

Bathgate & District JAC Young Farmers Club

FINANCIAL STATEMENTS

31/12/2025

CHARITY NUMBER SCO21908

Bathgate & District JAC Young Farmers Club

FINANCIAL ACCOUNTS

YEAR ENDED 31/12/2025

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Bathgate & District JAC Young Farmers Club

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31/12/2025

CHARITY NUMBER: SCO21908

ADDRESS: /o Scottish Association of Young Farmers Clubs, Young Farmers Centre, Ingliston

TRUSTEES:

Chairman: Murray Fleming

Treasurer: Craig Waugh

Secretary: Joanne Cook

All committee members were appointed at the AGM on 04.03.25

- Honorary President: Kathryn Russell
- Vice Honorary President: John Paton
- Club Leader: Alan Lindsay
- Deputy Club Leader: Nicola Waugh
- Chairman: Murray Fleming
- Vice Chairman: Craig Waugh
- Secretary: Joanne Cook
- Assistant Secretary: Caroline Cook
- Treasurer: Craig Waugh
- Assistant Treasurer: Alastair McNee
- Ladies Sports Convenor: Amy McIntyre
- Gents Sports Convenor: James Meikle

Ladies Committee

- Kaitlyn Haddow
- Mererid Hopwood
- Sarah Meikle
- Jane Lindsay
- Sophie McCarlie
- Kirsty Pettigrew

Gents Committee

- Ben Miller
- Kyle McLaren
- Alexander Cook
- Robert Paton
- Cameron McLaren

INDEPENDENT EXAMINER: Amy Henderson

BANKERS: Royal Bank of Scotland

Bathgate & District JAC Young Farmers Club

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31/12/2025

Governing Document

The Bathgate & District JAC Young Farmers Club is an unincorporated charity. As governed by our constitution, the club provides activities, which further personal development, cultural education and training of young people to make rural life more attractive to the young members of the community.

Charitable Purposes

The objects of the Club are:

To advance the education and training of young people at large in rural issues, agriculture, homecrafts and related subject

To advance the development of active citizens through development off individuals' involvement within their local community and leadership of their Young Farmer Group.

In the interests of social welfare of young people in rural Scotland provide and promote the provision of activities for recreation and other leisure time occupations which will improve their conditions of life and will assist in the development of their spiritual and mental capacities and self-reliance and individual responsibility

Trustee Recruitment and Appointment

The management committee, which normally meets 8-10 times per year are the charity's trustees. Membership of the management committee is open to all members of Bathgate Young Farmers Club.

Trustees are elected at the annual general meeting which is held in March.

Summary of the main activities in relation to these objects

To advance education and training in young people the club took part in handicraft competitions which saw members learning new skills such as sewing, flower arrangement and cake decoration. This also allowed interaction with past members which helped to improve the communication skills of members.

Cattle dressing allows members to learn and practice a valuable skill in agriculture. Practices started with a demonstration from a past member, followed by two practices per week before the competitions. This was also in collaboration with other district clubs.

New members night where we ask new future members along to make new friends and encourage them into the club.

Concert allows cast members to step out their comfort zone and try something completely different, whether it be singing, dancing, or acting. This allows members to advance their confidence in speaking to others in front of an audience or large crowd of people.

Achievements and performance

Please see the notes on page 10 titled 'Bathgate & District JAC Activities 2025/2026' for full activity list.

In the forthcoming year the Management Committee are planning to promote the club more in the local community and try to attract new members to join.

The clubs Management Committee are appointed by the members at our annual general meeting, which is held in March each year. The Chairman elected was Murray Fleming, Secretary – Joanne Cook and Treasurer – Craig Waugh.

Financial Review

Require details of the charity's reserve policy – level of reserves held, why they are held. If the charity is not holding the reserves that are set out within their reserves policy the steps they are taking to remedy this should be included here.

If the charity has returned a deficit for the year then details of why the deficit has arisen and steps being taken to redress this should be included here.

The club is affiliated to the Scottish Association of Young Farmers Clubs, contactable through:

SAYFC

Young Farmers Centre

Ingliston

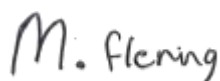
Edinburgh

EH28 8NE

The accounts for the year are attached, and form part of this report.

This report was approved by the Management Committee on 04/03/26

Signed on behalf of the Management Committee



Murray Fleming Chairman

Date: 04/03/26



Craig Waugh Treasurer

Date: 04/03/26

Bathgate & District JAC Young Farmers Club

YEAR ENDED 31/12/25

Independent Examiner's Report to the Management Committee on the unaudited financial Statements of the Bathgate & District JAC Young Farmers Club.

I report on the financial statements of the Charity for the year ended 31/12/2025 set out on Pages 6 to 9.

Respective responsibilities of the management committee 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's management committee 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 explanation 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.

I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the financial statements of the Charity were in accordance with the accounting records.

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.

