

Blairgowrie and Rattray
Community Football Trust

(formerly Blairgowrie and Rattray
Community Football Club)

Report and Financial Statements
For the year ended 31 January 2025

Charity no: SC046291

Blairgowrie and Rattray Community Football Trust

Report of the trustees for the year ended 31 January 2025

The Trustees are pleased to present their report together with the financial statements for the year ended 31 January 2025. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the SCIO's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Structure, Governance and Management

Constitution

The charity is a Scottish Incorporated Organisation (a SCIO - Scottish Charity Number SCO46291) which was registered in its current legal form on 26 January 2016. It has a single tier structure and as such the trustees are the members of the charity.

The charity changed its name from Blairgowrie and Rattray Community Football Club to Blairgowrie and Rattray Community Football Trust in May 2023.

Objectives and Activities

The Blairgowrie and Rattray Community Football Club was formed in 2011 to promote youth football within Blairgowrie and Rattray. It evolved out of what was previously the Davie Park Sports Association that had overseen football in the area since 1985.

The aims of the Club are:

To advance football for all ages and abilities and provide a safe and fun environment for all to take part through public participation.

To advance the provision of football training facilities, or the organisation of football activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended within Blairgowrie and Rattray.

Blairgowrie and Rattray Community Football Trust

Report of the trustees for the year ended 31 January 2025

The Club continues to grow in the main due to:

The work of the Trusts two full-time Community Development Officers in the schools and new football-based programmes for all ages from 3-year-old kids to the other end of the age band of walking football for over fifties. They also continue to work with other walking and mental health groups within the town

Phase Two of our Facilities Development was completed with a new purpose-built building being completed in December of 2024. This comprises of four dressing rooms with individual showers, first aid room of which we are engaging with NHS in looking to bring health check clinics into it, accessible toilets and shower, the social space can hold 80 people theatre style, an office and kitchen.

As part of the development, we have built a separate public toilet block which includes a baby changing area.

The next Phase is to install Solar Panels and Batteries to assist in reducing dependency on the grid and our costs.

For 2025 – 2026 we will be looking to involve more local community groups to the facility and employ an Operations Manager

Consolidation of our playing membership with stricter guidelines and procedures to comply with GDPR rules

We continue to run free lunches 4 weeks of the year and intend to expand the E.T.P which is run by the SFA with funding from the Scottish Government

Free football for local schools including free hunger programmes for specific families with limited resource

Blairgowrie and Rattray Community Football Trust

Report of the trustees for the year ended 31 January 2025

Financial Review

During the year the Trust had income totalling £1,031,443 (2024: £192,145), principally from grants from a range of funders, predominantly in relation to the construction of additional facilities at the new 3G pitch and income earned from both charitable activities and trading activities. With expenditure of £162,507 (2024: £146,650) the Club had a surplus of £868,936 (2024: £45,495 surplus). The Club further expended £669,434 on the ongoing construction of facilities. At 31 January 2025 the Club held total reserves of £1,703,747 of which £1,578,130 is held in Restricted Funds and £125,617 in Unrestricted Funds.

The unrestricted surplus in the year of £16,790 was in line with expectations given the funds received. Our overall reserves are considered to be healthy.

Reserves Policy & Going Concern

The Trust has a policy of retaining only minimal reserves to cover overheads and if larger sums are required for specific projects, targeted funding applications are made.

As a charity, we rely on general donations as well as income generated from Grants etc.

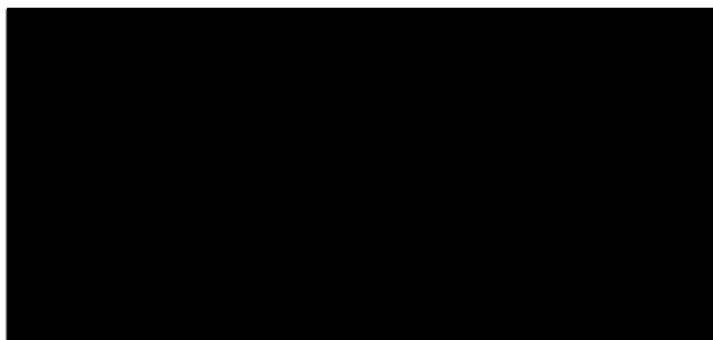
Blairgowrie and Rattray Community Football Trust
For the year ended 31 January 2025

