

East Mainland Agricultural Society - SCIO

Accounts for the year ended 30 November 2025

East Mainland Agricultural Society - SCIO

Trustees' Report for the year ended 30 November 2024

Scottish Charity Number SC043870

Trustees

Norman Craigie
Thorfinn Craigie
Vicki Cursiter
Elizabeth Dearness
Alistair Foubister
William Harvey
Michael Kemp
Ava Laughton
John Laughton
George Low
Gina Marshall
Keith Marshall
Amanda McLennan
Peter Moss
Gary Norquoy
Ivor Rorie
David Summers
Derek Tait
Magnus Walker
Ewan Whyte

Contact Address

Purtabreck
Toab
Orkney
KW17 2QG

Charitable Purposes

The SCIO was formed on 19th March 2013 to advance all and any matters in relation to education in agriculture and country pursuits and citizenship and community development in the parishes of Tankerness, Deerness, Holm and St Ola in the County of Orkney.

To provide recreational facilities at the East Mainland show park and other places, to enable activities such as events, competitions and courses to take place, enabling members to increase their knowledge, exhibit and demonstrate their skills, abilities and good husbandry of livestock and associated environment.

Activities and Achievements

The SCIO was able to hold an Agricultural Show in August 2025 and work got underway on our new building.

Reserves

The surplus for the year of £23,773 has increased the reserves to £55,012 all of which are unrestricted. The main addition to reserves were the generous donations towards the new building.

On behalf of the trustees



V Cursiter - President

19 January 2026

East Mainland Agricultural Society - SCIO

Balance Sheet as at 30 November 2025

<u>2024</u>			<u>2025</u>
£			£
	Property:-		
	Expenditure during year	51,066	
0	Deduct Grant Received	<u>19,900</u>	31,166
0	VAT recoverable		9,109
	Cash at Bank:-		
31,239	On Current Account		14,737
31,239			55,012
	Represented by:-		
14,572	Reserves Brought Forward		31,239
16,667	Surplus for year		23,773
31,239	(Including Donations £33,892)		55,012

The above account has been approved by the Trustees and signed on their behalf
on 19 January 2026 by :-



V Cursiter - President

East Mainland Agricultural Society - SCIO

Income and Expenditure Account
for year ended 30 November 2025

2024		2025
£		£
	<u>Income</u>	
2,396	Memberships	1,887
5,100	Gate, Catalogues & Bar	7,818
755	Car Park	959
760	Stand Rents	825
220	Show Jumping	120
1,480	Donations & Sponsorship	1,460
1,514	Harvest Home surplus	1,833
1,177	Raffles	317
110	Entry Fees	130
110	Rent of Field	110
3,452	Fundraising	1,273
14,600	Shed Fundraising	19,292
31,674		36,024
	<u>Expenditure</u>	
11,074	Trading Costs	7,987
1,250	Honoraria	1,500
1,349	Rates & Insurance	1,514
379	Sundry Expenses	126
600	Governance Costs	830
355	Repairs & Renewals	294
15,007		12,251
16,667	Surplus for year	23,773
14,572	Reserves brought forward	31,239
£31,239	Reserves carried forward	£55,012

All funds are unrestricted

East Mainland Agricultural Society - SCIO

Independent Examiner's Report to the Trustees of East Mainland Agricultural Society - SCIO

I report on the accounts of the charity for the year ended 30 November 2025.

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. 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 accounts 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 for 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 view given by the accounts.

Independent examiners 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 Regulationshave 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.

4 Broad Street, Kirkwall, Orkney

Charles W. Flett

Charles W Flett CA
19 January 2026