

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	to	Day	Month	Year
	17	02	2025		16	02	2026

Reference and administration details

Charity name	Ednam Young Farmers Club
Other names charity is known by	
Registered charity number	SC013402
Charity's principal address	C/o SAYFC Young Farmers Centre Ingliston Edinburgh
	Postcode EH28 8NE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Date acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Finlay Bell	Chairman		
2	Emily Edgar	Secretary		
3	Lucy Bell	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
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Structure, governance and management

Type of governing document The Ednam and District Young Farmers Club is an unincorporated charity governed by their constitution.

Trustee recruitment and appointment The management committee, which normally meets 4 to 5 times per year, are the charity's trustees. Membership of the management committee is open to all members of Ednam and District Young farmers Club. Trustees are elected at the annual general meeting which is held on the final Wednesday of February each year.

Objectives and activities

Charitable purposes The purpose of the club is to provide activities which further personal development, cultural education and training of young people to make rural life attractive to the young members of the community.

Within Ednam Young Farmers Club, we aim to carry out a variety of educational and social activities to suit all members. These activities include supporting local agricultural shows, other young farmers clubs events as well as a variety of competitions, mock auctions, sports nights and various fundraising events.

Summary of the main activities in relation to these objects

The objectives of the club are:

- To advance 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 their local community and leadership of their Young Farmer 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.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

In May, Ednam kicked off the year attending the Border Vintage Rally at Springwood where we had a stand. This was a great chance to support local events right on our door step and raise funds for the club.

Also in May, we held our annual charity tractor run with a great turnout of both tractors and spectators all around. We raised an excellent £1000 on the day, this was put towards the Border Union agriculture schools day.

In June, a good number of Ednam members went to Laidlawstiel Farm for field day. A great day was had bringing back 21 coloured tickets.

To finish the year we all attended the James Thomson stock judging at Falnash Farm where Ednam members Finlay Bell and Fletcher Renwick brought back the trophy.

A good year was had by all.

Plans for the future

In the upcoming year, Ednam Young Farmers plan to continue to grow its membership and encourage new faces along, planning events for everyone's interest. Also Ednam would like to keep up the good work with winning coloured tickets at Border Federation events. Finally, the future management committee will be elected by the members of the club at the next AGM, which will be held on the last Wednesday of February 2026.

Financial review

Brief statement of the charity's policy on reserves

Receipts for the year were £9,145 (2025 £6,798) and payments were £10,048 (2025 £8,676) giving a deficit of £903 (2025 a deficit of £1,878).

Details of any deficit

Donated facilities and services (if any)

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Other optional information

The club is affiliated to the Scottish Association of Young Farmers Clubs, contactable through SAYFC Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

OSCR will accept
digital or typed
signatures



Full name(s) Finlay Bell



Lucy Bell

Position (e.g. Chair) Chairman

Treasurer

Date

15/03/2026

15/03/2026

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APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Ednam Young Farmers Club

Registered charity number

SC013402

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
17	02	2025	to	16	02	2026

Set out on pages

(remember to include the page numbers of additional sheets)

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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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: Gordon S Chisholm

Relevant professional qualification(s) or body (if any):

ICAS

Address:

Academy House
Shedden Park Road
Kelso
TD5 7AL

*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.

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APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose



Receipts and payments accounts

For the period from	Period starting on			to	Period ending on		
	Day	Month	Year		Day	Month	Year
	17	02	2025		16	02	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,560	-	-	-	1,560	1,490
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	337	-	-	-	337	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	7,248	-	-	-	7,248	5,308
A1 Sub total	9,145	-	-	-	9,145	6,798
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	9,145	-	-	-	9,145	6,798
A3 Payments						
Expenses for fundraising activities	89	-	-	-	89	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	6,067	-	-	-	6,067	6,952
Grants and donations	1,250	-	-	-	1,250	-
Governance costs:						
Independent examination	450	-	-	-	450	-
Preparation of annual accounts	-	-	-	-	-	-
Affiliation fees and insurance	2,192	-	-	-	2,192	1,724
Other	-	-	-	-	-	-
A3 Sub total	10,048	-	-	-	10,048	8,676
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	10,048	-	-	-	10,048	8,676
Net receipts / (payments)	(903)	-	-	-	(903)	(1,878)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(903)	-	-	-	(903)	(1,878)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,542	-	-	-	8,542	10,420
	Surplus / (deficit) shown on receipts and payments account	(903)	-	-	-	(903)	(1,878)
						-	
						-	
	Cash and bank balances at end of year	7,639	-	-	-	7,639	8,542
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

	Finlay Bell (Chairman)	
	Lucy Bell (Treasurer)	

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The unrestricted general fund is used to further charitable activities at the discretion of the trustees.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Ednam Young Farmers Club

SC013402

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	1,460	-	-	-	1,460	1,390
Raffle donation	100	-	-	-	100	100
Total	1,560	-	-	-	1,560	1,490

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Member of the year	-	-	-	-	-	1,320
Dinner dances	3,833	-	-	-	3,833	3,300
Go Karting	740	-	-	-	740	688
Tractor run	1,535	-	-	-	1,535	-
Christmas meal	1,140	-	-	-	1,140	-
Total	7,248	-	-	-	7,248	5,308

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Member of the year	-	-	-	-	-	1,360
Dinner dances	3,823	-	-	-	3,823	3,630
Go karting	732	-	-	-	732	688
Tractor run	-	-	-	-	-	57
Christmas meal	999	-	-	-	999	-
Tractor pull	-	-	-	-	-	281
Summer BBQ	175	-	-	-	175	252
East competition	-	-	-	-	-	150
Engraving	59	-	-	-	59	76
Administration costs	279	-	-	-	279	438
Miscellaneous	-	-	-	-	-	40
Total	6,067	-	-	-	6,067	6,952

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Additional analysis (2)

5 Breakdown of unrestricted funds

	2025 EYFC OSC R and P Accounts General Fund 2025	2024 EYFC OSC R and P Accounts General Fund 2024	2023 EYFC OSC R and P Accounts General Fund 2023	2022 EYFC OSC R and P Accounts General Fund 2022	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,560	-	-	-	1,560	1,490
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	337	-	-	-	337	-
Gross trading receipts	-	-	-	-	-	-
buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	7,248	-	-	-	7,248	5,308
Sub total	9,145	-	-	-	9,145	6,798
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	9,145	-	-	-	9,145	6,798
Payments						
Expenses for fundraising activities	89	-	-	-	89	252
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	6,067	-	-	-	6,067	6,952
Grants and donations	1,250	-	-	-	1,250	-
Governance costs:						
Independent examination	450	-	-	-	450	-
Preparation of annual accounts	-	-	-	-	-	-
Affiliation fees and insurance	2,192	-	-	-	2,192	1,724
Sub total	10,048	-	-	-	10,048	8,928
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	10,048	-	-	-	10,048	8,928
Net receipts / (payments)	(903)	-	-	-	(903)	(2,130)
Transfers to / (from) funds						
Surplus / (deficit) for year	(903)	-	-	-	(903)	(2,130)

Nature and purpose of funds

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