Reference and administrative details

Chairman & Facility Lead

Treasurer

Other Trustees



Registered Office

19 Bank Street
Blairgowrie
Perthshire
PH10 6DE

Auditor

Alexander Gillespie (Senior Statutory Auditor)
Gillespie Inverarity & Co Ltd
33 Leslie Street
Blairgowrie
PH10 6AW

Bankers

Bank of Scotland
51 High Street
Blairgowrie
PH10 6DA

Blairgowrie and Rattray Community Football Trust

Year ended 31 January 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the SCIO and of the incoming resources and application of resources, including the income and expenditure of the SCIO for that period.

In preparing financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the SCIO and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the deed. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the SCIO website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Blairgowrie and Rattray Community Football Trust

Year ended 31 January 2025

Structure, Governance and Management

Recruitment and Appointment of Trustees

Under the requirements of the constitution, there must be at least three but not more than 7 Trustees and the subscribers to the Memorandum and Articles of Association are the first Trustees.

All of the Trustees are elected for a period of three years and are eligible for re-appointment for a further three years.

Trustee Induction and Training

New Trustees receive a Welcome Pack explaining the duties, responsibilities, and roles of all Trustees. In addition, they are required to undertake Trustees training.

Risk Management

External risks to funding have led to the development of a strategic plan which will allow for the controlled pursuit of funding matching budgeted general running costs as well as specific project budgets. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Organisational Structure

The Trustees are responsible for overall management of the project funding, staff, and development.

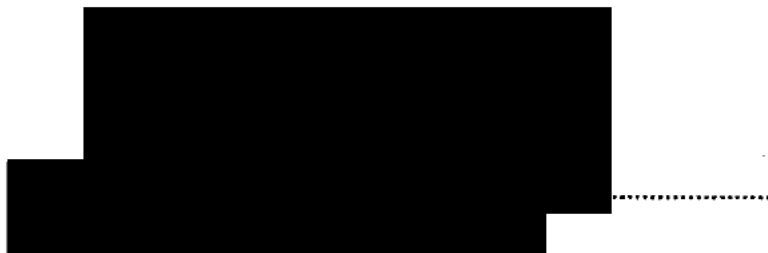
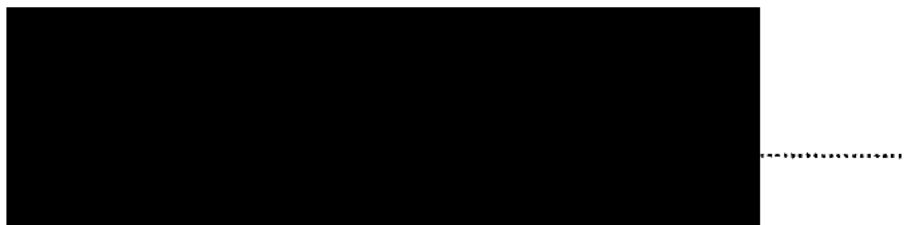
They are responsible for ensuring that the aims and objectives of the Charity are interpreted into specific projects and that the objectives of these projects are achieved.

The Trustees are also responsible for ensuring the Charity delivers its commitments to its funders, meets all its legislative requirements, and operates within the policies established for its operation. They are responsible for ensuring the appropriate use of all funds and the application of any property or assets.

They further have a duty to ensure that the staff team both paid and voluntary are developing their skills and following good working practices.

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2025

Approved by the Trustees and signed on their behalf:

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Dated 04/08/2025

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2025
Report of the Auditors to the Trustees

Opinion

We have audited the financial statements of Blairgowrie and Rattray Community Football Trust (the "charity") for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including FRS 102, The Financial Reporting Standard in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2025 and of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including 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 charities ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2025
Report of the Auditors to the Trustees

Other information (continued)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 report in accordance with the Acts and relevant regulations made or having effect thereunder.

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2025
Report of the Auditors to the Trustees

Auditor's responsibilities for the audit of the financial statements (continued)

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 an Auditor's report 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management and the internal audit function about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including SFA, Health and Safety Executive and OSCR;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in significant accounting estimates.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: SFA Wellbeing & protection standards for clubs and Health and Safety and charity law and compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>.

