

Scottish Charity Number: SC043297

**LOCHS AGRICULTURAL SOCIETY
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

LOCHS AGRICULTURAL SOCIETY
Trustees' Annual Report and Accounts
For the year ended 30 September 2025

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LOCHS AGRICULTURAL SOCIETY

Trustees' Annual Report

For the year ended 30 September 2025

Scottish Charity Number: SC043297

Current trustees

Peter MacIennan	Chair	
Helen Sandison	Vice-Chair	
David Sandison	Secretary	
Michelle McPhail	Treasurer	
Iain M Maciver		
Roseann Macleod		
Elaine MacIennan		
Iain Morrison		
Iain Macleod		
Christine Campbell		
Donna Macdonald		
Lindsey Mackenzie		- appointed 02.09.25
David Maciver		- appointed 02.09.25

Other trustees during the year

Donna Mackay	- resigned 31.08.25
Alistair MacIennan	- resigned 31.08.25
Angus McDowall	- resigned 31.08.25
Jim McLaughlin	- resigned 31.08.25
Mark Macdonald	- resigned 02.09.25

Contact address

Laxay Showground, Laxay, Isle of Lewis, HS2 9PJ

Recruitment and appointment of trustees

All of the group's trustees are appointed or reappointed by the members or confirmed at our annual general meeting in accordance with our constitution.

Governing document

The Society is a Scottish Charitable Incorporated Organisation which became a registered charity on 17 July 2012. The assets of the unincorporated association of the same name were transferred to the Society on that date. The purposes and administration of the charity are set out in our constitution.

LOCHS AGRICULTURAL SOCIETY

Trustees' Annual Report

For the year ended 30 September 2025

Charitable purposes

Our purposes are:

- to advance community development in rural areas through the provision of annual Lochs Agricultural Show and through information and training events on crofting and land use;
- to provide recreational facilities (Lochs Showground and Lochs Shed) and the organisation of recreational activities (Lochs Agricultural Show), with the object of improving the conditions of life for persons for whom the facilities and activities are primarily intended, in relation to recreational facilities and activities which are available to members of the public at large.

Activities and achievements

The Lochs Agricultural Society continues to champion rural life through the annual Lochs Show - an event that celebrates local crofting, crafts, livestock, produce and community spirit. Alongside the Show's success, we've made key improvements to our site, including upgraded plumbing and electricity, ensuring a safer and more sustainable experience for all. These developments reflect our commitment to progress while preserving tradition.

We especially thank our volunteers, sponsors and community members for their unwavering support as the Lochs Show would not exist without their hard work and we look forward to many more years of growth and celebration.

The annual show was held in July 2025 at the Lochs Showground.

During the year, the charity received grants of £11,675 from Muaitheabhal Community Wind Farm Trust and £4,000 from Scottish Landfill Communities Fund to assist with the cost of improvements to the Lochs Showground, and grants of £7,000 from Eurowind Energy, £7,000 from Coastal Communities Fund and £2,000 from Comhairle nan Eilean Siar's Ward Priority Fund to assist with the purchase of a new marquee.

The charity also received sponsorship of £15,000 from RWE Renewables UK, £6,000 from Eurowind Energy and £220 from Harris Tweed Hebrides for the 2025 Annual Show.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

LOCHS AGRICULTURAL SOCIETY

Trustees' Annual Report

For the year ended 30 September 2025

Financial position

As a result of the surplus of £6,354 for the year (2024 - surplus of £7,600), the Society had general unrestricted funds of £24,524 (2024 - £15,271) and restricted funds of £351 (2024 - £3,250) at year-end, which the Trustees consider adequate to enable the group to continue for the forthcoming year. Restricted funds represent restricted grant and sponsorship funding unspent at year-end.

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that sufficient reserves to cover the costs of holding the annual show, which currently equates to approximately £20,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. Funds are also raised for specific projects as required.

Approved by the Trustees and signed on their behalf by:

Peter MacLennan – Trustee/Chair

Date: 25 June 2026

LOCHS AGRICULTURAL SOCIETY

Receipts and Payments Account

For the year ended 30 September 2025

	Year Ended 30.9.25			Year Ended 30.9.24
	Unrestricted £	Restricted £	Total £	Total £
Receipts				
Donations	198	3,000	3,198	162
Sponsorship:				
RWE Renewables UK	-	15,000	15,000	-
Eurowind Energy	-	6,000	6,000	6,000
Harris Tweed Hebrides	-	220	220	-
J J Sayles NFU Mutual	-	-	-	600
Muaitheabhal CWFT	-	-	-	2,000
Grants:				
Coastal Communities Fund	-	7,000	7,000	-
Ward Priority Fund	-	2,000	2,000	-
Crown Estate Funding	-	-	-	6,000
Muaitheabhal CWFT	-	11,675	11,675	8,325
Scottish Landfill Comm Fund	-	4,000	4,000	-
Eurowind Energy	-	7,000	7,000	-
Kinloch Community Council	-	-	-	6,000
Fundraising	7,586	-	7,586	7,301
Annual show	16,022	-	16,022	17,195
Loans	7,000	-	7,000	-
Other income	600	-	600	200
	31,406	55,895	87,301	53,783
Payments				
Fundraising expenses	774	2,755	3,529	2,882
Annual show	-	17,170	17,170	17,892
Equipment	937	16,790	17,727	3,064
Repairs and maintenance	5,899	21,924	27,823	14,550
Insurance	4,659	-	4,659	3,826
Services and utilities	554	-	554	2,357
Advertising	-	155	155	345
Postages and stationery	80	-	80	232
Donations	-	-	-	500
Loan repayments	9,000	-	9,000	-
Sundry expenses	250	-	250	145
Governance costs:				
Accountancy	-	-	-	390
	22,153	58,794	80,947	46,183
Surplus/(Deficit) for year	9,253	(2,899)	6,354	7,600

LOCHS AGRICULTURAL SOCIETY

Statement of Balances

For the year ended 30 September 2025

	30.9.25	30.9.24
	£	£
Bank and cash in hand		
Opening balances	18,521	10,921
Surplus/(Deficit) for year	6,354	7,600
	<u>24,875</u>	<u>18,521</u>
 Reserves		
General unrestricted funds	24,524	15,271
Restricted funds	351	3,250
	<u>24,875</u>	<u>18,521</u>
 Assets		
Building and showgrounds – at cost	251,823	251,823
Portacabins – at cost	12,533	12,533
Equipment – at cost	39,580	21,853
Computer equipment – at cost	594	594
	<u>304,530</u>	<u>286,803</u>
 Liabilities		
Loan – Laxay Grazings Committee	<u>2,000</u>	<u>4,000</u>

Approved by the Trustees and signed on their behalf by:

Peter MacLennan – Trustee/Chair

Michelle McPhail – Trustee/Treasurer

Date: 25 June 2026

Independent Examiner's Report to the Trustees of Lochs Agricultural Society

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 4 to 5.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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:

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
- 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.

Name: John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

Address: CIB Services
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date: 26 June 2026