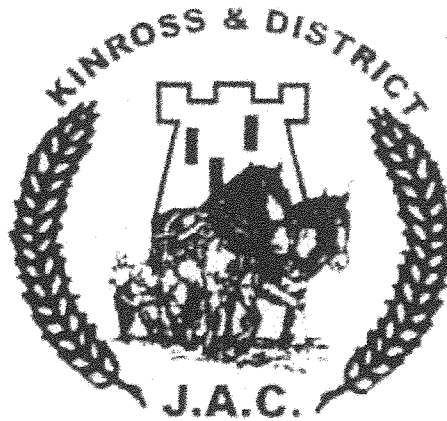


Kinross and District Junior Agricultural Club



Statement of accounts

Year end 31st January 2026

CHARITY NUMBER SC021916

Independent Examiner's Report to the Management Committee on the unaudited financial Statements of Kinross JAC. SC021916

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. 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 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 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.

I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the financial statements of the Charity were in accordance with the accounting records.

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 

Name Robert Hughes BA,FCMA (Retired)

Address Mossgiel House
5 Burrell Street
Comrie
PH6 2JP

Date 22/02/26

Kinross and District Junior Agricultural Club
Scottish Charity Number: SC021916

Receipts and Payments Account for Year ended 31st January 2026

Gross trading receipts	2025/2026	2024/2025
	£	£
Dinner Dance	6,710	12,150
Kinross Show tent	1,046	160
Kinross Show dance	3,130	3,246
Meetings	1,356	1,915
Club Clothing	159	2,307
Fundraising	3,819	1,450
5 Star Awards	48	446
Sponsorship	300	1,050
Funding	2,500	0
Donations	535	675
Sub Total	<u>19,604</u>	<u>23,399</u>
Subscriptions	2,385	2,920
Total Receipts	<u>21,989</u>	<u>26,319</u>

Kinross and District Junior Agricultural Club
Scottish Charity Number: SC021916

Receipts and Payments Account for Year ended 31st January 2026

Gross Trading Payments	2025/26	2024/25
	£	£
Dinner Dance	6,485	13,507
Kinross Show Tent	83	399
Club Clothing	0	2,816
Show dance	893	90
Meetings	1,994	3,030
5 Star Awards	0	494
Cabaret	223	0
Fundraising Expences	555	0
Funding Used	2,450	0
Boards	30	0
Sub Total	12,712	20,336
Payments		
Competitions Entry Fees	987	689
Subscriptions	3,678	4,404
Donations	3,263	1,500
Gifts	76	1,047
Sub Total	8,004	7,640
Administration Costs		
Hall Hire	602	280
Stockjudging cards	0	45
Engraving	158	132
Sub Total	760	457
Total Payments	21,476	28,433

Kinross and District Junior Agricultural Club
Scottish Charity Number: SC021916

Receipts and Payments Account for Year ended 31st January 2026

Income for the Year 21,989

Expenditure for the Year 21,476

Excess of payments over receipts 513

Statement of Balances as at 31/01/2026

Book balance as at 31/01/2025 14,641

Excess of payments over receipts 513

Bank balance as at 31/01/2026 15,154

Approved by Club Committee on 3rd march 2026

Signed on behalf of the Club Committee by Sarah-Jane

Beth Farmer (Chairman 2025/2026) Beth Farmer