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2025
Report of the Auditors to the Trustees

Auditor's responsibilities for the audit of the financial statements (continued)

This description forms part of our auditor's report.

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's 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 charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alexander Gillespie (Senior Statutory Auditor)
Gillespie Inverarity & Co Limited
33 Leslie Street
Blairgowrie
PH10 6AW
Registered Auditors

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date 13/8/25

Blairgowrie and Rattray Community Football Trust
Statement of financial activities (including Income & Expenditure Account)
For the year ended 31 January 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Note				
Income:					
Donations and grants	3	70,899	935,256	1,006,155	167,573
Charitable activities:	4	7,791	17,497	25,288	23,932
Other trading activities	5	0	0	0	640
Total income		78,690	952,753	1,031,443	192,145
Expenditure:					
Charitable activities:	6	61,900	100,607	162,507	146,650
Total expenditure		61,900	100,607	162,507	146,650
Net income/(expenditure) for the year		16,790	852,146	868,936	45,495
Transfers between funds		-20,000	20,000	0	0
Net movement in funds		-3,210	872,146	868,936	45,495
Reconciliation of funds					
Total funds brought forward		128,827	705,984	834,811	789,316
Total funds carried forward		125,617	1,578,130	1,703,747	834,811

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements.

Blairgowrie and Rattray Community Football Trust
Balance Sheet as at 31 January 2025

		2025 £	2024 £
<u>Fixed Assets</u>	Note		
Tangible assets	10	1,147,973	529,932
		<u>1,147,973</u>	<u>529,932</u>
<u>Current Assets</u>			
Debtors		0	0
Cash at bank and in hand		556,784	305,839
		<u>556,784</u>	<u>305,839</u>
<u>Current Liabilities</u>			
Creditors falling due within one year	11	1,010	960
		<u>1,010</u>	<u>960</u>
Net current assets		555,774	304,879
Net assets		<u><u>1,703,747</u></u>	<u><u>834,811</u></u>
<u>Represented by:-</u>			
Unrestricted funds	12	125,617	128,827
Restricted funds	12	1,578,130	705,984
		<u><u>1,703,747</u></u>	<u><u>834,811</u></u>

The financial statements were approved and authorised by the Trustees on 14th August 2025 and signed on their behalf by;


Trustee and Chairperson

Blairgowrie and Rattray Community Football Trust

For the year ended 31 January 2025

Notes to the Accounts

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The accounts have been prepared in accordance with the SCIO's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The SCIO is a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, memberships and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

Blairgowrie and Rattray Community Football Trust

For the year ended 31 January 2025

ACCOUNTING POLICIES (continued)

(d) Donated assets, services and facilities

Donated assets, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

(e) Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- Costs of raising funds comprise the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(f) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

3G Pitch & Buildings	4% straight line
Equipment	20% reducing balance

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Blairgowrie and Rattray Community Football Trust

For the year ended 31 January 2025

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle an obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Taxation

The charity is a SCIO within the meaning of Paragraph 1 Schedule 6 of the Finance act 2010 in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. LEGAL STATUS OF THE CHARITY

The charity is a registered Scottish Charity Incorporated Organisation (SCIO).

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
<i>Donations:</i>				
<i>Grants:</i>				
Gannochy Trust	0	232,500	232,500	30,000
Scottish Football	0	543,202	543,202	12,620
Perth & Kinross	0	157,554	157,554	18,140
Awards for All	0	0	0	2,058
Sport Foundation	0	1,000	1,000	0
Ardblair	0	1,000	1,000	0
Northwood	0	0	0	30,000
<i>Donations:</i>				
My Hub subscriptions	62,957	0	62,957	67,232
Gift Aid	7,726	0	7,726	7,523
General	216	0	216	0
	<u>70,899</u>	<u>935,256</u>	<u>1,006,155</u>	<u>167,573</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Pitch hire	7,791	17,497	25,288	22,932
Fundraising	0	0	0	0
	<u>7,791</u>	<u>17,497</u>	<u>25,288</u>	<u>22,932</u>

Blairgowrie and Rattray Community Football Trust **For the year ended 31 January 2025**

