

# **FORRES HIGHLAND GAMES**

Scottish Charitable Incorporated Organisation  
Reg. Charity No: SC046639



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## **Trustees Annual Report**

The trustees of Forres Highland Games present their annual SCIO report for the period from 01 October 2024 to 30 September 2025 and the audited financial statements for this period.

### **Reference and Administrative Details –**

Registered Charity Name – Forres Highland Games  
Charity Registration No – SC046639  
Registration Date – 21<sup>st</sup> June 2016  
Principal Contact Address – 7 Fleurs Road, Forres, Moray, IV36 1LY

Trustees who served the charity during this period were –  
Mr Frederick J Davidson (Chairperson), Mrs Doris Dallas (Vice Chairperson), Mr Michael W Scott (Secretary), Mr Bruce Kerr (Asst Secretary), Mr Alistair Stewart (Treasurer), Mr Peter Finlayson, Mr Peter Scott, Mr Kevin Skivington, Mr Liam Scott, Mr David Dallas, Mr M Barrington, Mr Grahame Sutherland, Mr Robbie Smith, Mr Andrew Logie, Mr Iain Cox and Ms Jackie Stephen.

New Trustees during the reporting period – Two

### **Origins of the Event –**

The Games were founded by a small committee of community minded local men in 1928 with the purpose of promoting - local public participation in sport, traditional music and culture, and to give people of the local area something to look forward to and enjoy a day out in the dull post First World War years. So Forres and District Amateur Athletic Association was formed and apart from several years during the Second World War the annual event has been held in Grant Park in Forres ever since. The event was originally known locally as Forres Sports then transitioning over the years to Forres Highland Games.

The volunteer committee evolved through the years with a culture of encouraging the younger generation to join the organisation and so bring about a natural succession of office bearers. The organisation's name Forres and District Amateur Athletic Association continued until Charity status was attained in June 2016 when the formal new name Forres Highland Games was registered under a new governance structure and constitution with all existing assets both financial and physical transferred in full.

### **Structure, Governance and Management –**

#### **Governing Document:**

The organisation is called Forres Highland Games (FHG) and was registered by The Office of the Scottish Charity Regulator as a SCIO (Scottish Charitable Incorporated Organisation) as charity number SC046639 on 21 June 2016.

The charitable purposes and objects are based on the original concept set out by our forefathers in 1928 at the founding of the organisation and event. These are the advancement of public participation in sport and

the advancement of the arts, heritage and culture, through promoting and convening an annual Highland Games in Forres (including music, highland dancing and other cultural events).

### **Organisation, Structure and Decision Making –**

The organisation operates as a two tier SVCO Model SCIO Constitution with Trustees and Members. A copy of the Constitution is available to OSCR on request.

The Trustees are jointly responsible for running the SCIO named Forres Highland Games and managing its assets. Members can also share some of the duties of the Trustees as laid out in our Constitution. By law FHG must publicise its status as a SCIO. We do this by publicising our charity name and charity number on all letters, reports, web page, Facebook, posters, etc. We are legally bound to provide information such as accounts and constitution to anyone who asks for them. We are bound by law to provide information on our activities and submit an annual return to OSCR.

We must get OSCR consent to make changes to our Constitution and charity. We must keep a register of our current and former Trustees and Members and submit a copy of same to OSCR on request.

There are no employed or paid staff in the organisation. We contract in specialist services, namely public relations and event arena fencing work.

### **Purpose and Liabilities –**

The purpose of FHG is the advancement of public participation in sport and the advancement of the arts, heritage and culture, through promoting and convening an annual Highland Games in Grant Park in Forres each July, including traditional music, Scottish highland dancing and other Games related cultural events.

The members of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members will not be held responsible.

The members and charity trustees have certain legal duties under the Charities and Trustee Investment (Scotland) Act 2005; and clause 7 does not exclude (or limit) any personal liabilities they might incur if they are in breach of those duties or in breach of other legal obligations or duties that apply to them personally.

### **Safety and Security –**

FHG take public health, safety and security in the staging of the Games event very seriously.

The general Risk Assessments (RAs), the Event Safety Plan and the Event Back Up Plan which are all specific to FHG were prepared then reviewed and updated as appropriate during our Games planning phase. The format of the Event Safety Plan was revamped to align with Moray Council's guidance. Four principal office bearers attended Moray Council's Event Safety Seminar back in 22 Feb '24.

