

Glengarry Highland Games Association

Charity Number SC041599

Annual Report and Financial Statements

For the year ended 31st December 2025

Independent examiner's report to the trustees on the unaudited accounts of Glengarry Highland Games Association.

I report on the accounts of the Charity for the year ended 31st December 2025 which are set out on pages 3 to 6.

Respective responsibilities of trustees and independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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.

Marie McMillan

Marie McMillan Cert Acct (Open)
Date: - 2 March 2026
Finance Manager
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



Glengarry Highland Games Association
Receipts and Payments Accounts
For the year ended 31st December 2025
Charity Number SC041599

		Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Receipts					
Grants and Donations					
Grants	4	10,000	-	10,000	10,788
Donations	5	1,000	-	1,000	2,067
Fundraising Activities					
Stall Rent		500	-	500	640
Sponsorship		237	-	237	170
Gate		4,570	-	4,570	3,882
Re-Banked Float / Change Order		643	-	643	302
Unclaimed Prize Money		273	-	273	100
Raffle / T-Shirts		-	-	-	158
Dog Show Proceeds		-	-	-	133
BBQ		-	-	-	300
Bank interest received		-	-	-	-
Total Receipts		17,222	-	17,222	18,540
Payments					
Charitable Activities					
Advertising		688	-	688	480
Meeting Room / Hall Hire		55	-	55	115
Event Costs		11,343	-	11,343	10,613
Event Costs (2026)		1,895	-	1,895	-
Stall Refund		20	-	20	30
Photography		350	-	350	-
Website / Domain / Virtual Landline		177	-	177	192
Field / Pavilion Rent		500	-	500	500
Insurances		981	-	981	934
Prize Money / Change Order / Float		2,670	-	2,670	1,808
Show Floats		-	-	-	302
Judges Fees		-	-	-	100
Postage, Printing & Stationery		274	-	274	747
Prizes		53	-	53	83
Equipment Hire		-	-	-	720
Refreshments / Refunds		478	-	478	-
Signage / Safety Supplies		-	-	-	1,200
Repairs / Maintenance		-	-	-	147
Volunteer Expenses		-	-	-	480
Sundries		219	-	219	51
Governance Costs					
Independent Examination	7	150	-	150	100
Total Payments		19,853	-	19,853	18,603
Surplus/(Deficit) for the year before transfers		(2,631)	-	(2,631)	(63)
Transfers between funds	6	-	-	-	-
Surplus/(Deficit) for the year		(2,631)	-	(2,631)	(63)

Glengarry Highland Games Association
Receipts and Payments Accounts
For the year ended 31st December 2025
Charity Number SC041599

	Year to 2025 Unrestricted £	Year to 2025 Restricted £	Year to 2025 Total £	Year to 2024 Total £
Statement of Balances - as at 31st December 2025				
Opening cash at bank and in hand	20,794	-	20,794	20,856
Add Income	17,222	-	17,222	18,540
	38,016	-	38,016	39,396
Less Expenditure	19,853	-	19,853	18,603
Transfers	6 -	-	-	-
Closing cash at bank and in hand	18,163	-	18,163	20,794
Bank and Cash Balances				
Community Directplus Account	18,163	-	18,163	20,794
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
Petty Cash	-	-	-	-
9 & 10	18,163	-	18,163	20,794
	-	-	-	-

Signed on behalf of all Trustees:

Gillian Baxter

Name: Gillian Baxter

Date: 28th February 2026

The notes on pages 5 to 6 form part of these financial statements

Glengarry Highland Games Association
Charity Number SC041599
Notes to the accounts
For the year ended 31st December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity. The Charity received a Grant of £10,000 from The Glengarry Trust along with a Donation of £1,000 from SSE Renewables towards costs of hosting the Games.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2024: £NIL).

4 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Glengarry Trust	10,000	-	10,000	10,788
	10,000	-	10,000	10,788

5 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Misc Donations	-	-	-	2,067
SSE Renewables	1,000	-	1,000	-
	1,000	-	1,000	2,067

6 Transfers between funds

There were no transfer of funds throughout the year (2024: £NIL).

