

North Country Cheviot Sheep Society

Trustees' Annual Report and Accounts

for the year ended

28 February 2025

Scottish Charity Number: SC012265

North Country Cheviot Sheep Society

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for the year ended 28 February 2025

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North Country Cheviot Sheep Society
Trustees' Annual Report and Accounts for the year ended 28 February 2025

Scottish Charity Number SC012265

Current trustees

The charity is administered by a council comprising:

Honorary presidents

President

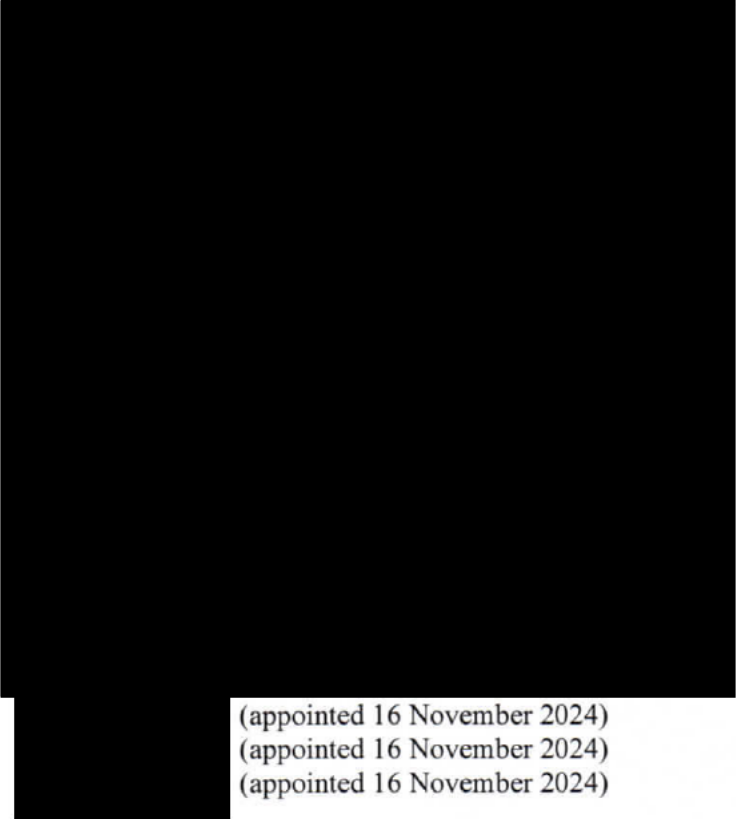
Vice President

Immediate Past President

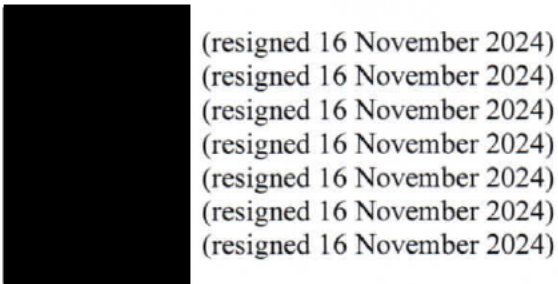
Secretary/treasurer & Editor of Flock Book

Assistant secretaries

Other members



Other trustees during the year



Junior Council Members



North Country Cheviot Sheep Society
Trustees' Annual Report and Accounts for the year ended 28 February 2025

Scottish Charity Number SC012265

Contact address

[REDACTED]

Recruitment and appointment of Trustees

All of the Society's trustees are appointed by the members at our annual general meeting. Trustees normally serve for a period of three years after which they must retire and shall not be eligible for re-election until one year has elapsed.

Governing document

The Society is a charitable unincorporated society and the purposes and administration arrangements are set out in our constitution and rules.

Charitable purposes

Our purpose, as recorded in our constitution and rules, is the encouragement of the breeding of North Country sheep and the maintenance of the purity of the breed, to establish and publish a flock book and to promote shows and sales and provide information on sheep breeding.

Activities and achievements

In the year, we continued the encouragement of the breeding of North Country sheep and the maintenance of the purity of the breed. We also published a flock book and continued to promote shows and sales and provided information on sheep breeding.

Reserves

As a result of the surplus of £34,857 for the year, the Society held unrestricted funds of £301,825 at the year end.

The Council consider the general fund of £301,825 will enable us to continue to run the Society for the forthcoming year.

Approved by the Trustees and signed on their behalf on *17 July 2025*

[REDACTED]
President

[REDACTED]

Independent Examiner's Report to the Trustees of the North Country Cheviot Sheep Society

I report on the accounts of the Society for the year ended 28 February 2025 which are set out on pages 4 to 6.

This report is made solely to the trustees as a body, in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. To the fullest extent permitted by law, I do not accept responsibility to anyone other than the trustees as a body for this report or for the opinions I have formed.

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 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 report

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, 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.



MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

21 July 2025

North Country Cheviot Sheep Society

**Income and Expenditure Account
for the year ended 28 February 2025**

	2025	2024
	£	£
Receipts		
Annual subscriptions	25,075	24,107
Entrance fees and prefixes	3,470	2,620
Rams – Main	6,429	6,258
Flock – Main	2,130	2,202
Rams – Hill	10,374	9,603
Flock – Hill	9,189	8,898
Flock Book	14,118	15,062
Sale fees	72,100	63,096
Sale of merchandise	1,965	885
Donations	899	548
Bank interest received	3,550	2,914
	<hr/>	<hr/>
Total receipts	149,299	136,193
	<hr/>	<hr/>
Payments		
Secretary, treasurer and editor of flock book	27,500	27,500
Honoraria	1,000	
Travelling and outlays	2,970	2,693
Printing, stationery, postage, advertising, telephone etc	49,058	48,704
Participation in national shows	15,827	14,590
Other shows - contributions to exhibitors, prizes etc	10,490	8,034
Purchase of merchandise	1,470	1,326
Bank Charges	560	391
General expenses	3,481	2,509
Meetings and AGM expenses	795	1,441
Independent examiner's fees	1,860	1,800
Bad Debts	117	534
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Total payments	115,128	109,522
	<hr/>	<hr/>
	34,171	26,671
Overpayments received	686	1,208
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Surplus for year	34,857	27,879
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All funds are unrestricted.


North Country Cheviot Sheep Society


**Statement of Balances
as at 28 February 2025**

	2025 £	2024 £
Bank and cash in hand		
Opening balances	266,968	240,982
Surplus for year	34,857	27,879
Less: capital purchases	-	(1,893)
	<u>301,825</u>	<u>266,968</u>
Reserves		
General funds	<u>301,825</u>	<u>266,968</u>
Assets		
Office and stand equipment - at valuation	<u>5,747</u>	<u>3,564</u>
Stock of merchandise - at cost	<u>1,041</u>	<u>1,910</u>

All funds are unrestricted.

Approved by the Trustees and signed on their behalf on *17 July* 2025.


President



Notes to the accounts

For the year ended 28 February 2025

Preparation of Accounts

The accounts have been prepared in accordance with the Charities and Trustees investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Accordingly, the accounts of the charity have been prepared on a receipts and payments basis.

Trustees Remuneration and Related Party Transactions

██████████ received a salary of £27,500 for providing services as secretary/treasurer during the year.

Going Concern

At the date on which the financial statements were approved, and with a general fund of £301,825, the President is of the opinion that the Society remains a going concern.