10,948	-	10,948
Men's Sheds	266	-	266
Community Garden	10,550	-	10,550
Defibrillator	360	-	360
Mental Health & Wellbeing	60	-	60
Depreciation	53,796	-	53,796
Community support	9	-	9
Elgol Path Project	21,100	-	21,100
Broadford toilets	812	-	812
Community Tree Nursery	<u>12,561</u>	<u>-</u>	<u>12,561</u>
	<u>360,791</u>	<u>17,691</u>	<u>378,482</u>

9. SUPPORT COSTS

	Governance costs £
Governance costs	<u>17,691</u>

10. NET INCOME/(EXPENDITURE)

GROUP

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

	31/3/25 £	31/3/24 £
Auditors' remuneration	8,823	8,757
Depreciation - owned assets	58,508	54,562
Surplus on disposal of fixed assets	<u>(147)</u>	<u>-</u>

CHARITY

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

	31/3/25 £	31/3/24 £
Auditors' remuneration	8,823	8,757
Depreciation - owned assets	53,796	50,841
Surplus on disposal of fixed assets	<u>(147)</u>	<u>-</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

**12. STAFF COSTS
GROUP**

	31/3/25	31/3/24
	£	£
Wages and salaries	187,926	152,800
Social security costs	7,732	4,450
Other pension costs	<u>3,167</u>	<u>2,074</u>
	<u><u>198,825</u></u>	<u><u>159,324</u></u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Camping Skye	4	5
Outdoor learning	5	5
Community gardener	1	1
Waste officer	2	3
Cleaner	<u>1</u>	<u>1</u>
	<u><u>13</u></u>	<u><u>15</u></u>

No employees received emoluments in excess of £60,000.

CHARITY

	31/3/25	31/3/24
	£	£
Wages and salaries	88,183	66,996
Social security costs	3,539	1,899
Other pension costs	<u>1,171</u>	<u>833</u>
	<u><u>92,893</u></u>	<u><u>69,728</u></u>

The average monthly number of employees during the year was as follows:

	31/3/25	31/3/24
Outdoor learning	5	5
Community gardener	1	1
Waste officer	2	3
Cleaner	<u>1</u>	<u>1</u>
	<u><u>9</u></u>	<u><u>10</u></u>

No employees received emoluments in excess of £60,000.

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES GROUP

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,210	21,096	23,306
Charitable activities			
Core charitable activities	15,292	-	15,292
Events	-	66,230	66,230
Growers Hub	-	53,643	53,643
Forest School	-	25,549	25,549
Cycle path	-	264,636	264,636
Elgol Toilet	3,000	87,327	90,327
Community Garden	-	5,000	5,000
South Skye Community Hub	-	-	-
Mental Health & Wellbeing	-	-	-
Community Coordinator	-	-	-
Other charitable projects	-	-	-
Nature restoration	-	17,000	17,000
Community support	-	4,440	4,440
Broadford toilets	-	25,397	25,397
Community Tree Nursery	-	18,500	18,500
Other trading activities	312,812	-	312,812
Other income	1,200	-	1,200
Investment income	1,000	-	1,000
Total	335,514	588,818	924,332
EXPENDITURE ON			
Raising funds	13,742	-	13,742
Trading subsidiary costs	175,670	-	175,670
Charitable activities			
Core charitable activities	11,449	180	11,629
Governance costs	14,967	-	14,967
Village lights	-	-	-
Events	7,986	-	7,986
Growers Hub & allotments	4,800	76,200	81,000
Forest School	-	28,467	28,467
Cycle path	-	249,014	249,014
Elgol Toilet	3,372	12,097	15,469
Men's Sheds	-	173	173
Community Garden	-	11,309	11,309
Defibrillator	-	-	-
South Skye Community Hub	-	5,255	5,255
Mental Health & Wellbeing	-	-	-
Depreciation	43,403	11,159	54,562
Community Coordinator	5,652	34,672	40,324
Other charitable projects	-	-	-
Nature restoration	2,777	15,192	17,969
Community support	-	11,927	11,927
Elgol Path Project	287	-	287
Broadford toilets	-	4,304	4,304
Total	284,105	459,949	744,054
NET INCOME/(EXPENDITURE)	51,409	128,869	180,278
Taxation	(2,096)	-	(2,096)
Transfers between funds	(5,311)	5,311	-
Net movement in funds	44,002	134,180	178,182
RECONCILIATION OF FUNDS			
Total funds brought forward	1,383,730	512,852	1,896,582

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,427,732</u>	<u>647,032</u>	<u>2,074,764</u>
COMPANY			
	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,210	21,096	23,306
Charitable activities			
Core charitable activities	15,292	-	15,292
Events	-	66,230	66,230
Growers Hub	-	53,643	53,643
Forest School	-	25,549	25,549
Cycle path	-	264,636	264,636
Elgol Toilet	3,000	87,327	90,327
Community Garden	-	5,000	5,000
Nature & biodiversity	-	17,000	17,000
Community support	-	4,440	4,440
Broadford toilets	-	25,397	25,397
Community Tree Nursery	-	18,500	18,500
Other trading activities	3,387	-	3,387
Investment income	50,003	-	50,003
Total	<u>73,892</u>	<u>588,818</u>	<u>662,710</u>
EXPENDITURE ON			
Raising funds	13,742	-	13,742
Charitable activities			
Core charitable activities	11,449	180	11,629
Governance costs	14,967	-	14,967
Events	7,986	-	7,986
Growers Hub	4,800	76,200	81,000
Forest School	-	28,467	28,467
Cycle path	-	249,014	249,014
Elgol Toilet	3,372	12,097	15,469
Men's Sheds	-	173	173
Community Garden	-	11,309	11,309
South Skye Community Hub	-	5,255	5,255
Depreciation	39,682	11,159	50,841
Community Coordinator	5,652	34,672	40,324
Nature & biodiversity	2,777	15,192	17,969
Community support	-	11,927	11,927
Elgol Path Project	287	-	287
Broadford toilets	-	4,304	4,304
Total	<u>104,714</u>	<u>459,949</u>	<u>564,663</u>
NET INCOME/(EXPENDITURE)	(30,822)	128,869	98,047
Transfers between funds	<u>(5,311)</u>	<u>5,311</u>	<u>-</u>
Net movement in funds	(36,133)	134,180	98,047
RECONCILIATION OF FUNDS			
Total funds brought forward	1,332,955	512,852	1,845,807

