Blairgowrie & Rattray Highland Games
A Company limited by guarantee

Report and Financial Statements
For the year ended 31 January 2026

Charity no: SCO53416
Company no: SC120038

Blairgowrie & Rattray Highland Games

Report of the trustees for the year ended 31 January 2026

The Trustees have pleasure in presenting their report for the year ended 31 January 2026. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and Activities

To advance the heritage and culture of Scotland by staging, managing, operating and promoting the annual Blairgowrie & Rattray Highland Games; To advance public participation and sport through the organisation of professional events and non-professional events to all comers; To provide recreational facilities or assist in the organisation of recreational facilities for the benefit of the general public; and To advance community development by supporting, whether by donation or through other means, community organisations, activities or projects within the Blairgowrie and Rattray area that further any of the charitable purposes listed at Section 7 of the Charities and Trustee Investment (Scotland) Act 2005.

Achievements and Performance

Blairgowrie & Rattray Highland Games Association, ran another successful Highland Games Day on 7th September 2025. With all the months of planning, including arranging for a new dance floor to be made for our Highland Dancing Competition, we were ready for the day itself.

Games day itself went well, albeit a bit on the soggy side due to the weather, but it wasn't enough to deter the spectators from coming in considerable numbers again. All of our competitions still went ahead and were successfully completed on the day.

As usual, we had a wide variety of Traders and Vendors for the public to browse and purchase from.

Our attendance this year was slightly down at just over 3,000, but still a reasonably successful day.

As our committee is still small, we do have to rely on the support of various local community groups to help us with setting up the games field and running the day. Initially we seemed to be having some struggles gaining enough support and had to make a decision to draft in an external security company to help with things like gate entry to the games field.

By the day itself, more volunteers had come forward to help bolster the rota for scheduled duties on the day.

As always, all volunteers are provided with meals and refreshments throughout the week and games day, as well as a donation to their group or chosen charity.

Achievements and Performance (continued)

Amongst the volunteers, we had some representation from the local High School, with some of the 'Community Prefects'. These are some of the senior High School Pupils who volunteer in the local community at various events.

As is always the case, once the dust has settled on the games, the planning for the next games commences. During this initial period of planning, we then look at an overview of how the previous games went from a practical point of view, as well as a financial one, and then we can make adjustments accordingly, to ensure that the following year's event is as good, if not better for the visitors.

There will always be room for improvements to help make everyone's day enjoyable for Guests, Sponsors and Volunteers. Changes for next year's games will have to include preparations for Martyn's Law ahead of its full implementation in 2027. This will then give us the opportunity to test out the new processes and then see how this goes, to ensure that we are compliant.

Financial Review

The charity relies heavily on Income from the Highland games event along with general donations. Our expenses policy covers employee and volunteers and there is no differentiation between them as far as entitlement to financial support provided to them for expenses incurred in the execution of their work. At present we do not have and do not anticipate having any employees.

Event income of £31,325 along with general donations of £4,950 and interest of £573 contributed to charitable income of £36,848. Total expenditure of £33,590 relates mainly to event costs along with the day to day running costs of the charity.

The overall surplus in funds in the year totalled £3,258 and Reserves therefore stand at £36,403.

Reserves Policy

We believe it is prudent to aim to increase reserves as a matter of good financial practice to allow capital development to further increase our service provision capacity and put Blairgowrie & Rattray Highland Games in a more secure position for the long-term continuation of its activities.

Our proactive funding approach in the period should put us in a better position to have some reserve funding, for any unexpected contingencies. We shall continue with our present activities subject to the availability of regular donations and membership fees.

Plans for Future Periods

As is always the case, once the dust has settled on the games, the planning for the next games.

