

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2025	To	31	12	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Walls & District Agricultural Society
SC0009931
Freefield, Browland
Bridge of Walls
Shetland
Postcode ZE2 9NR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Nicols	Chairman	28 Jan 2025 to Present	
2	Ian Thomson	Vice Chair	28 Jan 2025 to Present	
3	George Jamieson	Vice Chair		
4	Murray Peterson	Vice Chair		
5	Mark Henry	Vice Chair	28 Jan 2025 to Present	
6	Catherine Peterson	Secretary		
7	Michelle Henry	Treasurer		
8	Ewen Johnston			
9	Emma Johnson			
10	Leonard Wishart			
11	Janet Ditchburn			
12	Pearl Young			
13	Willum Abernethy			
14	John Robert Thomson			
15	David Simmons			
16	Niah Henry			
17	Kevin Hay			
18	Duncan Anderson			
19	Marissa Henry			
20	Lewis Fraser			
21	Alma Duncan			
22				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity.

Trustee recruitment and appointment

Annually at the AGM

Objectives and activities

Charitable purposes

To organise & run the agricultural show, which in turn seeks to highlight what constitutes high standards of all fields covered.

Summary of the main activities in relation to these objects

- fundraising
- publicising the show
- making necessary arrangements for the show to run
- running events
- publicising the events afterwards

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Although our annual show was unable to take place this year due to adverse weather conditions, we were able to maintain a healthy bank balance.

This year we managed to receive generous sponsorship from a local business to help with running our 2025 show as well as other donations, but due to no Show this year our main source of income to keep us afloat has been due to additional fundraising. This involved holding a Quiz night as well as annual Music Night, and we also held a very successful Auction and a Calendar Sale which involved people entering photos and the best 12 being selected. This has all been successful and enabled us to stay financially buoyant while in the process of building a new shed.

Financial review

Brief statement of the charity's policy on reserves

Although we have had no Show this year, due to the successful fundraising and our reserves from our previous year as well as no utility bills to worry about we have managed to stay financially buoyant this year.

Details of any deficit

N/A

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Catherine Peterson</i>	<i>Michelle Henry</i>
Full name(s)	Catherine Peterson	Michelle Henry
Position (e.g. Chair)	Secretary	Treasurer
Date	22/08/26	22/08/26

SC



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	444				444	
Legacies					-	
Grants		66,028			66,028	
Receipts from fundraising activities	10,813				10,813	
Gross trading receipts					-	
Income from investments other than land and buildings	1,000				1,000	
Rents from land & buildings	1,040				1,040	
Gross receipts from other charitable activities	5,609				5,609	
					-	
A1 Sub total	18,906	66,028	-	-	84,934	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18,906	66,028	-	-	84,934	-
A3 Payments						
Expenses for fundraising activities	1,637				1,637	
Gross trading payments					-	
Investment management costs	2,648				2,648	
Payments relating directly to charitable activities	12,534				12,534	
Grants and donations		66,028			66,028	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	16,819	66,028	-	-	82,847	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	16,819	66,028	-	-	82,847	-
Net receipts / (payments)	2,087	-	-	-	2,087	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,087	-	-	-	2,087	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	34,967				34,967	
	Surplus / (deficit) shown on receipts and payments account	2,087				2,087	
						-	
						-	
	Cash and bank balances at end of year	37,054	-	-	-	37,054	-
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The funds this year are to be used to continue the Walls Show next year, as well as the upkeep of the Walls Show Shed and Show Field. The Grants received and extra fundraising taken place this year has allowed us to build an additional Shed for the show.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	New Agricultural Show Shed		2	66,028
			Total	66,028

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	205				205	
Prize Money Donations	239				239	
Sponsorship	1,000				1,000	
					-	
Total	1,444	-	-	-	1,444	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
New Shed Build Grants		66,028	66,028	
			-	
			-	
			-	
Total	-	66,028	66,028	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Entry Fees	949				949	
Trade Stands	955				955	
Show Day Income	3,705				3,705	
					-	
					-	
					-	
					-	
Total	5,609	-	-	-	5,609	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Show Expenses	8,573				8,573	
New Build Initial Costs	2,648	66,028			68,676	
Misc Expenses	543				543	
Maintenance / Cleaning	425				425	
Advertising & Licenses	1,474				1,474	
Fundraising Costs	1,637				1,637	
Insurance Costs	1,519				1,519	
					-	
					-	
Total	16,819	66,028	-	-	82,847	-
	reference error	reference error	-	-	reference error	-

APPENDIX 3



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Independent examiner's report on the accounts v2						
Charity name WALLS & DISTRICT AGRICULTURAL SOCIETY						
SC 0009931						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025
						(remember to include the page numbers of additional sheets)

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 (as amended). 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 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 [other than that disclosed on the attached page*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed**:

H Fleck
HELEN FLECK

Date:

27/06/2026

Relevant professional
qualification(s) or body
(if any):

Address:

VALHJARTA
HESTAFORD
BRIDGE OF WALLS
SHETLAND, ZE2 9NR

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures