

Balquhiddier, Lochearnhead and Strathyre Community Trust

Scotland · Charity number SC037831

Details

Known as BLS Community Trust

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2007-02-16

Register [View on the OSCR register](#)

Contact

Address Strathyre Village Hall
Strathyre
Callander
FK18 8NA

Website <https://www.blscommunitytrust.org.uk/home>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

What the charity does: The charity is formed to: Benefit the Communities of Balquhiddier, Lochearnhead and Strathyre to secure the sustainable development within the area now and for the future. Preserve, restore and improve the environment through the provision, maintenance and development of public spaces and amenities as part of protection and sustainable development of Scotland's natural and cultural heritage. Improve the recreation and leisure opportunities for the community and general public to increase social interaction and promote awareness of local cultural and natural assets. To advance and promote community development through working with the communities and partner organisations to deliver community place plans and to implement community projects and improvements identified within these plans.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation has been formed to benefit the Community of Balquhiddier, Lochearnhead and Strathyre, as defined and encompassing all units in the postcode districts listed below ("the Community"), with the purposes listed in the sub-clauses hereto ("the Purposes"), to be exercised following the principles of

sustainable development (where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs). FK18
8NA/8NB/8ND/8NF/8NG/8NJ/8NL/8NQ FK19
8NR/8NS/8NT/8NZ/8PR/8PS/8PT/8PU/8PW/8PX/8PY/8PZ/8NY/8NX
8PA/8PB/8PQ/8PI/8QB/8QDE/8QF/8QG 4.1 Preserve, restore and improve the environment through the provision, and sustainable maintenance and development of public spaces and amenities, as part of the protection and sustainable development of Scotland's natural and cultural heritage. 4.2 To provide facilities, events and activities to improve recreation and leisure opportunities for the Community and general public, increasing social interaction and promoting awareness of local cultural and natural assets. 4.3 Advance and promote sustainable community development through working with partner organisations to develop and deliver Community Place Plans for the BLS Community Trust area, and to implement community projects and improvements identified within the plan.

Geography

- **Main operating location:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£9,726	£9,588	-	0
2025-03-31	£7,022	£12,219	-	0
2024-03-31	£67,962	£45,206	-	0
2023-03-31	£50,101	£66,378	-	0
2022-03-31	£35,100	£23,303	-	1
2021-03-31	£21,808	£50,812	-	1

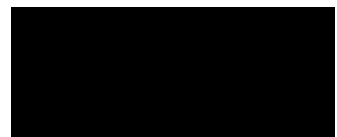
Accounts



BLS Community Trust
Balquhiddier Lochearnhead & Strathyre

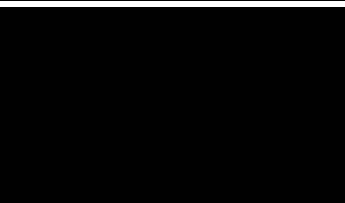
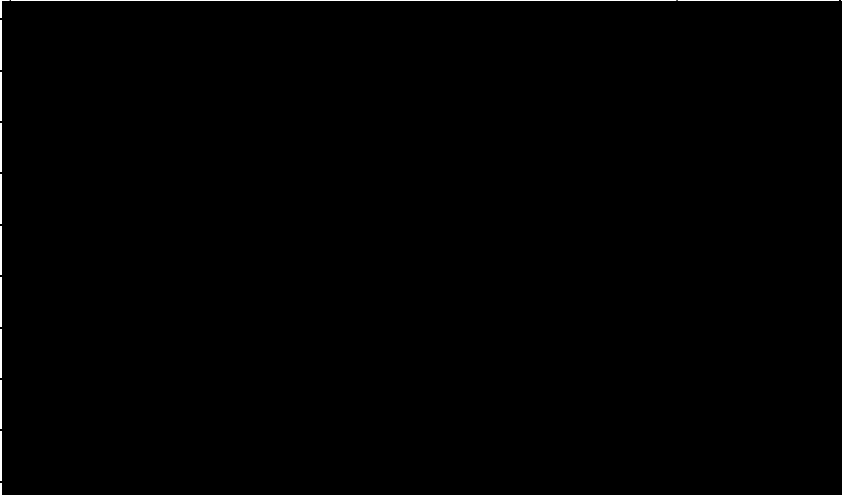


**BALQUHIDDER, LOCHEARNHEAD AND STRATHYRE
COMMUNITY TRUST
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**



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Charity Name	Balquhiddier, Lochearnhead and Strathgryre Community Trust	
Charity Number	SC037831	
Principal Address		
Website Address		
Current Trustees		
Other Trustees who served during the year		
Bankers	Bank of Scotland	
Independent Examiner		

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Balquhiddier, Lochearnhead and Strathyre Community Trust is a Scottish Charitable Incorporated Organisation (SCIO) governed by its constitution effective from 24th February 2021 following a successful conversion from a Charitable Company Limited by Guarantee.

Appointment of Trustees

The Board of Trustees comprises:

- A Chair, Treasurer and Secretary
- Up to a further four trustees who are elected by the Members
- A trustee who is a representative from the BLS Community Council
- Up to two additional trustees co-opted by the existing trustees

All trustees retire at the AGM but are eligible for re-election.

The governing document provides for a minimum of three and a maximum of nine trustees.

Organisational Structure

The Board, which is responsible for the overall governance and management of the charity, delegates a portion of the day-to-day management to the part time development officer.

Risk Assessment

The trustees regularly review the risks, including the health and safety of its volunteers, to which the charity is exposed. They do not believe there are any substantial risks beyond the liabilities disclosed on the Statement of Balances. The trustees have suitable insurance, policies and procedures in place including safeguarding to mitigate this risk.

OBJECTS & ACTIVITIES

The charity is formed to:

- Benefit the Communities of Balquhiddier, Lochearnhead and Strathyre to secure the sustainable development within the area now and for the future.
- Preserve, restore and improve the environment through the provision, maintenance and development of public spaces and amenities as part of protection and sustainable development of Scotland's natural and cultural heritage.
- Improve the recreation and leisure opportunities for the community and general public to increase social interaction and promote awareness of local cultural and natural assets.
- To advance and promote community development through working with the communities and partner organisations to deliver community place plans and to implement community projects and improvements identified within these plans.

ACHIEVEMENTS & PERFORMANCE

Membership

We actively engage with the community and our membership through The Villager, the local monthly magazine, our new website, and our Facebook page. We are now using our local village WhatsApp groups to directly contact our communities when needs be. We actively encourage as many people as possible to join the Trust as either members or Trustees. We currently have 110 members.

Governance

We held our AGM on June 5th, 2024 in person in Lochearnhead Village Hall. The following people were re-elected to the Board: [REDACTED]

[REDACTED] were subsequently co-opted by the Trustees. We would like to thank all who attended the AGM.

This is the treasurers report that [REDACTED] wrote prior to resigning this year (2024) due to ill health. Unfortunately, due to [REDACTED] continued stay in hospital, we have not been able to gain any further information to add to this report.

This provides a summary for the 2022-23 year - so ending March 2023. Therefore, the report I am about to give covers this period, not the 2023-24 year.

Our income for 2022-23 was £50,101 and comprised £28,824 in grants from the Scottish Land Fund, Stirling Council, Awards for All and the Loch Lomond and Trossachs National Park; £10,456 income from the village hall and the festival, and £6,253 through fundraising via the Christmas Party and the Wee Swally bar.

Our outgoings for the same period were £66,378. This included refurbishment works on Strathyre Village Hall, Broch Field works and maintenance, the Strathyre Festival and a lesser amount on Development Officer fees.

This meant a deficit of £16,277. Much of this relates to spending grants that had been secured in the previous financial year and is thus a balancing of our accounts.

By the end of March 2023 our bank balance was £16,588, of which around £15,932 is restricted for specific projects and activities.

