Blairgowrie and Rattray Community Football Trust

(formerly Blairgowrie and Rattray Community Football Club)

Report and Financial Statements For the year ended 31 January 2026

Charity no: SC046291

Blairgowrie and Rattray Community Football Trust
Report of the trustees for the year ended 31 January 2026

The Trustees are pleased to present their report together with the financial statements for the year ended 31 January 2026. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the SCIO's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

Structure, Governance and Management

Constitution

The charity is a Scottish Incorporated Organisation (a SCIO), registered with the Office of the Scottish Charity Regulator (OSCR) - Scottish Charity Number SCO4629. It was registered in its current legal form on 26 January 2016. It has a single tier structure whereby the trustees are also the members of the charity.

Trustee Recruitment

Blairgowrie and Rattray Community Football Trust takes a skills-based approach to recruiting new trustees, ensuring the Board has a diverse range of knowledge, experience and expertise to support the effective governance and development of the Trust.

The Board regularly considers its existing skills and identifies areas where additional expertise would be beneficial. We then seek to recruit individuals from within the local community who have relevant professional experience, demonstrate strong personal values and share the Trust's commitment to supporting football and community development.

Our current Board reflects this approach, bringing together individuals with backgrounds in education, local government, business management, technology, systems and data management, alongside experience in football and community development.

Potential trustees are considered on their suitability, skills, commitment and ability to contribute positively to the organisation. Appointments are approved by a majority vote of the existing Board of Trustees, in accordance with the Trust's Constitution. This approach allows us to maintain a well-rounded Board with the expertise required to make informed decisions, oversee the Trust's operations and support its long-term sustainability.

Management Structure

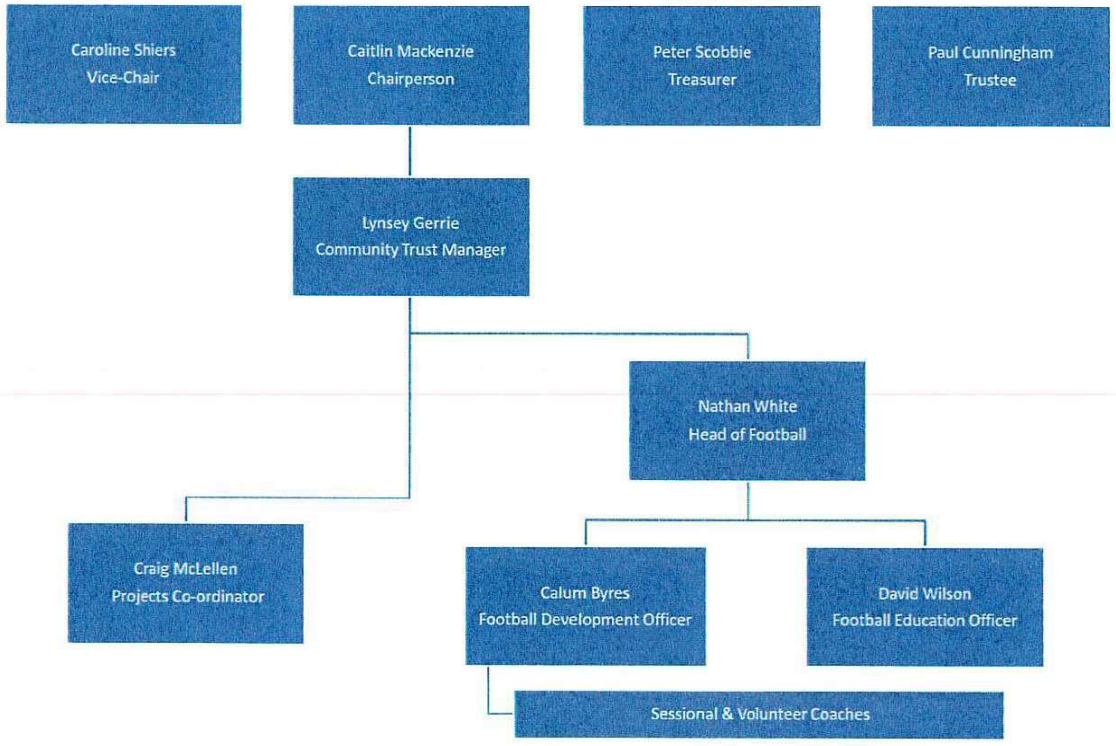
Blairgowrie and Rattray Community Football Trust operates with a clear distinction between strategic governance and day-to-day management. The Board of Trustees holds overall responsibility for the Trust's strategic direction, financial oversight and governance.

