

Shetland Cattle Herd Book Society
Year Ended 31st December 2025
Receipts and Payment Account

	2025	2024
	£	£
RECEIPTS		
Donations	165.50	146.24
Registrations and members	8,809.00	8,442.26
Sales	610.00	1,053.00
Bank interest	216.11	323.94
Other	40.00	100.00
Total income	<u>9,840.61</u>	<u>10,065.44</u>
PAYMENTS		
Books, stationery, advertising and subscriptions	450.60	915.10
Herd book	1,184.02	2,098.80
Semen store	591.66	573.96
Donations	-	-
Entertainment	200.00	560.00
Website development and expenses	176.40	1,670.49
Goods for resale	-	557.60
Finance and administration expenses	6,138.72	6,788.43
Accountancy fees	804.00	1,236.00
Bank charges	42.50	-
Total expenditure	<u>9,587.90</u>	<u>14,400.38</u>
Surplus/(Deficit) for the year	<u><u>252.71</u></u>	<u><u>(4,334.94)</u></u>

	£
Opening Bank Balance	24,621.43
Surplus for year	<u>252.71</u>
Closing Bank Balance	<u><u>24,874.14</u></u>
Represented by:	
Bank Account - Royal Bank of Scotland	20,291.09
Bank Account - Bank of Scotland	<u>4,583.05</u>
	<u><u>24,874.14</u></u>

J Eunson
Mr J Eunson

Date: 01/05/2026

Without conducting an audit, we have prepared the income and expenditure account from the books, records and information provided by the society treasurer.

13/05/2026 *The A9 Partnership Limited*
THE A9 PARTNERSHIP LIMITED
Chartered Accountants