FINANCIAL REVIEW

Overview

The income for the year 2023-24 was **£67,962** comprising grant funding, donations, and local fundraising, as well as income from the Festival and village hall hire. Our total expenditure was **£45,206**, the majority of which was spent on the Strathyre Festival, the Broch Field developments and maintenance, and Professional fees in respect of the village hall improvements. The remaining money was spent on small scale maintenance, insurance and general overheads.

Reserves Policy

The Trustees believe it should hold around £10,000 in reserves to meet its commitments should the charity have to dissolve for any reason. The unrestricted reserves of the Community Trust at the end of the year were £15,253, although these funds were all designated for specific projects and the unrestricted "General Fund" was overdrawn at - £5,410, well below the intended target. The Trust must look to better manage their income

and spread funds to increase their reserves and assist them in their work to benefit the local communities. The Trustees will need to review the designated funds and decide how best to reallocate the money to ensure that past and future overhead expenses can be covered.

FUTURE PLANS

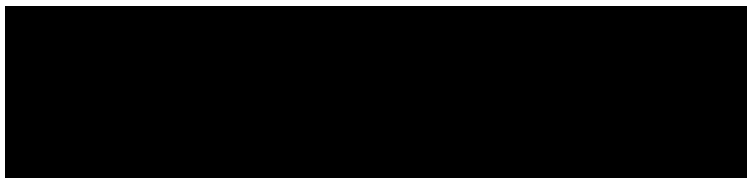
This year we are holding a Strathyre Fun Day instead of a Festival. We agreed to bring the event together in one place and increase the vendor and workshop offer. The Board also decided to hold a two day Festival instead of three, to ensure that it was more sustainable financially.

We are continuing to fundraise through our Wee Swally Community Bar Nights and running the bar at Solas Festival, for the village hall refurbishments. We aim to secure match funding to renovate our gable end and create a public, accessible toilet and wet room. We will also undertake smaller works, such as installing broadband. Ensuring the longevity of the hall and make it more accessible to disabled and less-able visitors and users.

We plan to continue our popular annual events including the Christmas and Spring Markets, our Christmas and Hogmanay Parties, and Ladies Lunch and MacMillan Coffee Mornings. We are always open to new ideas and events. A small working group has been set up in Balquhiddy to take forward the potential Community Asset Transfer of Gartnafuaran Woods.

APPROVAL

This report was approved by the trustees on 23/12/2024 and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

Trustee

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees Balquhiddar, Lochearnhead and Strathyre Community Trust, SC037831

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

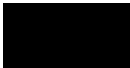
My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

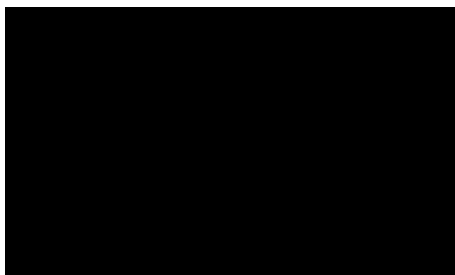
Independent Examiner's Statement

In connection with my examination, no matter came to my attention:-

1. Which gives me reasonable cause to believe that in any material respect, the requirements
2. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
3. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations
4. have not been met, or
5. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

APPROVAL

These End of Year Accounts and Annual Report was approved by , Independent Examiner on 23rd December 2024



STATEMENT OF INCOME AND EXPENDITURE

Receipts and Payments

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Receipts					
Donations	1	4,179	612	4,791	4,568
Legacies		-	-	-	-
Grants	2	-	36,442	36,442	28,824
Income	3	25,569	-	25,569	10,456
Fund Raising	4	160	1,000	1,160	6,253
Hall Hire		-	-	-	-
Investment Income		-	-	-	-
		29,908	38,054	67,962	50,101
Sale of Fixed Assets		-	-	-	-
Sale of Investments		-	-	-	-
		29,908	38,054	67,962	50,101

Payments

Fund Raising Costs		-	-	-	-
Charitable Activities	5,6,7	24,397	20,659	45,056	66,028
Governance Costs		-	-	-	-
Accounts Preparation		-	-	-	-
Independent Examination		150	-	150	350
		24,547	20,659	45,206	66,378
Purchase of Fixed Assets		-	-	-	-
Purchase of Investments		-	-	-	-
		24,547	20,659	45,206	66,378

Net movement in funds	8	5,361	17,395	22,757	(16,277)
Transfers between funds		1,200	(1,200)	-	-
Surplus/(Deficit) for year		6,561	16,195	22,757	(16,277)

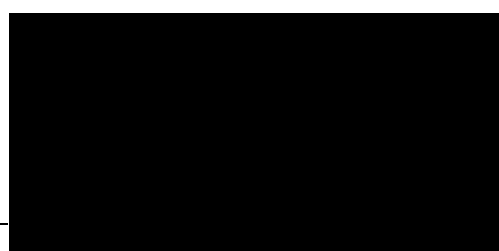
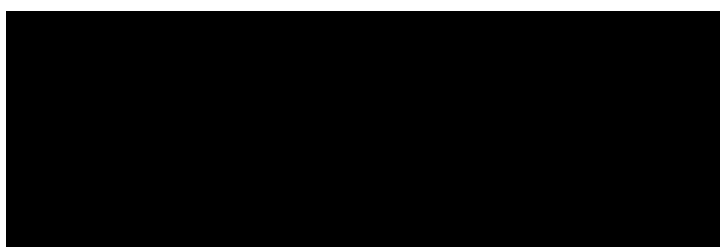
STATEMENT OF BALANCES

Statement of Balances

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Funds Reconciliation		£	£	£	£
Balance as at 01 April 2023		8,691	7,897	16,588	32,865
Surplus/(Deficit) for year		6,561	16,195	22,757	(16,277)
Balance as at 31 March 2024		15,253	24,092	39,345	16,589
Bank & Cash Balances					
Cash at Bank		15,253	24,092	39,345	16,306
Soldo Account				-	282
		15,253	24,092	39,345	16,588
Other Assets					
Strathyre Village Hall		140,000		140,000	140,000
Broch Field Strathyre		25,000		25,000	-
Land - Fields and tennis court		16,500		16,500	16,500
Storage Containers		3,790		3,790	850
Land management machinery		2,504		2,504	-
Other equipment		5,708		5,708	3,285
		-	-	-	-
		193,502	-	193,502	160,635
Liabilities					
Independent Examination		150	-	150	350
		-	-	-	-
		150	-	150	350

The notes on pages 9 to 14 form an integral part of these accounts.

These accounts were approved by the trustees on 23/12/24 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- a) The Charities and Trustee Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- d) The purposes of the funds are shown in Note 10.

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- b) The charity is not registered for VAT thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees or any persons connected with them during the year or the previous year.
- b) No expenses were reimbursed to the trustees during the year or the previous year.

Notes to the Accounts

1. Donations

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Car Park Donations	1,944			1,944	1799.00
Hall Donations	345	612		957	1153.00
General Donations	1,890			1,890	1616.00
	4,179	612	-	4,791	4568.00

2. Grants

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Visit Scotland		15,950			
National Lottery		10,000			
Scottish Land Fund		2,900		2,900	4978.00
Stop Climate Chaos				-	689.00
Stirling Council		7,592		7,592	3138.00
Robertson Trust				-	1500.00
Kew Gardens				-	500.00
Awards for All				-	5000.00
Loch Lomond and Trossachs NPA				-	13019.00
	-	36,442	-	10,492	28824.00

3. Income

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Hall Income	12,743			12,743	1048.00
Festival Income	12,826			12,826	9408.00
	25,569	-	-	25,569	10456.00

4. Fundraising

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
Hogmany Fundraising		1,000		1,000	1296.00
Hall Fundraisers	160			160	4957.00
	160	1,000	-	1,160	6253.00

5. Charitable Activities

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
Advertising and Publicity				-	160.00
Professional Fees	2,007	8,258		10,265	23085.00
Printing, Postage, Stationary				-	41.00
Salary, NI, Tax, Pensions				-	10083.00
Licences/Subscriptions	187	365		552	1077.00
Repairs and Maintenance	576	3,071		3,647	15788.00
Sundries	532			532	4831.00
Event Costs	8,436	8,565		17,001	4831.00
Capital Expenditure		399		399	6128.00
Hall Running Costs (note 6)	9,684			9,684	2163.00
Broch Field Electricity	613			613	337.00
Insurance	2,063			2,063	2135.00
General Donations	300			300	200.00
	24,397	20,659	-	45,056	70859.00

6. Hall Running Costs

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2024	2023
	£	£	£	£	£
Heat and Light	2,783			2,783	1936.00
Repairs and Maintenance	80			80	163.00
Event Costs	6,493			6,493	64.00
Internet Costs	328			328	
	9,684	-	-	9,684	2163.00

7. Strathyre Festival

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income					
Grants		15,950		15,950	
Donations	70			70	
Ticket Sales	12,826			12,826	
	12,896	15,950	-	28,846	
Expenditure					
Artist Costs	3,890	4,703		8,592	
Catering / Sundries	4,546	3,366		7,912	
Licences		538		538	
Hall and Electricity	100	1,200		1,300	
Charitable Donations	300			300	
	8,836	9,806	-	18,642	
				-	
Surplus / Deficit	4,060	6,144	-	10,204	

8. Movement in funds

	As at 31/03/2023	Receipts	Payments	Transfers	As at 31/03/2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	(1,798)	1,200	(4,407)	(405)	-5410
Designated Funds					
Strathyre Village Hall	7,213	13,249	(9,584)	1,200	12079
Broch Field	(995)	1,944	(1,189)	-	-239
Strathyre Play Park	400	-	-	-	400
Fireworks	1,073			-	1073
Christmas Market	167	25		-	192
Recreation Ground	(186)		-	-	-186
Strathyre Christmas Party	495	550	(532)	-	513
Strathyre Festival	2,700	12,896	(8,836)		6760
Community Place Plan	(41)			41	0
Development Officer	(364)			364	0
Defibrillator Fund	27	44		-	71
Total Designated and Unrestricted	8,691	29,908	(24,547)	1,200	15253
Restricted Funds					
Strathyre Village Hall		16,704	(5,342)	-	11362
Broch Field Project	6,322	2,900	(5,816)	-	3406
Strathyre Festival	-	15,950	(8,605)	(1,200)	6145
Recreation Ground	-	1,500			1500
Winter Warmer Hub	500	-		-	500
Hogmanay Fund	1,075	1,000	(896)	-	1179
Total Restricted	7,897	38,054	(20,659)	(1,200)	24092
Total Funds	16,588	67,962	(45,206)	-	39345

8. Purpose of Funds

General Fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Broch Field Management	Income and expenditure for the day-to-day maintenance and management of the Broch Field
Broch Field Project	Funds received and expenditure towards the developments on the Broch Field
Recreation Ground	Fund received and expended towards the upkeep of the Tennis court and Recreation Ground
Christmas Market Fund	Monies received and expended towards the costs of running a Christmas market.
Strathyre Christmas Party Fund	Monies received and expended towards the costs of presents and party
Strathyre Village Hall Fund	Monies received in grants and donations towards the upkeep and renovation of Strathyre Village Hall
Playpark Fund	Monies received towards upgrading the local playpark
Strathyre Festival	Monies held for the Strathyre Community Festival, paying towards activities, acts, the bar and general running costs.
Defibrillator Fund	Funds held for the maintenance of the defibrillator at Strathyre Village Shop.
Winter Warmer Hub	Funds held to host winter warmer hub sessions for our older and more vulnerable residents to combat the cost of living crisis.
Strathyre Festival Fund	Funds held to facilitate the running of the annual Strathyre Festival
Hogmanay Fund	Monies held to host our community's annual Hogmanay Party at Strathyre Village Hall.

9. Transfers between Funds

A transfer of £1200 was made from the Restricted Strathyre Festival Fund to the Strathyre Village Hall fund to cover the costs of providing hall facilities during the Festival

A transfer of £405 was made from the General Fund to the Community Place Plan Fund (£41) and Development Office Fund (£364) to cover small historic shortfalls in these funds, which are no longer in use.