The Board includes an Executive Committee comprising the Chairperson, Vice Chairperson, Board Secretary and Treasurer, alongside trustees with expertise in areas such as education, football development, business, community engagement, safeguarding and technology.

The Trust Manager is responsible for the day-to-day running of the Trust, overseeing six members of staff (four full-time and two part-time) and coordinating the delivery of activities and programmes. The Trust Manager also acts as the Wellbeing and Protection Officer (WPO), overseeing safeguarding and wellbeing matters.

A separate Club Secretary supports football-related administration and coordination, while freelance and volunteer coaches assist with delivering football sessions and activities. The Trust Manager reports to the Board, which retains responsibility for major and strategic decisions, budgets and long-term planning.

Day-to-day operational decisions are delegated to the Trust Manager within agreed policies and budgets. This structure ensures the Trust operates efficiently while maintaining clear accountability and effective governance.



Blairgowrie and Rattray Community Football Trust
Report of the trustees for the year ended 31 January 2026

Objectives and Activities

Blairgowrie and Rattray Community Football Trust, formerly known as Blairgowrie and Rattray Community Football Club, was established in 2011 to promote and develop youth football within the local community. The organisation evolved from the Davie Park Sports Association, which had overseen football activities in the area since 1985.

The organisation is established for charitable purposes only, and in particular, the objects are: to advance public participation in football; and to advance the provision of football training facilities, or the organisation of football activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Blairgowrie and Rattray Community Football Trust promotes youth football and advances participation in football for people of all ages within Eastern Perthshire. The Trust provides safe, inclusive and enjoyable opportunities for people to participate in football and related activities, encouraging physical activity, personal development and community engagement.

Main Activities

During the year, Blairgowrie and Rattray Community Football Trust continued to develop its work across three core pillars: Football, Community and Education, using sport and community-led services to improve health, wellbeing, inclusion and opportunities for people across Blairgowrie, Rattray and Eastern Perthshire.

Football: The Trust diversified its membership opportunities beyond traditional club football, resulting in increased participation from recreational members. Through innovative facilities, accessible activities and an inclusive approach, the Trust continued to act as a flagship for growth and development within its Scottish FA region.

Community: The opening of our new facility in March 2025 significantly expanded our capacity to deliver community services. We established a Consultation Suite to help address health inequalities in neighbouring communities, particularly Rattray, where access to healthcare facilities is limited.

The Trust also operates as a local foodbank and clothing bank collection point, helping residents access essential support. Our community facility has allowed us the opportunity to work more collaboratively with key services to respond to local needs.

Education: The Trust delivered and expanded upon the provision of alternative education programmes. These programmes support children and young people who may experience barriers to learning, with a focus on improving attendance, engagement, attainment and wellbeing through positive relationships, tailored support and football-based activities.

We also continued to develop and improve the Extra Time Programme, supported by the Scottish FA and Scottish Government, providing valuable opportunities for participants within the community.

To support this expansion, the Trust increased its staffing structure from two full-time staff members to five, strengthening its capacity to deliver across all three pillars and respond more effectively to local needs.

Public Benefit Requirement

The Trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's (OSCR) General Guidance on the Public Benefit Requirement when reviewing the charity's aims and objectives and in planning future activities.

Blairgowrie & Rattray Community Football Trust provides a clear, demonstrable public benefit by advancing public participation in sport, promoting health and wellbeing, and driving citizenship and community development. We use football, sport, and wider community activities as a catalyst to enhance lives, improve physical and mental outcomes, and create lasting opportunities.

These benefits are directly accessible to the residents of Blairgowrie & Rattray and the surrounding areas. Access to our activities is designed to be inclusive, accessible, and meaningful for all, ensuring that financial or social barriers do not exclude any section of the community. We deliver this benefit through positive collaboration, partnering with local schools, clubs, public bodies, and community groups to complement existing provision, add value, and help our community thrive.

Volunteer Contribution
Volunteers remain fundamental to the Trust, with the majority of volunteering continuing to support football delivery and underpin the club structure that enables it to operate. As the Trust grows, we are diversifying volunteering opportunities across our wider community activities, events and charitable objectives. This will broaden community involvement, complement our growing staff team and support the long-term sustainability of our work across all three pillars.

Achievements and Performance

Annual Progress

During the year, the Trust continued to develop its programmes, facilities and community provision. The introduction of staff into new roles has strengthened the Trust's capacity to support its existing activities and provides a foundation for future growth across its three pillars.

Alongside this established provision, the Trust continues to develop its wider community role, with a focus on strengthening local connections and responding to community needs.

