

# **THE NORTH OF SCOTLAND GRASSLAND SOCIETY**

**Scottish Charity Number: SC009194**

## **ANNUAL REPORT AND ACCOUNTS**

**For the Year Ended 30 November 2025**

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### **THE TRUSTEES, OFFICE BEARERS & COMMITTEE ANNUAL REPORT**

#### **1. Structure, Governance and Management**

The North of Scotland Grassland Society is a registered Scottish charity (SC009194). The Society is managed by Trustees, Office Bearers & Committee who are responsible for the overall governance and strategic direction of the organisation.

The Trustees, Office Bearers & Committee are appointed in accordance with the Society's constitution and are responsible for ensuring that the charity operates in line with its objectives and regulatory requirements.

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#### **2. Objectives and Activities**

The Society's objective is to promote the improvement and understanding of grassland management in the North of Scotland.

To achieve this, the Society undertakes a range of activities including:

- Organising meetings, events and farm visits
- Publishing materials/magazine relevant to grassland management
- Supporting competitions such as the YFC and Silage Competitions
- Facilitating knowledge exchange among members

The Trustees, Office Bearers & Committee confirm that they have referred to the guidance contained in the Charity Regulator's general guidance on public benefit when reviewing the Society's aims and objectives.

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#### **3. Achievements and Performance**

During the year, the Society continued to deliver a programme of activities for its members, including publications, competitions, and events such as the Summer Visit.

Income increased slightly compared to the previous year, largely due to event-related income. Expenditure also increased, reflecting continued investment in publications and member activities.

The Society recorded a surplus of **£69.25** (2024: £229.39), maintaining a stable financial position.

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#### **4. Financial Review**

##### **Results for the Year**

Total income for the year was £7,510.00 (2024: £6,900.00).

Total expenditure was £7,440.75 (2024: £6,670.61).

This resulted in a net surplus of **£69.25** for the year.

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##### **Reserves Policy**

The Society holds reserves to ensure it can continue its activities and meet its commitments. On 30 November 2025, total funds stood at £22,541.37 (2024: £22,048.02).

The Trustees, Office Bearers & Committee consider this level of reserves to be adequate for the Society's needs.

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##### **5. Plans for Future Periods**

The Society will continue to focus on delivering value to its members through events, publications, and competitions, while maintaining careful financial management.

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##### **6. Trustees, Office Bearers & Committee responsibilities**

The Trustees, Office Bearers & Committee are responsible for preparing the Annual Report and Accounts in accordance with applicable law and regulations.

The Trustees, Office Bearers & Committee are responsible for:

- Keeping proper accounting records
  - Safeguarding the assets of the charity
  - Taking reasonable steps for the prevention and detection of fraud and irregularities
  - Preparing accounts which give a true and fair view of the state of affairs of the charity
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## **INCOME AND EXPENDITURE ACCOUNT**

**For the Year Ended 30 November 2025**

(Comparative figures for the year ended 30 November 2024)

### **Income**

| Description                    | 2024 -2025 (£)  | 2023 - 2024 (£) |
|--------------------------------|-----------------|-----------------|
| Subscriptions – Direct Debit   | 3,620.00        | 3,520.00        |
| Subscriptions – Standing Order | 550.00          | 560.00          |
| Magazine Advertising           | 1,650.00        | 1,650.00        |
| Sponsorship                    | 350.00          | 350.00          |
| Summer Visit Lunch             | 1,340.00        | 820.00          |
| <b>Total Income</b>            | <b>7,510.00</b> | <b>6,900.00</b> |

### **Expenditure**

| Description               | 2025 (£)        | 2024 (£)        |
|---------------------------|-----------------|-----------------|
| Meetings and Advertising  | 790.40          | 738.04          |
| BGS Affiliation           | 250.00          | 250.00          |
| Publications              | 1,566.00        | 1,450.00        |
| Printing and Stationery   | 77.88           | 65.88           |
| Postage                   | 310.00          | 393.69          |
| Telephone                 | 180.00          | 180.00          |
| YFC Competition           | 359.22          | 361.00          |
| Honoraria                 | 1,500.00        | 1,500.00        |
| Silage Competition        | 181.55          | 146.00          |
| Bank & D/D Charges        | 286.92          | 266.00          |
| Miscellaneous **see below | 690.00          | 420.00          |
| Summer Visit Lunch        | 1,200.00        | 900.00          |
| Pop-up Banner             | 48.78           | -               |
| <b>Total Expenditure</b>  | <b>7,440.75</b> | <b>6,670.61</b> |

### **Net Income**

| Description        | 2025 (£)     | 2024 (£)      |
|--------------------|--------------|---------------|
| <b>Net Surplus</b> | <b>69.25</b> | <b>229.39</b> |

## STATEMENT OF BALANCES

| Description       | 2024 - 2025 (£)  | 2023 - 2024 (£)  |
|-------------------|------------------|------------------|
| Opening Net Worth | 22,048.02        | 21,420.94        |
| Surplus           | 69.25            | 229.39           |
| Interest (RBS)    | 424.10           | 326.25           |
| Interest (NS&I)   | -                | 71.44            |
| Closing Net Worth | <b>22,541.37</b> | <b>22,048.02</b> |

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### Funds Held at Year End

- Current Account: £5,166.61
- RBS Liquidity (95 Day): £12,750.35
- NS&I Account: £4,075.41
- Debtors: £500.00
- Digital Camera: £49.00

**Total Funds: £22,541.37**

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### **\*\* Miscellaneous figure breakdown of £690.00**

- Refunds re cancelled memberships £500.00
- Auditor Fee £40.00
- Beef Event stand £150.00

## INDEPENDENT EXAMINER'S REPORT

I have examined the accounts of the North of Scotland Grassland Society for the year ended 30 November 2025, which are set out on previous pages.

### Responsibilities of the Trustees

The Trustees, Office Bearers & Committee are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### Independent Examiner's Responsibilities

It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act. 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 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 such matters.

### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare accounts in accordance with the regulations have not been met; or
- to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is made to the charity's Trustees, Office Bearers & Committee as a body, and for no other purpose.

Signed: see attached

Name: Norman J Hartley

Date: 14.3.2026

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## APPROVAL

Approved by the Trustees, Office Bearers & Committee and signed on their behalf:

Name: ROBERT MAITLAND

Position: CHAIRMAN

Signature: 

Date: 19/3/26