REGISTERED CHARITY NUMBER: SC021892

Trustees' Report and Unaudited Financial Statements for the Year Ended 1 March 2026 for Carluke & District Young Farmers Club

Gordon Ferguson & Co Ltd
76 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

Carluke & District Young Farmers Club

Trustees' Report
for the Year Ended 1 March 2026

The trustees present their report with the financial statements of the charity for the year ended 1 March 2026. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The trustees have pleasure in presenting their report and the audited financial statements of the charity for the year ended 1 March 2025.

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

· select suitable accounting policies and then apply them consistently;
· observe the methods and principles in the Charities SORP;
· make judgements and estimates that are reasonable and prudent;
· state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
· prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC021892

Principal address
Young Farmers Centre
Ingliston
Edinburgh
EH28 8NE

Trustees

The trustees and the members of the Management Committee during the year are listed hereafter. All the members were elected at the Annual General Meeting held on Tuesday 11th March 2025, and held office throughout the year:

James Peat- President
Nathan Parlett- Chair
Kirstie Young- Vice Chair
Laura Douglas- Secretary
Hazel Parlett - Assistant Secretary
Jo-ann Taylor - Treasurer
Thomas Young - Assistant Treasurer
Robbie Gray - Ex-Officio
Rachel Taylor - Ex-Officio
Eve Sneddon - Committee
William Currie - Sports Convenor
Sarah Paterson - Committee
Lindsey Haggart - Committee
John Goulding - Committee
Katie Goulding - Committee
Pamela Brodie - Concert Secretary
Karen Millar - Sports Convenor
Heather Currie - Committee
Amy Douglas - Committee
Jack Young - Club Leader
Mhairi Hall - Club Leader

Carluke & District Young Farmers Club

Trustees' Report
for the Year Ended 1 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Lynne McTaggart
Institute of Chartered Accountants of Scotland
Gordon Ferguson & Co Ltd
76 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Carluke & District Young Farmers Club is an unincorporated charity. The Charity exists to provide a greater interest and efficiency in agriculture and to make rural life more attractive to younger members of the community by providing social amenities and means of healthy recreation. The constitution was adopted at a meeting held on 31 May 1993. The club was approved by the Inland Revenue as a charity for the purposes of section 505 ICTA 1998 on 25 October 1993. It is recognised as a Scottish charity, number SCO21892.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting of the club by the members. Trustees must comply with the fit and proper requirements before being accepted as a trustee. The members also appoint members to committees at the AGM.

Risk management

The trustees recognise the need to safeguard the club's assets and to this end have a policy of only investing in risk free deposit accounts with UK banks.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This was another successful and busy year for Carluke Young Farmers, with a promising influx of new members, particularly juniors. The club hosted events throughout the year including; sporting events, tug of war, new member nights, car treasure hunts and many more. We held another great UV paint party dance, dinner dance and Christmas dance this year - we hope this continues to be such a big success in future years. It was fantastic to see a great range of social events in the club calendar.

We had selected The Haven as our charity to support this year. We held a charity mud run, quiz night and coffee morning all in aid of our chosen charity - The Haven. All of these events were very well supported.

We were welcomed back to Lanark Memorial Concert Hall for our annual variety concert which was a great hit with just under 50 members taking to the stage. The club continues with an excellent rate of attendance at Lanarkshire, West and National events - a big thanks must go to all our members for their support and engagement throughout the year
The number of Affiliated Members for 2024/25 was as follows:-

Membership	2024/25	2024/25
Senior	45	35
New senior	0	3
Junior	16	23
New junior	10	8
Total	71	69

FUTURE DEVELOPMENTS

The club shall continue to organise activities which meet the objectives of the club. We shall continue to use social media and the SAYFC website as means of promoting our club, acknowledging achievements, keeping in touch with members past and present, and recruiting new members.

Utilising the club social media pages to publicise our photos and results from events is a great way to show what Carluke Young Farmers is all about. It continues to be an excellent asset in terms of attracting and encouraging any potential new members.

In the forthcoming year, we shall aim to continue our successful recruitment drive, focusing on ensuring that we are offering all our members activities that they enjoy, and we will continue to add any new events which have good support to the current syllabus. We will also continue to try and work within the local community where possible to allow us to promote the benefits of Young Farmers and rural life to youngsters. We hope that by maintaining a busy syllabus that supports our aims and the members' interests keeping it fresh and the club can continue to go from strength to strength.