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
General trading receipts	0	0	0	640
	<u>0</u>	<u>0</u>	<u>0</u>	<u>640</u>

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2025	2024
	2025	2025	2025	2024
	£	£	£	£
Wages & salaries	5,808	38,596	44,404	37,072
Team wear & equipment	13,177	484	13,661	11,689
Room hire	381	0	381	235
Utilities & insurance	10,894	0	10,894	8,688
Referee and pitch hire	9,258	815	10,073	9,326
Courses & coaching	2,202	2,945	5,147	10,656
Ground maintenance etc	5,188	0	5,188	25,707
Team registration fees	1,889	0	1,889	2,637
Admin fees	266	0	266	181
Piggy Lane costs	348	0	348	30
Prizegiving	333	0	333	399
Training	600	0	600	90
Permits & licences	503	0	503	5,579
Postage, stationery etc	723	0	723	258
Sundry	2,105	1,351	3,456	1,183
Governance costs	1,008	0	1,008	1,578
Camp support	0	4,518	4,518	0
My Hub expenses	360	0	360	1,000
Go Cardless Charges	4,899	0	4,899	5,024
Grant repayment	0	1,188	1,188	0
Support fund	1,275	0	1,275	0
Depreciation	683	50,710	51,393	26,268
	<u>61,900</u>	<u>100,607</u>	<u>162,507</u>	<u>146,650</u>

Blairgowrie and Rattray Community Football Trust **For the year ended 31 January 2025**

7. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2025	2024
	£	£
Depreciation		51,393
		<u> </u>
Salaries & wages	44,404	37,072
	<u> </u>	<u> </u>

8. STAFF COSTS AND EMOLUMENTS (CONTINUED)

The average number of full-time equivalent employees during the year was 3 (2024 - 3).
No employees received emoluments of more than £60,000 (2024 - 0).

9. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the period.
No trustees or other persons related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

10. FIXED ASSET

	Equipment	3G Pitch	Total
	£	£	£
Cost			
As at 1 February 2024	6,926	598,314	605,240
Additions	0	669,434	669,434
	<u> </u>	<u> </u>	<u> </u>
As at 31 January 2025	6,926	1,267,748	1,274,674
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
As at 1 February 2024	3,509	71,799	75,308
Charge for the year	683	50,710	51,393
	<u> </u>	<u> </u>	<u> </u>
As at 31 January 2025	4,192	122,509	126,701
	<u> </u>	<u> </u>	<u> </u>
Net book value			
As at 31 January 2025	2,734	1,145,239	1,147,973
	<u> </u>	<u> </u>	<u> </u>
As at 31 January 2024	3,417	526,515	529,932
	<u> </u>	<u> </u>	<u> </u>

Blairgowrie and Rattray Community Football Trust

For the year ended 31 January 2025

11. CREDITORS

	2025	2024
	£	£
Accruals	1,010	960
	<u>1,010</u>	<u>960</u>

12. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
Unrestricted:					
General Fund	-2,030	70,899	-895	-20,000	47,974
Pitch Hire	34,617	7,791	-9,258	0	33,150
Fundraising	398	0	0	0	398
Lottery	44,095	0	0	0	44,095
Perth and Kinross Council	23,845	0	-23,845	0	0
Scottish Football Association	27,902	0	-27,902	0	0
Restricted:					
3G Pitch	645,984	796,791	-50,710	0	1,392,065
General	0	0	0	20,000	20,000
Perth and Kinross Council	0	71,764	-1,187	0	70,577
Scottish Football Association	0	33,202	-16,210	0	16,992
Pitch Hire	0	17,496	0	0	17,496
Sport Foundation	0	1,000	0	0	1,000
Northwood Grant	30,000	0	0	0	30,000
Gannochy Trust	30,000	32,500	-32,500	0	30,000
	<u>834,811</u>	<u>1,031,443</u>	<u>-162,507</u>	<u>0</u>	<u>1,703,747</u>

13. ANALYSIS OF CHARITABLE FUNDS

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	2,734	1,145,239	1,147,973
Cash at bank and in hand	123,893	432,891	556,784
Other net assets	0	0	0
Current liabilities	-1,010	0	-1,010
	<u>125,617</u>	<u>1,578,130</u>	<u>1,703,747</u>