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,296,822</u>	<u>647,032</u>	<u>1,943,854</u>

14. TANGIBLE FIXED ASSETS

GROUP

	Improvements To Property £	Campsite £	Woodlands and other land £	Marble line bridge £	Growers Hub £
COST					
At 1 April 2024	18,880	1,088,615	292,097	88,945	82,325
Additions	9,242	-	1,647	-	-
Disposals	-	-	-	-	-
At 31 March 2025	<u>28,122</u>	<u>1,088,615</u>	<u>293,744</u>	<u>88,945</u>	<u>82,325</u>
DEPRECIATION					
At 1 April 2024	4,052	129,697	-	24,906	54,946
Charge for year	3,610	21,771	-	1,779	8,232
Eliminated on disposals	-	-	-	-	-
At 31 March 2025	<u>7,662</u>	<u>151,468</u>	<u>-</u>	<u>26,685</u>	<u>63,178</u>
NET BOOK VALUE					
At 31 March 2025	<u>20,460</u>	<u>937,147</u>	<u>293,744</u>	<u>62,260</u>	<u>19,147</u>
At 31 March 2024	<u>14,828</u>	<u>958,918</u>	<u>292,097</u>	<u>64,039</u>	<u>27,379</u>
	Plant and machinery £	Fixtures and fittings £	Toilets £	Computer equipment £	Totals £
COST					
At 1 April 2024	23,132	73,519	463,368	8,322	2,139,203
Additions	22,867	2,407	17,063	1,732	54,958
Disposals	-	-	(7,357)	-	(7,357)
At 31 March 2025	<u>45,999</u>	<u>75,926</u>	<u>473,074</u>	<u>10,054</u>	<u>2,186,804</u>
DEPRECIATION					
At 1 April 2024	7,281	32,291	14,013	6,638	273,824
Charge for year	4,619	7,595	9,462	1,440	58,508
Eliminated on disposals	-	-	(147)	-	(147)
At 31 March 2025	<u>11,900</u>	<u>39,886</u>	<u>23,328</u>	<u>8,078</u>	<u>332,185</u>
NET BOOK VALUE					
At 31 March 2025	<u>34,099</u>	<u>36,040</u>	<u>449,746</u>	<u>1,976</u>	<u>1,854,619</u>
At 31 March 2024	<u>15,851</u>	<u>41,228</u>	<u>449,355</u>	<u>1,684</u>	<u>1,865,379</u>

An area of ground at Camping Skye, Pairc nan Craobh, Broadford, Isle of Skye has been granted as security to a grant funder of the charity.

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. TANGIBLE FIXED ASSETS

CHARITY

	Campsite £	Woodlands and other land £	Marble line bridge £	Growers hub £
COST				
At 1 April 2024	1,088,615	292,097	88,945	82,325
Additions	-	1,647	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>1,088,615</u>	<u>293,744</u>	<u>88,945</u>	<u>82,325</u>
DEPRECIATION				
At 1 April 2024	129,697	-	24,906	54,946
Charge for year	21,771	-	1,779	8,232
Eliminated on disposal	-	-	-	-
At 31 March 2025	<u>151,468</u>	<u>-</u>	<u>26,685</u>	<u>63,178</u>
NET BOOK VALUE				
At 31 March 2025	<u>937,147</u>	<u>293,744</u>	<u>62,260</u>	<u>19,147</u>
At 31 March 2024	<u>958,918</u>	<u>292,097</u>	<u>64,039</u>	<u>27,379</u>

	Plant and machinery £	Fixtures and fittings £	Toilets £	Computer equipment £	Totals £
COST					
At 1 April 2024	16,808	72,429	463,368	7,727	2,112,314
Additions	22,867	2,407	17,063	949	44,933
Disposals	-	-	(7,357)	-	(7,357)
At 31 March 2025	<u>39,675</u>	<u>74,836</u>	<u>473,074</u>	<u>8,676</u>	<u>2,149,890</u>
DEPRECIATION					
At 1 April 2024	5,299	31,612	14,013	6,215	266,688
Charge for year	3,968	7,491	9,462	1,093	53,796
Eliminated on disposal	-	-	(147)	-	(147)
At 31 March 2025	<u>9,267</u>	<u>39,103</u>	<u>23,328</u>	<u>7,308</u>	<u>320,337</u>
NET BOOK VALUE					
At 31 March 2025	<u>30,408</u>	<u>35,733</u>	<u>449,746</u>	<u>1,368</u>	<u>1,829,553</u>
At 31 March 2024	<u>11,509</u>	<u>40,817</u>	<u>449,355</u>	<u>1,512</u>	<u>1,845,626</u>

An area of ground at Camping Skye, Pairc nan Craobh, Broadford, Isle of Skye has been granted as security to a grant funder of the charity.

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. FIXED ASSET INVESTMENTS

CHARITY

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>1</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>1</u></u>
At 31 March 2024	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Strath Leisure Limited (registered no: SC534203)

Registered office: C/o TC Young Solicitors, Merchants House, 7 West George Street, Glasgow, G2 1BA

	%		
Class of share:	holding		
Ordinary	100		
		31.3.25	31.3.24
		£	£
Aggregate capital and reserves		134,375	130,911
Profit for the year		<u>115,627</u>	<u>130,139</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Trade debtors	1,080	-	1,239	-
Other debtors	9,139	2,283	13,096	4,518
	<u>10,219</u>	<u>2,283</u>	<u>14,335</u>	<u>4,518</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Trade creditors	2,729	106	5,428	-
Other loans (see note 18)	8,539	8,539	8,217	8,217
Amounts owed to group undertakings	-	12,252	-	12,152
Other creditors			16,748	16,547
Corporation Tax	-	-	-	-
Tax and Social Security	7,743	1,758	8,414	-
Accruals and deferred income	80,383	16,478	88,832	20,225
	<u>99,394</u>	<u>39,133</u>	<u>127,639</u>	<u>57,141</u>

Deferred income for the charitable company relates to grant and project income which relates to future periods, deferred income for the trading subsidiary relates to income received in advance of stays.