### **2025 Event Report –**

This year's event marked the 97th anniversary since the founding of the Games in Grant Park.

The 2025 Games were a well-planned, organised, managed and safely delivered event. A large attendance of spectators from home and abroad, who all enjoyed a great afternoon's entertainment. Our Games are a popular and well-established highlight of the Forres and district summer calendar.

The large spectator attendance numbers are again credited to the great work of our PR consultants Claire Doughty Publicity (CDP). CDP do a great job raising awareness of our forthcoming Games event through our website and on our social media, with well-timed attention catching updates, right up to Games afternoon. CDP arranged targeted advertising and raised public awareness with photographs and interesting articles in the local press. CDP also sourced and managed our new Programme and oversaw the design, production and printing of the Souvenir Programme. CDP sourced all the programme advertising which covered all the production and printing costs. The souvenir programme was a sell out and great success. CDP also secured additional sponsor funding, including the sale of several new advertising banners.

The Board of Trustees extended our sincere thanks to Claire Doughty Publicity for superb work.

This year's Chieftain was a well-known personality in Forres and a long serving key player in many Forres voluntary organisations and groups. For a number of years, our Chieftain has helped us with the hospitality in the Pavillion. A very deserving Chieftain and in the company of close family had a very enjoyable and memorable day.

It was also a great pleasure to welcome to the Games some of our Sponsors, including our main sponsors namely our Honorary President and his lovely wife, both good friends and loyal supporters of Forres Games.

FHG are much indebted to the generosity of all our sponsors, and we sincerely thank them all, especially our massed bands sponsor the Bill & Lorraine Budge Foundation, for their very generous support and continued loyalty.

The entries on the track and field were down on previous years and a little disappointing. However, for those athletes who did enter it was good enjoyable competition. The 10k road race was well supported. The Heavies competitions, now including ladies' heavies, are always a crowd pleaser and thrilled the crowd during the afternoon. The ever-popular Message Bike Races, sponsored by our Hon President and his good lady, excited the crowd, as did all the grass track cycling events.

There was again a very large entry in the Highland Dancing competitions which made it a busy day for the organiser, judge and piper. This event was sponsored this year by local business Aye Do Events. The highland dancing village situated outside the athletics track at the north east side of the Games park again worked well and gave highland dancing enthusiasts ample space to spread out and spectate in comfort. A new trophy, The Lena Scott Memorial Trophy, was presented this year for best in the premier junior section in memory of dear Games friend. In the year ahead we will look for further opportunities to improve and speed up these all afternoon highland dancing events.

Healthy entries in the solo piping competitions and in the solo drumming competition. The locations on the west and south sides of the Games field were again satisfactory. Both events need better more visible sail type signage sourced and introduced next year.

It was disappointing that there were no amateur Tug-o-War entries. FHG would like to see a return of Tug-0-War in the coming year if it can be achieved.

A full list of event prize winners is on the Games website.

The Games were again supported by a great team of volunteer judges and officials from across the north. Their dedication and professionalism in ensuring fair play, good sportsmanship and a safe event was much appreciated. We extend our grateful thanks to all.

The massed pipe bands were, as always, a very popular attraction. All the bands gave an excellent display much to the delight of the crowd. Forres & District Pipe Band marched up from the town centre and proudly led the Chieftain and the opening parade into the arena, which got the event off to a rousing and colourful start. Thanks go to our hard-working Secretary for arranging the ten pipe bands.

A record number of trade and charity stalls were spaced around the perimeter of the arena and brought colour, variety and added spectator interest, whilst bringing in valuable revenue to help offset the day's financial outgoings. Grateful thanks to our diligent Trade Stands Manager for his sterling hard work. FHG are grateful to all the traders for their continued loyalty and support. We hope they were happy with their day and will return next year.

The beer tent run by The Royal British Legion Forres had a busy afternoon. The whole of Games Field liquor licence was a welcome feature with no unwanted incidents or problems. Thanks are owed to the Assistant Secretary for working with the RBL to gain the Moray Council park wide licence. There were however post games comments regarding unwelcome queues at the beer tent and consideration for a second bespoke type alcoholic sales outlet somewhere else around the arena. This to be considered in the coming year.