The Trust's stadium and facilities remain central to its charitable activities, providing a base from which football and wider community opportunities can be delivered. The Trust continues to recognise the potential of these facilities to support a broader range of services and partnerships.

Key outcomes included:

Responding to seasonal poverty: Delivered the Warm Welcome initiative, funded by Perth & Kinross Council, to help address poverty-related challenges that can be exacerbated during the winter months, providing support to individuals and families within the community.

Improving educational engagement and attendance: Delivered alternative education programmes within school settings to support pupils experiencing disengagement from education. A notable example of impact was the improvement in one pupil's attendance rate from 55% in December 2024, prior to receiving support from the Trust, to 95% in December 2025 following participation in the Trust's Learning Through Football intervention. This demonstrates the potential of targeted, football-based interventions to improve engagement with education.

Reducing barriers to participation in sport: Expanded access to football and physical activity through the Scottish Football Association's participation programmes. These included McDonald's Fun Football Centres, KDM Girls Soccer Centres, Scottish Gas Para-Football events and UEFA Playmakers. These programmes provided opportunities to engage children and young people from a range of backgrounds, supporting more inclusive participation in sport.

Developing the facility as a community asset: Increased use of the Trust's new facility and strengthened its role as a multi-purpose venue for community and sporting activities. The Trust also continued to establish the facility as a venue for major football events, securing a partnership with Scottish Women's Football for venue use, alongside accommodating additional events on an ad hoc basis. This has supported greater utilisation of the facility and created opportunities to strengthen partnerships and generate income for reinvestment in charitable activities.

Providing accessible holiday and out-of-school provision: Delivered holiday programmes throughout school holidays and in-service days, maintaining consistent attendance and providing children and young people with access to structured activities outside the school day. The programmes also generated income to be reinvested in the Trust's community activities and facility development, supporting the sustainability of this provision.

Improving the facility's environmental sustainability: Completed the solar panel phase of the facility upgrade programme, contributing to improved energy efficiency and supporting the Trust's longer-term commitment to the sustainable operation of its facilities.

Strengthening family support through the Extra Time Programme: Expanded the Extra Time Programme, a Scottish FA and Scottish Government-funded initiative designed to support families to achieve improved outcomes. The programme helped families to sustain employment, education or training, access respite and engage with other forms of support. Nutrition and food poverty remained key areas of focus during the reporting period, with the recruitment of a new caterer strengthening the Trust's capacity to support access to food and improve the provision of nutritious meals.

Awards: During this period, the Trust were presented with a number of regional and national recognition awards, including both the regional and national Scottish Football Association 'Football for All' award and the 'Sport for Change' award at the Perth & Kinross Sports Awards.

Future Plans

Building on the increased capacity provided by its staff team, the Trust plans to expand its programmes, increase class sizes where appropriate and develop activities that cater for different abilities, needs and challenges. It also aims to broaden its community contribution through initiatives such as supporting foodbanks and clothing banks, town centre clean-up activities, and community events, including Braemar Day and Christmas celebrations.

The Trust intends to further develop its stadium and facilities as a wider community resource, including exploring its potential role as a community resilience centre. It will also continue to provide opportunities to make facilities available to the Council and other third parties for consultancy rooms and related services. The development of the Business Club is intended to create a hub that encourages local businesses, organisations and residents to connect and collaborate.

Accessibility and inclusion will be a key priority for future development. Potential areas of focus include improving accessible seating within the stands, developing sensory rooms and expanding inclusive football opportunities, including Team United autism football. These developments will support the Trust's ambition to make its facilities and activities accessible to people with a wide range of needs and abilities.

The Trust also aims to strengthen its role as a safe and supportive place for children and young people, giving parents confidence that their children can participate, develop and thrive in a positive environment. It seeks to extend this support to parents and families themselves, helping to build a stronger, more connected community.

Blairgowrie and Rattray Community Football Trust
Report of the trustees for the year ended 31 January 2026

Financial Review

During the year the Trust had income totalling £325,476 (2025: £1,031,443), principally from grants from a range of funders, and income earned from both charitable activities and trading activities. With expenditure of £299,100 (2025: £162,507) the Club had a surplus of £26,376 (2025: £868,936). The Club further expended £31,774 on the ongoing construction of facilities. At 31 January 2026 the Club held total reserves of £1,730,123 of which £1,450,124 is held in Restricted Funds and £279,999 in Unrestricted Funds.

The unrestricted surplus in the year of £154,382 was in line with expectations given the funds received. Our overall reserves are considered to be healthy.

Reserves Policy & Going Concern

The Trust has a policy of retaining only minimal reserves to cover overheads and if larger sums are required for specific projects, targeted funding applications are made.