At 1 April 2024	68,471	4,000	83,674	-
Released in year	(68,471)	(4,000)	(83,674)	-
Income deferred in year	59,854	-	68,471	4,000
At 31 March 2025	<u>59,854</u>	<u>-</u>	<u>68,471</u>	<u>4,000</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Other loans (see note 18)	<u>2,889</u>	<u>2,889</u>	<u>11,423</u>	<u>11,423</u>
	<u>2,889</u>	<u>2,889</u>	<u>11,423</u>	<u>11,423</u>

19. LOANS

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Amounts falling due within one year on demand:				
Other loans	<u>8,539</u>	<u>8,539</u>	<u>8,217</u>	<u>8,217</u>
Amounts falling due between one and two years:				
Other loans - 1-2 years	<u>2,889</u>	<u>2,889</u>	<u>8,539</u>	<u>8,539</u>
Amounts falling due between two and five years:				
Other loans - 2-5 years	<u>-</u>	<u>-</u>	<u>2,884</u>	<u>2,884</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS

GROUP

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	154,158	112,170	(22,644)	243,684
Designated - Growers Hub	70,689	(8,968)	3,335	65,056
Designated - woodlands	126,488	-	-	126,488
Designated - campsite	958,918	(21,771)	-	937,147
Designated - equipment	28,113	(6,011)	949	23,051
Designated - toilets	25,327	(528)	-	24,799
Designated - Marble Line Bridge	64,039	(1,779)	-	62,260
	<u>1,427,732</u>	<u>73,113</u>	<u>(18,360)</u>	<u>1,482,485</u>
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	2,167	(26,002)	(44)	(23,879)
Hotbins	-	-	-	-
Skye Cycle Way	(881)	25,153	(94)	24,178
NLCF – Growers Hub	8,130	228	-	8,358
Mens Shed	5,879	(272)	-	5,607
Elgol Toilets	270,024	(3,745)	-	266,279
Growers Hub	-	4,756	-	4,756
Community Gardener	6,094	(4,365)	-	1,729
Community Led Tourism Infrastructure - HIE	25,698	(530)	-	25,168
South Skye Community Hub Project Officer	8,925	(893)	(1,786)	6,246
Highland Coastal Communities - Community Coordinator	1,067	5,728	-	6,795
Keep Scotland Beautiful - Waste Partnership	21,977	(8,688)	2,301	15,590
Scottish Land Fund - South Skye Event Space	28,516	-	-	28,516
HIE - South Skye Events Space	19,387	-	-	19,387
Highland Council - South Skye Events Space	49,590	-	-	49,590
Highland Opportunities – South Skye Events Space	5,360	-	8,212	13,572
Bike Pump Track project	10,757	-	-	10,757
Broadford toilets	140,186	4,282	-	144,468
Community Support Fund	8,843	-	-	8,843
National Lottery Community Fund - Community Links	10,888	-	-	10,888
Highland Council - Community Woodland	5,450	-	-	5,450
Crown Estate - Community Tree Nursery	18,500	(12,819)	-	5,681
Circular Communities Tourism Fund	-	8,242	-	8,242
Highland Council - Community Regeneration	-	1,732	-	1,732
Growing Foods Together	-	(2,441)	2,441	-
Highland Council - Whole Family Wellbeing Programme	-	13,765	-	13,765
Highland Council Shared Prosperity	-	(8,427)	7,330	(1,097)
Scottish Land Fund - Broadford North	-	-	-	-
Woodland Community Acquisition	-	7,760	-	7,760
	<u>647,032</u>	<u>3,464</u>	<u>18,360</u>	<u>668,856</u>
TOTAL FUNDS GROUP	<u><u>2,074,764</u></u>	<u><u>76,577</u></u>	<u><u>-</u></u>	<u><u>2,151,341</u></u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

CHARITY

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	23,248	108,706	(22,644)	109,310
Designated - Growers Hub	70,689	(8,968)	3,335	65,056
Designated - woodlands	126,488	-	-	126,488
Designated - campsite	958,918	(21,771)	-	937,147
Designated - equipment	28,113	(6,011)	949	23,051
Designated - toilets	25,327	(528)	-	24,799
Designated - Marble Line Bridge	64,039	(1,779)	-	62,260
	1,296,822	69,649	(18,360)	1,348,111
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	2,167	(26,002)	(44)	(23,879)
Hotbins	-	-	-	-
Skye Cycle Way	(881)	25,153	(94)	24,178
NLCF – Growers Hub	8,130	228	-	8,358
Mens Shed	5,879	(272)	-	5,607
Elgol Toilets	270,024	(3,745)	-	266,279
Growers Hub	-	4,756	-	4,756
Community Gardener	6,094	(4,365)	-	1,729
Community Led Tourism Infrastructure - HIE	25,698	(530)	-	25,168
Defibrillator Fund	8,925	(893)	(1,786)	6,246
South Skye Community Hub Project Officer	-	-	-	-
Highland Coastal Communities - Community Coordinator	1,067	5,728	-	6,795
Keep Scotland Beautiful - Waste Partnership	21,977	(8,688)	2,301	15,590
Highland Council - Nature Restoration Fund	-	-	-	-
Scottish Land Fund - South Skye Event Space	28,516	-	-	28,516
HIE - South Skye Events Space	19,387	-	-	19,387
Highland Council - South Skye Events Space	49,590	-	-	49,590
Highland Opportunities – South Skye Events Space	5,360	-	8,212	13,572
Bike Pump Track project	10,757	-	-	10,757
Broadford toilets	140,186	4,282	-	144,468
Community Support Fund	8,843	-	-	8,843
National Lottery Community Fund - Community Links	10,888	-	-	10,888
Highland Council - Community Woodland	5,450	-	-	5,450
Crown Estate - Community Tree Nursery	18,500	(12,819)	-	5,681
Circular Communities Tourism Fund	-	8,242	-	8,242
Highland Council - Community Regeneration	-	1,732	-	1,732
Growing Foods Together	-	(2,441)	2,441	-
Highland Council - Whole Family Wellbeing Programme	-	13,765	-	13,765
Highland Council Shared Prosperity	-	(8,427)	7,330	(1,097)
Scottish Land Fund - Broadford North	-	-	-	-
Woodland Community Acquisition	-	7,760	-	7,760
	647,032	3,464	18,360	668,856
TOTAL FUNDS CHARITY	1,943,854	73,113	-	2,016,967

