

**REGISTERED NUMBER: SC336838 (Scotland)**

**SLEAT COMMUNITY TRADING COMPANY LIMITED**

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

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**SLEAT COMMUNITY TRADING COMPANY LIMITED**

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

	<b>Page</b>
<b>Income Statement</b>	1
<b>Balance Sheet</b>	2
<b>Chartered Accountants' Report</b>	4
<b>Trading and Profit and Loss Account</b>	5
<b>Detailed Balance Sheet</b>	7

**SLEAT COMMUNITY TRADING COMPANY LIMITED**

**Income Statement  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>TURNOVER</b>	923,182	924,239
Other income	93	-
Cost of raw materials and consumables	(737,189)	(739,770)
Staff costs	(128,011)	(112,833)
Depreciation and other amounts written off assets	(5,355)	(5,272)
Other charges	(56,987)	(70,427)
Taxation	(18)	-
<b>LOSS</b>	<u>(4,285)</u>	<u>(4,063)</u>

**SLEAT COMMUNITY TRADING COMPANY LIMITED (REGISTERED NUMBER: SC336838)**

**Balance Sheet  
31 March 2025**

	31.3.25		31.3.24	
	£	£	£	£
<b>FIXED ASSETS</b>		7,743		7,903
<b>CURRENT ASSETS</b>	107,712		127,796	
<b>CREDITORS</b>				
Amounts falling due within one year	(107,142)		(123,101)	
<b>NET CURRENT ASSETS</b>		570		4,695
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,313		12,598
<b>CAPITAL AND RESERVES</b>		8,313		12,598

**NOTES TO THE FINANCIAL STATEMENTS**

**1. STATUTORY INFORMATION**

Sleat Community Trading Company Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address are as below:

**Registered number:** SC336838  
**Registered office:** Trust Offices  
Ardvasar  
Isle of Skye  
IV45 8RS

The presentation currency of the financial statements is the Pound Sterling (£).

The accounts are rounded to the nearest £1.

**2. AVERAGE NUMBER OF EMPLOYEES**

The average number of employees during the year was 13 (2024 - 12).

**3. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Sleat Community Trust, a charitable company, registered in Scotland. Sleat Community Trust own 100% of the issued share capital of Sleat Community Trading Company Limited.

Creditors falling due within one year include a balance of £38,115 (2024 - £38,115) due by Sleat Community Trading Company Limited to Sleat Community Trust and £343 (2024 - £343 owed to) from Sleat Renewables Limited. There are no fixed repayment terms and interest is not charged.

**Balance Sheet - continued  
31 March 2025**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

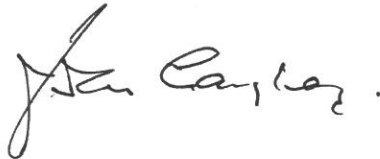
The financial statements have been prepared in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on 15 December 2025 and were signed on its behalf by:

P J Petri-Clark - Director



J A Cayley - Director



**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Sleat Community Trading Company Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Sleat Community Trading Company Limited for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to the Board of Directors of Sleat Community Trading Company Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Sleat Community Trading Company Limited and state those matters that we have agreed to state to the Board of Directors of Sleat Community Trading Company Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Sleat Community Trading Company Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Sleat Community Trading Company Limited. You consider that Sleat Community Trading Company Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Sleat Community Trading Company Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mann Judd Gordon Ltd  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

15 December 2025

**SLEAT COMMUNITY TRADING COMPANY LIMITED**

**Trading and Profit and Loss Account  
for the Year Ended 31 March 2025**

	31.3.25		31.3.24	
	£	£	£	£
<b>Turnover</b>				
Sales	860,690		860,781	
Skyenet	38,457		38,307	
Rural Fuel Duty Relief	7,567		9,465	
Visit Sleat	3,858		4,200	
Post Office Income	11,552		10,599	
Raffle income	1,058		887	
	<u>          </u>	923,182	<u>          </u>	924,239
<b>Cost of sales</b>				
Purchases	700,989		710,233	
Visit Sleat expenses	2,447		2,460	
Skyenet expenses	33,753		27,077	
	<u>          </u>	737,189	<u>          </u>	739,770
<b>GROSS PROFIT</b>		185,993		184,469
<b>Other income</b>				
Deposit account interest		93		-
		<u>          </u>		<u>          </u>
		186,086		184,469
<b>Expenditure</b>				
Wages	124,546		111,255	
Social security	1,727		-	
Pensions	1,738		1,578	
Rates and water	1,601		781	
Light and heat	3,299		4,680	
Hire of plant and machinery	1,364		1,635	
Telephone & Broadband	1,326		753	
Office costs	2,082		1,786	
Advertising	1,118		160	
Travelling	199		-	
Repairs and renewals	1,206		4,057	
Computer costs	458		1,254	
Sundry expenses	473		30	
Accountancy	8,000		7,556	
Skyenet MoU	4,260		4,260	
Visit Sleat MoU	1,075		1,200	
Community Shop MoU	26,846		38,968	
Donations (non SCT)	1,058		887	
	<u>          </u>	182,376	<u>          </u>	180,840
		<u>          </u>		<u>          </u>
		3,710		3,629
<b>Finance costs</b>				
Bank and card charges		2,622		2,420
		<u>          </u>		<u>          </u>
Carried forward		1,088		1,209

This page does not form part of the statutory financial statements

**SLEAT COMMUNITY TRADING COMPANY LIMITED**

**Trading and Profit and Loss Account  
for the Year Ended 31 March 2025**

	31.3.25		31.3.24	
	£	£	£	£
Brought forward		1,088		1,209
<b>Depreciation</b>				
Fixtures and fittings	5,030		5,030	
Computer equipment	325		242	
	<u>          </u>	5,355	<u>          </u>	5,272
<b>NET LOSS</b>		<u><u>(4,267)</u></u>		<u><u>(4,063)</u></u>

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**SLEAT COMMUNITY TRADING COMPANY LIMITED**

**Detailed Balance Sheet  
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
<b>FIXED ASSETS</b>		
Fixtures and fittings	6,106	6,936
Computer equipment	1,637	967
	<u>7,743</u>	<u>7,903</u>
<b>CURRENT ASSETS</b>		
Stocks	42,233	49,806
Trade debtors	3,110	1,472
Other debtors	4,314	11,949
Prepayments and accrued income	350	250
RBS 00196309	30,254	39,623
RBS - Visit Sleat 122267	2,405	4,285
RBS - Skyenet 129857	15,673	19,969
Bank account no. 6	9,372	-
Cash in hand	1	442
	<u>107,712</u>	<u>127,796</u>
<b>CREDITORS</b>		
<b>Amounts falling due within one year</b>		
VAT	(11,029)	(5,741)
Trade creditors	(27,323)	(37,924)
Customer deposits	(1,804)	(1,804)
Tax	(18)	-
Social security and other taxes	(1,092)	(2,473)
Pension Control Acc	(329)	-
Accrued expenses	(27,090)	(36,702)
Amounts owed to group undertakings	(38,457)	(38,457)
	<u>(107,142)</u>	<u>(123,101)</u>
<b>NET CURRENT ASSETS</b>	<u>570</u>	<u>4,695</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>8,313</u>	<u>12,598</u>
<b>NET ASSETS</b>	<u>8,313</u>	<u>12,598</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	100	100
Retained earnings	8,213	12,498
	<u>8,313</u>	<u>12,598</u>

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