APPENDIX 1

OSCR
Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	Walls & District Agricultural Society
Other names charity is known by	
Registered charity number	SC 009931
Charity's principal address	Freefield, Browland
	Bridge of Walls
	Shetland
	Postcode ZE2 9NR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ian Thomson	President		
2	Catherine Robertson	Secretary		
3	Michelle Henry	Treasurer		
4	Emma Johnson	Vice Secretary		
5	Murray Peterson	Vice President		
6	George Jamieson	Vice President		
7	John Nichols	Vice President		
8	Mark Henry			
9	Leonard Wishart			
10	Kevin Hay			
11	Lewis Fraser			
12	John Robert Thomson			
13	Pearl Young			
14	Janet Ditchburn			
15	Alma Duncan			
16	Marissa Henry			
17	Niah Henry			
18	Willum Abernethy			
19	Ewen Johnston			
20				

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	It was another great show this year, although the footfall was lower than the previous year, mainly due to the weather at the start of the day, so in turn as resulted in less income than 2023. As it was last year, our expenses have been up again. The entertainment licence has changed which in turn caused a big increase in cost compared to previous years. Other expenses we have incurred this year, not all due to the running of the show, but are in fact due to the initial start of building another shed for the show.

Financial review

Brief statement of the charity's policy on reserves	As the previous year, we have made a loss again, but due to our reserves we have managed to maintain from the previous years as well as fundraising it has helped to keep our fund bouyent.
Details of any deficit	The main reason for a deficit this year, as stated above, was due to less footfall on the show day as well as the initial costs in applying to build a new shed for the Show.
Donated facilities and services (if any)	

APPENDIX 2

Enter charity name below

Enter SC No. below

SC009931

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	01	2024	to	31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	485				485	
Legacies					-	
Grants					-	
Receipts from fundraising activities	2,841				2,841	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	720				720	
Gross receipts from other charitable activities	15,572				15,572	
					-	
A1 Sub total	19,618	-	-	-	19,618	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,618	-	-	-	19,618	-
A3 Payments						
Expenses for fundraising activities	638				638	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,001				22,001	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
New Shed Buld Costs	4,711				4,711	
A3 Sub total	27,350	-	-	-	27,350	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	27,350	-	-	-	27,350	-
Net receipts / (payments)	(7,732)	-	-	-	(7,732)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,732)	-	-	-	(7,732)	-

Section B Statement of balances

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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	42,699				42,699	
	Surplus / (deficit) shown on receipts and payments account	(7,732)				(7,732)	
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	34,967	-	-	-	34,967	-

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	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 £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature*	Print Name	Date of approval
	Michelle Henry	
	Catherine Peterson	

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Donations	485				485	
					-	
					-	
					-	
Total	485	-	-	-	485	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Entry Fees	894				894	
Trade Stands	1,130				1,130	
Show Day	13,548				13,548	
					-	
					-	
					-	
					-	
					-	
Total	15,572	-	-	-	15,572	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Show Expenses	8,778				8,778	
New Build Initial Costs	4,711				4,711	
Misc Expenses	2,280				2,280	
Repairs	1,499				1,499	
Advertising & Licenses	2,562				2,562	
Utilities	5,582				5,582	
Fundraising Costs	638				638	
Insurance Costs	1,300				1,300	
					-	
					-	
					-	
Total	27,350	-	-	-	27,350	-
	reference error	-	-	-	reference error	-

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Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The funds will be used to continue the Walls Show as well as the upkeep of the show field and show shed.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name WALLS & DISTRICT AGRICULTURAL SOCIETY
Registered charity number	SC 009931
On the accounts of the charity for the period	Period start date: Day 01, Month 01, Year 2024 **to** Period end date: Day 31, Month 12, Year 2024
Set out on pages	(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 [other than that disclosed on the attached page*] 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:**	H Fleck — **Date:** 24/8/2025
Name:	HELEN FLECK
Relevant professional qualification(s) or body (if any):	
Address:	VALHJARTA HESTAFORD BRIDGE OF WALLS SHETLAND ZE2 9NR.

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

Opening Blance as at 1 January 2024	**42699.86**	

Income

Donations	375.00		
Entries	894.10		
Show Day Earnings	7057.00		*(Gate Entries & Trade Stand Monies)*
Prize Money Donations	110.00		
Caravan Storage	450.00		
Show Dance	1760.00		
BBQ	2561.00		
Bar	1837.60		
Fundraising	3125.60		
Show Field Hire	270.00		
Show Day Income 2023	75.00		*(Trade money due from 2023)*
Unused Prize Monies	1103.00		
		19618.30	

Expenditure

Utilities	5632.45		
Food & Drink Supplies	789.95		
Misc Show Expenses	6206.66		*(includes expenses from 2023)*
Insurance	1300.13		
Engraver	745.20		*(invoice from 2023)*
Licences	1047.24		*(This includes fee for updating Constitution)*
Advertising	399.63		
Stationery	139.61		
Float / Prize Money	2100.00		
Rosettes	555.31		
New Shed Build	4769.30		
Honararium	1250.00		
Cleaning /Maintenance	1602.01		
Princess Dresses	100.00		
Fundraising Expenses	712.73		
		27350.22	

Balance	34967.94
Plus unrepresented cheques	
Closing Balance as at 31 Dec 24	**34967.94**

o/B 42699.86
(7731.92)
c/B 34967.94