BLAIRGOWRIE COMMUNITY PROJECT

ACCOUNTS

FOR YEAR ENDED 31 OCTOBER 2025

BLAIRGOWRIE COMMUNITY PROJECT

Contents Page

BLAIRGOWRIE COMMUNITY PROJECT

Reference and Administration Details

DIRECTORS:	Miss J Laburn Mrs A C Lindsay Mrs A Bowman
SECRETARY:	Mrs S Whiteford
REGISTERED OFFICE:	14 Rosemount Park BLAIRGOWRIE Perthshire PH10 6TZ
Scottish Charity Number	SC028354
Company Registration Number	SC190554
Bankers	CAF Bank Ltd 25 Kings Hill Ave Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Morag Magdziarz

BLAIRGOWRIE COMMUNITY PROJECT

Report of the Directors

The board submits its annual report together with accounts for the year ended 31st October 2025

Structure, Governance and Management

Blairgowrie Community Project is a registered charity, and was incorporated as a private company limited by guarantee 23 October 1998.

The directors are as stated on page 2. All the directors are volunteers and no director received any remuneration or expenses during the year. One third or such number as closest to one third of the committee will retire each year but will be eligible for re-election.

Objectives and Activities

The principal activity of the company has changed since the Youth Centre building was sold. The residual funds are to be distributed to a local group to continue similar work. After the year end funds have been distributed to 5 local groups named below.

Achievements and Performance

There was no activity over the past year and the CAF account has been closed and the final balance distributed to local groups.

Financial Review

The financial results for the year are set out on pages 5 to 9.

The CAF account has been closed and the balance was distributed to local groups.

The Board consider that the state of affairs of the Company is satisfactory.

ON BEHALF OF THE BOARD:

Susan Whiteford

S. Whiteford

Date:- 23/07/2026

BLAIRGOWRIE COMMUNITY PROJECT

Independent Examiner's Report to the Directors

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations. 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 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 conseqently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - a to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
   - b. to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Accounts Reglations

   have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Morag Magdziarz
Independent Examiner

Date 28/07/2026

BLAIRGOWRIE COMMUNITY PROJECT

Statement of Financial Activities and Income & Expenditure Account
For The Year Ending 31st October 2025

	Notes	Total 2025	Total 2024
Income and Endowments from generated funds:			
Governance costs	**2**	0	0
Expenditure	**3**	0	0
Total Resources Expended		**0**	0
Net movement in funds		0	0
Reconciliation of Funds			
Amortisation of restricted fund			
Total funds brought forward		0	0
Total funds carried forward		**0**	**0**

BLAIRGOWRIE COMMUNITY PROJECT
Balance Sheet
as at 31st October 2025

				2025	**2024**
		Notes		£	
FIXED ASSETS:		4		0	0
CURRENT ASSETS:					
Debtors					
Cash and bank			0		0
	CAF closed				
					0
	cash		0		0
				0	0
CURRENT LIABILITIES:					
Creditors:amounts failing due within the year		5	0		0
Net Current Assets				0	0
Total Net Assets				0	0
Capital and Reserves				0	0
Protected reserves					0
Restricted funds	Thrillseekers			0	0
				0	0

For the year ending 31 October 2024 the company was entitiled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting periods and for the preparation of the accounts.
The accounts have been prepared in accordance with the provisions applicable to small companies regime.

The accounts have been prepared by the board of directors and signed on its behalf on 23/07/26

Miss Jean Laburn | **Mrs A C Lindsay**

BLAIRGOWRIE COMMUNITY PROJECT

Notes to the Accounts

The notes form part of these financial statements

1 ACCOUNTING POLICIES

(a) **Basis of accounting**

The accounts are prepared under the historical coast conventions, in accordance with applicable Accounting Standards, the 2005 Statement of Recommended Practice and the Charities Accounts (Scotland) Regulations 2006.

There is no difference between the surplus on ordinary activities in the Statement of Financial Activities and its historical cost equivalent.

(b) **Acquisitions and Disposals**

The charity has neither acquired nor commenced any new business activities during the period nor has it discontinued any operations or activities.

(c) **Cash flow statement**

The charity has taken advantage of the provisions of FRS 102 SORP and has not prepared a cash flow statement.

(d) **Corporation Tax and VAT**

The company has charitable status and is exempt from Corporation Tax on the income it has received.
The company is not registered for VAT and therefore expenditure is shown inclusive of VAT.

(e) **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:

Equipment	-20%

(f) **Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obselete and slow moving items.

Notes to the Accounts (continued)

		Total Funds 2025	Total Funds 2024
2) Governance Costs			
Accountancy Fee		0	0
Company Fees		0	0
Loss on disposal of fixed assets		0	0
Bank Charges		0	0
		0	0
3) Expenditure on Charitable activities			
Board costs		0	0

4) Fixed assets		Equipment	Total
Cost	At 31 October 2024	0	0
	Dispoasals	0	0
	Costs at 31 October 2025	**0**	**0**
Depreciation			
	At 31 October 2024	0	0
	Disposals	0	0
	At 31st October 2025	**0**	**0**
Net Book Value			
	At 31st October 2024	0	0
	At 31st October 2025	**0**	**0**

5) Related party transactions

During the year no management fees were paid to any staff or board members during the year.

6) Employees

The club had no employees during the year.

7) Company Limited by Guarantee

Each Member of the Company undertakes to contribute up to £1 to the assets of the Company in the event of its being wound up while he is a Member, or within one year after he ceased to be a Member for payments of the debts and liabilities of the Company contracted before he ceased to be a Member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.