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Independent Examination	150	-	150	100
	150	-	150	100

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

	At 1st January 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Restricted Funds			-	-	-
	-	-	-	-	-

10 Unrestricted Funds

	At 1st January 2025	Incoming	Outgoing	Transfers	At 31st December 2025
Unrestricted Funds	20,794	17,222	(19,853)	-	18,163
	20,794	17,222	(19,853)	-	18,163

Trustee's Annual Report for Glengarry Highland Games Association

For the year 1st January 2025 - 31st December 2025

1. Reference and Administration Information

- **Charity Name:** Glengarry Highland Games Association
- **Charity Number:** SC041599
- **Principal Office Address:** 4 South Laggan, Spean Bridge, Inverness-shire, PH34 4EA
- **At the AGM held on 28th October 2024, the following trustees were appointed for 2025:**
 - John Gardiner, Chair
 - Gillian Baxter, Treasurer
 - Ben McPhee
 - Stuart Whyte

2. Structure, Governance, and Management

- **Charity's Objectives and Purpose:**

The advancement of public participation in sport by promoting and organising the annual Glengarry Highland Games together with associated activities. As well as participation in sport the groups second charitable object is the advancement of heritage and culture in Glengarry by continuing a tradition whose recorded history goes back to 1820.

Trustee Appointment and Recruitment:

At the A.G.M. the Committee will elect the Chairperson, Secretary and Treasurer (or Secretary/Treasurer) and any other office bearers. The Chairperson and other office bearers shall hold office until the A.G.M. next after their election but shall be eligible for re-election.

3. Achievements and Performance

- **Summary of Activities:**

The Glengarry Highland Games were held on the first Saturday in July. The games were well attended, despite low attendance in the morning due to concerns about a weather warning which quickly dissipated and attendance picked up in the afternoon. We had a very successful turnout, approximating nearly 1000 visitors. The main activities on the day were both the Men and Women's Heavy events alongside the 100-800m races and the hill race which were well attended with competitors from around the country. There were also children's races/activities and alongside these events we had the Highland dancers which performed under one of the stretch tents, Black Sheep Adventures provided Highland Cows and an additional activity of axe throwing. There were many stalls selling crafts and artwork from around the region as well as food and drink vendors. Other music and entertainment was provided by African Beats, Skye Circus Skills and the Lochaber Schools Pipe Band. The Chieftain was Gregor Donald.

- **Achievements in the Year:**

We were able to further develop our partnership with one of our sponsors, SSE Renewables who not only provided funding but also volunteers on the day. Glengarry Highland Games have had membership approved for the RSHGA. We are proud to continue to be a Highland Games that allows participation of both men and women in the games.

4. Financial Review

- **Financial Performance:**

As stated above, the GHGA received funding from several organisations and had a starting balance of £20,793.75 at the beginning of the year. We were able to secure funding from SSE Renewables, The Glengarry Trust, Leac Farm and Highland Crepes & Coffee. We generated an additional £4569.55 in gate receipts and £480 from stallholder fees. Our largest expenditures were on stretch tents to provide shelter, as well as on printing and publicity. Given that we welcomed a record number of visitors this year, this suggests that our investment in infrastructure and promotion was both effective and worthwhile. We have also been able to secure some facilities – portable toilets and stretch tents - at a discounted rate for the 2026 Highland Games which required a deposit to be paid in advance this year.

- **Financial Position at the Year-End:**

As of 21st December, no more payments are required to be made until 2026. The current balance of the Glengarry Highland Games Association account is £18,162.50

- **Reserves Policy:**

The charity aims to hold approximately £20, 000 in reserves. As a charity, this is what we believe we would need to run the Highland Games if we were unable to secure funding from grants, sponsorship and donations. This money is held in the bank account and overseen by the Treasurer.

- **Fundraising Activities:** Income included grants and sponsorship from SSE Renewables, Glengarry Trust as well as donations from local organisations such as Leac Farm and Highland Crepes and Coffee who sponsored the hill race and children's races respectively.

5. Risk Management

- **Risk Management Process:** Risk Assessments are put in place for the event each year in line with the Highland Council's requirements for an entertainment license.

6. Future Plans

- **Plans for the Coming Year:**

The Glengarry Highland Games is committed to being an event that is for our local community and we are preparing for the next Highland Games to be held on 7th July 2026. Building on the success of the Games in recent years we are hoping to extend the life of the Games by including a "spring event" in the community which will take place on Saturday 25th

April. We also hope to make contact with the Glengarry Highland Games held in Ontario in the hopes of building a relationship to support each other's events.

7. Trustees' Responsibilities

- **Statement of Trustees' Responsibilities:**

This statement confirms that the trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable laws and regulations, including the requirements of OSCR.

8. Declaration

- **Signed on behalf of the Board of Trustees:**

- John Gardiner
Position: Chair
Date: 21/12/2025
- Gillian Baxter
Position: Treasurer
Date: 21/12/2025