Our hard-working Trustees and loyal local Games volunteers all pitched up on the Thursday, Friday and Saturday and worked diligently with us over the weekend. The 'can do' and good-humoured spirit demonstrated again that the well-recognised Forres community spirit is still very much alive.

Kinloss Barracks arranged for a group of volunteers to help us out with a lot of the manual heavy lifting jobs on the Friday and on the Saturday evening. Grateful thanks also given to the firefighters from Forres Fire Station who got stuck in along with the others and helped with the post games arena dismantling and clearing up in short time.

A local farmer provided a tractor and harvest trailer free of charge for the weekend and competent and qualified volunteer very kindly did driver duties. Another local farmer supplied a tractor with trailer and driver free of charge and transported the crowd barriers to and from Grant Park.

Local company A J Engineering supplied the tele-handler and driver and did all the heavy lifting both on the Friday and the Saturday post games clear away. A past games chieftain and local farmer arrived on Saturday evening with a tractor and large trailer and helped with the clearing away. The crowd barriers and no waiting cones were loaned free of charge by Forres Events Ltd.

The grateful and sincere thanks of FHG goes to them all.

FHG owes a huge amount of gratitude and thanks for the great efforts and fantastic support of all our volunteers and helpers. Without them all we would not have been able to stage a Games that were safe, successful and the crowd-pleasing annual summer event Forres loves. Our sincere grateful thanks to everyone who helped. They are all are a credit to the Forres community and beyond. Letters of thanks were sent as appropriate.

Our excellent FHG trustee committee deserve much praise. Without their willingness to serve, sacrifice of spare time, dedication and teamwork throughout the year and in particular the weeks leading up to the event FHG 2025 would not have again been the undoubted success and magnificent spectacle it was.

Our sincere gratitude and special thanks are owed to our very dedicated and hardworking Secretary. His time given is vast and immeasurable. His sixty plus years of Games knowledge, his foresight and his enthusiasm once again ensured that Forres Highland Games 2025 ran smoothly and were the meticulously planned, safely delivered, family friendly event FHG is known for and enjoyed by all those involved. Thank you very much Mr Secretary and behalf of all the Trustees and indeed everyone who participated in and spectated at our very successful 2025 event.

Sincere thanks are owed to our Games Treasurer. Mr Treasurer again expertly and diligently undertook all of the financial duties and tasks during the year. In the weeks leading up the event, on Games Day itself and in the weeks after, he is a busy man. He successfully managed the Treasurer's work with great diligence, skill and at all times with good uplifting humour. He oversaw the online sales option to purchase games programmes. Mr Treasurer's hard work and meticulous accounting throughout year keeps our finances and reserves in good order and his thorough preparation of the Games accounts for examination and annual report submission to OSCR is greatly appreciated. Thank you sir.

Grateful thanks also to those Trustees who volunteered their services over the past year to assist with the loan of our equipment and the issue of Forres Events Ltd equipment, etc to local community organisations and events such as Forres Markets, Forres Bonfire Night, Armistice Sunday, etc and to other out of town organisations as well.

If the Chairman omitted to thank anyone, I offer them my apologies, it was certainly not intentional.

#### **Games Fixed Assets –**

##### **Large Storage Shed -**

In 2024, with the support of Cockburn's Solicitors, Forres, we signed a 25-year lease of the large Games Shed storage facility and land footprint with owners The Moray Council (TMC). Buildings insurance costs get paid to TMC yearly. An application for a 100% Rates rebate in line with the rules was lodged and was successful with the full 100% discount now standing.

A condition of the lease was the replacement of the asbestos roof cladding and tidying up of the groundworks on the South and East sides.

Quotations were obtained for the costs of these agreed remedial works. Funds to cover the costs were set aside by the Treasurer.

The Rafford Scottish Country Dancing group very kindly awarded us £250 from their funds towards the shed roof cladding replacement.

Applications were lodged with local community funders for grant aid to help with these costs.

Berry Burn Community Fund awarded us the very generous sum of £10,000.

The Board of Trustees agreed to proceed with the works.

In early Jan '25 a contract for the roof cladding replacement works was let to lowest tenderer and experienced local company A J Engineering & Construction Services of Forres. A site meeting was held and project team appointed. The AJ Eng PM prepared all necessary RAs and MSs. An April '25 (post winter weather) site start date was agreed and a site meeting was held to brief all neighbours.