As a charity, we rely on general donations as well as income generated from Grants etc.

Blairgowrie and Rattray Community Football Trust
For the year ended 31 January 2026

Reference and administrative details

Chair & Facility Lead	Caitlin Mackenzie Alexander Thomson (resigned April 2026) Caroline Shiers (Vice- Chair)
Treasurer	Peter Scobbie Steve Booth (resigned August 2026)
Others	Paul Cunningham (Trustee) Lynsey Gerrie (Community Trust Manager) Nathan White (Head of Football) Craig McLellan (Projects Co-ordinator) Calum Byres (Football Development Officer) David Wilson (Football Educational Officer) Donna Gillie (resigned April 2026) Morag Young (resigned June 2026) Gavin Tolmie (resigned June 2026)
Registered Office	The Pavillion Davie Park Ashgrove Road Blairgowrie Perthshire PH10 7BS
Independent Examiner	Alexander Gillespie Gillespie Inverarity & Co Ltd 33 Leslie Street Blairgowrie PH10 6AW
Bankers	Bank of Scotland 51 High Street Blairgowrie PH10 6DA

Trustees' responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in Scotland 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 SCIO and of the incoming resources and application of resources, including the income and expenditure of the SCIO 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 SCIO and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the deed. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the SCIO website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Blairgowrie and Rattray Community Football Trust
Year ended 31 January 2026

Approved by the Trustees and signed on their behalf:

.....

Caitlin Mackenzie (Chair)

.....

Peter Scobbie (Treasurer)

.....

Caroline Shiers (Deputy Chair)

Dated 26/10/2026

Blairgowrie and Rattray Community Football Trust

Independent Examiner's Report to the Trustees of Blairgowrie and Rattray Community Football Trust - SC046291

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 12 to 19.

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. 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 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.

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

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: 27/10/26
Alexander Gillespie MA, ACA, ATII.

33 Leslie Street, Blairgowrie, PH10 6AW

Blairgowrie and Rattray Community Football Trust
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 grants	3	182,476	130,321	312,797	1,006,155
Charitable activities:	4	9,134	0	9,134	25,288
Other trading activities	5	3,545	0	3,545	0
Total income		195,155	130,321	325,476	1,031,443
Expenditure:					
Charitable activities:	6	20,547	278,553	299,100	162,507
Total expenditure		20,547	278,553	299,100	162,507
Net income/(expenditure) for the year		**174,608**	**-148,232**	**26,376**	**868,936**
Transfers between funds		**-20,226**	**20,226**	**0**	**0**
Net movement in funds		**154,382**	**-128,006**	**26,376**	**868,936**
Reconciliation of funds					
Total funds brought forward		**125,617**	**1,578,130**	**1,703,747**	**834,811**
Total funds carried forward		**279,999**	**1,450,124**	**1,730,123**	**1,703,747**

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

The notes on pages 14 - 19 form part of these financial statements.

Blairgowrie and Rattray Community Football Trust
Balance Sheet as at 31 January 2026

	Note		2026 £		2025 £
Fixed Assets					
Tangible assets	10		1,127,219		1,147,973
			1,127,219		1,147,973
Current Assets					
Debtors		0		0	
Cash at bank and in hand		603,924		556,784	
		603,924		556,784	
Current Liabilities					
Creditors falling due within one year	11	1,020		1,010	
		1,020		1,010	
Net current assets			602,904		555,774
Net assets			**1,730,123**		**1,703,747**
Represented by:-					
Unrestricted funds	12		279,999		125,617
Restricted funds	12		1,450,124		1,578,130
			1,730,123		**1,703,747**

The financial statements were approved and authorised by the Trustees on .....2026 and signed on their behalf by;

.....

Caitlin Mackenzie
Trustee and Chairperson

Notes to the Accounts

1. ACCOUNTING POLICIES

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

(a) Basis of accounting

The accounts have been prepared in accordance with the SCIO's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The SCIO is a Public Benefit Entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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) Donated assets, services and facilities
Donated assets, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

(e) Resources expended
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

- 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.

(f) 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:

3G Pitch & Buildings	4% straight line
Equipment	20% reducing balance

(g) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle an obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Taxation
The charity is a SCIO within the meaning of Paragraph 1 Schedule 6 of the Finance act 2010 in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. LEGAL STATUS OF THE CHARITY
The charity is a registered Scottish Charity Incorporated Organisation (SCIO).

