

Angus Agricultural Association

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR TO 30TH SEPTEMBER 2025

Charity No: SC 004879

Reference and Administrative Information

Charity Name: Angus Agricultural Association

Charity Registration Number: SC 004879

Contact Address: 59B High Street
Edzell
Angus
DD9 7TA

Trustees

Allan Alston, Agnes Aitken, Karin Brodin, Elaine Brown, Kevin Brown , Ashleigh Forfar, Louise Greenhill
Laura Guthrie, Scott Keith, Andrew Lawson Jnr., Ashleigh Mackintosh, Sarah Mather, Pauline Maxwell,
Roddy Maxwell, Kay Robertson, Catherine Sim, Mark Simpson , Nici Smith , Tom Strang

Principal Office-bearers

Chairman	Agnes Aitken
Vice Chairman	----
Secretary and Treasurer:	Arlene Alston

Independent Examiner

R B Cessford CA

Whanland Farnell Brechin Angus DD9 6UF

Bankers

Royal Bank of Scotland,
Brothock Bridge
Arbroath

Trustees' Annual Report
Year ended 30th September 2025
Structure, Governance and Management

Governing Document

The Association is administered in accordance with the Terms of its Constitution & Rules

Recruitment and Appointment of Trustees

Committee Members of the Association are the Charity Trustees. The Committee Members are chosen from the Association Members who are considered to have the appropriate gifts and skills. The Chairman who is a member of the Association is elected by the Committee from amongst the Members of the Committee.

Organisational Structure

Angus Agricultural Association operates under the terms of its Constitution and Rules. The Committee is due to meet on the first Tuesday of each month of the year is responsible for all affairs within the Association.

Objectives and Activities

The Association is established for the following charitable purposes as defined under Section 7(2) of the Charities and Trustee Investment (Scotland) Act 2005 :-

- 7(2) (b) The advancement of education
- 7(2) (f) The advancement of citizenship and community development
- 7(2) (g) The advancement of the arts, heritage, culture or science
- 7(2) (o) The advancement of animal welfare
- 7(2) (m) The advancement of environmental protection or improvement

And in furtherance thereof:-

- a) Through the organisation of an annual show, to provide a platform for the public to come and be educated and to learn at firsthand about the methods of land management and animal husbandry through, for example crop competitions, animal showing classes, demonstrations and the various displays which are accessible to the public at the show
- b) To provide and increase awareness for the children of the community(via competitions and activities) which will ultimately broaden their understanding of the natural environment and its integration with farming and food production as a whole. To further promote art and culture through children`s competitions such as baking and creative art
- c) To promote excellence in a wide range of agricultural based activities e.g. sheep shearing and the production of quality livestock which are only achievable through high standards of crop husbandry and animal welfare
- d) To consider all reasonable requests for Sponsorship or Patronage associated with the furtherance of agricultural culture and heritage, and the development of agricultural skills within the UK and overseas

- e) The promotion of good animal husbandry through the organisation of livestock classes which are on public exhibition and which are further judged at the Show. The animals on show are from local farms and in prime condition and will include most types of farm animals (cattle, sheep, goats, horses) as well as gun dogs and working collies. Demonstrations of good husbandry will also include, for e.g. sheep shearing and horse shoeing
- f) To promote and develop the protection, conservation and improvement of the physical and natural environment and to further promote companies whose activities may further this and all other objectives here stated
- g) To establish and/or support any other charitable purpose falling within the Association's objectives, and to take such steps as may be deemed appropriate for the purpose of raising funds for the Association's activities
- h) To continue with and other activities deemed to further any of the above listed objectives

Achievements and Performance

The Association's annual show –“ The Angus Show” was held at the Brechin site ..

Financial Review

The Association made a profit of £9943

Payments were made to the Secretary/ Treasurer - Arlene Alston , who received a total of £ 8400 in respect of all aspects of her service provision . and to a Trustee – Scott Keith £ 5535 in respect of his work setting up and dismantling the show infrastructure

Reserves Policy

At the year end the Association had a balance of unrestricted funds amounting to £79131 these funds are sufficient to.