Approved by order of the board of trustees on 10 March 2026 and signed on its behalf by:

Jo-ann Taylor

Trustee

Statement of Financial Activities
for the Year Ended 1 March 2026

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 1.3.26 Total funds £	Period 2.4.24 to 1.3.25 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		33,080	12,027	45,107	51,385
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		19,496	12,534	32,030	27,001
Fundraising trading: cost of goods sold and other costs		16,743	-	16,743	21,081
Total resources expended		36,239	12,534	48,773	48,082
NET INCOMING/(OUTGOING) RESOURCES		(3,159)	(507)	(3,666)	3,303
RECONCILIATION OF FUNDS					
Total funds brought forward		16,191	33,237	49,428	46,125
TOTAL FUNDS CARRIED FORWARD		13,032	32,730	45,762	49,428

CONTINUING OPERATIONS
All incoming resources and resources expended arise from continuing activities.

Carluke & District Young Farmers Club

Balance Sheet
At 1 March 2026

	Notes	Unrestricted fund £	Restricted fund £	1.3.26 Total funds £	1.3.25 Total funds £
CURRENT ASSETS					
Stocks	3	1,438	-	1,438	1,393
Debtors	4	2,325	300	2,625	5,166
Cash at bank and in hand		9,269	32,430	41,699	42,870
		13,032	32,730	45,762	49,429
CREDITORS					
Amounts falling due within one year	5	-	-	-	(1)
NET CURRENT ASSETS		13,032	32,730	45,762	49,428
TOTAL ASSETS LESS CURRENT LIABILITIES		13,032	32,730	45,762	49,428
NET ASSETS		13,032	32,730	45,762	49,428
FUNDS	6				
Unrestricted funds				13,032	16,191
Restricted funds				32,730	33,237
TOTAL FUNDS				45,762	49,428

The financial statements were approved by the Board of Trustees on 10 March 2026 and were signed on its behalf by:

Trustee

Notes to the Financial Statements
for the Year Ended 1 March 2026

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 March 2026 nor for the period ended 1 March 2025.

Trustees' expenses
There were no trustees' expenses paid for the year ended 1 March 2026 nor for the period ended 1 March 2025.

3. STOCKS

	1.3.26	1.3.25
	£	£
Stocks	1,438	1,393

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.3.26	1.3.25
	£	£
Trade debtors	2,625	5,166

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.3.26	1.3.25
	£	£
Trade creditors	-	1

6. MOVEMENT IN FUNDS

	At 2.3.25 £	Net movement in funds £	At 1.3.26 £
Unrestricted funds			
Unrestricted Fund	16,191	(3,159)	13,032
Restricted funds			
Restricted Fund	33,237	(507)	32,730
TOTAL FUNDS	49,428	(3,666)	45,762

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	33,080	(36,239)	(3,159)
Restricted funds			
Restricted Fund	12,027	(12,534)	(507)
TOTAL FUNDS	45,107	(48,773)	(3,666)

Comparatives for movement in funds

	At 2.4.24 £	Net movement in funds £	At 1.3.25 £
Unrestricted Funds			
Unrestricted Fund	11,967	4,224	16,191
Restricted Funds			
Restricted Fund	34,158	(921)	33,237
TOTAL FUNDS	46,125	3,303	49,428

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	42,001	(37,777)	4,224
Restricted funds			
Restricted Fund	9,384	(10,305)	(921)
TOTAL FUNDS	51,385	(48,082)	3,303

Carluke & District Young Farmers Club

Detailed Statement of Financial Activities for the Year Ended 1 March 2026

	Year Ended 1.3.26 £	Period 2.4.24 to 1.3.25 £
INCOMING RESOURCES		
Voluntary income		
Club Dances	25,152	29,400
Other Events	5,564	8,302
Interest Receivable	390	551
Grant Received	32	43
Annual Concert	12,027	9,383
Other Income	62	1
Uncashed Cheques	-	58
Donated services and facilities	-	1,910
Membership fees	1,880	1,737
	45,107	51,385
Total incoming resources	45,107	51,385
RESOURCES EXPENDED		
Costs of generating voluntary income		
Administrative expenses	24,535	19,559
Membership to national	7,495	7,442
	32,030	27,001
Fundraising trading: cost of goods sold and other costs		
Opening stock	1,393	839
Club Dances	10,901	13,154
Other Events	5,887	7,653
Closing stock	(1,438)	(565)
	16,743	21,081
Total resources expended	48,773	48,082
Net (expenditure)/income	(3,666)	3,303

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of Carluke & District Young Farmers Club

I report on the accounts for the year ended 1 March 2026 set out on pages five to eight.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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 to comply with Regulation 8 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.

Lynne McTaggart

Lynne McTaggart
Institute of Chartered Accountants of Scotland
Gordon Ferguson & Co Ltd
76 Hamilton Road
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10 March 2026