In mid-April '25 work on site started and was completed within a working week with no problems or difficulties encountered. A hand back site meeting was held soon after. Job completed satisfactorily.

Earlier in Feb '25 More Plant & Building Ltd, Nairn very generously carried out the earth remediation work on the South East side at no charge. Some complimentary advertising was given in grateful thanks.

### **Games Moveable Assets, Equipment Replacement Programme and Games Improvements -**

#### In this Reporting Year --

Again, this year we hired in Heras Fencing in lieu of using our post and canvas fencing along the North perimeter of the Games Field. Our fencing contractors erected and dismantled it and found it an easier task as compared to the wood post & wire used on the other perimeters. We extended the fenceline to the East perimeter which allowed more space for the highland dancing village.

In summer we purchased at reasonable cost some small gazebo style tentage from a local community group who were winding up. In past years we had borrowed some of these assets for our Games Day. Some repairs were required. Spares were purchased and a couple of willing Trustees carried out the necessary remedial repairs.

#### In the Coming Year -

The date of the AGM will be advertised in the local press and will be held on 19<sup>th</sup> Nov '25.

All the matters raised and recorded in the post games wash up meeting will be formally addressed, starting at the January '26 meeting.

In early 2026 Trustees will check all tentage, equipment, signage, trophies, etc for wear and tear and prepare a replacement programme for Trustee mtg approval as appropriate. Any new equipment considered necessary will be considered for capex funding approval in the same manner.

#### **Local Community Events supported in this period --**

FHG continued to store and on the authority of the owners Forres Events Ltd (FEL) issue their traffic 'police no waiting' cones to various organisations both local in Forres and to surrounding town community events. The proper and timely return in good order is also overseen by the FHG Secretary.

Gazebo style tents and chairs were loaned free to Forres Heritage Trust in support of their Easter event at Nelson's Tower. Erection and dismantle by volunteers from FHG.

FHG free loaned heavy events athletics equipment to Kinloss Barracks in mid-June '25 to help 39 Eng Reg stage their Families Open Day Highland Games event. Several FHG Trustees assisted with the judging of the Games. A letter of thanks was received.

FHG tentage, chairs, etc was also loaned out to other winter and summer events in Forres and in neighbouring towns for community events over the reporting year. Examples of other local volunteer organisations and events to which equipment has been regularly loaned or issued out this reporting year and in past years include – FACT, Forres Heritage Trust, Forres Fireworks, Forres Remembrance Parade, Colours of Cluny, Dallas Gala, RAF Lossiemouth open Day.

FHG remain committed to supporting other local community volunteer organisations with equipment loan and manpower assistance where possible.

#### **Looking to the Future –**

In 2026 we will –

The current serving office bearers and trustees have a moral responsibility to ensure all our individual and shared Games planning knowledge and knowhow is documented and stored centrally so as not to be lost for our successors. Our IT manager and trustee has identified Microsoft SharePoint document management as the way ahead and has volunteered to teach us some basic knowledge in the quieter winter months ahead.

FHG Board of Trustees will continue to welcome interest from enthusiastic local persons who wish to join and take a hands-on active role in the planning for and delivery of our annual Highland Games.

We will also nurture the local volunteering community spirit we are so grateful to have and which contributed to the success of this year's Games.

FHG will look to appoint a PR Consultant to promote our Games through targeted social media exposure and advertising and always be open minded to new sponsorship enhancement opportunities.

We will continue to loan out our equipment to other local event groups and so further our core purpose and strengthen our community spirit.

FHG will begin to look forward to our Games centenary in 2028 and shape our vision to mark and celebrate this milestone for both our organisation and for Forres and the surrounding local area.

We will consider setting aside some modest annual earned funds in support of this purpose.

#### **Equipment to be borrowed –**

In 2026 we will seek to loan the aluminium crowd barriers we have used in past years for our track perimeter safety fence, also the 'police no waiting' cones which are needed to satisfy Police Scotland requirements. This by kind arrangement with and support of Forres Events Ltd.

#### **Financial Statement –**

This year we continued to use the facility to purchase tickets online through our website and processed via a ticket management company - Ticket Source. It also enabled us to sell souvenir programmes in advance which proved to be very successful. It allows more local and overseas visitors to pre-book and download their tickets plus programmes, and in turn provided us with accurate statistical information on the demographics of those wishing to attend as well as a substantial pre-Games income.