Signature: *Amy Henderson*

Qualification: ACMA

Date: 03/03/2026

Bathgate & District JAC					
Statement of Balances as at 31st December 2025					
		Dec-25	Dec-24		2025 Adj's
Fixed Assets					
Fixture & Fittings		268.60	358.13		
Current Assets					
Stock		0.00	0.00		
Debtors			398.21		
Accrued Income		19.87	27.16		Accrued income for Premium account interest
Prepayments			121.50		
Current Account		13,099.59	21,511.30		
Premium Account		21,585.67	21,322.43		
		34,973.73	43,738.73		
Current Liabilities					
Accruals			5,862.00		
Creditors			150.00		
Bad Debt Provision		0.00	0.00		
Deferred Income		960.00	1,440.00		Concert 2026 prepaid £30 (tickets) + £930 (A
		34,013.73	36,286.73		
Represented by balance at beginning		36,286.73	35,955.19		
Surplus/deficit for year		-2,273.00	331.54		
		34,013.73	36,286.73		
		- 0.00	0.00		
Approved by the Club Committee on.....					
Signed on behalf of the Club Committee by.....					
REPORT OF THE INDEPENDENT EXAMINER					
I have examined the Income and Expenditure account and the statement of balances of Bathgate and District Junior Agricultural Club which have been prepared on the basis of the accounting policy below and confirm that these have been properly prepared from the properly kept records and that they are in agreement with them.					
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 8 of the 2006 Accounts Regulation 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.....Mrs A M Henderson ACMA					
Date.....					
ACCOUNTING POLICY					
The accounts have been prepared on an accruals basis instead of a cash basis.					
RECOMMENDATIONS					
1) Ensure members pay prior to activities for pre paid events.					
2) Budget your 2026 events with a focus on covering anticipated higher costs.					
3) Full description required for bank transfers from members - Name & Event					
4) Bank cash takings from events as soon as possible post the event.					
5) Limit risk to treasurer/club by implementing the use of night safes.					
6) Implement a policy of who has control of the online banking facility and build in limits.					

Approved by the Club Committee on: 04/03/2026

Signed on behalf of the Club Committee by: Craig Waugh



Chairman

Notes to the accounts

Nature and purpose of funds held

This should detail the kind of funds held and purpose –so if restricted broadly what restricted funds are for.

Grants

This should detail number and amount of grants paid. Type of activity supported and whether grants to individuals or institutions – likely to be not applicable for Young Farmers.

Trustee remuneration

Must consider if trustees or persons connected to trustees remunerated:

If yes – details of amount paid and authority under which paid

If no – no trustee received remuneration in the year

Must consider if expenses were paid to trustees:

If yes – give aggregate amount and detail number of trustees paid

If no – no trustee received expenses during the year

Also detail the nature of any transactions between charity trustees and persons connected with a Trustee, the nature of the relationship, the transaction amount and any outstanding balances at the end of the financial year of the charity.

List of attended club (Bathgate JAC), district, regional and national events

March 2025 - March 2026

04/03/25 - Bathgate AGM

12/03/25 - L&P Club of the year competition & AGM, Newbridge Bowling Club

14/03/25 - L&P Calf Rally, UA Stirling

20/03/25 - East AGM

25/04/25 - Bathgate Netball & Football Tournament, Forth Sports Centre

27/4/25 - Bathgate New members night, Livingston Rugby Club

28/04/25 - L&P County Cooks, Penicuk High School

03/06/25 - L&P Hockey Tournament, held on behalf on Bathgate JAC at Deans High School

19-22/06/25 - Royal Highland Show

03/07/25 - Bathgate Mock Auction

05/07/27 - East Region Rally, Newhouse of Glams Forfar

29/07/25 - Bathgate Field Night, Woodbank Westfield

05/08/25 - Bathgate Car Treasure Hunt

10/08/25 - Bathgate Club Day Away, Auchengibbet Farm and Loch Ken Dumfries

05/09/25 Bathgate Stock Judging, Gilmeadowland Farm Linlithgow

14/09/25 - East Beef Cattle Dressing

16-22/09/25 - Bathgate Chairman's Challenge fundraiser, West Highland Way

27/09/25 - L&P Ride Out, Mount Lothian Farm

03/10/25 - Bathgate Quiz Night, Livingston Rugby Club

07/10/25 - Bathgate Whist Drive, Breich Church

10/10/25 - L&P 80th Anniversary Dinner Dance, Inchyra Grangemouth

17/10/25 - East Stock Judging, New Droverhall Dunfermline

17/10/25 - Young Farmer of the Year Final, Ben Miller

19/10/25 - Bathgate Concert Practices Commenced, Scout Hall Bathgate

19/10/25 - National Beef Cattle Dressing, Melrose

04/11/25 - L&P Root & Grain and Games Night, Livingston Rugby Club

14/11/25 - Bathgate Dinner Dance, Hilcroft Bathgate
24/11/25 - L&P Mixed meeting with Edinburgh, Newbridge
27/11/25 - L&P Member of the Year & Quiz, Newbridge
18/01/26 - East Sports, Glenrothes
29-31/01/26 - Bathgate Annual Concert, Armadale
07/02/26 - Bathgate Coffee Morning
21/02/26 - East Cabaret, Perth
03/03/26 - Bathgate AGM