

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

FINANCIAL STATEMENTS

FOR YEAR ENDED 28/02/2026

CHARITY NUMBER SCO21931

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

FINANCIAL ACCOUNTS

YEAR ENDED 28/02/2026

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MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 28/02/2026

CHARITY NUMBER: SCO21931

ADDRESS: SAYFC
Young Farmers Centre
Ingliston
Edinburgh
EH28 8NE

TRUSTEES:

President:	Rhys Anderson	(appointed on 11/03/25)
Chairman:	Eoin Middleton	(appointed on 11/03/25)
Vice Chairman:	Kyle Beattie	(appointed on 11/03/25)
Treasurer:	Mairi Wilson	(appointed on 11/03/25)
Assistant Treasurer:	Islay Carnagie	(appointed on 11/03/25)
Joint Secretary:	Emily Welsh	(appointed on 11/03/25)
	Kaidy Will	(appointed on 11/03/25)
Assistant Secretary:	Sarah Thow	(appointed on 11/03/25)

INDEPENDENT EXAMINER: Laura Mowatt

BANKERS: Royal Bank of Scotland
Arbroath
DD11 1NP

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 28/02/2026

Governing Document

Mearns Young Farmers Club is an unincorporated charity. As governed by our constitution, the club provides activities, which further personal development, cultural education and training of young people to make rural life more attractive to the young members of the community.

Charitable Purposes

We hold meetings every second Tuesday, in which our members get a chance to socialise, compete and meet new people within other local clubs. The main objective of the club is to educate and encourage young people in the area into the agricultural sector. The club provides this in a fun, social way, through meetings and competitions, which is a great way to socialise, make new friends and learn new skills.

Trustee Recruitment and Appointment

Each year at the AGM, committee members are elected through self and peer nominations, followed by votes by the club members where necessary. Any club member is eligible for election of committee members and office bearers. Once appointed, committee members can remain in their position for as long as they choose, as long as they are also backed by a majority of the club members. When office bearers such as President, Secretary and Chairman decide to step down from responsibility, they become ex-officio members.

Summary of the main activities in relation to these objects

The club holds a wide variety of events, meetings and tours across the year's Summer and Winter syllabuses, targeting participation from members of all ages. There are around four committee meetings each year to get these meetings organised, and to insure everything is operating smoothly within the club.

Achievements and performance

In the 2025/26 year, the club held a variation of different tours, meetings and events. Meetings were attended by a consistent number of members throughout the year. We attended tours of various local businesses such as Castleton fruit farm, East Coast Viners, Groundwater Lift Trucks, as well as being involved in the 'district day out' where we were given a tour around Rora Dairy and Ednie Farm. In the Summer the club competed against the district at Milltimber Sports, coming away with overall second place. The club members attended Fettercairn Show, which is our biggest fundraiser of the year. Here, we had a stand within the showground, as well as parking cars throughout the day. These things combined helped us to raise over £2,100 for the club.

In the forthcoming year the Management Committee are planning to promote the club more in the local community and try to attract more new members to join.

The clubs Management Committee are appointed by the members at our annual general meeting, which is held in March each year. The Chairman elected was Eoin Middleton, Secretary – Emily Welsh and Kaidy Will and Treasurer – Mairi Wilson.

Financial Review

See attached.

A deficit was made within the year due to a number of tickets for our annual dinner dance being paid late and therefore falling out with the year ended 28/02/26. These ticket sales would usually match up against the cost of the venue for the previous dinner dance due to when it is held. The deadline for ticket payment will be considered next year to prevent this from happening again.

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

The accounts for the year are attached, and form part of this report.

This report was approved by the Management Committee on 17/03/26
Signed on behalf of the Management Committee

Eoin Middleton, Chairman 
Date: 17/03/26

Mairi Wilson, Treasurer 
Date: 17/03/26

Emily Welsh, Joint Secretary 
Date: 17/03/26

Kaidy Will, Joint Secretary 
Date: 17.03.26

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

YEAR ENDED 28/02/2026

Independent Examiner's Report to the Management Committee on the unaudited financial statements of the Mearns & District Junior Agricultural Club.

I report on the financial statements of the Charity for the year ended ^{28 / 02 / 26} Day/Month/Year set out on Pages 7 to 10.

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.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature:



Qualification:

MAC(HONS) ACCOUNTANCY

Date:

10 - 03 - 2026

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

Scottish Charity Number: SCO21931

Receipts and Payments Account for Year Ended 28/02/2026

Receipts

	2025/26	2024/25
	Unrestricted	Unrestricted
	<u>£</u>	<u>£</u>
Membership Fees		
Membership Fees	<u>1110.00</u>	<u>975.00</u>
	1110.00	975.00
Trading Receipts:		
Dinner Dance	2080.00	3975.00
Turriff Bus	-	760.00
Fettercairn Show Fundraiser	1929.00	1665.58
Dunk Tank hire	294.00	-
Meeting cost	<u>420.00</u>	<u>-</u>
	4723.00	6400.58
Other receipts		
RBS Bank Interest	<u>50.70</u>	<u>55.01</u>
	50.70	55.01
Total Receipts	<u>5883.70</u>	<u>7430.59</u>

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

Scottish Charity Number: SCO21931

Receipts and Payments Account for Year Ended 28/02/2026

Payments

	2025/26 Unrestricted £ _____	2024/25 Unrestricted £ _____
SAYFC Affiliation Fees	<u>2607.00</u> 2607.00	<u>2344.00</u> 2344.00
Trading Expenses		
Dinner Dance DJ	-	300.00
Dinner Dance Venue	<u>3300.00</u> 3300.00	<u>3420.00</u> 3720.00
General Club Expenses		
Entry Fees	526.00	315.00
Trophy Engraving	102.50	244.50
Turriff Marquee Bus	-	655.00
Sundry Expenses	<u>200.00</u> 828.50	<u>300.00</u> 1514.50
Total Payments	<u>6735.50</u>	<u>7578.50</u>
Surplus/(Deficit) for the year	<u>(851.80)</u>	<u>(147.91)</u>

MEARNS & DISTRICT JUNIOR AGRICULTURAL CLUB

Scottish Charity Number: SCO21931

Statement of Balances	2025/26	2024/25
As at 01/03/25	<u>£</u>	<u>£</u>
Opening bank and cash balance	7526.12	7674.03
Surplus/deficit for the year	<u>(851.80)</u>	<u>(147.91)</u>
	6674.32	7526.12
 Closing bank and cash balance	 <u>6674.32</u>	 <u>7526.12</u>

Approved by the Club Committee on: 17/03/26

Signed on behalf of the Club Committee by: Eoin Middleton

Chairman 2025/26: 

Notes to the accounts

Nature and purpose of funds held

We hold activities every second Tuesday which allows our members to socialise and compete against each other and other young farmers clubs. Our main objective of the club is to educate people on the agricultural and rural sector. We aim to promote rural life within the area by providing a club for people to meet, socialise and gain new skills.

Trustee remuneration

No remuneration or expenses were paid during the period to any of the trustees or persons connected to a trustee.