

Nairnshire Farming Society

Registered Charity Number: SC013456

I report on the accounts of the Nairnshire Farming Society for the year ended 31st October 2024.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006.

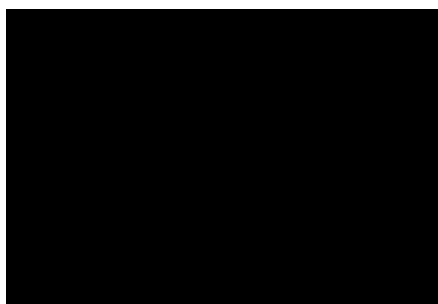
The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

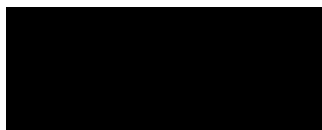
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



23rd April 2025



Nairnshire Farming Society

Receipts & Payments for Fin Year Ending 31.10.2024



Receipts	2024	2023	Variance
Subscriptions	7,957	7,272	685
Donations	6,070	1,000	5,070
Interest Recd	1,332	955	377
Wayleaves	186	395	-209
Rent	1,000	1,000	0
Surplus from Social Functions	524	55	469
Payments from Nairn Show Ltd	34,000	25,000	9,000
Misc Income	0	0	0
	51,069	35,677	15,392
Payments			
Honararia	-7,766	-6,120	-1,646
Insurance	-2,919	-2,759	-160
Office Expenses	-536	-1,252	716
Postages	-513	0	-513
Stationary	0	0	0
Upkeep of Field	-10,276	-12,305	2,029
Payments to Nairn Show Ltd	-1,000	-1,000	0
Misc	-583	-225	-358
Audit Fees	-300	-300	0
	-23,892	-23,961	69
Surplus/(deficit)	27,177	11,716	15,461

Nairnshire Farming Society Year Ending 31/10/2024

Bank & Cash In Hand	2024	2023
At Beginning of Year	£59,987	£48,270
At End of Year	£88,164	£59,987
Foynesfield Fund (Restricted)	£27,000	£28,000
Surplus / Deficit	£27,177	£11,717
Assets		
Equipment	£93,558	£88,308

Note: both the Farmers Showfield and Davidson Park are owned by the Farming Society.