

Orkney Agricultural Society

ACCOUNTS FOR THE PERIOD ENDED
30 NOVEMBER 2025

Company No SC271348

Scottish Charity No SC035897

Orkney Agricultural Society

Trustees Report and Accounts for the period ended 30 November 2025

The trustees present their annual report and accounts for the period ended 30 November 2025.

Review of Activities

The main activity continues to be the holding of shows for the improvement of agriculture and agricultural produce and the encouragement of breeding of livestock.

Registered Office - Midcot, Finstown, Orkney, KW17 2PA.

Trustees

The following served as Trustees during the year:

J Corsie	- resigned 21/01/25
J Craigie	
E R Dearness	
D Delday	
J A Drever	
R J Eunson	- appointed 14/01/25
A Fraser	
D J Fraser	- resigned 21/01/25
J Higgs	
J Laughton	
T Learmonth	
J A Iennie	- appointed 28/01/25
F Leslie	
B L Mackenzie	- appointed 05/03/25
K J Morgan	
W S L Muir	
G Nicholson	
S Nixon	
S L Scarth	
D Sandison	
S W Sclater	
R Scott	
R Shearer	
R J Shearer	- resigned 21/01/25
I Slater	
A Spence	
S Spence	
R Stanger	
M Vendy	- appointed 21/01/25

Company Limited by Guarantee

The company is limited by guarantee.

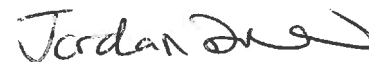
Taxation Status

The company has charitable status with the Inland Revenue.

20 January 2026

By order of the Board

J A Drever
Trustee



Orkney Agricultural Society

STATEMENT OF FINANCIAL ACTIVITIES AT 30 NOVEMBER 2025

	<u>All</u> <u>Unrestricted</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
<u>Incoming Resources</u>			
Donations	22,172	22,172	41,204
Bank Income	4,599	4,599	3,786
Other Income	125,398	125,398	138,614
Total Incoming Resources	152,169	152,169	183,604
<u>Resources Expended</u>			
Direct Charitable Expenditure	142,148	142,148	162,246
Depreciation	6,153	6,153	6,491
Total Resources Expended	148,301	148,301	168,737
Net Incoming Resources for the period	3,868	3,868	14,867
Balances brought forward	267,969	267,969	253,102
Balances carried forward	271,837	271,837	267,969

There were no other recognised gains or losses for the years ended 30 November 2024 or 30 November 2025.

Orkney Agricultural Society

BALANCE SHEET

as at 30 November 2025

<u>2024</u>		<u>2025</u>
	<u>Fixed Assets</u>	
130,003	Tangible Assets	127,440
	<u>Current Assets</u>	
10,517	Debtors	10,406
135,006	Cash at Bank and in Hand	135,885
<u>145,523</u>		<u>146,291</u>
7,557	Creditors - amounts falling due within one year	1,894
<u>137,966</u>	Net Current Assets	<u>144,397</u>
<u>267,969</u>	Total Assets less Current Liabilities	<u>271,837</u>
	<u>Reserves</u>	
253,102	Unrestricted Reserves brought forward	267,969
14,867	Surplus for period	3,868
<u>267,969</u>		<u>271,837</u>

The financial statements on pages 2 & 3 were approved by the Board of Trustees on 20 January 2026 and signed on its behalf by:-


J A Drever Trustee

Orkney Agricultural Society

Independent Examiner's Report to the Trustees of Orkney Agricultural Society

I report on the accounts of the charity for the period ended 30 November 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) Act 2005 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 accounts 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 for 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 examiners statement

In the course of my examination, no matter has come to my attention.

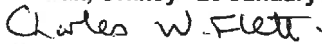
1. Which gives me reasonable cause to believe that in any material respect the requirements:

- 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 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.

Kirkwall, Orkney 20 January 2026



Charles W Flett CA

Foubister & Bain