Our practice of using cash at the entrance gates and competitor registration has continued, but the use of cards and online payments are overtaking cash. Accountability and reconciling ticket sales, versus cash received, is difficult and not as accurate as online payments.

Ticket sales in total were comparable with last year overall, but trade stand and sponsorship income increased by the extensive use and advertising on social media, managed by our PR manager, Trade stand manager and Web manager.

The rental agreement for the storage shed with Moray Council has been ratified for a 25-year rent free period following the successful completion of the replacement roof and full rates rebate has been awarded.

We still have two alternate year maturing 24mth Term Deposit bonds with over £20000 in each for contingencies. Plus, a 95 Day Notice account with £20454 available.

Insurance cover has increased slightly to £927.21

**Income, Expenditure, Savings and Assets -**

The Gates income was increased by both the income from the increased use and number of SumUp card readers and advance online ticket and programme sales.

Expenses have unsurprisingly all gone up again from all providers of services and equipment.

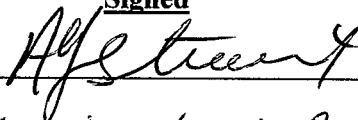

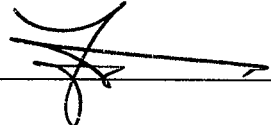
**Future planning -**

To better monitor and track numbers of paying guests it is proposed to use numbered wrist bands instead of paper tickets, which will of course incur additional expense.

We plan to purchase at least 1x heavy duty use gazebo for use at either the entrance or the seating area, plus a replacement "Gala/Market Traders" style tent.

There is a proposal to allocate a lump sum over the next 2 years to provide a fund to mark the centenary of the Forres Highland Games in 2028.

**Signed on behalf of Trustees:**

<u>Name</u>	<u>Signed</u>	<u>Position</u>	<u>Date</u>
Alistair J Stewart		Treasurer	19 Nov/2025
Michael W Scott		Secretary	19 Nov/2025
Frederick J Davidson		Chairman	19 Nov/2025

## Forres Highland Games

SC046639

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2024		30	09	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	9,035				9,035	8,781
Legacies					-	-
Grants	-	10,000			10,000	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	3,107				3,107	1,574
Rents from land & buildings					-	-
Gross receipts from other charitable activities	48,300				48,300	41,570
					-	-
<b>A1 Sub total</b>	<b>60,442</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>70,442</b>	<b>51,925</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>60,442</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>70,442</b>	<b>51,925</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	51,734	10,000			61,734	45,740
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>51,734</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>61,734</b>	<b>45,740</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	290
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>290</b>
<b>Total payments</b>	<b>51,734</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>61,734</b>	<b>46,030</b>
<b>Net receipts / (payments)</b>	<b>8,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,708</b>	<b>5,895</b>
<b>A5 Transfers to / (from) funds</b>						
					-	-
<b>Surplus / (deficit) for year</b>	<b>8,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,708</b>	<b>5,895</b>

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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	98,026				98,026	92,131
	Surplus / (deficit) shown on receipts and payments account	8,708	-	-	-	8,708	5,895
						-	-
	Cash and bank balances at end of year	106,734	-	-	-	106,734	98,026

(Agree balances with receipts and payments account(s))


<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>Total</b>			-	-

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
Transparent Panels		2,684	72	109
Website		1,700	61	93
Tents & Shelters		3,275	372	564
Laptop		230	100	152
Other Assets		370	161	244
Generator		290	191	290
<b>Total</b>		8,549	958	1,452

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	Independent Examiner	General	360	360
		General		
<b>Total</b>			360	360

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>Total</b>			-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Alistair Stewart	19/03/2026

**Section C Notes to the Accounts**

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

General Funds for the hosting and support of Forres Highland Games

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</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

**C3b Trustee remuneration - details**

Authority under which paid	£
Alistair Stewart Honorarium	200
Mike Scott Honorarium	400
Bruce Kerr	200

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) x

**C4b Trustee expenses - details**

	Number of trustees	£
Telephone	1	100

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

Funds Held as a contingency against the games having to be cancelled, estimated cost of £25,000 per annum, also equipment replacement programme.