Blairgowrie & Rattray Highland Games

Year ended 31 January 2026

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Blairgowrie & Rattray Highland Games for the purpose of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Blairgowrie & Rattray Highland Games

For the year ended 31 January 2026

Reference and administrative details

Directors	Peter Richardson Philip Murrie
Secretary	Gavin Hart
Committee Members	Linda Tosh (Highland Dancing Convenor) Peter Hart (Heavyweights Convenor) Stuart Samson MBE (Piping Convenor) Derek Balloch (Grounds Convenor) Holly Richardson (Programme Convenor) Joselyn Turner (Volunteers Convenor) Janine McCullogh (Dog Show Convenor)
Registered Office	33 Leslie Street Blairgowrie Perthshire PH10 6AW
Independent Examiner	Alexander Gillespie Gillespie Inverarity & Co (Fife) Ltd FRIC, Ajax Way Methil Docks Business Park Methil Fife KY8 3RS
Bankers	Royal Bank of Scotland 14 Allan Street Blairgowrie Perthshire PH10 6AD

Blairgowrie & Rattray Highland Games

Year ended 31 January 2026

Structure, Governance and Management

Governing Document
The organisation is a charity (Scottish Charity Number SCO53416) which was incorporated as a company limited by guarantee (SC120038) on 8 September 1989 and as a registered charity from 6 June 2024.

Recruitment and Appointment of Trustees
The directors of the company are also charity Trustees for the purpose of charity law. Under the requirements of the constitution, there must be at least three but not more than seven 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.

Blairgowrie & Rattray Highland Games

Year ended 31 January 2026

Independent examiner

Alexander Gillespie has been re-appointed as independent examiner for the ensuing year.

Signed by order of the Trustees

Registered Office:
33 Leslie Street
Blairgowrie
Perthshire
PH10 6AW



Philip Murrie
Director

Approved by the Trustees on 13/05/26.

Independent Examiner's Report to the Trustees of Blairgowrie & Rattray Highland Games

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 9 to 15.

Respective responsibilities of the trustees and examiner

The charity's 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 charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the 2006 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 respects 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
   to prepare accounts which accord with the accounting records and comply with Regulation 8 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 A. Gillespie ..... Date: 27/5/26

Alexander Gillespie M.A, CA, ATII
FRIC, Ajax Way, Methil Docks Business Park, Methil, Fife, KY8 3RS

Blairgowrie & Rattray Highland Games
Statement of financial activities (including Income & Expenditure Account)
For the year ended 31 January 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
Income:					
Donations and charitable trading activities	2	36,275	0	36,275	35,279
Reserves transfer from company on charitable status		0	0	0	28,066
Investment income		573	0	573	206
Total income		36,848	0	36,848	63,551
Expenditure:					
Expenditure on charitable activities:					
Operation of highland games	3	33,590	0	33,590	30,406
Total expenditure		33,590	0	33,590	30,406
Net income / (expenditure) and net movement in funds for the year		**3,258**	**0**	**3,258**	**33,145**
Reconciliation of funds					
Total funds brought forward		0	0	0	
Total funds carried forward		**3,258**	**0**	**3,258**	**33,145**

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

The notes on pages 11 to 15 form part of these accounts.

Blairgowrie & Rattray Highland Games
Balance Sheet as at 31 January 2026

	Note	2026 £	2026 £	2025 £
Fixed Assets				
Plant & equipment	9		5,140	6,440
Current Assets				
Cash at bank and in hand		32,253		27,725
Current Liabilities				
Accruals	10	990		1,020
Net current assets			31,263	26,705
			36,403	**33,145**
Represented by:-				
Unrestricted funds	11		36,403	33,145
Restricted funds	11		0	0
			36,403	**33,145**

For the year ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:
No members have required the company to obtain an audit of its accounts 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 accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the members of the committee on 12/05/26. and signed on their behalf by;

Philip Murrie

Mr Philip Murrie
Director

Company Registration Number: SC120038

Blairgowrie & Rattray Highland Games
For the year ended 31 January 2026

Notes to the Accounts

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

The charity was incorporated as a company on 8 September 1989 and then as a charitable company, limited by guarantee on 6 June 2024.

(a) Basis of accounting
The accounts have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

ACCOUNTING POLICIES (continued)

(d) Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred.

- 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.