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

GROUP

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	371,964	(259,794)	112,170
Designated – Growers Hub	-	(8,968)	(8,968)
Designated - campsite	-	(21,771)	(21,771)
Designated - equipment	-	(6,011)	(6,011)
Designated - toilets	-	(528)	(528)
Designated - Marble Line Bridge	-	(1,779)	(1,779)
	<u>371,964</u>	<u>(298,851)</u>	<u>73,113</u>
Restricted funds			
Forest School & Outdoor learning	9,978	(35,980)	(26,002)
Skye Cycle Way	61,610	(36,457)	25,153
Mens Shed	200	(472)	(272)
NLCF - Growers Hub	-	228	228
Growers Hub	5,088	(332)	4,756
Community Gardener	6,185	(10,550)	(4,365)
Community Led Tourism Infrastructure - HIE	-	(530)	(530)
South Skye Community Hub Project Officer	-	(893)	(893)
Highland Coastal Communities - Community Coordinator	10,249	(4,521)	5,728
Keep Scotland Beautiful - Waste Partnership	55,187	(63,875)	(8,688)
Broadford Toilets	8,133	(3,851)	4,282
Elgol Toilets	14,104	(17,849)	(3,745)
Path Network Project	21,000	(21,000)	-
Crown Estate – Community Tree Nursery	-	(12,819)	(12,819)
Circular Communities Tourism Fund	23,563	(15,321)	8,242
Highland Council - Community Regeneration	11,512	(9,780)	1,732
North Highlands & Islands - Climate Action Fund	500	(500)	-
Growing Foods Together	10,940	(13,381)	(2,441)
Highland Council - Whole Family Wellbeing Programme	13,765	-	13,765
Highland Council Shared Prosperity	42,370	(50,797)	(8,427)
Scottish Land Fund - Broadford North			
Woodland Community Acquisition	<u>7,760</u>	<u>-</u>	<u>7,760</u>
	<u>302,144</u>	<u>(298,680)</u>	<u>3,464</u>
TOTAL FUNDS - GROUP	<u>674,108</u>	<u>(597,531)</u>	<u>76,577</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

CHARITY

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,251	(46,545)	108,706
Designated - Growers Hub	-	(8,968)	(8,968)
Designated - campsite	-	(21,771)	(21,771)
Designated - equipment	-	(6,011)	(6,011)
Designated - toilets	-	(528)	(528)
Designated - Marble Line Bridge	-	(1,779)	(1,779)
	155,251	(85,602)	69,649
Restricted funds			
Forest School & Outdoor learning	9,978	(35,980)	(26,002)
Skye Cycle Way	61,610	(36,457)	25,153
Mens Shed	200	(472)	(272)
NLCF - Growers Hub	-	228	228
Growers Hub	5,088	(332)	4,756
Community Gardener	6,185	(10,550)	(4,365)
HIE - Community Led Tourism Infrastructure	-	(530)	(530)
Defibrillator Fund	-	(893)	(893)
Highland Coastal Communities - Community Coordinator	10,249	(4,521)	5,728
Keep Scotland Beautiful - Waste Partnership	55,187	(63,875)	(8,688)
Broadford toilets	8,133	(3,851)	4,282
Elgol Toilets	14,104	(17,849)	(3,745)
Path Network Project	21,000	(21,000)	-
Crown Estate - Community Tree Nursery	-	(12,819)	(12,819)
Circular Communities Tourism Fund	23,563	(15,321)	8,242
Highland Council - Community Regeneration	11,512	(9,780)	1,732
North Highlands & Islands - Climate Action Fund	500	(500)	-
Growing Foods Together	10,940	(13,381)	(2,441)
Highland Council - Whole Family Wellbeing Programme	13,765	-	13,765
Highland Council Shared Prosperity	42,370	(50,797)	(8,427)
Scottish Land Fund - Broadford North			
Woodland Community Acquisition	7,760	-	7,760
	302,144	(298,680)	3,464
TOTAL FUNDS - CHARITY	<u>457,395</u>	<u>(384,282)</u>	<u>73,113</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS

GROUP

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	95,483	88,995	(30,320)	154,158
Designated - Growers Hub	80,479	(9,790)	-	70,689
Designated - woodlands	103,319	-	23,169	126,488
Designated - campsite	980,689	(21,771)	-	958,918
Designated - equipment	32,047	(5,774)	1,840	28,113
Designated - toilets	25,895	(568)	-	25,327
Designated - Marble Line Bridge	65,818	(1,779)	-	64,039
	1,383,730	49,313	(5,311)	1,427,732
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	5,119	(2,952)	-	2,167
Skye Cycle Way	(16,503)	15,622	-	(881)
Big Lottery - Growers Hub	31,244	(23,114)	-	8,130
Mens Shed	4,172	1,707	-	5,879
Elgol Toilets	201,425	68,599	-	270,024
Growers Hub	1,680	(1,680)	-	-
Community Gardener	-	6,094	-	6,094
Community Led Tourism Infrastructure - HIE	26,277	(530)	(49)	25,698
Defibrillator Fund	8,925	-	-	8,925
South Skye Community Hub Project Officer	5,255	(5,255)	-	-
Highland Coastal Communities - Community Coordinator	36,374	(35,307)	-	1,067
Third Sector Hebrides - Mental Health & Wellbeing	-	-	-	-
Keep Scotland Beautiful - Waste Partnership	18,401	3,576	-	21,977
Highland Council - Nature Restoration Fund	2,292	(2,292)	-	-
Scottish Land Fund - South Skye Event Space	28,516	-	-	28,516
South Skye events	2,747	16,640	-	19,387
Highland Council - South Skye Events Space	-	49,590	-	49,590
Highland Opportunities – South Skye Events Space	-	-	5,360	5,360
Bike Pump Track project	8,549	2,208	-	10,757
Broadford toilets	121,954	18,232	-	140,186
Community Support Fund	13,127	(4,284)	-	8,843
National Lottery Community Fund - Community Links	12,823	(1,935)	-	10,888
Highland Council - Community Woodland	-	5,450	-	5,450
Crown Estate - Community Tree Nursery	-	18,500	-	18,500
	512,852	128,869	5,311	647,032
TOTAL FUNDS GROUP	1,896,582	178,182	-	2,074,764

