Abbreviated Unaudited Accounts for the Year Ended 31 May 2009

for

Portree Area Community Company
Portree Area Community Company

Contents of the Abbreviated Accounts
for the Year Ended 31 May 2009

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Portree Area Community Company

Company Information
for the Year Ended 31 May 2009

DIRECTORS:
H MacDonald
J Macdonald
R MacGregor
L Stephen
D Corrigal
J Toms
C Leslie
N Campbell
K Macdonald
D Buchanan
A Bethune

SECRETARY:
MacPhee & Partners

REGISTERED OFFICE:
Airds House
An Aird
Fort William
Inverness-shire
PH33 6BL

REGISTERED NUMBER:
SC323879 (Scotland)

ACCOUNTANTS:
Campbell Stewart
MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ
Portree Area Community Company

Abbreviated Balance Sheet
31 May 2009

<table>
<thead>
<tr>
<th>CURRENT ASSETS</th>
<th>£</th>
</tr>
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<tbody>
<tr>
<td>Cash at bank</td>
<td>4,433</td>
</tr>
</tbody>
</table>

| CREDITORS                                           |      |
| Amounts falling due within one year                 | 309  |

**NET CURRENT ASSETS**
4,124

**TOTAL ASSETS LESS CURRENT LIABILITIES**
4,124

<table>
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<tr>
<th>RESERVES</th>
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<td>Profit and loss account</td>
<td>4,124</td>
</tr>
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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2009 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 February 2009 and were signed on its behalf by:

[Signature]

L. Stephen - Director

The notes form part of these abbreviated accounts
1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.
Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Portree Area Community Company

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company for the year ended 31 May 2009 on pages three to five from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

CSMJo

Campbell Stewart
MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

19 February 2010

This page does not form part of the abbreviated accounts

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