

**BLS Highland Games SCIO**

**Trustees' Annual Report**

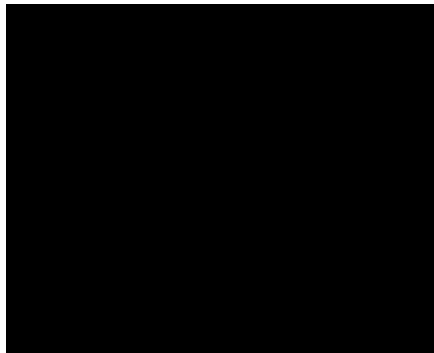
Period From to Period Ending 31/12/24

Charity's name: BLS Highland Games SCIO

Scottish Charity Number: SC050812

Address: Ben Ouhr  
Lochearnhead  
Perthshire  
FK19 8PT

### Charity Trustees



### Independent Examiner



Colin Crawford Associates Ltd.  
53 Turretbank Drive  
CRIEFF  
PH7 4LW

### Website

[www.lochearnheadhighlandgames.co.uk](http://www.lochearnheadhighlandgames.co.uk)

## Objectives and activities

The objectives of the charity is to promote and preserve Scottish Heritage and culture through the promotion of a traditional Highland Games competitions, championships, events and associated activities; and to encourage voluntary participation and increase the involvement of individuals in community activity.

The objectives of the charity will be achieved by the advancement of the arts, heritage, culture or science, the provision of recreational facilities, or the organisation of recreational activities. The arrangement and delivery of Balquhidder, Lochearnhead and Strathyre highland games being the main activity.

## Structure, governance and management

The organisation has a Constitution, which states that it operates as a two-tier structure of SCIO.

The SCIO has MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself; and

The BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The people serving on the board are referred to in this constitution as charity trustees.

## Trustee recruitment and appointment

The charity has been fortunate to have a number of long standing trustees who have gained the knowledge and expertise needed to run a highland games. The trustees continue to maintain and promote the organisation with the local communities and will look to recruit new trustees in due course.

## Achievements and performance

During the period we held a successful highland games with over 3,500 people attending to enjoy a wide range of activities and displays during the day. The 2024 year was, in trend with our expected results, always allowing for 2023 was an exceptional return, which of course many games experienced post covid.

The trustees continued to maintain a healthy funds and agreed during the period to provide grants to a number of organisations who provide support to the area. Grants were awarded to the following organisations and activities:

- 7<sup>th</sup> Stirlingshire Scouts £300
- Start Up Stirling £500
- Killin Cancer Charity £300
- Strathyre Primary School £360
- Stuc a Chroin Hill Race £200

Financial review

2024 highland games was blessed with good weather resulting in a good crowd attending which generated £35,035 income. The trustees also agreed to retain prices at a similar level to 2023 event, of £7 and £5 We were content to keep our admission prices stable and our costs were on budget although we were aware that inflation pressures would be a factor. Our attendance was approximately 3,500 which is comfortable to manage with our volunteer stewards. The majority of visitors were from out with our area, as expected. Donations from our patrons, income from trade stands were again on budget.

The charity ensured costs were well controlled with costs of £23,494 be incurred for the highland games. Following the trustees approving grants to 5 organisations of £1,660. The total expenditure for the charity was £23,494. The costs were £3,241 compared to 2023.

This resulted in the charity generating a surplus for the year of £11,541. After the surplus for the year, the unrestricted funds available for the charity is £80,628.

Statement of the charity’s policy on reserves

The charity maintains funds to cover the running costs of 2 highland games. The level of reserves required is £30,000. This mitigates the financial risk to the charity should the highland games be cancelled at short notice a number of times. The level of reserves provides the charity with resources to purchase additional equipment to improve the event and/or park. The current level of reserves (£80,628) is above the targeted level of reserves.

Declaration

Signed on behalf of the charity trustees:

Print name

Designation

Secretary/Trustee

Date

20<sup>th</sup> September 2025

# Independent examiner's report on the accounts

v2

Report to the trustees/members of

**BLS Highland Games SCIO**

Registered charity number

**SC050812**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
<b>1</b>	<b>1</b>	<b>2024</b>	<b>to</b>	<b>31</b>	<b>12</b>	<b>2024</b>

Set out on pages

**6 to 8**

(remember to include the page numbers of additional sheets)

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Accounts 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 the course of my examination, no matter has come to my attention


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

**Signed:**

**Name:**

Relevant professional qualification(s) or body (if any):

**Address:**

	Enter charity name below					Enter SC No. below	
	BLS Highland Games SCIO					SC050812	
	Receipts and payments accounts						
	For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month	Year
	1	January	2024		31	December	2024

Section A Statement of receipts and payments						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	8,360	-	-	-	8,360	8,375
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	26,675	-	-	-	26,675	30,710
<b>A1 Sub total</b>	<b>35,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,035</b>	<b>39,085</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>35,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,035</b>	<b>39,085</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	21,510	-	-	-	21,510	21,833
Grants and donations	1,660	-	-	-	1,660	4,590
Governance costs:	-	-	-	-	-	-
Audit / independent examination	324	-	-	-	324	312
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>23,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,494</b>	<b>26,735</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>23,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,494</b>	<b>26,735</b>
<b>Net receipts / (payments)</b>	<b>11,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,541</b>	<b>12,350</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>11,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,541</b>	<b>12,350</b>

BLS Highland Games SCIO						SC050812		
Section B Statement of balances								
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £	
B1 Cash funds	Cash and bank balances at start of year	69,087	-	-	-	69,087	56,737	
	Surplus / (deficit) shown on receipts and payments account	11,541	-	-	-	11,541	12,350	
						-		
						-		
	Cash and bank balances at end of year	80,628	-	-	-	80,628	69,087	
(Agree balances with receipts and payments account(s))								
B2 Investments	Details	50,176	( 30,452)	Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £	
	None			n/a		-	-	
				Total		-	-	
B3 Other assets	Details			Fund to which asset belongs		Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	none			Unrestricted		-	-	-
				Total		-	-	
B4 Liabilities	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £	
	none			Unrestricted		-	-	
				Total		-	-	
B5 Contingent liabilities	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £	
	None			n/a		0	0	
				Total		-	-	
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval		
						20/09/2025		

## Section C Notes to the Accounts

C1 Nature and purpose of funds  
(may be stated on analysis of funds worksheets)

The Funds are held in cash and the SCIO's bank account. The Funds are used to support the SCIO achieve its aims and objectives, in particular running a Scottish highland games in the Balquidder, Lochearnhead and Strathyre area.

	Type of activity or project supported	Individual / Institution	Number of grants made	£
C2 Grants	Stuc a Chroin	Group	1	200
	Start-up Stirling - Food Bank	Group	1	500
	Killin Cancer Research	Group	1	300
	Strathyre Primary School	Group	1	360
	7th Stirlingshire Scouts	Group	1	300
			<b>Total</b>	<b>1,660</b>

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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	Authority under which paid	£
C3b Trustee remuneration - details	n/a	

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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		Number of trustees	£
C4b Trustee expenses - details	N/a		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons	None			

C6 Other information	BLS Highland Games SCIO was converted into a SCIO in 3 March 2021
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