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

CHARITY

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	44,708	8,860	(30,320)	23,248
Designated - Growers Hub	80,479	(9,790)	-	70,689
Designated - woodlands	103,319	-	23,169	126,488
Designated - campsite	980,689	(21,771)	-	958,918
Designated - equipment	32,047	(5,774)	1,840	28,113
Designated - toilets	25,895	(568)	-	25,327
Designated - Marble Line Bridge	65,818	(1,779)	-	64,039
	<u>1,332,955</u>	<u>(30,822)</u>	<u>(5,311)</u>	<u>1,296,822</u>
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	5,119	(2,952)	-	2,167
Skye Cycle Way	(16,503)	15,622	-	(881)
Mens Shed	4,172	1,707	-	5,879
NLCF - Growers Hub	31,244	(23,114)	-	8,130
Growers Hub	1,680	(1,680)	-	-
Community Gardener	-	6,094	-	6,094
HIE - Community Led Tourism Infrastructure	26,277	(530)	(49)	25,698
Defibrillator Fund	8,925	-	-	8,925
South Skye Community Hub Project Officer	5,255	(5,255)	-	-
Highland Coastal Communities - Community Coordinator	36,374	(35,307)	-	1,067
Keep Scotland Beautiful - Waste Partnership	18,401	3,576	-	21,977
SLF - South Skye Event Space	28,516	-	-	28,516
HIE - South Skye Events Space	2,747	16,640	-	19,387
Highland Council - South Skye Events Space	-	49,590	-	49,590
Highland Opportunities - South Skye Events Space	-	-	5,360	5,360
Bike Pump Track project	8,549	2,208	-	10,757
Broadford toilets	121,954	18,232	-	140,186
Elgol Toilets	201,425	68,599	-	270,024
Community Support Fund	13,127	(4,284)	-	8,843
National Lottery Community Fund - Community Links	12,823	(1,935)	-	10,888
Highland Council - Nature Restoration Fund	2,292	(2,292)	-	-
Highland Council - Community Woodland	-	5,450	-	5,450
Crown Estate - Community Tree Nursery	-	18,500	-	18,500
	<u>512,852</u>	<u>128,869</u>	<u>5,311</u>	<u>647,032</u>
TOTAL FUNDS CHARITY	<u>1,845,807</u>	<u>98,047</u>	<u>-</u>	<u>1,943,854</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

GROUP

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	335,514	(246,519)	88,995
Designated - Growers Hub	-	(9,790)	(9,790)
Designated - campsite	-	(21,771)	(21,771)
Designated - equipment	-	(5,774)	(5,774)
Designated - toilets	-	(568)	(568)
Designated - Marble Line Bridge	-	(1,779)	(1,779)
	<u>335,514</u>	<u>(286,201)</u>	<u>59,313</u>
Restricted funds			
Forest School & Outdoor learning	25,695	(28,647)	(2,952)
Skye Cycle Way	264,636	(249,014)	15,622
Big Lottery - Growers Hub	1,561	(24,675)	(23,114)
Mens Shed	2,160	(453)	1,707
Elgol Toilets	87,327	(18,728)	68,599
Growers Hub	-	(1,680)	(1,680)
Community Gardener	17,403	(11,309)	6,094
Community Led Tourism Infrastructure - HIE	-	(530)	(530)
South Skye Community Hub Project Officer	-	(5,255)	(5,255)
Highland Coastal Communities - Community Coordinator	-	(35,307)	(35,307)
Keep Scotland Beautiful - Waste Partnership	53,643	(50,067)	3,576
HIE – South Skye Events Space	16,640	-	16,640
Highland Council - Nature Restoration Fund	49,590	-	49,590
Bike Pump Track project	2,208	-	2,208
Broadford toilets	25,397	(7,165)	18,232
Community Support Fund	1,268	(5,552)	(4,284)
National Lottery Community Fund – Community Links	-	(1,935)	(1,935)
Path Network Project	1,350	(1,350)	-
Highland Council – Nature Restoration Fund	-	(2,292)	(2,292)
Highland Council – Community Woodland	8,500	(3,050)	5,450
Crown Estate – Community Tree Nursery	18,500	-	18,500
NLCF – Community Facilities	4,440	(4,440)	-
Highland Council – Biodiversity Plan	<u>8,500</u>	<u>(8,500)</u>	<u>-</u>
	<u>588,818</u>	<u>(459,949)</u>	<u>128,869</u>
TOTAL FUNDS	<u><u>924,332</u></u>	<u><u>(746,150)</u></u>	<u><u>178,182</u></u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

CHARITY

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,892	(65,032)	8,860
Designated - events			
Designated – Growers Hub	-	(9,790)	(9,790)
Designated - campsite	-	(21,771)	(21,771)
Designated - equipment	-	(5,774)	(5,774)
Designated - toilets	-	(568)	(568)
Designated - Marble Line Bridge	-	(1,779)	(1,779)
	<u>73,892</u>	<u>(104,714)</u>	<u>(30,822)</u>
Restricted funds			
Forest School & Outdoor learning	25,695	(28,647)	(2,952)
Skye Cycle Way	264,636	(249,014)	15,622
Mens Shed	2,160	(453)	1,707
NLCF - Growers Hub	1,561	(24,675)	(23,114)
Growers Hub	-	(1,680)	(1,680)
Community Gardener	17,403	(11,309)	6,094
HIE - Community Led Tourism Infrastructure			
	-	(530)	(530)
South Skye Community Hub Project Officer	-	(5,255)	(5,255)
Highland Coastal Communities - Community Coordinator	-	(35,307)	(35,307)
Keep Scotland Beautiful - Waste Partnership	53,643	(50,067)	3,576
HIE - South Skye Events Space	16,640	-	16,640
Highland Council - South Skye Events Space	49,590	-	49,590
Bike Pump Track project	2,208	-	2,208
Broadford toilets	25,397	(7,165)	18,232
Elgol Toilets	87,327	(18,728)	68,599
Community Support Fund	1,268	(5,552)	(4,284)
National Lottery Community Fund - Community Links	-	(1,935)	(1,935)
Path Network Project	1,350	(1,350)	-
Highland Council - Nature Restoration Fund	-	(2,292)	(2,292)
Highland Council - Community Woodland	8,500	(3,050)	5,450
Crown Estate - Community Tree Nursery	18,500	-	18,500
NLCF - Community Facilities	4,440	(4,440)	-
Highland Council - Biodiversity Plan	8,500	(8,500)	-
	<u>588,818</u>	<u>(459,949)</u>	<u>128,869</u>
TOTAL FUNDS	<u>662,710</u>	<u>(564,663)</u>	<u>98,047</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