1. provide the working capital required to stage the annual Angus Show
2. provide the Committee Members with the confidence that should, as has happened in the past, the Annual Show be overcome by events out with the control of the Committee, and little or no income be generated by the Show, there are sufficient funds to pay the creditors of the Association, without recourse to the personal assets of the Members of the Committee

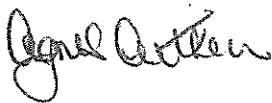
The Association also held £250 of restricted funds which have been provided for the purposes of the Late Archibald A Whyte's Prize Fund

Trustees' Annual Report (cont)
Year ended 30th September 2025

Statement of Trustees' Responsibilities

The Members of the Committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Association during the financial year. The Members of the Committee are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Association at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Association and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Agnes Aitken

Chairman

Date 13th January 2026

Independent Examiner's Report to the Trustees of the Angus Agricultural Association

I report on the accounts of the charity for the year ended 30th September 2025 which are set out on pages 7 to 11

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) Act 2005 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.

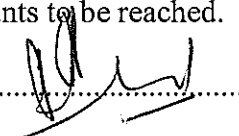
Basis of independent examiner's statement

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 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.

Name:  R B Cessford CA

Address: Whanland Farnell Brechin Angus

Date: 13th January 2026

Angus Agricultural Association
Receipts and Payments Account
Year ended 30th September 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note					
Legacies						
Activities for Generating Funds		98236			98236	79924
Bank & Deposit interest		811			811	1021
Investment income						
		99047			99047	80945
Rental of premises						
Sale of assets						
Sale of investments						
Visit Scotland Grant		-			-	-
Other Receipts						
<u>Total Receipts</u>		99047			99047	80945
<u>Payments</u>	3					
Costs of generating funds		87638			87638	79508
Charitable activities		1466			1466	1090
Governance costs		-			-	-
Other payments						
Purchase of Assets		-			-	950
<u>Total Payments</u>		89104			89104	81548
Excess of income over payments for the year before transfers		9943			9943	(603)
Transfers						
Excess of Receipts over Payments for the year		9943			9943	(603)

Angus Agricultural Association

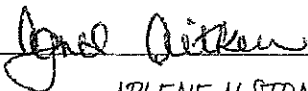
Statement of Balances

At 30th September 2025

	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Notes	£	£	£	£	£
<u>Bank & Deposit Balances</u>	69128	150		69438	70061
Bank & deposit balances brought forward					
<u>Capital Expenditure</u>					
Movement in year:					
Excess of Receipts over Payments for the year	9943			9943	(603)
Bank & deposit balances carried forward	<u>79131</u>	<u>150</u>		<u>79381</u>	<u>69438</u>
<u>Investments at market value</u>					
(Cost & market)					
<u>Assets</u>					
Gift Aid Receivable					
<u>Liabilities</u>					
Cost of repair not yet billed					

The accounts were approved by the Committee on 15th January 2026

For and on behalf of the Committee of Management of the Angus Agricultural Association


ARLENE ALSTON

Chairman

Secretary/Treasurer

Arlene Alston

Angus Agricultural Association

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.
 No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movements in Funds

	At 1 October			As 30 Sept	At 30 Sept
	2024	Receipts	Payments	2025	2024
	£	£	£	£	£
Unrestricted funds					
Operational Funds	69188	99047	89104	79131	69188
	69188	99047	89104	79131	69188
Restricted funds					
Late Archibald A Whyte's Prize Fund	250			250	250
	250			250	250
Endowment funds					
Total funds	69438	99047	89104	79381	69438

Purposes of Restricted Funds

Prize Fund Capital

3 Analysis of Payments	2025			2025	2024
Costs of generating funds	87638			87638	79508
Consists of					
Payments to local voluntary organisations (as per Charitable activities)				/	/
Prize money (and related costs –rosettes etc) awarded to competitors	12597			12597	11361
Direct costs of operating Show	54226			54226	50981
Bank charges	761			761	25
Administration expenses	8400			8400	8400
Insurance	3143			3143	2790
Printing stationery postage & telephone	3656			3656	3510
Affiliation fees licences etc	3895			3895	1966
Committee expenses	960			960	475
	<u>87638</u>	<u></u>	<u></u>	<u>87638</u>	<u>79508</u>
Charitable activities					
Payments to local voluntary organisations assisting at show	1466			1466	1090
	<u>1466</u>	<u></u>	<u></u>	<u>1466</u>	<u>1090</u>
Governance costs					
Independent examiner's fees	/			/	/
Other payments					
Purchase of assets	-			-	1200
Purchase of investments	<u>89104</u>	<u></u>	<u></u>	<u>89104</u>	<u>81798</u>

4. The Secretary/ Treasurer received a total of £8400 in respect of all aspects of the service provision to the Association. This includes office facilities

	2025	2024
	£	£
5. Collections for Third Parties		
	<u></u>	<u></u>
	<u></u>	<u></u>