

EAST FIFE JUNIOR AGRICULTURAL CLUB

FINANCIAL STATEMENTS

For The Year Ended 31st January 2026

CHARITY NUMBER SCO21915

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EAST FIFE JUNIOR AGRICULTURAL CLUB
LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31st January 2026

CHARITY NUMBER: SCO21915

ADDRESS: SAYFC, Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE

TRUSTEES:

The trustees who served during the year were;

Horary President – Colin Reid

Vice President – Adam Lawson Appointed 2nd March 2025

Chairperson: Ben Provan

Treasurer: Jane Ashworth

Secretary: Michael Stockwell

Rebecca Low

Nicole Walker

Alistair Brunton

David Peebles

Anne Ashworth

Emma Malcolm

Holly Farquarson

Kelly Jack

Bradley Marshall Appointed 2nd March 2025

Adam Stewart Appointed 2nd March 2025

INDEPENDENT EXAMINER: Thomas F O'Connell CA

BANKERS: The Royal Bank of Scotland, South Street, St Andrews, KY16 9QB

EAST FIFE JUNIOR AGRICULTURAL CLUB

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31st January 2026

Governing Document

The East Fife Junior Agricultural 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

To advance the education and training of young people at large in rural issues, agriculture, home crafts and related subjects. To advance the development of active citizens through development of individuals involvement within the local community and leadership of their young farmers 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 committee of management of the club shall consist of the honorary president, honorary vice president, boys club leader, girls club leader, chairperson, vice-chairperson, the secretary, assistant secretary, treasurer, sports convenor and 4 representatives from the club. These persons should be elected at the Annual General Meeting. Membership of the management committee is open to all members of East Fife Junior Agricultural Club. Members of the committee shall retire annually at the Annual General Meeting, but the committee shall have powers to co-opt and appoint should a vacancy occur in the committee during the year.

Summary of the main activities in relation to these objects

Activities undertaken include many sports activities, including hockey and badminton. Members can try out some of these sports at meetings throughout the year.

There are many other activities going on throughout the year for example, stock judging. This sees members heading across the region to different farms looking at stock and learning about different breeds. This can build up to competition level for some members and to competitions outside the organisation.

There are also trips organised for the members of the club which include farm tours for more agricultural education, tours of local businesses and trips within the club to promote team building. There is a wide variety of meetings throughout the summer and winter syllabus to get members together and encourage mixing with each other.

Achievements and performance

Over the past year, the club has hosted a variety of meetings, introducing new activities to keep members engaged. These meetings have been great for all our current members to have the support network, giving members the opportunity to meet regularly. In addition to our regular meetings, the club took part in the district field day along with joint meetings with other clubs from the district and east region helping to build stronger relationships among members. While recruiting new members has been a challenge, it is encouraging to see new faces attending and actively participating in meetings. A key highlight was the club's success with our tractor run raising essential funds for local charities.

The club has been represented at district and regional events, with members competing in a range of competitions, including hockey, arts & crafts, and stock judging. The club won east region cabaret, which is a fantastic achievement for one of the smallest clubs in the competition.

In the forthcoming year the Management Committee aims to further promote the club in the local community and continue to attract new members. Although this has been a key focus in recent years and has seen success, it remains essential to maintain these efforts to ensure the future of the club. Additionally, we are committed to improving communication with our members, ensuring they stay informed about club activities and committee decisions.

The club's Management Committee are appointed by the members at our annual general meeting, which is held in March each year. The Chairperson elected was Ben Provan, Secretary – Michael Stockwell and Treasurer – Jane Ashworth.

Financial Review

Over the past financial year, the club has made a deficit of (£3,548), a loss on last year's surplus of £8,758. The goal for this year was encouraging members to engage and be active within the club, and we are pleased to see this happening. We donated £100 to fund the Waid Academy sports event prizes, and £1,000 to Anstruther RNLI & £1,000 to East Neuk First Responders from funds raised at the tractor run. Our Christmas veg boxes continued to generate strong income of £1,964. We also received sponsorship of £1,000 from 2 businesses and their branding has been added to the club clothing for 2 years.

At the start of the year, last year's dinner dance ticket sales had all been accounted for meanwhile expenditure was still to be accounted for £5,284. By the end of the financial year, we had received part of the income for this year's dinner dance, with some income and related expenditure still to be recorded in the next financial year. The club also hosted an Irish exchange and paid for tickets to the district Ceilidh along with a raffle prize which totalled £555. The club has also donated £1,001 to SAYFC big build project. The club felt it was right to donate some of the funds raised through the previous year to help towards the future of SAYFC.