GROUP

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

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	95,483	201,165	(52,964)	243,684
Designated - Growers Hub	80,479	(18,758)	3,335	65,056
Designated - woodlands	103,319	-	23,169	126,488
Designated - campsite	980,689	(43,542)	-	937,147
Designated - equipment	32,047	(11,785)	2,789	23,051
Designated - toilets	25,895	(1,096)	-	24,799
Designated - Marble Line Bridge	65,818	(3,558)	-	62,260
	1,383,730	122,426	(23,671)	1,482,485
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	5,119	(28,954)	(44)	(23,879)
Skye Cycle Way	(16,503)	40,775	(94)	24,178
Mens Shed	4,172	1,435	-	5,607
NLCF - Growers Hub	31,244	(22,886)	-	8,358
Growers Hub	1,680	3,076	-	4,756
Community Gardener	-	1,729	-	1,729
HIE - Community Led Tourism Infrastructure	26,277	(1,060)	(49)	25,168
Defibrillator Fund	8,925	(893)	(1,786)	6,246
South Skye Community Hub Project Officer	5,255	(5,255)	-	-
Highland Coastal Communities - Community Coordinator	36,374	(29,579)	-	6,795
Keep Scotland Beautiful - Waste Partnership	18,401	(5,112)	2,301	15,590
SLF - South Skye Event Space	28,516	-	-	28,516
HIE- South Skye Events Space	-	19,387	-	19,387
Highland Council - South Skye Events Space	-	49,590	-	49,590
Highland Opportunities - South Skye Events Space	-	-	13,572	13,572
South Skye events	2,747	(2,747)	-	-
Bike Pump Track project	8,549	2,208	-	10,757
Broadford toilets	121,954	22,514	-	144,468
Elgol Toilets	201,425	64,854	-	266,279
Community Support Fund	13,127	(4,284)	-	8,843
National Lottery Community Fund - Community Links	12,823	(1,935)	-	10,888
Highland Council - Nature Restoration Fund	2,292	(2,292)	-	-
Highland Council - Community Woodland	-	5,450	-	5,450
Crown Estate - Community Tree Nursery	-	5,681	-	5,681
Circular Communities Tourism Fund	-	8,242	-	8,242
Highland Council - Community Regeneration	-	1,732	-	1,732
Growing Foods Together	-	(2,441)	2,441	-
Highland Council - Whole Family Wellbeing Programme	-	13,765	-	13,765
Highland Council Shared Prosperity	-	(8,427)	7,330	(1,097)
Scottish Land Fund - Broadford North	-	7,760	-	7,760
Woodland Community Acquisition	-	-	-	-
	512,852	132,333	23,671	668,856
TOTAL FUNDS	1,896,582	254,759	-	2,151,341

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued for the Year Ended 31 March 2025

CHARITY

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

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	44,708	117,566	(52,964)	109,310
Designated - Growers Hub	80,479	(18,758)	3,335	65,056
Designated - woodlands	103,319	-	23,169	126,488
Designated - campsite	980,689	(43,542)	-	937,147
Designated - equipment	32,047	(11,785)	2,789	23,051
Designated - toilets	25,895	(1,096)	-	24,799
Designated - Marble Line Bridge	65,818	(3,558)	-	62,260
	1,332,955	38,827	(23,671)	1,348,111
Restricted funds				
Village Lighting Fund	475	-	-	475
Forest School & Outdoor learning	5,119	(28,954)	(44)	(23,879)
Skye Cycle Way	(16,503)	40,775	(94)	24,178
Mens Shed	4,172	1,435	-	5,607
NLCF - Growers Hub	31,244	(22,886)	-	8,358
Growers Hub	1,680	3,076	-	4,756
Community Gardener	-	1,729	-	1,729
HIE - Community Led Tourism Infrastructure	26,277	(1,060)	(49)	25,168
Defibrillator Fund	8,925	(893)	(1,786)	6,246
South Skye Community Hub Project Officer	5,255	(5,255)	-	-
Highland Coastal Communities - Community Coordinator	36,374	(29,579)	-	6,795
Keep Scotland Beautiful - Waste Partnership	18,401	(5,112)	2,301	15,590
SLF - South Skye Event Space	28,516	-	-	28,516
HIE - South Skye Events Space	2,747	16,640	-	19,387
Highland Council - South Skye Events Space	-	49,590	-	49,590
Highland Opportunities - South Skye Events Space	-	-	13,572	13,572
Bike Pump Track project	8,549	2,208	-	10,757
Broadford toilets	121,954	22,514	-	144,468
Elgol Toilets	201,425	64,854	-	266,279
Community Support Fund	13,127	(4,284)	-	8,843
National Lottery Community Fund - Community Links	12,823	(1,935)	-	10,888
Highland Council - Nature Restoration Fund	2,292	(2,292)	-	-
Highland Council - Community Woodland	-	5,450	-	5,450
Crown Estate - Community Tree Nursery	-	5,681	-	5,681
Circular Communities Tourism Fund	-	8,242	-	8,242
Highland Council - Community Regeneration	-	1,732	-	1,732
Growing Foods Together	-	(2,441)	2,441	-
Highland Council - Whole Family Wellbeing Programme	-	13,765	-	13,765
Highland Council Shared Prosperity	-	(8,427)	7,330	(1,097)
Scottish Land Fund - Broadford North Woodland Community Acquisition	-	7,760	-	7,760
	512,852	132,333	23,671	668,856
TOTAL FUNDS	<u>1,845,807</u>	<u>171,160</u>	<u>-</u>	<u>2,016,967</u>