(e) 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:

Plant & equipment	25%

2. INCOME FROM DONATIONS AND CHARITABLE TRADING ACTIVITIES

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations:				
General donations	4,950	0	4,950	3,610
Charitable trading activities:				
Highland games event	31,325	0	31,325	31,669
	36,275	0	36,275	35,279

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2026	2025
	£	£
Other game day expenses	11,407	6,583
Insurance	354	330
Printing, postage and stationery	1,115	980
Advertising and website costs	0	600
Membership fees	430	510
Pipe band	650	350
Officers expenses	2	43
Catering expenses	2,619	3,311
Charitable donations	1,905	2,150
Sundry expenses	24	30
Field preparation	1,100	1,085
Medals, trophies and badges	524	416
Prizes	10,726	9,531
Depreciation of equipment	1,714	2,147
Governance costs (note 4)	1,020	2,340
	33,590	30,406

4. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function as follows:

Analysis of support and governance costs

	General support	Governance function	Total	Basis of apportionment
	£	£	£	
Independent examiner fees	0	1,020	1,020	Governance

5. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2026	2025
	£	£
Depreciation	1,714	2,147

6. STAFF COSTS AND EMOLUMENTS

	2026	2025
	£	£
Salaries and wages	0	0

The average number of part-time equivalent employees during the year was 0.
No employees received emoluments of more than £60,000.

7. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No members of the management committee received any remuneration during the period.

Director/Trustee P Richardson provided First Aid services to the charity at a cost of £450.

No other 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.

8. TAXATION

As a charity Blairgowrie & Rattray Highland Games is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

9. FIXED ASSETS

	Plant & Equipment
	£
Cost	
As at 31 January 2025	10,668
Additions	414
As at 31 January 2026	11,082
Depreciation	
As at 31 January 2025	4,228
Charge for the year	1,714
As at 31 January 2026	5,942
Net book value	
As at 31 January 2026	5,140
As at 31 January 2025	6,440

10. CREDITORS

	2026	2025
	£	£
Accruals	990	1,020
	990	1,020

11. ANALYSIS OF CHARITABLE FUNDS

	Balance 31 Jan 2025	Incoming resources	Resources expended	Transfers	Funds 31 Jan 2025
	£	£	£	£	£
General fund	33,145	36,848	33,590	0	36,403
Restricted fund	0	0	0	0	0
	33,145	36,848	33,590	0	36,403

General funds: The "free reserves" after allowing for all restricted funds.
Restricted funds: Funds used for specific purposes of the charity.

12. COMPANY LIMITED BY GUARANTEE

The charity is incorporated as a company limited by guarantee. Every member of the Company undertakes to contribute to the assets of the company, in the event of the Company being wound up while a member, or within one year after ceasing to be a member for debts and liabilities contracted before cessation of membership. Such amounts will not exceed £1.00 per member.

Blairgowrie & Rattray Highland Games
Detailed Income and Expenditure Account
For the period ended 31 January 2026

	2026		2025	
	£	£	£	£
Turnover				
Admissions		26,457		27,866
Advertising		505		985
Donations and sponsorship		4,950		3,610
Trade stands		4,363		2,818
Interest		573		206
		36,848		35,485
Administrative Expenses				
Other game day expenses	11,407		6,315	
Insurance	354		330	
Printing, postage and stationery	1,115		980	
Advertising and website costs	-		600	
Accountancy fees	1,044		1,020	
Membership fees	430		510	
Pipe band	650		350	
Officers expenses	2		43	
Catering expenses	2,619		3,311	
Royalties and licence fees payable	-		68	
Charitable donations	1,905		2,150	
Depreciation of plant and equipment	1,714		2,147	
Sundry expenses	-		30	
Field preperation	1,100		1,085	
Games officials and judges	-		200	
Medals, trophies and badges	524		416	
Prize money	10,726		9,531	
Legal and professional fees	-		1,320	
		33,590		30,406
Surplus / (Deficit) for the financial year		**3,258**		**5,079**
Reserves transfer from company on charitable status		-		28,066
		3,258		33,145