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 8th March 2026

Signed on behalf of the Management Committee

Ben Provan Chairperson

Signature:

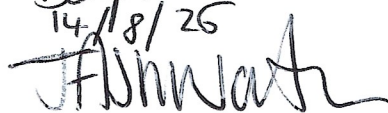
Date:


14/8/26

Jane Ashworth Treasurer

Signature:

Date:


14/8/26

EAST FIFE JUNIOR AGRICULTURAL CLUB
YEAR ENDED 31st January 2026

Independent Examiner's Report to the Management Committee on the unaudited financial Statements of the East Fife Junior Agricultural Club.

I report on the financial statements of the Charity for the year ended 31st January 2026 set out on Pages 8 to 10.

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 (as amended). 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 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.

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.

Signature:

Romas J. McCombe

Date:

14th August 2026

EAST FIFE JUNIOR AGRICULTURAL CLUB

Scottish Charity Number: SCO21915

Income and Expenditure Account for Year Ended 31st January 2026

INCOME	2026 Unrestricted	2026 Restricted	2026 Total		2025 Total
	£	£	£		£
Membership fees received					
30 Senior	1,415	0			1,190
6 Junior	210	0			200
	1,625	0	1,625		1,390
Gross Trading Receipts					
Dinner Dance	2,681	0			13,130
Christmas Meal	680	0			0
Club Clothing	450	0			2,439
Tractor Run	2,048	0			774
Car Treasure Hunt	190	0			170
Cabaret Tickets	144	0			0
Burn Supper	351	0			0
Stock Judging	170	0			0
Christmas Panto	0				280
Fife Show	4,694	0			1,140
Venues/ Activities	287	0			779
	11,695		11,695		18,712
Fundraising Receipts					
Veg Boxes	1,964	0			2,115
Race Night	0	0			5,193
	1,964		1,964		7,308
Other receipts					
Donations	0	0			126
Sponsorship	1,000	0			0
Miscellaneous	40				1,000
	1,040		1,040		1,126
Total Income	16,324	0	0		28,536

EXPENDITURE	2026 Unrestricted	2026 Restricted	2026 Total		2025 Total
	£	£	£		£
Affiliation Fees & Insurance	3,111	0			3,188
	3,111	0	3,111		3,188
Competition Expenses					
Engraving	40	0			0
Jnr and Snr Arts (Boards)	0	0			72
Other Competition expenses	450	0			381
	490		490		453
Gross Trading Payments					
Dinner Dance	5,784	0			6,878
Cabaret	737	0			570
Fife Show	2,919	0			0
Irish Exchange	654	0			408
Christmas Meal	683	0			0
Burns Supper	458				
Veg Boxes	180	0			150
Car Treasure Hunt	158	0			144
Clothing	450	0			2,280
Race Night	0	0			1,372
Christmas Panto	0				322
	12,023		12,023		12,124
Donation to Charities					
RNLI Anstruther Tractor Run	1,000				1,000
East Neuk First Responders	1,000				
SAYFC Big Build	1,001				
Waid Academy Sports Event	100	0			100
	3,101		3,101		1,100
Club Event Costs					
Hall Hire		0			354
Cost of Meetings	62	0			392
Gifts	256	0			131
Field Day	0	0			39
Bonfire Night	10				191
Venues/Activities expenses	609	0			793
Tractor Run	157				
	1,094		1,094		1,900

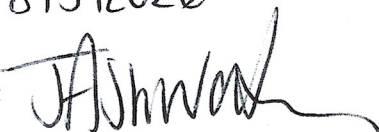
Administration Costs					
Secretary's expenses (Stationery)	36	0			13
Syllabus printing	0	0			0
Miscellaneous	17	0			1,000
	53		53		1,013
Total Expenditure	19,872	0	19,872		19,778
Surplus/(Deficit)	(3,548)	0	(3,548)		8,758

	2026 Unrestricted	2026 Restricted	2026 Total		2025 Total
Statement of Balances	£	£	£		£
As at 31st January 2026					
Opening bank and cash balance	18,131	600	18,731		10,574
Surplus/(deficit) for the year	(3,548)	0	(3,548)		8,758
Container	0	0	0		
Closing bank and cash balance	14,582	600	15,182		19,332

Approved by the Club Committee on:

8/3/2026

Signed on behalf of the Club Committee by:



Chairperson 2025-26: Ben Provan



Note to the account

Nature and purpose of funds held

The only restricted funds held by the club are in the Travel Fund. The Travel Fund was set up to encourage members of the club to embrace the many travel opportunities that are available to them. Members have to apply to the Travel Fund committee to receive funds. The initial amount transferred to the Travel Fund was £1000 and the amount of funds held in the Travel Fund is reviewed annually at the AGM. The amount held in the Travel Fund as at 31st January 2026 was £600.