Loch Lomond & District Young Farmers Club

ACCOUNTS FOR YEAR ENDED 28th February 2026
SCO002099

Loch Lomond & District Young Farmers Club

Year ended 28th February 2026

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Loch Lomond & District Young Farmers Club

RECEIPTS AND PAYMENTS ACCOUNT

FOR YEAR 1st Mach 2025 to 28th February 2026

	2024/2025	2025/2026
	£	£
Receipts		
Fund Raising Activities		
Membership Fees	1,220	1,430
Club Meetings	2,628	1,826
Christmas Dance	636	-
Valuation	-	1,827
Dinner Dance	4,188	2,263
Concert/Talent Spot	12,706	13,149
Donations	383	329
Stockjudging	3,797	-
Other (See Note 1)	306	7,523
Interest	227	143
Total Receipts	26,089	28,492
Payments		
Fund Raising Activities		
Affiliation Fees	2,754	2,796
Christmas Dance	750	-
Valuation	-	1,500
Dinner Dance	3,818	1,802
Concert/Talent	12,316	12,452
Meetings and Outgoings	3,266	2,368
Other (See Note 1)	218	5,387
Accounting	200	200
Donations	130	100
Stockjuding	1,698	-
Total Payments	25,150	26,606
(-Deficit)/Surplus for year	**939**	**1,886**

Note 1: "Other" includes Drawn £5,267 and Lodged £7,302 for running bar at 21st party.

Loch Lomond & District Young Farmers Club

STATEMENT OF BALANCES AS AT 28th February 2026

	2025	2026
	£	£
Cash Funds		
Cash and bank balances at start of period	31,315	32,254
(-Deficit)/Surplus shown on receipts and payments accounts	939	1,886
Cash and bank balances at year end	32,254	34,140
Represented by:		
Bank current and Savings account	32,253	34,140
Cash in hand	-	-
Balance Carried Forward	32,253	34,140

All funds, assets and liabilities are unrestricted

Chair Treasurer

Loch Lomond & District Young Farmers Club

STATEMENT OF BALANCES AS AT 28th February 2026

	2025 £	2026 £
Cash Funds		
Cash and bank balances at start of period	31,315	32,254
(-Deficit)/Surplus shown on receipts and payments accounts	939	1,886
Cash and bank balances at year end	32,254	34,140
Represented by:		
Bank current and Savings account	32,253	34,140
Cash in hand	-	-
Balance Carried Forward	32,253	34,140

All funds, assets and liabilities are unrestricted

Chair

Treasurer

Loch Lomond & District Young Farmers Club

Notes to accounts
Year ended 28th February 2026

1 **Nature and purpose of funds**

The objective is to advance the education and training of young people at large in rural areas, agriculture, homecrafts and related subjects. To advance the development of active citizenship 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 mental capacities and self reliance and individual responsibility.

2 **Trustees remuneration expenses**

None of the trustees received any remuneration in the year 1st March 2025 to 28th February 2026

There were no transactions with trustees and connected persons in the period other than the repayment of expenses to 10 committee members totalling £9,489

3 **Other Information**
All the charities funds are unrestricted.

Loch Lomond & District Young Farmers Club

Independent examiner's report to the Trustees of Loch Lomond & District Young Farmers Club

I report on the accounts of the organisation for the year from 1st March 2025 to 28th February 2026
which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the account in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 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 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 view given by 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 with accord with the accounting records and comply with Regulation 9 of the 2006 Accounting 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.

Miriam Brackenridge
Member of the Institute of Chartered Accountants of Scotland (ICAS)



Date 26/03/2026