## Additional analysis (1)

### Analysis of receipts and payments

#### 1 Donations

	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 £
Sponsors	9,035				9,035	8,731
Donations					-	50
	-				-	-
	-				-	-
<b>Total</b>	<b>9,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,035</b>	<b>8,781</b>

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Berry Burn Grant		10,000	10,000	-
<b>Total</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

#### 3 Gross receipts from other charitable activities

	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 £
Entry Fees	1,868				1,868	1,828
Gates & Programmes	38,367				38,367	34,932
Seats	927				927	915
Tradestands	7,139				7,139	3,895
	-				-	-
<b>Total</b>	<b>48,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,300</b>	<b>41,570</b>

#### 4 Payments relating directly to charitable activities

	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 £
Advertising	3,010				3,010	2,491
Band Fees	3,485				3,485	2,977
Catering	2,336				2,336	2,226
Dues and Subscriptions	102				102	50
Equipment Rental	3,196				3,196	3,494
Fencing & Park security	5,106				5,106	5,306
Gifts and Donations	2,150				2,150	1,689
Permit Fees	741				741	715
Honorarium	800				800	800
Insurance	927				927	920
Miscellaneous	177				177	5,214
Office Supplies	403				403	83
PA System	1,139				1,139	969
Postage and Delivery	85				85	75
Printing and Reproduction	1,803				1,803	1,065
Prize Money & Trophies	7,940	-			7,940	7,931
Professional Fees	2,087				2,087	3,015
Rent & Rates	- 316				- 316	316
Repairs	9,817	10,000			19,817	230
Telephone	100				100	100
Travel	5,535				5,535	5,095
Utilities	26				26	54
Waste Removal	900				900	900
Machine Charges	-				-	-
Website	185				185	25
<b>Total</b>	<b>51,734</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>61,734</b>	<b>45,740</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	<b>Total unrestricted funds</b>	<b>Total unrestricted funds last period</b>
<b>Receipts</b>						
Donations	9,035				9,035	8,781
Legacies					-	-
Grants	-				-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	3,107				3,107	1,574
Rents from land & buildings					-	-
Gross receipts from other charitable activities	48,300				48,300	41,570
<b>Sub total</b>	<b>60,442</b>	-	-	-	<b>60,442</b>	<b>51,925</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>60,442</b>	-	-	-	<b>60,442</b>	<b>51,925</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	51,734				51,734	45,740
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>51,734</b>	-	-	-	<b>51,734</b>	<b>45,740</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	290
Purchase of investments					-	-
<b>Sub total</b>	-	-	-	-	-	<b>290</b>
<b>Total payments</b>	<b>51,734</b>	-	-	-	<b>51,734</b>	<b>46,030</b>
<b>Net receipts / (payments)</b>	<b>8,708</b>	-	-	-	<b>8,708</b>	<b>5,895</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>8,708</b>	-	-	-	<b>8,708</b>	<b>5,895</b>

## Nature and purpose of funds

General Funds for the hosting and support of Forres Highland Games

**Additional analysis (3)**

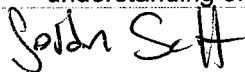
**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Berry Burn</b>						
<b>Receipts</b>						
Donations					-	-
Legacies					-	-
Grants	10,000				10,000	-
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					-	-
<b>Sub total</b>	<b>10,000</b>	-	-	-	<b>10,000</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>10,000</b>	-	-	-	<b>10,000</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	10,000				10,000	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>10,000</b>	-	-	-	<b>10,000</b>	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>10,000</b>	-	-	-	<b>10,000</b>	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

<b>Nature and purpose of funds</b>						
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# OSCR

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>	Charity name	Forres Highland Games						
<b>Registered charity number</b>		SC046639						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	10	2024	to	30	09	2025	
<b>Set out on pages</b>	8-13					(remember to include the page numbers of additional sheets)		
<b>Respective responsibilities of trustees and examiner</b>	<p>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. 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.</p>							
<b>Basis of independent examiner's statement</b>	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul>                     have not been met, or                 </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>					<b>Date:</b>	19/03/2025		
<b>Name:</b>	Gordon Scott							
<b>Relevant professional qualification(s) or body (if any):</b>	ICAS							
<b>Address:</b>	34 Ferryhill							
	Forres							
	IV36 2GY							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**

