MOFFAT SHOW SOCIETY
INCOME FOR YEAR ENDED 20th NOVEMBER 2025

INCOME

	2024	2025
Sponsorship	3,529.50	3,940.50
Trade & Craft Stands	2,760.00	2,920.00
Adverts & Banners	1,885.00	2,000.00
Entries & Badges	3,958.60	4,464.06
Gates	9,827.00	8,203.00
Raffles & Quiz	1,168.00	1,080.00
Unused Prize Money	689.00	809.00
Programmes	42.00	72.00
Donations	283.01	186.40
Bar Proceeds	11,259.52	9,487.97
Show Dance	337.50	344.45
Hire of Tables & Chairs	165.00	50.00
Bank of Scotland Compensation	nil	146.00
	35,904.13	**33,703.38**
2023 Unpresented Cheques	69.50	nil
TOTAL	**35,973.63**	**33,703.38**

MOFFAT SHOW SOCIETY
EXPENDITURE FOR YEAR ENDED 20th NOVEMBER 2025

EXPENDITURE

	2024	2025
Printing & Stationery	2,127.34	1,984.51
Postage	489.33	297.33
Prize Money	4,549.50	4,578.00
Advertising	180.00	180.00
Marquees, tables & toilets	3,880.00	4,930.00
Hires & Licences	324.05	587.54
Raffles & Quiz	140.00	100.00
Rosettes	1,533.05	1,666.48
Gifts/Presentations	25.99	409.49
Secretarial & Treasurer Fee (paid in arrears)	3,250.00	3,250.00
Insurance	1,397.87	1,407.84
Entertainment	1,075.00	1,345.00
Sound System	520.00	550.00
Clearing Field	180.00	180.00
Gatekeepers	390.00	390.00
Trophy repairs & engraving	12.00	40.00
Night Watchman/Security	549.79	496.58
Website	71.99	288.00
Bus	378.60	421.25
Lunches & ½ share generator hire	1,369.24	1,501.00
Upper Annandale FC (Bar Share)	5,629.76	4,743.99
R.S.A.B.I	170.00	100.00
Storage Container	2,720.00	nil
Folding Tables	2,992.96	nil
Sheep Hurdles	nil	3,750.00
Stillages	nil	1,780.00
Bio Security	nil	25.50
Travel Expenses	nil	54.00
Judges Expenses	nil	40.00
	33,956.47	**35,096.51**
TOTAL	**33,956.47**	**35,096.51**

MOFFAT SHOW SOCIETY
INCOME & EXPENDITURE FOR YEAR ENDED 20th NOVEMBER 2025

	2024	2025
INCOME		
Totals Carried Forward	35,973.63	33,703.38
Deficit	nil	1,393.13
	35,973.63	**35,096.51**
EXPENDITURE	33,956.47	35,096.51
Surplus	2,017.16	nil
	35,973.63	**35,096.51**

BANK OF SCOTLAND

	2024	2025
BALANCE OF CURRENT ACCOUNT	**28,386.49**	**26,993.36**

Independent Examiner's Report to the Trustees of Moffat Show Society

I report on the accounts for the year ended 27th November 2025 set out on pages one to three.

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)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

Rodney Palmer, BA, CA

The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean

Dumfries Enterprise Park

Heathhall

Dumfries

DUMFRIESSHIRE

DG1 3SJ

27th November 2025