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Donations:				
Grants:				
Gannochy Trust	0	32,500	32,500	232,500
Scottish Football	0	80,336	80,336	543,202
SWF	0	885	885	0
Perth & Kinross	0	15,600	15,600	157,554
Sport Foundation	0	1,000	1,000	1,000
Ardblair	0	0	0	1,000
Lottery Sports Scotland	67,100	0	67,100	0
SFPT Award	20,000	0	20,000	0
Scottish Hydro	4,147	0	4,147	0
Phase 2 Modular	3,600	0	3,600	0
Donations:				
My Hub subscriptions	77,649	0	77,649	62,957
Gift Aid	7,624	0	7,624	7,726
General	2,356	0	2,356	216
	182,476	130,321	312,797	1,006,155

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2026	2026
	£	£	£	£
Pitch hire	9,134	0	9,134	25,288
	9,134	0	9,134	25,288

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2026	2025
	£	£	£	£
General trading receipts	3,545	0	3,545	0
	3,545	0	3,545	0

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted		
	2026	2026	2026	2025
	£	£	£	£
Wages & salaries	0	77,774	77,774	44,404
Team wear & equipment	0	23,066	23,066	13,661
Room hire	0	2,263	2,263	381
Utilities & insurance	0	25,481	25,481	10,894
Referee and pitch hire	0	5,720	5,720	10,073
Courses & coaching	0	10,921	10,921	5,147
Ground maintenance etc	20,000	11,774	31,774	5,188
Repairs & renewals	0	6,248	6,248	0
Team registration fees	0	4,258	4,258	1,889
Admin fees & hospitality	0	722	722	266
Piggy Lane costs	0	0	0	348
Prizegiving	0	150	150	333
Training & first aid	0	1,725	1,725	600
Permits & licences	0	523	523	503
Postage, stationery etc	0	5,841	5,841	723
IT costs	0	3,230	3.230	0
Sundry	0	5,763	5,763	3,456
Governance costs	0	1,000	1,000	1,008
Camp support	0	0	0	4,518
My Hub expenses & publicity	0	1,017	1,017	360
Go Cardless Charges etc	0	3,109	3,109	4,899
Grant repayment	0	0	0	1,188
Support fund	0	0	0	1,275
Depreciation	547	51,981	52,528	51,393
Pitch maintenance & kitchen services	0	16,795	16,795	0
Digital projects	0	7,545	7,545	0
Programmes	0	1,686	1,686	0
Professional fees	0	7,262	7,262	0
Equipment	0	2,699	2,699	0
	20,547	278,553	299,100	162,507

7. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	£
Depreciation	52,528

	2026	2025
	£	£
Salaries & wages	77,774	44,404

8. STAFF COSTS AND EMOLUMENTS (CONTINUED)

The average number of full-time equivalent employees during the year was 4 (2025 - 3).
No employees received emoluments of more than £60,000 (2025 - 0).

9. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

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

10. FIXED ASSET

	Equipment	3G Pitch	Total
	£	£	£
Cost			
As at 1 February 2025	6,926	1,267,748	1,274,674
Additions	0	31,774	31,774
As at 31 January 2026	**6,926**	**1,299,522**	**1,306,448**
Depreciation			
As at 1 February 2025	4,192	122,509	126,701
Charge for the year	547	51,981	52,528
As at 31 January 2026	**4,739**	**174,490**	**179,229**
Net book value			
As at 31 January 2026	2,187	1,125,032	1,127,219
As at 31 January 2025	2,734	1,145,239	1,147,973

11. CREDITORS

	2026	2025
	£	£
Accruals	1,020	1,010
	1,020	1,010

12. MOVEMENT IN FUNDS

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted:					
General Fund	47,974	98,921	547	-20,226	126,122
Pitch Hire	33,150	9,134	0	0	42,284
Fundraising	398	0	0	0	398
Lottery	44,095	67,100	0	0	111,195
SFPT Award	0	20,000	20,000	0	0
Restricted:					
3G Pitch	1,392,065	0	51,981	0	1,340,084
General	20,000	0	0	0	20,000
Perth and Kinross Council	70,577	15,600	79,681	-6,496	0
Scottish Football Association	16,992	80,336	82,506	26,722	41,544
Pitch Hire	17,496	0	0	0	17,496
SWF	0	885	885	0	0
Sport Foundation	1,000	1,000	1,000	0	1,000
Northwood Grant	30,000	0	0	0	30,000
Gannochy Trust	30,000	32,500	62,500	0	0
	1,703,747	325,476	299,100	0	1,730,123

13. ANALYSIS OF CHARITABLE FUNDS

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	2,187	1,125,032	1,127,219
Cash at bank and in hand	278,832	325,092	603,924
Other net assets	0	0	0
Current liabilities	-1,020	0	-1,020
	279,999	1,450,124	1,730,123