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

GROUP

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	707,478	(506,313)	201,165
Designated - Growers Hub	-	(18,758)	(18,758)
Designated - campsite	-	(43,542)	(43,542)
Designated - equipment	-	(11,785)	(11,785)
Designated - toilets	-	(1,096)	(1,096)
Designated - Marble Line Bridge	-	(3,558)	(3,558)
	707,478	(585,052)	122,426
Restricted funds			
Forest School & Outdoor learning	35,673	(64,627)	(28,954)
Skye Cycle Way	326,246	(285,471)	40,775
Mens Shed	2,360	(925)	1,435
NLCF - Growers Hub	1,561	(24,447)	(22,886)
Growers Hub	5,088	(2,012)	3,076
Community Gardener	23,588	(21,859)	1,729
HIE - Community Led Tourism Infrastructure	-	(1,060)	(1,060)
Defibrillator Fund	-	(893)	(893)
South Skye Community Hub Project Officer	-	(5,255)	(5,255)
Highland Coastal Communities - Community Coordinator	10,249	(39,828)	(29,579)
Keep Scotland Beautiful - Waste Partnership	108,830	(113,942)	(5,112)
HIE - South Skye Events Space	16,640	-	16,640
Highland Council - South Skye Events Space	49,590	-	49,590
Bike Pump Track project	2,208	-	2,208
Broadford toilets	33,530	(11,016)	22,514
Elgol Toilets	101,431	(36,577)	64,854
Community Support Fund	1,268	(5,552)	(4,284)
National Lottery Community Fund - Community Links	-	(1,935)	(1,935)
Path Network Project	22,350	(22,350)	-
Highland Council - Nature Restoration Fund	-	(2,292)	(2,292)
Highland Council - Community Woodland	8,500	(3,050)	5,450
Crown Estate - Community Tree Nursery	18,500	(12,819)	5,681
NLCF - Community Facilities	4,440	(4,440)	-
Highland Council - Biodiversity Plan	8,500	(8,500)	-
Circular Communities Tourism Fund	23,563	(15,321)	8,242
Highland Council - Community Regeneration	11,512	(9,780)	1,732
North Highlands & Islands - Climate Action Fund	500	(500)	-
Growing Foods Together	10,940	(13,381)	(2,441)
Highland Council - Whole Family Wellbeing Programme	13,765	-	13,765
Highland Council Shared Prosperity	42,370	(50,797)	(8,427)
Scottish Land Fund - Broadford North	7,760	-	7,760
Woodland Community Acquisition	7,760	-	7,760
	890,492	(758,629)	132,333
TOTAL FUNDS	1,598,440	(1,343,681)	254,759

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

CHARITY

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	229,143	(111,577)	117,566
Designated - Growers Hub	-	(18,758)	(18,758)
Designated - campsite	-	(43,542)	(43,542)
Designated - equipment	-	(11,785)	(11,785)
Designated - toilets	-	(1,096)	(1,096)
Designated - Marble Line Bridge	-	(3,558)	(3,558)
	229,143	(190,316)	38,827
Restricted funds			
Forest School & Outdoor learning	35,673	(64,627)	(28,954)
Skye Cycle Way	326,246	(285,471)	40,775
Mens Shed	2,360	(925)	1,435
NLCF - Growers Hub	1,561	(24,447)	(22,886)
Growers Hub	5,088	(2,012)	3,076
Community Gardener	23,588	(21,859)	1,729
HIE - Community Led Tourism Infrastructure	-	(1,060)	(1,060)
Defibrillator Fund	-	(893)	(893)
South Skye Community Hub Project Officer	-	(5,255)	(5,255)
Highland Coastal Communities - Community Coordinator	10,249	(39,828)	(29,579)
Keep Scotland Beautiful - Waste Partnership	108,830	(113,942)	(5,112)
HIE - South Skye Events Space	16,640	-	16,640
Highland Council - South Skye Events Space	49,590	-	49,590
Bike Pump Track project	2,208	-	2,208
Broadford toilets	33,530	(11,016)	22,514
Elgol Toilets	101,431	(36,577)	64,854
Community Support Fund	1,268	(5,552)	(4,284)
National Lottery Community Fund - Community Links	-	(1,935)	(1,935)
Path Network Project	22,350	(22,350)	-
Highland Council - Nature Restoration Fund	-	(2,292)	(2,292)
Highland Council - Community Woodland	8,500	(3,050)	5,450
Crown Estate - Community Tree Nursery	18,500	(12,819)	5,681
NLCF - Community Facilities	4,440	(4,440)	-
Highland Council - Biodiversity Plan	8,500	(8,500)	-
Circular Communities Tourism Fund	23,563	(15,321)	8,242
Highland Council - Community Regeneration	11,512	(9,780)	1,732
North Highlands & Islands - Climate Action Fund	500	(500)	-
Growing Foods Together	10,940	(13,381)	(2,441)
Highland Council - Whole Family Wellbeing Programme	13,765	-	13,765
Highland Council Shared Prosperity	42,370	(50,797)	(8,427)
Scottish Land Fund - Broadford North			
Woodland Community Acquisition	7,760	-	7,760
	890,962	(758,629)	132,333
TOTAL FUNDS	<u>1,120,105</u>	<u>(948,945)</u>	<u>171,160</u>

Unrestricted funds

General Funds - available for use at the discretion of the directors in furtherance of the general objectives of the charity/group and which have not been designated for other purposes.

Broadford and Strath Community Company

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

20. MOVEMENT IN FUNDS - continued

General Funds - available for use at the discretion of the directors in furtherance of the general objectives of the charity/group and which have not been designated for other purposes.

Funds received for capital expenditure, which have been fully expended in accordance with the restrictions imposed, have been transferred to unrestricted funds. These are accounted for as the following designated funds in order to track the net book value of related asset:

Designated - events
Designated - growers hub
Designated - woodlands
Designated - campsite
Designated - equipment
Designated - toilets
Designated - Marble Line Bridge

Restricted funds

Village Lighting Fund	This fund relates to funds provided for the Christmas tree and Christmas lights. This project was ongoing at the year end.
Forest School & Outdoor Learning	This fund is the charity's outdoor learning project. During the year, funds were received from several funders, as detailed below. This is an ongoing project and further grant funds have been received since the year end. The funds received in the year were: - Hugh Fraser Foundation £4,000 - Contributions from parents: £5,216 - Public donations: £262 - D'Oyly £1,000
Skye Cycle Way	This fund is used to create a Skye to Kyle cycle path. This project was ongoing at the year end.
Mens Shed	This fund relates to the Mens Shed project at the charity's Growers Hub workshop. This project was ongoing at the year end.
NLCF - Growers Hub	Funded by the National Lottery Community Fund, this fund relates to the development of the community allotment and comprising operation. This project was ongoing at the year end.
Growers Hub	This fund relates to the development of the community allotment and comprising operation. This project was ongoing at the year end.
Community Gardener	Funded by the Highland Council and donations from the public, these funds were used to employ a co-ordinator for the Community Garden. This project was ongoing at the year end.
Community Led Tourism Infrastructure Fund - HIE	Provided by the Highlands & Islands Enterprise, this fund relates to the purchase and renovation of the campsite cabin in addition to fixed asset purchases for the Elgol toilets. These funds are carried forward as fixed assets.
Defibrillator Fund	Funded by public donations, these funds will go toward purchasing defibrillators for the local community. These funds are carried forward as fixed assets.

