

Nairnshire Farming Society

Registered Charity Number: SC013456

I report on the accounts of the Nairnshire Farming Society for the year ended 31st October 2025.

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.



David J Garden

15rd April 2026

12 Ashwood Grove
Inverness
IV2 6DE

Nairnshire Farming Society

Receipts & Payments for Fin Year Ending 31.10.2025



	2025	2024	Change
	£	£	£
Receipts			
Subscriptions	7,132	7,957	-825
Donations	2,000	6,070	-4,070
Interest Recd	1,531	1,332	199
Wayleaves	195	186	9
Rent	250	1,000	-750
Surplus from Social Functions	2,759	524	2,235
Payments from Nairn Show Ltd	36,000	34,000	2,000
Misc Income	0	0	0
	49,867	51,069	-1,202
Payments			
Honararia	-6,360	-7,766	1,406
Insurance	-3,027	-2,919	-108
Office Expenses	-293	-536	243
Postages	-329	-513	183
Stationary	0	0	0
Upkeep of Field	-10,670	-10,276	-394
Payments to Nairn Show Ltd	-1,000	-1,000	0
Misc	-2,207	-583	-1,624
Audit Fees	-300	-300	0
	-24,186	-23,892	-294
	25,681	27,177	-1,496

Nairnshire Farming Society Year Ending 31/10/2025

Bank & Cash In Hand	2025	2024
At Beginning of Year	£88,164	£59,987
At End of Year	£114,845	£88,164
Foynesfield Fund (Restricted)	£26,000	£27,000
Surplus / Deficit	£25,681	£27,177
Assets		
Equipment	£105,558	£93,558

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