

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts						v2
Charity name <i>Bower Young Farmers Club</i>						
Registered charity number SC						
On the accounts of the charity for the period						
Period start date		Period end date				
Day	Month	Year	to	Day	Month	Year
(remember to include the page numbers of additional sheets)						

Set out on pages

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 [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:	Date:
Name: <i>Robert John Gordon</i>	<i>01/03/26</i>
Relevant professional qualification(s) or body (if any): <i>RETIRED CHARTERED</i>	
Address: <i>CAIRNS LOCUMES</i>	
<i>BRUAN</i>	
<i>WILBISTAL</i>	
<i>LYBISTAL KIL2 6AA</i>	

*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.

Date	Income Details	£	Pay-In Ref	Date	Expenditure Details	£	Cheque Number
13/02/25	Balance Carried Forward	£8,565.33		2025			
February 14th - March 13th	Membership x 11	£53.56	DD	February	Exchange Bus	£770.00	10492
	County Ball x 12	£520.00	FPI		SAYFC Invoice S1 -17174	£225.00	
10500	Xmas Dinner x 1	£29.99	FPI		SAYFC Invoice Is-17280	£105.00	
March 14th - April 16th	Winter Stock/Judging	£7,507.15	DEP	March	SAYFC Affiliation Fees	£5227.00	10501
	Greenland Malins	£378.00			William Ronaldson Reimbursement	£665.00	10503
	Membership x 13	£67.74	DD	April	SAYFC Invoice INV -0256	£230.00	10504
April 16th - May 16th	Membership x 12	£62.32	DD		SAYFC Invoice INV -0256	£230.00	10504
	J&M/HB/Hrims Thruster 24 Pit	£200.00	FPI		Callness District YF County Ball 2025	£2400.00	10502
	Rally Raffle Ticket Income x 28	£185.00	FPI		Donation to Scottish Charly Air Ambulance	£1323.00	10505
May 16th - June 16th	GOW Groundwork Book Advert	£100.00	FPI	May			
	Messrs A H Mackay	£100.00	FPI		Deposit for 80th Dance Band	£200.00	10506
	R Henderson Book Advert	£100.00	FPI		SAYFC Rally Raffles	£590.00	10507
	WM Ronaldson Book Advert	£100.00	FPI				
	Rally Raffle Income x 6	£75.00	FPI				
June 16th - July 16th	Caith Live Breeder Book Advert	£100.00	FPI	June			
	Christine Campbell Lucky Square	£10.00	FPI				
	LD Swanson Lucky Square	£2.00	FPI				
	Membership x 11	£57.15	DD				
	Pit Covering Donations x 2	£330.00	FPI				
	Allants of Gillock Book Advert	£100.00	FPI				
	Royal British Legion Donation	£100.00	DEP (9999001)				
	Oling Pit Covering (24)	£360.00	DEP (9999002)				
	Greenvale Pit Covering	£200.00	DEP (9999003)				
July 16th - August 15th	Donation From Camps Bar	£250.00	DEP (9999004)	July	None		
	Membership x 10	£51.73	FPI				
	80th Tickets x 8	£465.00	FPI				
	Pit Covering Donations x 2	£563.00	FPI				
	Latheron Show Donation	£250.00	FPI				
	Barrogl Pit Covering	£175.00	DEP (9999005)				
	Benji Murray Pit Covering	£200.00	DEP (9999006)				
	Biglins Pit Covering	£200.00	DEP (9999007)				
	80th Stock/Judging Fundraiser	£1,330.00	DEP (9999008)				
	Canisbay Show Stand	£325.00	DEP (9999009)				
August 15th - September 16th	Membership x 12	£62.57	DD	August	Puldagon 80th Stock Judging food	£532.00	10508
	80th Tickets x 6	£360.00	FPI		Feame McCarthy Reimbursement	£72.00	10510
	County Ball x 1	£30.00	FPI		SAYFC Invoice INV -0431	£105.00	10509
	Groundwork UK Tesco Token Win	£1,125.00	BGC				
	Simpson Oil Donation	£250.00	FPI				
	West Murkle Pit Covering	£160.00	DEP (9999010)				
	Car Treasure Hunt Fundraiser	£80.00	DEP (9999011)				
	Gala Winnings	£150.00	DEP (9999012)				

Month	Account	Amount	Account	Amount	Month	Account	Amount	Account	Amount
September 16th - October 16th	Membership x 9	£46.81	FPI	£430.00	September	Feame McCarthy Reimbursement	£899.98		10511
	Pit Covering Donations x 1		FPI			Dance Refunds x 5	£390.00		10512
									10515
									10516
October 16th - November 14th	Membership x 8	£41.39	DD		October	Dance Refunds x 4	£315.00		10514
									10518
									10513
	Xmas Dinner x 3	£88.50	FPI						10523
	Roup Payments x 3	£370.00	FPI						10520
	Cash from Roup	£703.45	DEP (9999013)			Feame McCarthy Reimbursement	£1,200		10525
						BBQ rolls Puldagon	£72.00		10490
						Adelle Swanson Reimbursement	£130.18		10526
November 14th - December 16th	Membership x 9	£47.06	DD		November	Puldagon Xmas Night Out	£796.50		10527
	Xmas Dinner x 15	£443.00	FPI			Dance Refund x 1	£45.00		10519
						Highland Council -Dance venue deposit	£100.00	DEB	10528
	Membership x 8	£41.64	DD		December	SAYFC Invoice INV-0502	£120.00		10529
	Dixonfield Pit Covering	£200.00	DEP (9999014)			Service Charge Ref: 473814614	£7.19	PAY	10530
	New 80th dance tickets x 10	£879.50	FPI			Floal for Charity Stock Judging	£650.00	PAY	10531
	Xmas Dinner x 1	£29.50	FPI		January	Adelle Swanson Reimbursement	£118.50		10533
	Membership x 10	£51.98	DD			Adelle Swanson Reimbursement	£138.62		10530
	County Ball 2026 x 32	£1280.00	FPI			D & M Frasers (drink for charity stock judging)	£993.66		10531
	New 80th Dance Tickets x 49	£2,205.00	FPI			Dance Refund x 1	£45.00		10521
	Xmas Dinner x 2	£59.00	FPI			Service Charge Ref:476262967	£5.37	PAY	10533
	Glass + Book Sales x 4	£91.00	FPI			Floal for 80th Dinner dance	£400	PAY	10533
	Donations for 80th dance x 2	£220.00	FPI			Adelle Swanson Reimbursement	£204.50		10533
	Cash From Matter of Opinion Night	£165.00	DEP (9999015)						
	Digger Hire money from few years ago	£160.00	DEP (9999017)						
	Gala money	£150.00	DEP (9999018)						
	Admission from Charity Stockjudging	£1,590.00	DEP (9999019)						
	Bar at Charity Stockjudging	£2,674.00	DEP (9999020)						
	Raffle at Charity Stockjudging	£893.00	DEP (9999021)						
	Glass sales at matter of opinion night	£60.00	DEP (9999016)						
	Floal money from charity stockjudging	£650.00	DEP (9999022)						
	Cash for Tickets	£120.00	DEP (9999023)						
	Donation from Mr D A Manson	£200.00	DEP (9999024)						
	Iona Campbell 80th Ticket	£45.00	DEP (9999025)						
Total Income -		£33,749.64							
Total Expenditure -		£19,065.50							
Surplus/ Deficit for Year -		£14,684.14							

Opening Bank Balance -

13/02/25. £8,565.33

16/02/26. £23,249.47

Bower Young Farmers
Treasurer 8025/2026
F. McCarthy.
FEARNE McCarthy