Broadford and Strath Community Company

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

20. MOVEMENT IN FUNDS - continued

South Skye Community Hub Project Officer	Funded by the Highland Council and the Highlands & Islands Enterprise, these funds are to employ a fixed-term Project Officer to liaise with the community and partners, develop plans and source funding for a new Broadford primary school. These funds were fully expended in the year.
Highland Coastal Communities - Community Coordinator	Funded by the Highland Council, these funds are to establish a community development officer to help build systems and project teams for meeting community needs. This project was ongoing at the year end.
Keep Scotland Beautiful - Waste Partnership	In collaboration with other Highland Community Waste Collaborative Implementing Partners, this project aims to tackle issues of climate change via training and learning, sustainable consumption and reducing waste. This project was ongoing at the year end.
SLF - South Skye Events Space	Provided by the Scottish Land Fund, these funds were used to purchase a plot of land for community events and additional campervan pitches for Camping Skye. These funds are carried forward as fixed assets.
HIE - South Skye Events Space	Provided by the Highlands & Islands Enterprise, these funds were used to purchase a plot of land for community events and additional campervan pitches for Camping Skye. These funds are carried forward as fixed assets.
Highland Council - South Skye Events Space	Provided by the Highland Council, these funds were used to purchase a plot of land for community events and additional campervan pitches for Camping Skye. These funds are carried forward as fixed assets.
Highland Opportunities - South Skye Events Space	Provided by Highland Opportunities in the form of a loan, these funds were used to purchase a plot of land for community events and additional campervan pitches for Camping Skye. These funds are partially carried forward as fixed assets. This project was ongoing at the year end.
Bike Pump Track project	These funds were raised and donated to the charity by local volunteers for the purpose of building recreational bike trails in the local area. Expenditure on this project is due to start next year.
Broadford Toilets	These funds are for the purchase and erection of the building kit for the Broadford Toilets as well as facilities connections. Further funding was received in the year from the Highland Council. These funds are partially carried forward as fixed assets. This project was ongoing at the year end.
Elgol Toilets	This fund is for the purchase, renovation and management of the Elgol Toilets. During the year, further funding was received from the Highland Council. These funds are partially carried forward as fixed assets. This project was ongoing at the year end.
Community Support Fund	This fund was created by the charity from other residual funds to provide the community with support as needed. It encompasses the original goals of the previous projects as well as widening the scope to better serve the community with the funds available. Further funds were raised in the year via public donations. This project was ongoing at the year end.

Broadford and Strath Community Company

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

20. MOVEMENT IN FUNDS - continued

NLCF - Community Links	Provided by the National Lottery Community Fund, these funds are used to support a group providing warm space events to those in the community affected by the cost of living crisis. This project was ongoing at the year end.
Path Network Project	Donated by the Scottish Government Rural Payment & Inspections Directorate, these funds were used to repair paths in the Kilbride Estate. These funds were fully expended in the year.
Highland Council - Community Woodland	Provided by the Highland Council, these funds were used to deliver a 10-year Action Plan for Broadford's Community Woodland. This project was ongoing at the year end.
Crown Estate - Community Tree Nursery	Provided by the Crown Estate Scotland, these funds will be used to develop a Community Tree Nursery project to raise native trees for the Community Woodland. This project was ongoing at the year end.
Circular Communities Scotland - Tourist fund	Provided by Circular Communities Scotland, these funds were used to erect a Green shed in the year & have staff in the green shed. This project was ongoing at the year end.
Highland Council - Community Regeneration	Provided by the Highland Council, these funds were used for the project officer of the flourish together. This project was ongoing at the year end.
North Highlands & Islands Climate Action Fund - Apple Day	Provided by the North Highlands & Islands Climate Action fund, these funds were used for Apple day. These funds were fully expended in the year.
Green Action Trust - Growing Food Together	Provided by the Green Action Trust, these funds were used for the growing food together project. These funds were fully expended in the year.
Highland Council - Whole Family Wellbeing Programme	Provided by the Highland Council, this project is expected to commence in the next year.
Highland Council - Shared Prosperity	Provided by the Highland Council, these funds were used for the shared prosperity project. This project was ongoing at the year end.

Transfers between funds

During the year, the following transfers were made:

- a transfer of £8,212 to the restricted Highland Opportunities - South Skye Events Space fund from the general unrestricted fund for restricted loan repayments made during the year.
- a transfer of £3,335 to the unrestricted designated growers hub fund and £949 to the unrestricted designated equipment fund from the general unrestricted fund to cover designated fund capital expenditure.
- a transfer of £2,301 from the unrestricted general fund to the KSB fund to cover the negative bank balance in year.
- a transfer of £2,441 from the unrestricted general fund to the growing food together fund to cover the negative bank balance in year.
- a transfer of £7,330 from the unrestricted general fund to the Highland Council shared prosperity fund as matched funding.

Broadford and Strath Community Company

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

20. MOVEMENT IN FUNDS - continued

Transfers between funds - continued

- a transfer of £1,786 from the Allotments fund to the defibrillator fund as depreciation brought forward was miscoded in previous years.
- a transfer of £94 from the Allotments fund to the Skye Cycle fund as depreciation brought forward was miscoded in previous years. -
- a transfer of £44 from the Allotments fund to the Corry Capers fund as depreciation brought forward was miscoded in previous years

21. CAPITAL COMMITMENTS

	31/3/25	31/3/24
	£	£
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

22. RELATED PARTY DISCLOSURES

Strath Leisure Ltd, is a trading subsidiary of the charity. During the year, the following transactions occurred:

The trading company donated profits totalling £119,401 (2024 - £49,003) to the charity.

The balance payable to the trading company at the year end was £12,251 (2024 - £12,251).