

BLS Highland Games SCIO

Trustees' Annual Report

Period From to Period Ending 31/12/25

Charity's name: BLS Highland Games SCIO

Scottish Charity Number: SC050812

Address: Ben Ouhr
Lochearnhead
Perthshire
FK19 8PT

Honary President Mr Alex Gargolinski

Charity Trustees Mr Angus Cameron
Mr William Low
Mr Kenneth McCallum
Dr Mary Kelly
Mr Alex Gargolinski

Independent Examiner Mr Colin Crawford ACMA
Colin Crawford Associates Ltd.
53 Turretbank Drive
CRIEFF
PH7 4LW

Website 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 3,000 people attending to enjoy a wide range of activities and displays during the day. The 2025 year was, in trend with our expected results, always allowing for 2023 and 2024 being exceptional returns, which of course many games experienced post covid. During the year we also donated to the cost of ground mats and additional fencing for the safety and comfort of spectators attending.

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:

- 7th Stirlingshire Scouts £400
- Start Up Stirling £500
- Killin Cancer Charity £500
- CHAS £200
- Stuc a Chroin Hill Race £700

Financial review

2025 highland games was blessed with good weather resulting in a good crowd attending which generated £32,917 income. The trustees also agreed to retain prices at a similar level to 2024 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 3,000 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 £21,683 be incurred for the highland games. Following the trustees approving grants to 5 organisations of £2,300. The total expenditure for the charity was £30,319 as the trustees purchased £6,006 to cover ground mats and fencing.

This resulted in the charity generating a surplus for the year of £2,598. After the surplus for the year, the unrestricted funds available for the charity is £83,226.

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 (£83,226) is above the targeted level of reserves.

Declaration

Signed on behalf of the charity trustees:



Print name

Alex Gargolinski

Designation

Secretary/Trustee

Date

20th September 2026

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	
	Day	Month
	Year	to
Period end date	Day	Month
	Year	
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 1. 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 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.	
Signed:		Date: 20 th September 2026
Name:	Colin Crawford ACMA	
Relevant professional qualification(s) or body (if any):	Associate member of the Chartered Institute of Management Accounts	
Address:	53 Turret bank Drive	
	CRIEFF	
	Perthshire	
	PH7 4LW	

	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	2025			31	December	2025			

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 £
A1 Receipts						
Donations	9,025	-	-	-	9,025	8,360
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	23,892	-	-	-	23,892	26,675
A1 Sub total	32,917	-	-	-	32,917	35,035
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	32,917	-	-	-	32,917	35,035
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	6,006	-	-	-	6,006	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	21,683	-	-	-	21,683	21,510
Grants and donations	2,300	-	-	-	2,300	1,660
Governance costs:	-	-	-	-	-	-
Audit / independent examination	330	-	-	-	330	324
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	30,319	-	-	-	30,319	23,494
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	30,319	-	-	-	30,319	23,494
Net receipts / (payments)	2,598	-	-	-	2,598	11,541
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	2,598	-	-	-	2,598	11,541

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	80,628	-	-	-	80,628	69,087
	Surplus / (deficit) shown on receipts and payments account	2,598	-	-	-	2,598	11,541
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	83,226	-	-	-	83,226	80,628
B2 Investments	Details			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
			Alexander Gargolinski				15/09/2026

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	700
	Start-up Stirling - Food Bank	Group	1	500
	Killin Cancer Research	Group	1	500
	CHAS	Group	1	200
	7th Stirlingshire Scouts	Group	1	400
			Total	2,300

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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